

**(SP) DID THE INTRODUCING A GOVERNANCE OF COMPETITIVE AUDIT  
CHANGE AN OLYMPIC GAME'S PERFORMANCE? ; A GOLD MEDAL  
RANKING OF JAPAN FROM 15<sup>TH</sup> IN SYDNEY TO 5<sup>TH</sup> IN ATHENS.**

*Koh Sasaki, Takashi Katsuta, Takeshi Kukitome, Takahiro Waku, Masahiro Maehara,  
Kozo Tashima & Ichiro Kono*

Nagoya University & Japanese Olympic Committee, JAPAN

**Introduction**

Olympic Summer Games' Gold medal ranking of Japan rose to the 5th prize (16 gold medals) in Athens 2004 through the long term struggle years (15<sup>th</sup> in Sydney 2000(5 medals): 23<sup>rd</sup> in Atlanta 1996(3 medals): 17<sup>th</sup> in Barcelona 1992(3 medals)). It could never be said that the speedy reinforcement environment had been completed and that the athletic performance had been improved in a 4 years short period. But, some influence of new domestic sport policy around 2000 which concerned to competitive environment reinforcement should be thought as one of the necessary conditions. After 2000, revision of 'Sport Promotion Law' and new enforce of 'Gold Plan of National Olympic Committee' has been a progressive happening in Japan. In these plans, the central principles react with the law environment change related to the domestic business evaluation which means the introducing the inspection system from outside and the stockholders' rigid and objective evaluation. These actions resulted to the competitive budget distribution to National Sport Federation from government. Then, a change in the system environment had made all organizations have more functional accountability. Some other comparative policy argument would be discussed.

**Methods**

As becoming the Recent Olympic games' athletic competition serious and not easy to win, the synthetic support policy like rigid NF evaluation, competitive budget distribution and/or proper long-term development planning would be needed. The details of the sport policy transfiguration after 2000 in Japan were compared with the details of the domestic commerce law revision in time series. With referring the other related report, the methods of the context analysis was adopted.

**Results and Discussion**

As for a governance system of the large company in Japan, the commerce law revision 2002 recognized the committee company composed by outside officers. These outside officers have an auditing function which is perfectly independent to the intra-office execution, and have a right to vote of the board of directors. They are thought to become a key player of governance in the big company. They aren't expected as an everyday supervision function. When a company has a critical situation needing the progressive strategic conversion to strengthen competitiveness or to grow a successful development, they are expected to contribute to fair and rational decision making as a social existence.

Furthermore, new company law in May 2006 contains a more important revision. That requires the disclosure of outside officers' opinion expression of the activities

report. The purpose of this legislation asks for a market judgment whether the outside officer is actually working or only an appearance. And it also proposes an opportunity to develop the outside officers themselves with the audit performance by the disclosure. As this social function is clear to see from the outside, the domestic governance conditions of organization would revolutionize itself certainly.

Japanese senior sport teams had been supported in a long-term by one large company. And as well as the rigid achievement evaluation of the parent company after 2000, these teams faced to the strict evaluations. The inspection begins to make an objection to conservative and traditional sports organizations. This strict result-oriented governance asked to revise the Japanese Sport Promotion law which never changed since 1961. Government specifies the improvement in the international competitive sport performance as a policy task-force in the revision, and JOC started strengthening guidance not only the traditional work which executes the distribution of budget and the dispatch of athletes but also the competitive reinforcement work which promote the long-term planning support or introduce the competitive and inclined budget system. It is suggested that the originality governance created by referring its' socio-economic environment become a contribution factor of the organization's international competence and the unique strength (Sasaki, et al, 1997).

### **References**

Sasaki,K., Harada,M., Morino,S.(1997) Economic impacts of the theme-park development by input-output analysis. *Managing Leisure: An international Journal*, 2, 29-33.

JOC Olympic Committee Gold Plan; <http://www.joc.or.jp/goldplan/index.html>

**E-mail:** [sasaki@htc.nagoya-u.ac.jp](mailto:sasaki@htc.nagoya-u.ac.jp)