



Development of the Evaluation Index System in Internal Governance Ability of Social Sports Associations in Guangdong Province

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Abstract

Background and Aim: As a major sports province in China, Guangdong Province has always attached great importance to the development of sports and actively responded to the national policy deployment. Through the research on the internal governance of provincial social sports associations in Guangdong Province, the internal governance evaluation index system is established it is beneficial to the comprehensive development of social sports associations and better service for the national fitness cause, but it also conducive to the government to timely understand the current situation of social associations, more reasonable allocation of resources, overall layout. The objective of this research was to develop the evaluation index system for the internal governance ability of social sports associations in Guangdong Province.

Materials and Methods: In this research, the sample group consisted of 65 Guangdong Provincial social sports associations. A literature review, questionnaire, and interviews with seven experts were conducted to investigate the current situation of the internal governance ability of social sports associations in Guangdong Province. Based on the current situation, the researcher would draft the Delphi question framework. After that, 19 experts were invited to conduct the Delphi consensus. After three rounds of Delphi consensus, the evaluation index of the internal governance ability of social sports associations was formulated. Then, seven experts were invited to perform the connoisseurship to evaluate and revise the indicator system. Finally, by conducting an on-site investigation of 15 social sports associations in Guangdong Province, the actual operation of the index system is verified, and the development status of social sports associations in Guangdong Province is preliminarily judged according to the index system. The mean, standard deviation, median, and interquartile range were used to analyze the data.

Results: The evaluation index system of the internal governance ability of social sports associations consists of 5 first-level indicators, respectively: Institutional Framework, Human Resource Management, Financial Asset Management, Archive Seal Management, and Development Planning. These indicators include 18 second-level indicators and also includes 39 third-level indicators.

Conclusion: The internal governance evaluation index system of social sports associations that has been established has played a positive role in improving the governance level of associations and promoting the development of social sports undertakings. In the future, we will continue to listen to the opinions and suggestions of experts and constantly optimize and improve the index system to better adapt to the needs and challenges of the development of the association and promote the long-term, comprehensive, and orderly development of the social sports association.

Keywords: Social Sports Association; Internal Governance; Evaluation Index System

Introduction

The state has proposed the establishment of a modern social organization system with separate government and social organizations, clear responsibilities, and autonomy by the law (Decision of the CPC Central Committee on Some Major Issues Concerning Comprehensively Deepening Reform, 2013). As the focus of capacity building, the autonomy of social sports organizations is mainly established by relevant laws and regulations and by the purposes and business scope stipulated in the Articles of Association (Plan on Institutional Reform and Functional Transformation of the State Council, 2014). Through many national meetings and document deployment requirements, it is required to reform the management system of social organizations, establish and improve the management system of social organizations, and promote the improvement of the internal governance structure of social organizations (the Ninth National Congress of All-China Sports Federation, 2013). With the deepening of China's system reform, it is an inevitable trend to improve the internal governance of sports social organizations.

Since 2013, the state has carried out comprehensive reform and exploration of social sports organizations, and governance practices such as "separation of management and management" and "purchase of services" are still characterized by transitional and formal transformation. Through



research, this paper summarizes and sorts out the current governance dilemma of social sports organizations, and believes that the internal structure is disordered, the constitution function is empty, lack of supervision mechanism, and responsibility and power are still unclear; too much administrative intervention, too detailed organization, and management; weak serviceability, lack of human-oriented meaning; serious resource dependence and limited own ability are the key links restricting the governance transformation of social sports organizations in China. Building a modern social organization system, separating government and social organizations, clear rights and responsibilities, and autonomy according to law is the goal of China's reform and also the core task of promoting the construction of social organizations. Among them, autonomy, according to law, refers to social organizations' governance by themselves, which requires social organizations, as independent legal entities, to have the ability to operate by themselves.

There is still a big gap between the internal governance of social sports organizations and the requirements of the standardized management of social organizations. First of all, the internal governance structure is disordered, and the decision-making function of the council is often "overhead." In addition, due to the lack of clear and necessary documentation, the board of Supervisors is also in an "absent" state. Secondly, the constitutional function is empty. "Do not pay attention to the articles of association" and "Do not act according to the articles of association" are the most common governance problems of social sports organizations in China. Social sports associations are an important part of social sports organizations and an indispensable subject for the development of sports. It plays an important role in promoting the implementation of the national fitness program and meeting the diversified sports needs of the people. Attaching importance to the internal governance of social sports associations, effective supervision, and strengthening guidance is an important link in the vigorous development of social associations and the transfer of government functions, and also the bottom support to meet the people's growing demand for fitness. Through the research on the internal governance of provincial social sports associations in Guangdong Province, the internal governance evaluation index system is established, and the investigation of some social sports associations voluntarily participating in the evaluation of social organizations is conducted to verify the feasibility of the evaluation index system and summarize the problems and experience in the internal governance. It is beneficial to the comprehensive development of social sports associations and better service for the national fitness cause, but also conducive to the government to timely understand the current situation of social associations, more reasonable allocation of resources, and overall layout.

Objectives

1. To investigate the current situation of the internal governance ability of social sports associations in Guangdong Province.
2. To develop the evaluation index system for the internal governance ability of social sports associations in Guangdong Province.
3. To verify the evaluation index system in the internal governance ability of social sports associations in Guangdong Province.

Literature Review

1. Social sports associations

According to different standards and characteristics, the author divides social sports organizations into many different types, including but not limited to social sports associations, commercial sports organizations, non-profit sports organizations, etc. It is also pointed out that social sports organizations have the characteristics of diversity, participation, and self-organization, which make social sports organizations play an important role in promoting the development of sports undertakings and meeting the diverse sports needs of the people (Chen et al, 2017). The factors affecting the development of social sports associations include, but are not limited to, the policy environment, the shortage of funds, the lack of talent, the weak management, and so on. Therefore, social sports associations should strengthen cooperation with other related fields, expand their service fields and business scope, and constantly improve their comprehensive strength and social influence (Chen et al, 2017).



The author describes and summarizes the development status of various social sports associations from the aspects of organizational scale, personnel composition, funding source, and operation mode, which objectively reflects the challenges and difficulties faced by social sports associations at present. It is also proposed to strengthen the internal organization management and personnel training and promote the sharing and integration of social sports resources (Li & Liu, 2018).

Through the case study, investigation, and analysis of various social sports associations, the development status and characteristics of different organizations are summarized, including the scale, activity content, member structure, and so on. They believe that social sports associations should strengthen their internal management, improve the efficiency of organizational operations and service quality, and constantly meet the sports needs of the general public (Zhou & Zhang, 2018).

As a form of social organization, social sports associations have the function of condensing social strength and promoting social harmony. By organizing sports activities, cultivating healthy lifestyles, and promoting social interaction, social sports associations can enhance social cohesion, alleviate social contradictions, and improve social stability. For example, community sports clubs can provide residents with fitness activities and social platforms to enhance neighborhood relations and promote social harmony; school sports clubs can cultivate students' team spirit and leadership, reduce campus conflicts, and maintain campus stability. To strengthen the construction of social sports associations, the author advocates for strengthening the cooperation between social sports associations. (Huang, 2018). Through the case study and comparison of multiple social sports associations, the development modes of different associations are summarized, including but not limited to the traditional mode based on the membership system, commercial operation mode, social service mode, etc. This analysis reveals the advantages and disadvantages of different development models and helps readers to deeply understand the operation mode and development path of social sports associations (Wang & Zhou, 2020).

Sports associations in modern society have the characteristics of diversification, specialization, network, and marketization. These characteristics reflect the change and development trend of social sports associations in their business model, service content, and organizational structure. Social sports associations should strengthen the construction of management team building, improve the professional quality and innovation ability of management personnel, actively expand partnerships, carry out diversified cooperation projects and activities, constantly improve the service level, pay attention to the needs of members and users, and achieve sustainable development.

Through the review of relevant articles on social sports organizations, it can be found that social sports organizations are a powerful way to promote social stability, promote the health of the whole people, and popularize the support of sports, which can promote economic growth and increase employment opportunities. But at the same time, social sports organizations are faced with the problems of a lack of resources, poor management, a lack of innovation, and low participation. Therefore, the study of social sports organizations is very necessary. In this context, the focus is on elaborating on various aspects of social sports organizations. First, a clear definition of the concept of social sports associations is provided, clarifying their role in the field of social sports. As organizations voluntarily formed by a wide range of sports enthusiasts and other groups, their purpose is to carry out various sports activities and promote the development of sports. They possess notable characteristics, such as being non-profit and civil. Secondly, the development course of social sports organizations is deeply discussed. Moreover, the organizational structure of social sports associations is analyzed, and the functional division and cooperation between various levels and departments are presented in detail to show the internal logic of its operation. In addition, it also expounds on the important role of social sports organizations at the social level, which can not only enrich people's amateur sports life, improve the physical quality of the masses, but also have an irreplaceable influence in promoting the dissemination of sports culture and creating a good national fitness atmosphere.

2. Internal governance ability

There are five prominent problems in the internal governance of social organizations in China: lack of independent status and administration of internal governance; internal governance structure of decentralization and balance; low level of information disclosure of social organizations; lack of effective restraint and incentive mechanism; and weak effectiveness of social organizations (He,

2015). Internal governance, as an important part of enterprise management, has an important influence on enterprise innovation, enterprise should attach importance to the establishment and improvement of internal governance, strengthen the incentives and constraints of management, enhance the level of information transparency and knowledge management, provide employees with innovative environment and mechanism, to promote enterprise innovation ability and sustainable development (Wang, 2016).

Internal governance innovation plays an important role in improving management efficiency, promoting organizational development, and enhancing the organizational competitiveness of social organizations. Internal governance innovation is very necessary and urgent in the current social organization management. They believe that social organizations should constantly promote internal governance innovation and strengthen their internal standardization construction, personnel training, and information management to adapt to the changes in the external environment and the needs of organizational development. The author first introduces the basic situation and internal governance structure of an A-type social organization in A city. Through the organization's organizational structure, decision-making mechanism, power distribution, internal communication, etc., he thinks other social organizations can learn from some of the successful experience and practice, such as establishing a sound internal governance structure, strengthen team cooperation and communication, promote member participation and consensus formation, etc., to improve the internal management level and organizational efficiency. (Zheng, 2018).

The article believes that social organizations should actively respond to the challenges of internal governance, strengthen the internal management level and capacity building of organizations, and constantly optimize the internal governance structure to adapt to the changes of the external environment and the needs of social development, including the establishment of a sound internal governance mechanism, strengthening internal management and supervision, promoting internal team cooperation and communication, and strengthening the construction of a talent team (Liu & Li, 2019). Through in-depth discussion on the influence mechanism of internal governance, corporate governance structure, equity incentive, and management incentive, the direct and indirect influence path of internal governance on enterprise performance is revealed. It is believed that enterprises should attach importance to internal governance, establish a sound internal governance mechanism and norms, strengthen the optimization and improvement of corporate governance structure, and enhance the incentive mechanism of management and employees to promote the continuous improvement and promotion of enterprise performance (Liu, 2020).

The author first analyzes the main problems facing the social organization's internal governance, which may involve unreasonable organizational structure, decision-making mechanism is not democratic, internal communication, unfair resource distribution, etc., so forward to establish a sound internal governance structure, promote the democratic organization of decision-making, strengthen internal communication and collaboration, establish effective supervision and evaluation mechanism, etc (Liu & Liu, 2020).

3. Evaluation index system construct

First, key factors influencing the performance of manufacturing companies were identified through a literature review and expert opinion collection. Then, the weights between these factors were determined using the fuzzy ANP method, and the performance of each manufacturing company was evaluated using the fuzzy TOPSIS method. Finally, the effectiveness and utility of the proposed method. The results show that the model can provide scientific performance evaluation methods for manufacturing companies and provide the basis for making improvement suggestions, which can help to improve the performance level and competitiveness of manufacturing companies. (Yilmaz, 2011).

The author uses the grey correlation analysis method to construct the evaluation index system of CSR, determines the key factors affecting CSR through literature review and expert interview, and evaluates the performance of CSR by comprehensively considering the economic, environmental, and social responsibilities. Finally, the effectiveness and utility of the method were verified by empirical studies. (Wu & Fu, 2013). Enterprise performance evaluation is one of the important links of enterprise management, and the evaluation index system, as the basis and core of the evaluation system, directly affects the accuracy and scientificity of the evaluation results. Therefore, the establishment of a



scientific and reasonable evaluation index system is crucial for enterprises to improve their performance (Wang & Li, 2016).

To establish an effective performance evaluation system for social organizations, the author proposed a set of detailed methods and steps, including index selection, weight determination, and evaluation model construction. A combination of qualitative and quantitative methods was used. The empirical analysis verifies the effectiveness and feasibility of the evaluation index system. Although the establishment of an evaluation index system can provide effective performance evaluation methods for social organizations, there are also challenges, such as high subjectivity in index selection and difficulty in determining the weight quantification (Li & Zhao, 2017).

The paper first expounds on the importance of the performance evaluation of social organizations and points out the important role of performance evaluation in the development of social organizations and social benefits. Then, the methods and steps of constructing the social organization performance evaluation index system were systematically introduced, including the principles and criteria of index selection, as well as the establishment and optimization of the evaluation model (Zhang & Li, 2018). The literature expounds on the application of AHP and TOPSIS methods in the construction of evaluation index systems. The AHP method can help determine the weight of the evaluation indicators, while the TOPSIS method can rank and evaluate according to the actual situation of the indicators to build a comprehensive and effective evaluation index system (Liang & Liu, 2019).

An evaluation index system is a comprehensive set of indicators to evaluate and monitor a certain field or object, which is of great significance for the scientific and effective evaluation and monitoring of the realization, effect, and quality of the goals. The construction of an evaluation index system can help improve the scientific accuracy and reliability of work and promote the achievement of goals and the improvement of work. (Chen, 2019).

In summary, the literature provides methods and practical experience for constructing evaluation indicator systems in various fields and application scenarios, which can be referenced and learned from. This undoubtedly offers valuable guidance and practical reference for creating an evaluation indicator system for the internal governance capabilities of social sports associations. It helps us to construct a scientifically sound, reasonable, and efficient evaluation indicator system that is tailored to the actual conditions of social sports associations and is practical and feasible. In conclusion, the literature review has clarified the core challenges of social sports associations in governance, highlighting the need to create a systematic, stakeholder-driven, and theory-oriented evaluation index system. It provides solid theoretical and method support for the development of the index system and its application in the subsequent research.

Conceptual Framework

The research title “Development of the Evaluation Index System in Internal Governance Ability of Social Sports Associations in Guangdong Province” was designed as follows.

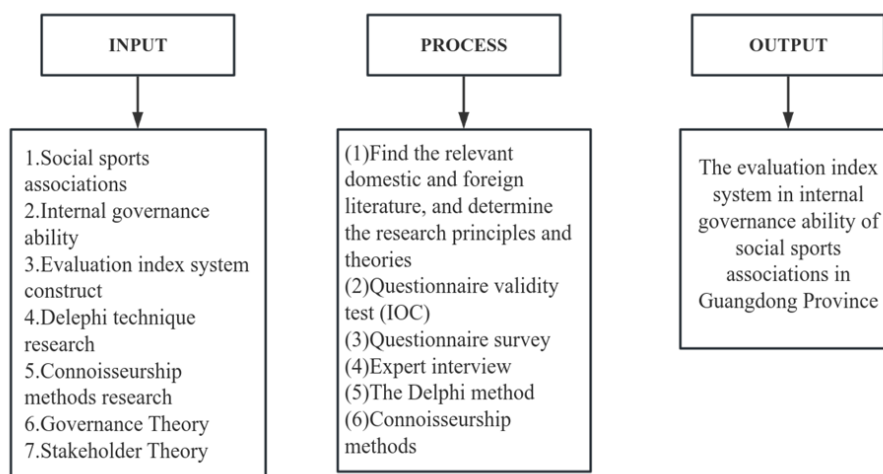


Figure 1 Conceptual Framework

Methodology

Population

According to the statistics of the Guangdong Provincial Civil Affairs Department, there are about 65 provincial legal human social sports associations in the province, with a total number of 326 people.

Sample

The samples for this research were collected from 65 social sports associations in Guangdong Province, China. Referring to Taro Yamane. Two hundred twenty-two people should be screened. To avoid data failure, we decided to issue more questionnaires. Thus, a total of 232 questionnaires were finally collected.

Research Participants

Using the purposive sampling method

1. 5 experts were used to determine the quality of the questionnaire (IOC). Including 2 University scholars, one government sports department committee, and two heads of social sports associations, all of the experts have more than five years of work experience.

2. 7 experts were interviewed, including four university scholars with master's degrees or above or lecturer titles or above, engaged in the field of social sports for more than 5 years, engaged in sports organization topics, and research. 3 in government sports departments: Worked in the sports department for more than 5 years, responsible for social sports work for more than 3 years, nothing to do with the research of social sports associations.

3. 19 experts in the Delphi method, including five heads of social sports associations: Working in social sports associations for more than 5 years, serving as the head of social sports associations for more than 1 year. Eleven university scholars: master's degree or above, or lecturer title or above, engaged in the field of social sports for more than 5 years, engaged in sports organization topics, paper research papers. 3 in government sports departments: Worked in the sports department for more than 5 years, responsible for social sports work for more than 3 years, nothing to do with the research of social sports associations.

4. 7 experts for connoisseurship method, including two heads of social sports associations: Worked in social sports associations for more than 5 years, serving as the head of social sports associations for more than 1 year. 3 university scholars: master's degree or above or lecturer title or above, engaged in the field of social sports for more than 5 years, engaged in sports organization topics, paper research. 2 in government sports departments: Working in the sports department for more than 5 years, responsible for social sports work for more than 3 years, nothing to do with the research of social sports associations.

Research instrument

1. The questionnaire

The questionnaire is used to investigate the internal governance status of provincial social sports associations in Guangdong Province and is mainly distributed to the staff working in 65 provincial social sports associations. The content of the questionnaire is mainly from the three aspects of association people, financial, and material, with a comprehensive understanding of the actual internal governance status, such as rules and regulations, personnel work conditions, and association operation conditions. Before sending the questionnaire to the sample, the researcher would check the validity with the IOC (IOC value = 0.98)

2. Expert interview outline

The expert interview is used to test the effectiveness of the structure design, content design, and overall design of social sports associations' internal governance evaluation index system based on an understanding of the current situation and relevant professional knowledge. Before the interview, the researcher would check the validity of the interview outline with the IOC (IOC value = 0.90)

3. Delphi method

Through the Delphi method, we can select the most suitable content for measuring and evaluating the internal governance of social sports associations.

The results of the first round were mainly obtained through the following methods: collecting literature to summarize scholars' viewpoints, issuing questionnaires to understand the status quo and existing problems of social sports associations in Guangdong Province, and interviewing different experts to obtain the evaluation index system. The second round will distribute the created evaluation index system to 19 experts for scoring and then aggregate and analyze the final data. In the third round, the indicators to be deleted are determined by judging the collected scoring sheets.

4. Connoisseurship method

The connoisseurship method is used to finally verify the feasibility of the three-round Delphi method found in the evaluation index system results. In the validation of the model results by seven research experts, researchers can predict and assess the feasibility of the evaluation index system and its applicability in practical use, as well as its versatility in different social sports associations.

Data collection

1. After reading the literature, collecting data, sorting out relevant policies and theories, examining the actual situation of the internal governance of social sports associations, analyzing the current situation through the questionnaire survey, preliminarily determining the elements according to the results of the questionnaire survey, and combined with the expert interview opinions, designing the Delphi expert questionnaire.

2. Experts from related fields were selected, and 19 experts were collected for three rounds through the Delphi method.

3. The method of connoisseurship is used to verify the effectiveness, feasibility, and improvement direction of the evaluation Indicator System.

Data Analysis

1. Descriptive statistical methods, including the computation of the average and standard deviation, are utilized to analyze the data obtained from the questionnaire.

2. Descriptive statistics, specifically the median and interquartile range, were employed to analyze the Delphi consensus data. The criteria for the analysis included a median of ≥ 3.50 and an interquartile range of ≤ 1.50 .

3. Evaluate the content validity of the questionnaire and expert interview outline using the elements of Items of Objective Congruence (IOC). The IOC of the questionnaire is 0.89, and the IOC of the expert interview outline is 0.90.

4. In considering the average score obtained from the information provided by experts. The researcher used the Likert scale to determine the average score of the measure. The meanings of 5 scale evaluation are 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree. The details of the score criteria are as follows (Best, John W, 1977).



Results

Investigate the development status and existing problems of social sports associations in Guangdong Province.

The investigation found that most of the associations can carry out their daily work according to the constitution. The specific work also has corresponding systems, but some lack or are not perfect. In terms of financial management, all associations pay more attention and can do legal and reasonable work. However, in terms of association staffing, it may not be very reasonable. Some associations have too few staff, or all are part-time staff.

The investigation revealed the existing problems: some associations did not carry out the daily work according to the constitution, and there was a great shortage of party-building work. Most associations do not establish a volunteer team and a perfect system, and the management of archives and seals is not very standardized. Through this survey, we have a clear understanding of these problems and provide a reference for further improvement and improvement of the internal governance of social sports associations in the future. It is hoped that government departments can pay attention to the internal governance of social sports associations, take effective measures to solve the existing problems, issue corresponding regulations, and provide corresponding guidance and help to social sports associations.

In the interview about the evaluation of social sports associations' internal governance, we invited colleges and universities, sports department, and civil affairs department of experts, they around the core elements, evaluation index, selection principle, weight allocation, specific index setting, clarity and operability, evaluation method, challenges, follow-up focus, and scientific and operational security ten key issues have carried on the thorough discussion. Experts generally believe that in evaluating the internal governance of social sports associations, the core elements such as organizational structure, decision-making mechanism, financial management, member participation, activity organization, and regulatory compliance and transparency should be mainly considered. These elements together constitute the framework of the internal governance of the association and are crucial to the healthy development of the association.

For these core elements, experts suggest further refinement into more specific evaluation indicators, such as hierarchy setting in organizational structure, responsibility division, decision-making efficiency, etc., decision-making democracy, decision-making process, decision-making effect in decision-making mechanism, budgeting, fund use, and financial reporting in financial management. These indicators provide a specific basis for the evaluation and make the evaluation more targeted and operational. In terms of the core element of "organizational structure," experts believe that specific evaluation indicators such as clear hierarchy, clear responsibilities, and efficient decision-making should be set up. These indicators can help to evaluate whether the organizational structure of the association is reasonable and efficient, and whether it can meet the needs of the development of association. In conclusion, this interview provides us with valuable insights and suggestions, which will help us to better understand and evaluate the internal governance level of social sports associations and promote their healthy development.

Drafting the model of the element for the Internal Governance Evaluation Index System of Associations

Based on the results of the three rounds of the Delphi method, all items met the criteria of median (Mdn) 3.50 and interquartile distance (IQR) 1.50. Therefore, it can be inferred that all items are considered critical and suitable for inclusion in the indicator system. The model of the internal governance evaluation index system for Guangdong Province associations was drawn up.

Combining the insights and advice of Delphi experts, such as University professors and Sports department staff, we can summarize the model of the internal governance evaluation index system for Guangdong Province associations as follows:



Table 1 The details of the model of the Internal Governance Evaluation Index System for Guangdong Province associations

| First Level indicators | Second Level indicators | Third Level indicators |
|-------------------------------|---|---|
| 1. Institutional Framework | 1. Authority: General Assembly of members (representatives) | 1. Change the term on time according to the articles of association. |
| | | 2. Hold the general meeting of members (representatives) according to the procedures prescribed in the articles of association. |
| | | 3. The general assembly of members (representatives) shall perform their duties according to the articles of association. |
| | | 4. Method of change (competitive election, show of hands, secret ballot). |
| | 2. Executive Body: Council (Standing Council) | 5. The Council or the Standing Council is elected according to democratic procedures. |
| | | 6. The council or the standing Council shall convene and perform its duties by the articles of association. |
| | 3. Supervisory body | 7. Establish an internal supervision mechanism (supervisor or board of supervisors) and accept its supervision. |
| | | 8. Establish and improve the social supervision mechanism and disclose information about the internal governance, donations, and activities to the society through self-run publications, websites, or web pages, and the content is comprehensive and objective. |
| | 4. Working body | 9. Full-time Secretary or Under-Secretary, establish secretariat (office). |
| | | 10. There is an office working system. |
| 2. Human Resource Management | 5. The work of Party building | 11. Meet the establishment of the party organization and establish the party organization |
| | | 12. The political core role is obvious. |
| | | 13. The working mechanism for Party building was improved. |
| | | 14. Standardized management of Party members. |
| | | 15. Trade unions, the Communist Youth League, and women's organizations are sound. |
| | 1. Relevant personnel and the corresponding system construction | 16. Have a staff management, appointment, assessment, training system, and salary standards, and conscientiously implement them. |
| | | 17. Regular staff training |
| | | 18. There are special teachers, coaches, or social sports instructors, referees, the backbone of sports activities, and expert teams and related working systems. |
| | | 19. Volunteer team. |
| | | 20. Volunteer management system. |
| 3. Financial Asset Management | 3. Compensation and social security | 21. Sign labor contracts with full-time personnel. |
| | | 22. Implement the relevant compensation and social insurance regulations. |
| | 4. Membership management | 23. Standardized member management system. |
| | | 24. Number of individual and group members, annual individual membership, and increase/decrease changes. |
| | 1. Account management | 25. Have a separate account and normal use. |
| | | 26. The membership fee standard is formulated to implement the democratic procedures and is written into the constitution. |
| | 2. Membership fee management | 27. Memdues are charged according to charter standards. |
| | | 28. Separate accounting, cashier, and accounting with professional qualification certificates. |
| | 3. Equipped with financial personnel | 29. The implementation of the Non-governmental, Non-profit Organization Accounting System, a standardized financial management system, and compliance with the relevant national |
| | | |



| First Level indicators | Second Level indicators | Third Level indicators |
|----------------------------|--|---|
| 4. Archive Seal Management | | regulations. |
| | | 30. Handle tax registration and report tax to the tax authorities according to the regulations. |
| | | 31. The annual financial work shall be strictly audited by a qualified audit institution, and the financial audit report shall be reported to the Board of Supervisors. The board of Supervisors shall independently review and vote according to the procedures and then submit it to the council (or the standing Council) for examination and approval, which shall be archived and reported after approval. |
| | 5. Asset management | 32. Implement asset record management with comprehensive and accurate content. |
| | | 33. The assets are used reasonably and legally. |
| | 1. File management | 34. There is a standard file management system and a special person to manage the archives. |
| | | 35. The archives are complete and organized according to standards. |
| | 2. Certificate management | 36. Various certificates are within the validity period. |
| | | 37. The certificate shall be kept by a special person and displayed in a conspicuous position. |
| | 3. Stamp management | 38. The stamp shall be kept by the secretariat; there is a sound system for seal storage and use. |
| 5. Development Planning | 1. Medium-to-term and long-term planning and annual planning | 39. Have a medium-and long-term development plan and have a good implementation. |

After three rounds of the Delphi method, opinions and suggestions, four components, and two indicators were deleted. Nineteen experts evaluated and confirmed the model content and ultimately reached a consensus to determine five first-level indicators, 18 second-level indicators, and 39 third-level indicators.

Connoisseurship method for confirming the Evaluation index system

According to the feedback of experts, this index system shows significant rationality and effectiveness in many aspects. First, in terms of improving internal governance, experts generally believe that the system helps to clarify the governance objectives, optimize the governance process, and timely identify and solve the problems existing in the governance process. Secondly, in terms of promoting social sports associations to undertake the functions of government public sports, the system provides clear guidance and standards for the associations, which helps to improve the quality of service and undertaking capacity. In addition, from the perspective of government functional departments, the system also provides objective and accurate evaluation results, which contribute to the formulation of more scientific and reasonable policies and management measures.

At the same time, the experts also made some valuable suggestions and identified potential problems. For example, it is necessary to pay attention to the scientific nature of index setting and the rationality of weight allocation, strengthen the application of evaluation results and the construction of a feedback mechanism, and pay attention to the development needs and market changes of the association. These suggestions provide an important reference direction for further optimizing and perfecting the index system.

In conclusion, the internal governance evaluation index system of social sports associations that has been established has played a positive role in improving the governance level of associations and promoting the development of social sports undertakings. In the future, we will continue to listen to the opinions and suggestions of experts, and constantly optimize and improve the index system, so as to better adapt to the needs and challenges of the development of the association, and promote the long-term, comprehensive, and orderly development of the social sports association.



Discussion

The book *Sport and Policy: Issues and Analysis* discusses the governance structure and practice of sports organizations and analyzes the key factors affecting the performance of sports organizations, including organizational structure, human resource management, financial management, etc. (Matthew & Russell, 2008). The book is similar to the present paper in focusing on the internal governance structure of sports organizations, especially in the evaluation of indicators of the organization and human resource management. The *Strategic Capacity of Sports Organizations: A Perspective on Governance* studies the strategic capacity of sports organizations and proposes indicators to assess governance capacity, including organizational structure, leadership, and strategic planning (Shilbury & Ferkins, 2011). This has similarities with the aspects of organization and development planning in the three-level index system of this study. *Leadership in Governance: In Exploring Collective Board Leadership in Sport Governance Systems*, the collective leadership of the board of directors in the sports governance system is studied, emphasizing the importance of human resource management and leadership in organizational governance. This research focuses on the collective leadership of the board of directors, while this research focuses more on the comprehensive internal governance ability evaluation index system. (Ferkins et al, 2018)

The *Impact of Governance Principles on Sports Organizations; Governance Practices and Performance: In A Systematic Review*, the impact of governance principles on sports organization governance practice and performance is reviewed, and the importance of archives management and badge management is highlighted (Parent, M. M. & Hoye, R., 2018). However, this article mainly focuses on the impact of governance principles on practice and performance, while this study aims to establish a specific index system to evaluate the internal governance capacity.

To sum up, the evaluation index system constructed in this study provides a comprehensive guiding framework for the development of social sports associations by integrating all the necessary elements of internal governance ability. This index system not only theoretically expands the research field of evaluating the governance ability of social organizations, but also provides a specific operational basis for the improvement of the internal governance ability of social sports associations. Future research should continue to explore and refine this model to better serve the development needs of the association.

Recommendation

1. Recommendation for this research

1. Association According to the evaluation index system, it can evaluate its governance status quo, find out the weak links, and formulate improvement plans for the shortcomings, to improve the efficiency and standardization of association governance.
2. The government or relevant departments can use the index system proposed in this study to formulate management policies for social sports associations, or as a tool to evaluate the governance capacity of these associations, to promote the healthy development of the industry, and the optimal allocation of resources.
3. The results of this study provide a structured governance evaluation framework for the academic community, and subsequent researchers can further explore the governance characteristics, influencing factors, or dynamic evolution laws of different types of social sports associations to expand the theoretical depth of related fields.

2. Recommendation for future research

1. Explore regional and cultural differences to assess whether the indicator system requires contextual adaptations for broader applicability.
2. Develop standardized quantitative tools or models to evaluate governance performance using the indicator system. Apply advanced statistical techniques or machine learning models to analyze relationships and predict outcomes based on the governance indicators.
3. Investigate how effective governance practices, particularly in development planning, contribute to the sustainability and growth of social sports associations.
4. Examine the influence of government policies and regulations on the internal governance capacity of social sports associations.



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