

**Varazdin Development and Entrepreneurship Agency and University North**  
in cooperation with:  
**Faculty of Management University of Warsaw**  
**Faculty of Law, Economics and Social Sciences Sale - Mohammed V University in Rabat**  
**Polytechnic of Medimurje in Cakovec**



## **Economic and Social Development**

79th International Scientific Conference on Economic and Social Development

### **Book of Abstracts**

Editors:

**Mustapha Machrafi, Dean Uckar, Toni Susak**



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Rabat, 25-26 March, 2022

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**Editors** ■ Mustapha Machrafi, Dean Uckar, Toni Susak

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# **ECO-ECONOMIC DECOUPLING: PERCEPTION OF CROATIAN AUTOMOTIVE CLUSTER**

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## **ABSTRACT**

*One of the key issues to be addressed, which is in relationship with sustainable green economic development of automotive industry, is how to achieve decoupling between environment protection and economic development. To satisfy the requirements of sustainable development, an economy should be capable to simultaneously sustain economic growth and minimize environmental pressure. The vision of European automotive industry for the future goes well beyond 2030 targets of the Paris Agreement and the United Nations Environment Program. The Croatian automotive sector, consisting of more than 130 companies, is well accredited. Increase of the emerging SMEs in engineering, electro-mobility and ICT is noticeable in recent years. The most developed sub-sectors in Croatia are manufacturing of automotive components and special-purpose vehicles which both follow the goals of EU automotive associations, such as the European Green Vehicle Initiative (EGVI). The issue of sustainable mobility is put in the forefront with a strong action plan for zero net-impact emissions. The most recent European Green Deal elaborates in detail the measures*



*predicted to diminish environmental, water, air, and soil pollution by 2050. Despite the global trend of increased environmental demands, the companies within Croatian automotive cluster, managed to have linear increase of sustainable profitability trends, starting from 2016. Croatian companies, as presented in the survey questionnaire are seriously taking into the account UNESCOs Sustainable Development Goals (SDGs) and have identified eight among them as the most important ones for their businesses.*

**Keywords:** *automotive industry, regional development, green materials, business innovations, eco-economic decoupling*

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## **ANALYSIS OF THE PERCEPTION OF CORPORATE SOCIAL RESPONSIBILITY IN THE BANKING INDUSTRY IN THE SEE REGION**

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### **ABSTRACT**

*Over the last decades corporate social responsibility has become an increasingly important factor in the context of a company's strategic focus. Companies are increasingly incorporating socially and environmentally responsible goals into their long-term business strategies more often, thus contributing to the community within which they operate while shaping their own image. Although there are numerous research papers on corporate social responsibility, research papers on relationship*

*between employer branding and social responsibility are relatively scarce and the topic is still unexplored. This paper aims to explore the perception of young people from four regional countries about the role that corporate social responsibility plays within the business operations of the banking industry. That is, it aims to define the importance of corporate social responsibility in the process of selecting a future employer, as well as the level of influence that the image of social responsibility has on the final selection of the employer in the banking industry. The paper covers all of the factors that influence the process of selecting a future employer from both an employer's and a job candidate's point of view, and presents the conclusions of the research.*

**Keywords:** *corporate social responsibility, banking industry, employer branding, human resources*

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## **INTELLIGENT ANIMAL HUSBANDRY IN THE CONTEXT OF DIGITAL BUSINESS TRANSFORMATION**

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### **ABSTRACT**

*In the context of global economic uncertainty, turbulence and crises, in times of global Covid pandemic, digital transformation is an opportunity to optimize and rebuild business. Businesses*

*rely on traditional management based on the work of managers and employees. Every business uses software products, but digitalization is more extensive. In it, every process in the company leaves a digital imprint, leading to comparability, traceability, analytical. This process is in line with the European Commission's Digital Single Market Strategy. Livestock and agriculture are one of the traditional sectors that are vital for development of societies and independent national economies. Over the last 70 years, the world's population has grown rapidly. The latter was registered with the increase in food needs. This in turn affects the employment of workers in the industry. The availability of intelligent systems for automation of production in animal husbandry will optimize production processes, increase productivity and efficiency of the sector. The process of accelerated development of agriculture (livestock and agriculture) also leaves its ecological imprint, which cannot be ignored. This article focuses on the study of the possibilities for the introduction of intelligent systems in animal husbandry in the context of digitalization processes in the economy. The application of innovative methods and tools for intelligent and efficient animal husbandry with reduced human resources and reduced impact on the environment. The aim is to study the factors influencing digitalization and to monitor the economic effects on the industry. The study uses various analyses of official and secondary databases, reports, surveys, web-based searches.*

**Keywords:** *Agriculture, Digitalization, Ecology, Economy*

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# **COMPARISON OF EMPLOYEE SALARY AS A MATERIAL FACTOR OF WORKPLACE SATISFACTION WITH OTHER INTANGIBLE FACTORS OF WORKPLACE SATISFACTION**

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## **ABSTRACT**

*Employee salary is an indispensable factor for which workers come to work every day. Without wages, people would not be able to live or meet their basic living needs. Is the salary only the main motivating factor for employees to come to work, or are there other factors of employee satisfaction in the workplace, which are also important to them? Employees work for a salary and it is the main reason for coming to work. However, what are the attitudes of employees when they have a choice, higher salary or job security? Higher salary or good work atmosphere, correct superiors and correct work colleagues? The aim of this paper is to use the method of scientific research to obtain data on the questions asked, statistically process the collected data and draw conclusions after the research. The survey was conducted in January 2022, on a random sample of 233 respondents (employees) in the Republic of Croatia. Respondents are employees of private and state-owned companies in the Republic*

*of Croatia. Three hypotheses have been set: H1: Intangible factors of satisfaction are more important to employees than high salary, H2: Employees have the most important intangible factor - correct behavior of superiors, H3: Employees want a higher salary for their work. Hypotheses H1 and H3 were accepted by the results of this research, while hypothesis H2 was not accepted because the most important intangible factor of satisfaction for employees is a good work atmosphere.*

**Keywords:** *employee salary, intangible factors of employee satisfaction, good working atmosphere, human resources, managers*

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## **BUSINESS INFORMATION SECURITY AS A PART OF CORPORATE SECURITY**

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### **ABSTRACT**

*In the new concept of national security, intelligence collects business information and has a significant place in the range of instruments for achieving the economic dimension of national*

*security. Vulnerability in the information system causes a negative chain reaction in all other systems and is therefore a matter of general security. The value of business information is measured in billions of dollars, and the U.S. economy has suffered \$ 300 billion in damage over the past few years due to the loss of business information. Effective information security can be achieved through a holistic approach that includes organizational and sociological factors within the organization combined with technological measures. Information security should be the responsibility of everyone in the organization, from management and the CEO to the lower level of management and all employees. People are a crucial factor in ensuring the security of the organization and the most common causes of information loss by employees are omissions and fraud, and information security depends on employee behavior that can enhance security and nurture an information security culture that promotes positive security behavior. It is important that the business entity assesses the risks and what information will be available to the public, and that it uses innovative technologies related to the defensive dimension - counterintelligence and greater security of the business entity.*

**Keywords:** *Business Intelligence, Information Security, Corporate Security, GDPR*

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**DOMESTICATION OF STANDARTIZATION:  
INFORMAL MANAGEMENT PRACTICES  
DURING IMPLEMENTATION AND  
CERTIFICATION OF QMS ACCORDING TO  
ISO 9001 IN BULGARIAN BUISINESS  
ORGANIZATIONS (EMPIRICAL STUDY 2015 -  
2021)**

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**ABSTRACT**

*This paper presents the results of an empirical study focused on informal management practices that arise from the standardization of business processes. According to neo-institutional theory, there is a general trend towards standardization because organizations seek support and legitimacy in their institutional fields by adopting structural models and management methods/ practices that are generally perceived to be the best available. At the same time, however, these structural rules may differ from structures that act efficiently because they (these rules) are largely generalized, whereas technical activities vary with unique, unstandardized conditions. Therefore, to resolve these conflicts, organizations often detach their everyday organizational practices from formal structures and procedures. The case with the adoption of the ISO 9001 standard is a relevant example of such behavior. This process – i.e. the deliberate disconnection between organizational structures that enhance legitimacy and organizational practices that are believed to be technically efficient within the organization – is central to the neo-institutional theory and is defined as decoupling. I extend the literature on decoupling by focusing on the problems that arise from the decision to decouple and more specifically, the gaps that*

*decoupling creates between symbolically adopted formal policies and actual organizational practices. I use the ISO 9001 quality management system standard, which is known to engender internal constraints and resistance, as the empirical setting for this study. The term "domestication" is introduced to expose specific informal management practices that allow ISO 9001 certification to be performed effectively without all regulations being adopted and followed according to their original design and purposes. This study, based on qualitative analysis of fifteen ISO 9001 certified organizations in Bulgaria illuminates ambivalent behaviour to formal rules, which is expressed through targeted non-compliance with regulations and procedures formally adopted within the organization and certified as complying with ISO 9001 standard.*

**Keywords:** *Decoupling, Domestication, ISO 9001, Neo-Institutionalism, Standardization*

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## **THE ROLE OF ENERGY AND RAILWAY TRAFFIC CORRIDORS IN CHANGING THE GEOPOLITICAL POSITION OF CROATIA: A REVIEW OF DEVELOPMENTS AND PERSPECTIVES**

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### **ABSTRACT**

*Traffic corridors can be and usually are a prime factor of fulfilling certain geopolitical goals, whether they are used to expand presence, inhabit certain territories, increase goods*



*exchange or are used as military transport corridors, or all of the above at the same time. Geopolitical position is a complex category and represents a set of geopolitical features of a certain political-territorial unit, in most cases the state. The geopolitical position is not permanent and unchanging, but is a changing category that changes with respect to changes in the state and its environment that affect the geopolitical position of the state. By studying the role of the traffic corridors passing through Croatia and the territories of the neighbouring countries, we have tried to explore the perspectives of improving Croatia's geopolitical position as a country that is located at the fringes of three large European regions – Central Europe, Southern Europe and South-eastern Europe. The role of European traffic corridors and the further development of infrastructure on these corridors could determine the future importance not only of these corridors but a geopolitical and geo-economic position of Croatia in the future decades.*

**Keywords:** *geopolitical position, traffic corridors, Croatia, Western Balkans, infrastructure*

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# **APPLICATION OF STRATEGIC MANAGEMENT ACCOUNTING TECHNIQUES IN DECISION MAKING – THE CASE OF CROATIAN COMPANIES**

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## **ABSTRACT**

*Modern business environment requires new concept of business that is based on the strategic deliberation and it consists of cointegration of qualitative and quantitative values. In those circumstances, the information needs and interests of different users are becoming more demanding. Strategic management accounting has a significant role in decision making through the preparation of information that is going to be a starting point for defining a long-term goals and control of its achievement as well as for defining the companies' strategy. Accordingly, information of strategic management accounting is complementing the information of traditional management accounting. In order to be utilized efficiently in decision making processes, strategic management accounting information should be proper the business context and it should reflect the roles, responsibilities and values of the actors that participate in decision making. The quality of strategic management accounting information depends on the applied techniques of strategic management accounting. So, the goal of this paper is to investigate which techniques of strategic management accounting are applied in Croatian companies and which are the most important sources of information for making the strategic business decisions. The research was conducted by using a web survey on the sample of*

*1100 Croatian companies. The research results showed that techniques of strategic management accounting are insufficiently used in Croatian companies, although those companies that are using the techniques and information of strategic management accounting highlighted the better quality of decision making processes and better cooperation between management accountants and companies' management. Also, the research results showed that the information from financial statements is the most important for making the strategic business decisions.*

**Keywords:** *Decision making, Management, Sources of information, Strategic decisions, Strategic management accounting, Techniques of strategic management accounting*

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## **THE FUTURE OF AGRICULTURE DRONE TEHNOLOGY TRENDS AND PROSPECTS**

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### **ABSTRACT**

*Given climate change, coupled with a lack of skills, farmers have always been receptive to the adoption of technologies, smart technologies in achieving positive results on agricultural crops.*

*One of the prospects of precision agriculture is the use of agricultural drones in technological processes developed by farmers to make more efficient use of agricultural fields. Agricultural drones are those technologies that contain sensors, GPS, technologies that can capture images of agricultural fields and then provide data on soil and crop vegetation. In this paper we will explore the role of agricultural drones in the near future so that farmers and agronomists around the world can improve resource management in response to squeezed budgets.*

**Keywords:** *drone, precision agriculture, sensor, unmanned aerial vehicle (UAV)*

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## **STRATEGIES FOR THE DEVELOPMENT OF SOUTH – EAST REGION IN CORRELATION WITH THE DEVELOPMENT OF THE RURAL LABOUR FORCE**

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### **ABSTRACT**

*Regional development involves diversifying activities that lead to boosting economic activities and improving living standards in the region. The analysis of economic development in this region*

*is based on the development of living standards and the prosperity of the population. Economic growth is seen as a broad and complex process that depends on many key instruments, such as small and medium-sized enterprises, job creation, institutions, and research bodies. In this paper, we will structure and identify the needs and implicitly the solutions necessary for the development of the rural environment and the agriculture of region 2 South East. They also take place through questionnaires to local farmers in the region. An important role in achieving sustainable and sustainable development is the positioning of the region analyzed in the European Union, but especially in the global economy. The development of the rural environment depends a lot on the improvement of the infrastructure, economic growth, the realization of new jobs, the innovation of advertising methods, and not only. The geographical advantages of the region and the investments that have taken place in recent years have significant and competitive advantages to reduce the forecasted risks. The notion of rurality is highly ambiguous, so that rural areas are often defined by their differences in urban areas. In recent years, the rural population of our country is declining due to migration to the urban area where the way of life is much more developed. Agriculture is an essential tool in the rural economy, especially since Romania is a predominantly rural country.*

**Keywords:** *rural development, strategy, labour force, performance, economy*

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## **WEALTH AND WELFARE - DEVELOPMENT OF A GROSS NATIONAL PRODUCT (GNP) AND GINI INDEX IMPACT REGRESSION MODEL**

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*Economic growth does not necessarily mean development as well. As an example, Russia has achieved high growth rates through the exploitation of mineral resources. The gross national product (GNP) per capita of Russia has grown, but this growth has not been evenly distributed. Prof. Joseph Stiglitz, an American economist and public policy analyst, argues that unless economic growth is reflected in rising standards, development has failed. Thus, a high GNP per capita does not necessarily mean prosperity and welfare. The equality of society in terms of participation in national wealth is measured by the Gini index as a measure of statistical dispersion intended to represent income inequality or wealth inequality within a nation or a social group. If the Gini Index is 1, only one person owns all the wealth, if it is 0, everyone owns the same. This parameter alone is not overly important because, as an example, Sierra Leone and Burkina Fasso have very low Gini indices, but this means that they are all*

*equally poor. On the other hand, petrodollar economies, if they show the Gini index at all, have extremely high GNP per capita values, but everything is concentrated on a small number of people. The paper compares the GNP per capita and Gini index using statistical methods. After proving the correlation, a model was developed which performed a new ranking of the world economy. It has been proven that the uneven distribution of income relativizes its level, and certain transition points of decline, ie growth of the Gini index, have been determined.*

**Keywords:** *correlation, new ranking, transition points, world economy*

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## **THE SHARING POWERS IN THE CONSTITUTION OF FEDERAL STATES: THE APPLICABILITY OF DECENTRALIZATION**

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### **ABSTRACT**

*This paper focuses on the applicability of federal system as a legal-political means in providing Minorities Rights and managing the relationship among various constituent groups as*

*a real foundation of decentralization principle in sharing powers between constituent units. The federal system can be realized through the establishment of federal constitutions. We exemplify Iraq as a federal model of multi-culturalism state that accommodating with new development of democratic principles, which associate with diversity and decentralization in sharing power. The Iraqi constitution is approved through referendum, the Kurdistan population is also participated in this referendum, where the Kurdistan entity and equality among its national and religious components has been de jure recognized. Article 117(1) identify the Kurdistan as a sovereign federal unit enjoying legal-political competences. The study suggests a legal solution to minimize the conflicts between Iraqi entities, legal approach to resolve the ambiguity in several articles: 112(1), 116, 117(2), and 140(2).*

**Keywords:** *Federal system, sharing powers, decentralization, constitution, Kurdistan Region, Iraq*

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## **A SYSTEMATIC LITERATURE REVIEW OF SUPPLY CHAIN RELATIONSHIP AND SUSTAINABILITY**

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### **ABSTRACT**

*The economic context of the last decades has been marked by many changes that continue to challenge the management strategies of companies. Nowadays, companies are increasingly interested in sustainability as a key element to improve their efficiency and effectiveness. However, they need to integrate sustainable practices in their supply chains more effectively. Stakeholders play an essential role in enhancing supply chain sustainability and firms' performance. Many recent studies highlighted the importance of sustainable supply chain from different perspectives. The current review explores the relational perspective and its contribution to sustainable development and firm competitiveness. To this end, a systematic literature search was conducted, in accordance with PRISMA guidelines, on science direct database for publications between 2011 and 2021, in order to provide a comprehensive analysis on supply chain relationship and sustainability. This resulted in 50 selected academic articles which are analyzed and categorized by NVivo software. The findings reveal that a successful sustainable supply chain requires several elements such as stakeholders' commitment and innovation to achieve sustainable objectives.*

*This review helps to develop a general understanding of the relationship between the key concepts and also provides future research directions that can be studied in the Moroccan economic context.*

**Keywords:** *supply chain management, supply chain relationship, sustainability, systematic literature review*

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## **THE IMPORTANCE OF FOREIGN WORKERS FOR THE DEVELOPMENT OF THE ECONOMY IN VARAŽDIN COUNTY**

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### **ABSTRACT**

*Increased migration to the Republic of Croatia increases the number of foreign workers available on the labor market. In recent years, Varaždin County has recorded a significant growth of foreign workers in various industries. The secondary research analyzed the number of foreign workers in 2019 and 2020 who are currently registered in Varaždin County. Conducted interviews with companies operating in the food, footwear, textile, and pharmaceutical industries collected qualitative data*

*on the importance of foreign workers both for the companies themselves and for the county's economy. The research provides answers to questions about the long-term need for foreign workers, their involvement in business processes, possible barriers they face (linguistic and technological), but also sees the problem of their inclusion in the local community in terms of prejudice, culture and language.*

**Keywords:** *foreign workers, inclusion in society, labor force, Varaždin County*

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## **GENERATION Z AND COVID-19 PANDEMIC: PERCEPTIONS AND PROSOCIAL BEHAVIOR ANALYSIS**

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### **ABSTRACT**

*Having been living with COVID-19 pandemic for over two years many issues regarding it have been open for scientific interest, not only in the area of health and medicine but also of different social, economic, cultural and other issues. One of the major areas studied is the prosocial behavior of citizens, i.e. adherence to prescribed measures, as a main factor to control the pandemic. Different generations bear different individual costs – economic,*

*social, emotional and others in order to contribute to prosocial behavior adoption and to the efficiency of prescribed measures. One of the major issues in this context is the emphasized criticism of younger generations as irresponsible and dismissive of COVID-19 risks and public health. The aim of this study is to analyze the perceptions and behaviors of Croatian generation Z with respect to COVID-19 pandemic and evaluate their prosocial behaviors and behavioral intentions. The study was conducted during the second wave of COVID-19 pandemic and included a sample of 442 Croatian participants aged 18 – 25, so called generation Z. Descriptive statistics, correlation and regression analysis were used to identify major characteristics of their prosocial behavior, behavioral intentions and perceptions about the pandemic and efficiency of prescribed measures. Measures regarding social distancing were found to be the most difficult and the least adopted. Low institutional trust turned out to have a significant impact on prosocial behavior adoption. This calls for careful design of communication strategies and social marketing approach to generation Z in order to motivate them for personal responsibility in the pandemic context.*

**Keywords:** *COVID-19, generation Z, institutional trust, prosocial behavior*

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## **ECONOMY POTENTIAL OF CROP BIOMASS IN VUKOVAR-SRIJEM COUNTY, CROATIA**

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### **ABSTRACT**

*The key industries in Croatia include agriculture, food processing, aquaculture and forestry. The gross value added (GVA) of the primary sector (including forestry) amounts 3.9 % of Croatia's total GVA in 2017, compared to EU-28 where this sector accounted for 1.6 % of GVA. In the total value of agricultural production of the Republic of Croatia in 2020, the most important is plant production (61,5), while livestock production share in total agricultural production amounts 38.5*

*%.* The aim of paper was to determine biomass economy and technical potential of the most important cereals (wheat, barley, maize), industrial crops (sunflower, sugar beet, rapeseed, soy bean), vineyards and fruit (apple) at the Vukovar-Srijem County. Review literature and available statistical data presents the basis for research conduction aimed to determine proper methods to calculate potential for harvest residues utilization of the most important field crops in the VS county. Based on the available data, the technical potential of cereals in 2020 was calculated, which amounted 276.662,89 t, industrial crops 157.896,19 t, vineyards 157.896,19 and fruits (apples) 5.531,02 t. The research results show that large quantities of biomass are available in Vukovar-Srijem County as a raw material for further processing into organic fertilizers, substrates, compost, products for pharmaceutical, cosmetic, food and animal feed industry.

**Keywords:** biomass, field crops, technical potential, Vukovar-Srijem County

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## **OVERVIEW OF RESEARCH CONDUCTED IN THE FIELD OF STAKEHOLDER ANALYSIS – SYSTEMATIC REVIEW**

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### **ABSTRACT**

*The word “stakeholder” was introduced by Freeman in year 1984 and defined as "any group or individual who can affect or is affected by the achievement of the organization's objectives" and launches new views on the organization and its influence as well as the influence of interest groups on it. Paper analyzes contemporary studies in literature in the field of stakeholder analysis by reviewing articles published in scientific journals indexed in Scopus in the field “Business, Management and Accounting”. Bibliometric analysis was performed on a sample of 550 documents based on a scientific search strategy run on Scopus database from 1988 until January 2022. Biblioshiny, web-based application included in Bibliometrix package developed in R-language was used for the study. The top five countries in terms of publications in the field of stakeholder analysis are USA, United Kingdom, Australia, Netherlands and Italy while the most important countries for international cooperation in the field of stakeholder analysis is Hong Kong. In research interval two periods experienced increased scientific interest in the management of stakeholders. In the period around year 2008 and 2015, have led the authors to characterise the*

*strong link between the stakeholder management field and the development phases of the quality management system and the increasing impact of sustainability and sustainable development concepts in the organisation management.*

**Keywords:** *stakeholder analysis, strategic management, bibliometrix, R-package, biblioshiny*

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## **SELF-IDENTIFICATION OF START-UPS**

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### **ABSTRACT**

*The paper covers a self-identification analysis of start-ups in a semi-peripheral country. We use artificial intelligence-based (AI) natural language processing (NLP) analysis on interviews with Hungarian start-up's founders to examine how start-ups' self-identification changes along lifecycles based on venture capital investment and inherent classification. Thus, we examine which system process and corresponding category system promote a company to define itself as a start-up. Our results show that start-up identity is not constructed as a constant entity but as a constantly changing space, which can be divided into well-defined segments and outlines the action horizon of the given economic organisation.*

**Keywords:** *Start-up, Business Identity, Natural Language Processing, Text Mining, Artificial Intelligence*

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## **MULTIFUNCTIONAL ASPECT OF HUNTING TOURISM – THE CASE OF CROATIA**

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### **ABSTRACT**

*The rural area of Croatia is a biodiverse area with great potential for the development of various forms of tourism. Many forms of tourism have a great and diverse impact on society in the modern*

*world as the human need for leisure and recreation grows with the development of the economy. Croatia is suitable for development of hunting tourism because it is extremely rich in agricultural areas, forests (43.5% of the total land area), rich stock of wild animals and it has geographic biodiversity. Hunters were mostly people of higher purchasing power, who wanted to enjoy the intact nature, watch and hunt animals, enjoy the gastronomic specialties prepared of the same game, and experience an until then undiscovered special tourist offer which differed from the usual ones. The aim of this paper was to identify the habits and preferences of hunters in eastern Croatia and to suggest better conditions and guidelines for the development of hunting tourism. Although respondents are satisfied with the supply of catches ( $M = 4.03$ ) in eastern Croatia, the disadvantages are reflected in the organization of the hunt, high prices, insufficient promotional activities and inappropriate legislation. This paper gives suggestion and opportunities for hunting tourism development in order to achieve multifunctional rural development.*

**Keywords:** *biodiversity, Croatia, hunters, multifunctional development, tourism*

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## **PANEL VAR ANALYSIS OF THE INTERDEPENDENCE OF CAPITAL STRUCTURE AND PROFITABILITY**

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### **ABSTRACT**

*In the last few decades, considerable attention has been paid to determining the capital structure in order to achieve optimal efficiency of the companies. For companies, whether private or public, capital structure management is of great importance. Therefore, the aim of the research is to determine the interdependence of capital structure and profitability of large Croatian companies using the VAR model panel. With respect to the temporal and spatial component, the variables (Capital Structure – SCAP; Debt Ratio – DA; Return on Assets – ROA; Return on Equity – ROE) are structured as balanced panel data. In order to determine the mutual causality between the observed variants, the Granger causality test for the data plate and PVAR was performed, as part of which the analysis Forecast Error Variance Decomposition and the analysis of the Orthogonal Impulse Response Function were processed. The sample includes large Croatian companies that are active, while variables as panel data are obtained from the financial statements for the period from 2016 to 2020. The obtained research results show a significant cause of variability in capital structure and indebtedness from profitability.*

**Keywords:** *Capital structure, Indebtedness, Profitability, ROA, ROE, PVAR model*

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## **THE ROLE OF SOCIAL NETWORKS AND INTERNET COMMUNICATION AMONG HIGH SCHOOL STUDENTS**

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### **ABSTRACT**

*Our society uses internet on daily bases not only for business purposes but private ones as well. The amount of online communication is rising exponentially each day and is becoming an important part of social life. Social media usage is particularly increasing among young people. The main aim of this research was to explore the habits and attitudes regarding the usage of social networks among high school students on one Croatian High school. The core sample consisted of 60 high school students, aged between 14 and 18, who completed the Social Network Usage Questionnaire (SNU) online which was designed for the purpose of this research. The results showed that high school students spend between 1 and 5 or more hours per day on social media. The majority of participants use social platforms such as Instagram, You Tube and Facebook. Elements of risky behavior linked with excessive usage of internet which include accepting unknown friend requests on Facebook have also been detected. Participants believe that it is not acceptable to use Internet during their free time with the family. The results of this research can be used for educational purposes such as training for high school students with emphasis on practicing online communication skills. Moreover, including teachers and parents in the training can only be beneficial. This training could be*

*helpful in terms of providing useful information about the content with high standards of quality as well as recognizing potentially risky behavior on internet that needs to be avoided.*

**Keywords:** *Internet, social media, high school students*

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## **EXEMPTIONS FROM PAYING VALUE ADDED TAX FOR MEDICAL SERVICES RELATED TO COVID-19**

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### **ABSTRACT**

*In the period of the COVID-19 pandemic, citizens' health is among the key goals of every government and as a public good must be ensured through an accessible, functional, and effective public health system. Taxation policy measures give taxation benefits for health services provided related to the COVID-19 pandemic. Consequently, Council Directive (EU) 2021/1159 of 13 July 2021 amending Directive 2006/112/EC as regards temporary exemptions on importations and on certain supplies was brought in in response to the COVID-19 pandemic (OJ L 250, 15. 7. 2021.). In this paper, the stated Directive (which is being applied in the Republic of Croatia) will be analysed from a legal perspective, as well as other legislative taxation measures undertaken at European Union related to the COVID-19 disease. Also, cases of the illegal use of VAT taxation exemptions (fraud) related to providing medical services for COVID-19 because the fact should not be overlooked that, according to European Commission Reports, member states have recorded losses in VAT taxation revenue estimated at 140 042 billions of Euros representing a total revenue loss of 11% at European Union level.*

**Keywords:** *value added tax (VAT), COVID-19, health services, Council Directive (EU)*

# **EFFECT OF NIGER STATE RICE INVESTMENT CONSORTIUM PROJECT ON COMMERCIALIZATION LEVELS OF SMALLHOLDER FARMERS IN NIGER STATE, NIGERIA**

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## **ABSTRACT**

*The study assessed the effects of Niger State Rice Investment Consortium (NSRIC) project on commercialization levels of smallholder rice farmers in Niger State, Nigeria. A total sample size of 234; made up of 117 participants and 117 non-participants drawn from 12 localities in three (3) Local Government Areas (LGAs) were selected through multi-stage sampling technique. Data were collected from primary source using well-structured questionnaire administered by the researcher and with the assistance of well-trained enumerators from the Niger State Bureau of Statistics (NSBS). Data were analyzed using descriptive statistics, household commercialization index (HCI), Tobit regression model and Henry Garrett technique. The result of HCI revealed the mean household commercialization indices*

*of 67.25%, 31.57% and 49.41% for participant, non-participant and pooled sample, respectively. The Tobit regression analysis disclosed that the coefficients of household size and extension contact were negative but however, significantly influenced smallholder level of rice commercialization. The coefficient of gender, farm size, quantity of rice produced, NSRIC project participant, access to market information, unit price of product, irrigation, access to tractorization and training were positive and significantly influenced smallholder rice commercialization. The costs and returns analysis revealed that the farmers earned N123,684.08 and N46,872.14 for participants and non-participants, respectively. It was recommended that governments at all levels should develop appropriate policies and strategies to promote the commercialization of smallholder Agriculture in the State and farmers themselves should form and maintain effective farmer groups to take advantage of better market prices for their products through their collective bargaining power.*

**Keywords:** *Commercialization, Consortium, Smallholder, Rice, Food Crop*

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## **PERCEPTION OF CRITIQUE**

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### **ABSTRACT**

*Criticism, as a result of critical thinking, conveys the well-founded opinion of the individual, which creates positive or negative emotions in the object of the criticized person. The extent to which these emotions affect the individual and his continued implementation of the criticized activity is a fundamental problem of this paper. The paper presents recent reflections on the impact of critique and answers questions about how an individual*

*perceives a critique, is this positively or negatively colored experience. The research method used is a specially designed questionnaire and the sample is 519 respondents. Respondents accurately perceive critiques and the fact that they can be both, positive and negative, but in the case of emotions they experience from their own situations in which they have been criticized, they recognize negative emotions to a greater extent. No statistical significant differences were observed in the experience of negative emotions between men and women except for extreme negative emotions where women show a higher experience of extreme negative emotions when confronted with criticism. The results did not show a statistically significant difference with regard to the age of the respondents.*

**Keywords:** *Criticism, critical thinking, evaluation, employee monitoring, employee motivation, employee demotivation*

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## **SHARED KNOWLEDGE AND CHANGES IN THE HIGHER EDUCATION SYSTEM IN BULGARIA**

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### **ABSTRACT**

*This work attempts to discuss knowledge sharing as part of the Open Science movement. It attempts to briefly analyse its historical development and the options for modern implementation of the open science idea. It discusses the process of knowledge sharing as an element of recognition of scientific*



*works and part of social development. It seeks a solution to the established national and other restrictions for sharing of knowledge, as well as its importance in the situation of limited sharing. The article also discusses the process of changes in the higher education system in Bulgaria related to the consolidation of Bulgarian universities.*

**Keywords:** *Knowledge, Open science, Regulation of knowledge, Bulgaria*

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## **CHALLENGES OF INTERCULTURAL COMMUNICATION IN THE CONTEMPORARY BUSINESS ENVIRONMENT**

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### **ABSTRACT**

*Contemporary economy, for which the globalisation of business is one of the basic determinants, is facing the need for quality intercultural communication with the aim of creating the best*

*possible business environment in which each participant will feel equally valuable and not discriminated against. The task of the management is to create that kind of environment, not only for ethical and legal reasons, but, ultimately, for achieving the best possible business results. One of the (infamous) attempts to implement intercultural communication in business procedures are the European Commission guidelines on inclusive communication, which were withdrawn following the negative media articles and a strong reaction of the public. The paper presents a case study of the adoption and withdrawal of the guidelines as an internal document for communication of the European Commission staff as well as the analysis of the content of selected online media in the period after the information about the guidelines was released until the announcement that the guidelines were withdrawn. Inclusive intercultural communication is becoming a necessary way of communication; however, if not well thought-out, it may have a completely opposite effect. Therefore, another dimension is required for a quality management, that is, the intercultural management dimension.*

**Keywords:** *business procedures, globalisation, intercultural communication, intercultural management, media coverage*

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## **CSR AWARENESS AND FUTURE LEADERS - THE CASE OF MOROCCAN UNIVERSITY, FSJES SALÉ**

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### **ABSTRACT**

*Our objective in this article is to investigate the Corporate Social Responsibility (CSR) awareness among Master's degree students in Law and Economics, the potential leaders of tomorrow's corporate scene in Morocco. In the current Moroccan business environment, CSR is not considered as an option, it has become intergrated into the execution of a business strategy. The perceptions of these potential leaders should cope with the new public's needs and expectations from corporations. The study shows that these students do not have an appreciable level of CSR awareness. Moroccan universities have the responsibility to train such future leaders who will manage corporations and organizations for long-term sustainable success. Therefore, it is necessary for these universities, more specifically for law and Economics Faculties and Business Schools, to incorporate courses that aim particularly at providing formal exposure corporate social responsibility actions and responsible leadership for the benefit of different majors. It is also important to deepen the foundations of the CSR allowing to pass from the*

*theoretical bases to the practical application of CSR programs in the different types of businesses.*

**Keywords:** *Corporate social responsibility (CSR), responsible leaders, Law & Economics students, Moroccan universities*

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## **FROM BISMARCK TO BEVERIDGE: CONTRIBUTIONS FOR THE UNDERSTANDING OF DIFFERENT SOCIAL SECURITY MODELS**

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### **ABSTRACT**

*This paper examines the topic of social security and healthcare systems accessibility, based on the principles of the German Bismarck and the English Beveridge models. Both seminal*

*models are contextualized within an environment of social turmoil, emerging as strategies of pacification and political conditioning to emerging socialism trends. The impact of such models is as significant as it can be observed that they were inspirational to most of the models of social security and health protection adopted across Europe. In this paper, such contextualization is bridged while analyzing and translating to the current and corresponding German and Portuguese models. It is concluded here that the Portuguese model is a hybrid one, while observing for references on the English and German models, namely with regards to financing, given the mixed strategy of public and private funds. The Portuguese model suffers from a certain exhaustion and is found to be in a situation of unsustainability. One justification of such poor condition may be due to the fact of being an adaptation of models that were built and supported on other economic and social realities, certainly benefiting from better dynamics than the Portuguese one.*

**Keywords:** *Bismarck, Beveridge, Social Security, Healthcare, Insurance, Portugal, Germany*

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## **THE INFLUENCE OF FANI POPOVA- MUTAFOVA'S WORKS IN THE SOCIAL DEVELOPMENT OF BULGARIA IN THE EARLY 20TH CENTURY**

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### **ABSTRACT**

*This article aims to present and analyse the life and works of Fani Popova-Mutafova. She was capable of laying out our past in the context of world history with amazing maturity. Her books can be read both as works of art and as rigorous historical testimonies, helping us gain unquestionable knowledge of history. An emblematic writer, she was extremely popular at a young age. Tried by the People's Court, she experienced the doomed road of many other Bulgarian (and not only) intellectuals from "Hosanna!" to "To be crucified!". Her works still fascinate readers not only with their colourfulness and fairy-tale atmosphere but also with their responsible attitude to history.*

**Keywords:** *Influence, Works, Author, Social development*

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Hrvatska kvaliteta



Izvorno hrvatsko