

The implementation of the occupational health and safety management at work and its influence on the economic performance of the company

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Abstract: *The issue of social responsibility is one of the most discussed contemporary topics. It is closely related to the financial management of the company. The social area is one of the three main topics integrated in the concept of corporate social responsibility. In addition to the social interactions of the company and its surroundings, there is also included a wide range of internal relations. The largest group within the range of internal relations consists of employees. Employees' satisfaction, loyalty, fluctuation, sick leave of employees, as well as accident rate has a direct impact on labour productivity. This has a direct impact on the economic performance of the company. In the Czech Republic, the highest number of accidents and the highest number of fatalities are in the construction industry. The summary of duties related to the occupational health and safety of workers at workplace, given the acronym OHS, is based on legislative regulations. OHS is regulated primarily by the Labour Code and Law. 309/2006 Sb. The standard for occupational health and safety management systems is currently OHSAS 18001. When a company is certified, it is demonstrating an occupational health and safety management at high level and its continuous improvement. This article deals with the measurement of economic performance of enterprises in connection with the implementation of OHSAS certificate 18001. Economic performance is represented by return on equity and based on data obtained from financial statements. Performance measurement is used on 50 enterprises operating in the construction sector in the Czech Republic. The impact of the implementation of the OHSAS certificate on economic performance is quantified mainly by comparison methods and correlation analysis.*

Key words: accident rates · construction, corporate social responsibility · economic performance · occupational health and safety · OHSAS 18001

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