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Sustainable Development in Modern Knowledge Society



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EECME 2021**

Sustainable Development in Modern Knowledge Society

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PREFACE

This volume contains a number of selected, refined, and extended contributions to EECME 2021, the 3rd International Scientific Conference Eastern European Conference of Management and Economics. The conference was held in Ljubljana, Slovenia, on May 28, 2021, with a focus on research advances in Management, Economics, Public Administration, Education.

EECME 2021 started the tradition of hosting co-located events this year by offering Workshop on Social Research. The workshop addressed: new and emerging technologies in Environmental Economics and Social Marketing, Business Regulation and Sustainable Development, Public Administration, Education.

This volume thematically follows the scope of EECME 2021 and is focused on research advances, business/academic applications of Management, Economics, Public Administration and the role of Education in Economics.

We would like to thank all the authors of submitted papers and the Program Committee members for their commitment. We are grateful to local organisers: Ljubljana School of Business, (Slovenia), Odesa Institute of Trade and Economics of Kyiv National University of Trade and Economics, (Odesa, Ukraine), Faculty of Business, Economics and Law, (Bar, Montenegro).

Dr. Lidija Weis
Conference Chair
Ljubljana School of Business,
Slovenia

PROBLEMS AND ERRORS UNDERSTANDING CASH FLOW STATEMENT

Lidia Robnik,
PhD.
Slovenia

PROBLEMI IN NAPAKE RAZUMEVANJA IZKAZA DENARNIH TOKOV

Lidija Robnik,
doc. dr.
Slovenija

Uvod

Načrtovanje in doseganje denarnega toka je pomembno za poslovno odločanje. Bonitetna ocena je pomembna iz izračunov in razumevanja merljivih kazalnikov finančne in nefinančne uspešnosti, saj so osnova za sprejemanje poslovnih odločitev. Pomembnost pravih in pravočasnih odločitev ima vedno večjo težo. Temeljni pogoj za to so kakovostne in pravočasne informacije, ki jih sestavljajo finančni in nefinančni kazalniki. Predstavi bomo kritičen pristop k razumevanju kazalnikov ter računovodski in ekonomski model z anketo, ki smo izvedlo med poslovneži ter računovodskimi delavci. Izkaz denarnih tokov vsebuje pomembne informacije za odločanje pri poslovanju, financiranju in investiranju.

1.1 Namen in cilji

Bilanca stanja in izkaz poslovnega izida ne dajeta vseh potrebnih podatkov za odločanje, saj se lahko zgodi, da organizacija posluje z dobičkom ampak nima ustreznega denarnega toka ali obratno. Namen prispevka je, da predstavimo pomembne informacije iz izkaza denarnih tokov, njegovo razumevanje, predstavitev finančnih in nefinančnih kazalnikov za različne uporabnike. Cilji prispevka je, da predstavimo pomen informacij iz izkaza denarnih tokov, katere so napake in problemi pri razumevanju in spremljanju podatkov iz izkaza denarnih tokov. Posledice so lahko v napačnih poslovnih odločitvah, ki so podlaga finančnih in nefinančnih kazalnikov poslovanja.

1.2 Predpostavke in omejitve

Predpostavljamo, da so odgovori, ki smo jih dobili v anketah značilni za direktorje, podjetnike, računovodje in finančnike malih in mikro organizacij. Omejili smo se na udeležence seminarjev, ki so se udeležili vsebin razumevanja in sestavljanja izkaza denarnih tokov, analiziranje računovodskih izkazov s pomočjo finančnih in nefinančnih kazalnikov ter sestave letnega poročila.

1.3 Metodologija in hipoteze

Uporabili smo kvalitativno metodo v obliki pisne ankete z direktorji, podjetniki in računovodji, ki so bili udeleženi na seminarjih. Število udeležencev v intervjuju je bilo 40. Postavili smo jim pet vprašanj zaprtega tipa, za kar menimo, da so nam bili njihovi odgovori v pomoč pri testiranju hipotez.

Hipoteza 1: Poslovodstvo in lastniki ne razumejo vsebine izkaza denarnih tokov in se nepravilno odločajo.

Hipoteza 2: Poslovodstvu in lastnikom je izkaz denarnih tokov neustrezno predstavljen s strani računovodskih in finančnih delavcev.

Hipoteza 3: Organizacije spremljajo in ocenjujejo boniteto poslovanja le skozi finančne in ne nefinančne kazalnike poslovanja.

2 Izkaz denarnih tokov

Po SRS 22 (2016) in Peterlin in Glavina (2007) je izkaz denarnih tokov (dalje IDT) računovodski izkaz, ki prikazuje, kako prejemki in izdatki vplivajo na spremembe stanja denarnih sredstev v obdobju. V IDT so prikazani vplivi sprememb na končno stanje denarnih sredstev, ki je enako vsoti sredstev v blagajni, na transakcijskih računih in na kontu izdanih čekov.

Zelo pomembno je vedeti ali je organizacija likvidna sredstva pridobila s prodajo izdelkov, blaga ali storitev. Likvidna sredstva se pridobijo tudi z novim zadolževanjem ali s prodajo določenih vrst premoženja, kar je skrajna oblika v reševanju nezadostnega denarnega toka iz poslovanja.

2.1 Pomen denarnega toka za poslovanje in odločanje

IDT je z vidika poslovnih financ sestavljen iz denarnega toka (dalje DT) iz naslova sprememb dolgoročnih in kratkoročnih sredstev ter je namenjen za posloводство, lastnike in zunanje financerje. DT je tok denarja v in iz organizacije ter je pomembna poslovna kategorija, ki jo mora posloводство upravljati za doseg lastnih in notranjih ciljev poslovanja.

Potencialni investitorji, upniki in dobavitelji lahko iz njega pridobijo informacije o finančnem stanju, ter predvidijo bodoče trende razvoja organizacije.

V IDT so skozi najrazličnejše vrste sprememb sredstev in obveznosti do virov sredstev prikazani vplivi sprememb na končno stanje denarnih sredstev, ki je enako vsoti sredstev v blagajni, na transakcijskih računih in na kontu izdanih čekov:

- sposobnost ustvarjanja pozitivnih denarnih tokov v prihodnosti,
- sposobnost poravnavanja obveznosti in izplačevanja dividend ali dobičkov,
- razloge za razlike med dobičkom, prejemki in izdatki,
- denarni in nedenarni vidik investiranja in financiranja.

Definicija plačilne sposobnosti (solventnosti) je po Robnik (2014) in Savič (2001):

- **kratkoročna solventnost** – organizacija je kratkoročno sposobna poravnati vse svoje kratkoročne obveznosti z zagotovljenimi likvidnimi sredstvi in
- **dolgoročna solventnost** - organizacija lahko poravnava vse svoje dolgoročne obveznosti in še ostajajo denarna sredstva za financiranje razvoja.

Prejemki in izdatki so bistven element poslovanja in težnja ter želja lastnikov, da pri poslovanju dajejo prednost denarnemu toku pred računovodskim dobičkom.

DT je tok denarja v in iz podjetja in nam pove, koliko denarja smo v določenem obdobju prejeli (terjatve) in porabili (obveznosti).

Robnik (2020) navaja, da spremembe stanja sredstev in obveznosti do virov sredstev nastanejo zaradi različnih finančnih aktivnosti, kot so:

- **investiranje** - je spreminjanje denarnih sredstev v nedenarna, gre za povečanje sredstev stvari in pravic v obračunskem obdobju;
- **deinvestiranje** - je spreminjanje nedenarnih sredstev v denarna, gre za zmanjšanje sredstev v obliki stvari in pravic v obračunskem obdobju;
- **financiranje** - je povečanje sredstev v obdobju s povečanjem kapitala in dolgov, gre za povečanje obveznosti do financerjev z njihovimi vnosi v podjetje v obračunskem obdobju in

- **definanciranje** - je zmanjšanje sredstev v obdobju z zmanjšanjem kapitala in dolgov, gre za zmanjšanje obveznosti do financerjev, ki so dobili od podjetja ustrezna plačila v obračunskem obdobju

Na dolgi rok sta vključena obračunana in neporabljena amortizacija, nerazporejen dobiček in obračunane rezervacije.

V primerih, ko je investicijska dejavnost intenzivnejša, kot omogoča poslovna dejavnost, je treba vključiti intenzivno dejavnost financiranja. Ta predstavlja v poslovanju novo zadolževanje ali nova vplačila kapitala v denarju (Antončič in drugi, 2002, str. 275-279).

Operativni denarni tok je pomembna informacija za financerje, saj pomeni, da iz poslovanja ustvarjamo pozitivni denarni tok. Pri spremljanju denarnega toka je treba razumeti, da je operativni denarni tok na voljo za izvedbo investicij in razvojnih aktivnosti, kajti posojila mora organizacija vračati iz denarnega toka, ki predstavlja registrirano osnovno dejavnost.

2.2 Problemi razumevanja vsebine izkaza denarnih tokov

Robnik navaja (2014), da so razlogi in problemi pri spremljanju in razumevanju denarnih tokov v neustreznem finančnem načrtovanju, ki:

1. pripomore k razmišljanju v naprej in organizaciji kratkoročno prihrani čas in denar,
2. omogoča prilagoditev spremembam (trg, kupci, dobavitelji, gospodarske razmere, davčna zakonodaja ipd.),
3. omogoča, da se kapital razporedi tja, kjer so največji donosi, obračanje premoženja, ki imajo vpliv na likvidnost in plačilno sposobnost,
4. prepriča banke, da organizaciji nudijo finančna sredstva in lastnike, da vložijo denar v organizacijo.

Po Robnik (2016) so problemi razumevanja in obvladovanja denarnih tokov v:

- prenizki prodaji, čeprav obveznosti ostajajo na istem nivoju,
- kupcih, ki začnejo slabše plačevati oziroma ne plačajo,
- nekontroliranem zadolževanju ob neustreznem načrtovanju na kratek in dolgi rok,
- namensko povečanjem zalog (dvig cen, pomakanje nabav, kompenzacijski posli, ugodni popusti in cene ipd.),
- prepočasnem obračanju zalog,
- odpisih zalog in terjatev,
- neustreznem nadzoru nad organizacijo in izvajanjem poslovnega procesa,
- neusklajenih plačilnih rokih na strani nabave in prodaje,
- ne pravočasnem izdajanju računov po opravljeni prodaji,
- dajanju previsokih komercialnih in finančnih popustih,
- neustreznem kratkoročnem spremljanju in upravljanju zapadlih terjatev,
- prodaji terjatev (factoring) in v visokih stroških diskontov,
- odstopu terjatev,
- nezavarovanih ali neustreznih oblikah zavarovanj terjatev in obveznosti ipd.

2.3 Napake pri spremljanju denarnih tokov

Mnogi finančni in računovodski delavci ne razumejo, kako pripraviti pravilne načrte in nato dejanske izkaze denarnih tokov. Mnogi jih naredijo pod navodilih zunanjih strokovnjakov

(svetovalcev, revizorjev) in ker jih sami dobro ne razumejo težko informacije, na razumen način, dalje, posredujejo poslovodstvu, lastnikom in nadzornim organom. Napake se pojavljajo v stroki, da izkaz denarnih tokov ne razumejo dovolj dobro in ga delajo le po navodilih SRS 22 in MSR 7.

Največje napake pri spremljanju denarnih tokov so:

- denarni tokovi se ne načrtujejo,
- neustrezen in pomanjkljiv nadzor nad denarnimi tokovi,
- neustrezne informacije kam so bili usmerjeni izdatki,
- organizacije, ki imajo premalo denarja za plačilo svojih obveznosti, si slabšajo boniteto in zato morajo plačevati zamudne obresti in kazni,
- slabša se boniteta in s tem pogoji pri financerjih in poslovnih partnerjih,
- organizacija ima prenizke marže oziroma s prodajnimi cenami ne more pokrivati vseh stroškov in s tem so nizki prejemki,
- neizterljivosti terjatev in njihovi odpisi, ki imajo z davčnega vidika vpliv na denarni tok. Organizacija mora plačati vse davčne obveznosti, čeprav jih s strani kupcev ni dobila plačane (davek od dohodka, DDV ipd.).

V izkazu denarnih tokov vidimo širjenje terjatev ali zalog, vendar nam ne razkrije v čem je posledica (Holmes in drugi, 2002, 256 – 257), ali v:

- slabih zalogah ali nadzoru nad proizvodnjo in prodajo,
- nezmožnosti prodaje izdelkov ali blaga,
- načrtni politiki zaradi strahu pred pomanjkanjem dobav, povišanjem cen ali potreb po dodatnih zalogah zaradi novih proizvodov ali trgovskega blaga,
- pridobitev denarja z danimi popusti ali diskonti,
- izterjava denarja od preteklega poslovanja (odškodnine, tožbe, stare terjatve ipd.).

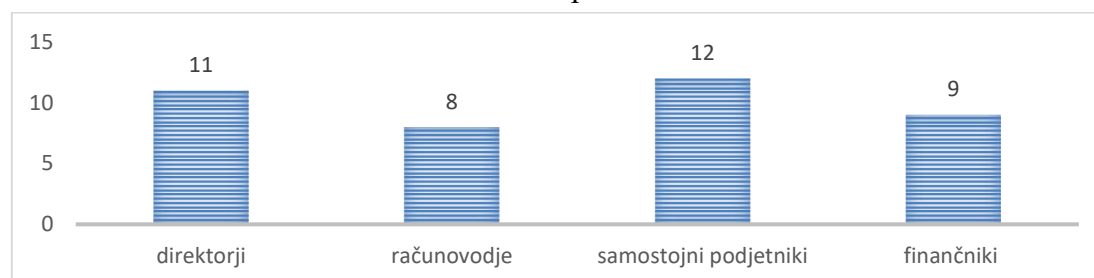
3 Problemi in napake pri optimiranju denarnega toka

Potencialni investitorji, upniki in dobavitelji iz dejanskega izkaza denarnih tokov pridobijo informacije o finančnem stanju ter predvidijo bodoče trende poslovanja, poti in razvojne aktivnosti poslovanja organizacije. Pomemben cilj za vsako poslovodstvo in lastnike je rast organizacije in prag pokritja stalnih stroškov ter spremljati obratni kapital, ki je izpostavljen nihanju denarnega toka na kratek rok.

Opravili smo lastno anketo in smo anketirancem postavili pet vprašanj zaprtega tipa in smo na tej osnovi želeli testirati naše postavljene hipoteze.

Anketirancev je bilo 40 različnih struktur vodenja in operativnega dela v organizacijah, kar je razvidno iz tabele 1.

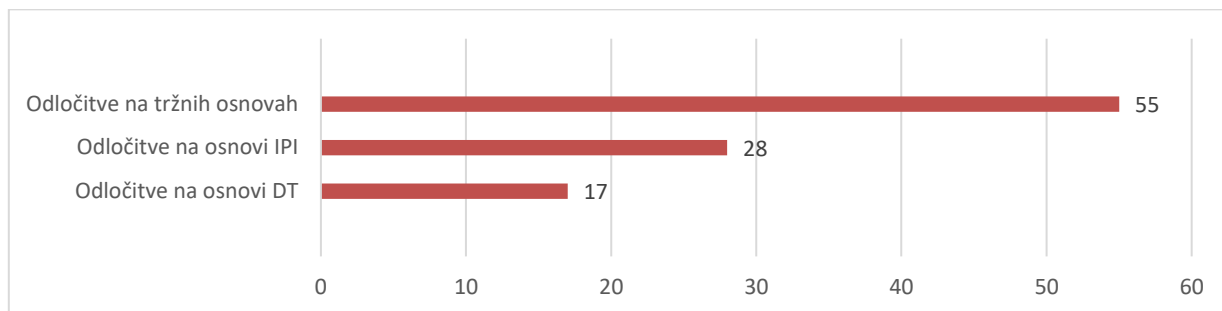
Tabela 1: Število udeležencev v anketnih vprašalnikih



Vir: lastna raziskava 2020

Anketirancem smo postavili prvo vprašanje: »Ali spremljajo poslovanje svoje organizacije skozi izkaz denarnih tokov in kako jim je predstavljen ?«

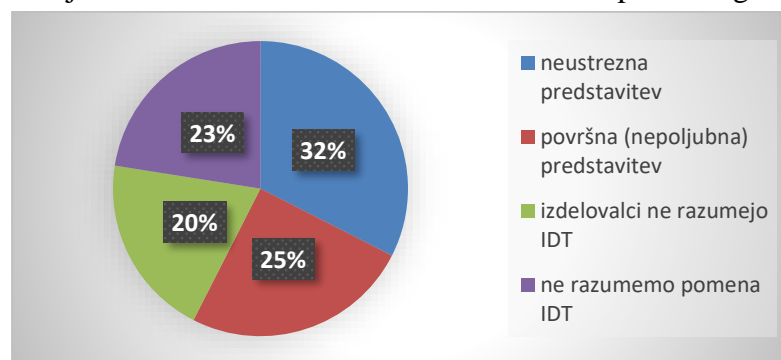
Tabela 2: Poznavanje izkaza denarnega toka in poslovne odločitve



Vir: lastna raziskava 2020

Opredelitev 18 anketirancev (55 odstotkov) je podala odgovore, da spremljajo poslovanje na podlagi tržni osnovah, 28 odstotkov se odloča glede na rezultate IPI in 17 odstotkov glede na rezultate DT. Ni dobro, da je glavni cilj anketirancev glede, poslovnih odločitev, tržne osnove.

Graf 1: Razumevanje vsebine izkaza denarnih tokov in izkaza poslovnega izida



Vir: lastna raziskava 2020

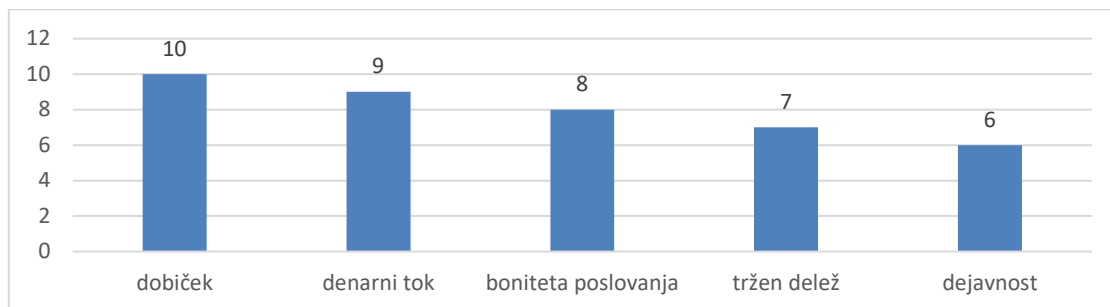
Odgovori, ki so predstavljeni v grafu 1 nam povedo, da izdelovalci računovodskih izkazov ne znajo ustrezno predstaviti pomen in vsebino ustreznih kategorij iz izkaza denarnih tokov in izkaza poslovnega izida. Odločevalci poslovnih odločitev so lahko zavedeni in sprejmejo poslovne odločitve, ki lahko niso najboljše za doseganje ciljev organizacije. Rezultat anketirancev je, da je predstavitev neustrezna, nerazumna in da ne razumejo pomena IDT (80 odstotkov) in da je predstavitev s strani izdelovalcev računovodskih izkazov predstavitev pavšalna (20 odstotkov). ekonomskih kategorij za poslovno odločanje, je zelo slabo. Prav tako je slabo, da kar 18 odstotkov anketirancev meni, da so jim s strani izdelovalcev računovodskih izkazov, določene kategorije neprimerno predstavijo.

Hipotezo 1 ne moremo potrditi, saj smo ugotovili, da poslovodstvo ne razume vsebine izkaza denarnih tokov in jim ne predstavlja osnove za poslovno odločanje.

Tretje vprašanje je bilo: »So vaše poslovne odločitve odvisne od izkaza denarnih tokov, izkaza poslovnega izida ali drugih podatkov poslovanja.«

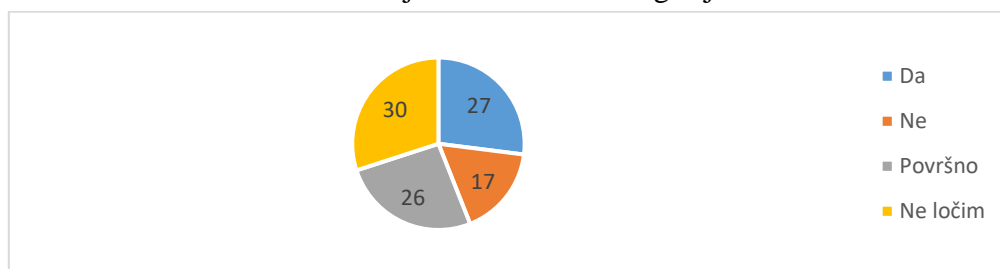
Mnogim anketirancem je pomembna odločitev višina doseženega neto dobička (25 odstotkov), sledi denarni tok (22,5 odstotkov). Nekateri so izpostavili oceno bonitete poslovanja, tržni delež in vrsto dejavnosti.

Tabela 3: Razumevanje denarnega toka in dobička



Vir: lastna raziskava 2020

Graf 2: Poznavanje ekonomskih kategorij iz izkaza denarnih tokov



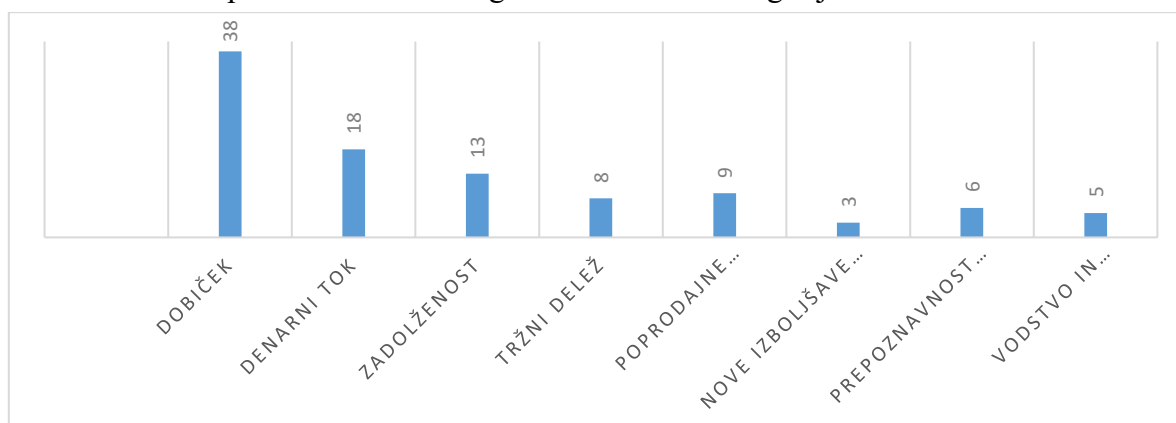
Vir: lastna raziskava 2020

Mnogi anketiranci so nam odgovorili, da so jim ekonomske kategorije iz izkaza denarnih tokov predstavljene površno in jih ne ločijo (43 odstotkov), 27 odstotkov razumejo razlike ekonomskih kategorij med izkazom poslovnega izida in izkazom denarnih tokov in 30 odstotkov ne ločijo razlike med vsebino ekonomskih kategorij iz omenjenih računovodskih izkazov. Rezultati iz anket niso dobri in primerni za odločanje posloводства.

Hipoteza 2: Lahko jo potrdimo, da uporabniki računovodskih izkazov ne poznajo dovolj dobro izkaz denarnih tokov in njegovo razliko od izkaza poslovnega izida. Izdelovalci izkaza denarnih tokov jim ga nepravilno ali površno predstavijo, kar so posledice nerazumevanja v napačno sprejetih poslovnih odločitvah.

Postavljeno četrto vprašanje je bilo: »Na osnovi katerih kategorij se odločate za poslovne in finančne odločitve ?«.

Tabela 4: Izbira poslovnih odločitev glede na različne kategorije

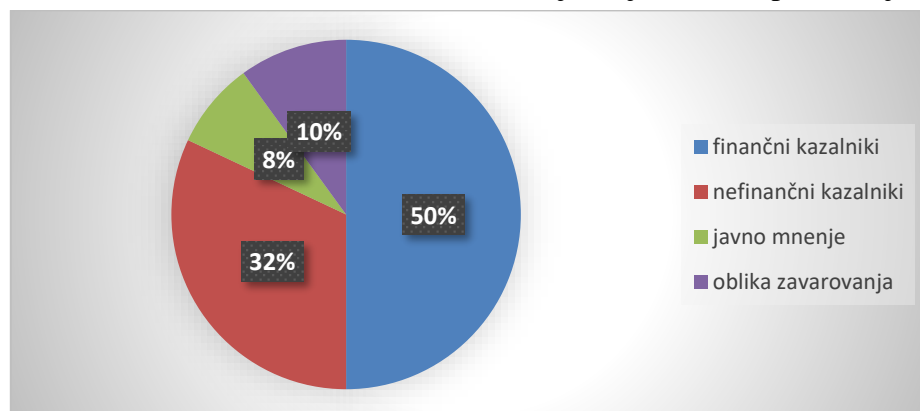


Vir: lastna raziskava 2020

Rezultati anketnih vprašanj so glede na poslovne odločitve so, da je za 38 odstotkov anketiranih pomemben dobiček in 18 odstotkov dosežen denarni tok. Naslednji rezultati so zadolženost, tržni delež in pop prodajne aktivnosti. Anketirancem ne pomenijo veliko pri izbiri poslovnih odločitev nove izboljšave in vodstvo.

Peto anketirano vprašanje je bilo: »Ali ocenjujete boniteto poslovanja z oceno finančnih ali nefinančnih kazalnikov poslovanja ?«.

Graf 3: Vidiki ocenjevanje bonitete poslovanja



Vir: Lastna raziskava 2020

Anketiranci so se opredelili, da je zanje pomembna odločitev poslovanja z poslovnimi partnerji na podlagi ocene z vidika finančnih kazalnikov (50 odstotkov). 32 odstotkov jih meni, da so pomembni nefinančni kazalniki, kar je v podjetništvu pomembna odločitev. Javno mnenje in oblike zavarovanja so dopolnilni kriteriji odločitve bonitete poslovanja z novim poslovnim partnerjem.

Hipoteza 3: Lahko jo potrdimo, da se ocenjuje boniteta poslovanja v glavnem skozi finančne kazalnike poslovanja (meni jih 50 odstotkov anketiranih). 32 odstotkov anketiranih so pomembni nefinančni kazalniki in ostali se odločajo na podlagi javnega mnenja in oblik zavarovanj plačil in poslov.

4 Model razumevanja finančnih kazalnikov

Upniki od organizacij, ki so dolžnice, želijo, da bodo ustvarile dovolj operativnega denarnega toka za plačilo obveznosti in na koncu poplačale sebe in zaposlene, da bodo vsi motivirani za delo v preteklosti in za delo prihodnje.

4.1 Finančni kazalniki

V teoriji so številni finančni kazalniki, ki jih glede na uspešnost delimo po Benedik (2003) na:

- ekonomsko uspešnost poslovanja - kjer ocena donosnosti kapitala služi kot osnova za napovedovanje donosnosti kapitala in
- finančna uspešnost poslovanja - kjer ocena donosnosti kapitala služi kot podlaga za presojo ali je organizacija sposobna poravnati svoje obveznosti ob njihovi dospelosti v vplačilo in ali se je sposobna financirati rast in se prilagajati spremenljivim razmeram na trgu.

Kazalniki stanja financiranja se izračunajo na podlagi pasivne strani bilance stanja, tako, da se primerja dele obveznosti do virov sredstev s širšimi deli ali s celoto in tako se izračuna struktura financiranja organizacije (Igličar in Hočevar, 2011, str. 260).

Izračunavanje finančnih kazalnikov je analitičen postopek ter računovodski in finančni podatki so na voljo in vsak je sam po sebi ne informativen. Vsak posamezen podatek skušamo primerjati s kakšnim drugim podatkom, ki bi ga kvalitativno ovrednotili.

Robnik (2014, 140 – 141) navaja kateri so kazalniki v računovodskem modelu:

1. finančni kazalniki merjenja uspešnosti,
2. dobičkonosnost lastniškega kapitala,
3. dobičkonosnost vloženega kapitala,
4. dobičkonosnost sredstev,
5. poslovni vzvod (točka preloma),
6. finančni vzvod,
7. obratni kapital,
8. finančna neodvisnost,
9. EBIT in EBITDA.

EBITDA je najbolj uporaben med finančnimi kazalniki, saj je dober približek denarnemu toku iz poslovanja. S tem je ključen indikator za vodstvo, banke, ocenjevalce vrednosti organizacij in analitike.

Kaže sposobnost organizacije, da pokriva odpise vrednosti in druge odhodke, ki niso povezani s poslovnimi odhodki. Negativen EBITDA predstavlja alarm, saj kaže, da se organizacija sooča z resnimi težavami in da je ogrožen njegov obstoj na dolgi rok.

Je koristen pokazatelj dobičkonosnosti in uporablja kot osnova pri kreditni analizi in ocenjevanju sposobnosti organizacije, da servisira svoje finančne obveznosti.

Izračun neto dolga = finančne obveznosti – staje na transakcijskem računu.

Za banke je pomemben izračun = neto dolg (finančne obveznosti – stanje denarnih sredstev) / EBITDA, ki naj bi bil do med 3 do 4.

Z višino EBITDA se primerja višina že obstoječih finančnih obveznosti in v primeru, da je že obstoječa višina finančnih obveznosti večja od EBITDA potem ni možnosti, da organizacija pridobi dodatne vire financiranja s strani financerjev.

4.2.1 Kritičnost do ne (razumevanja) računovodskega modela

Na podlagi kritik različnih avtorjev lahko zaključimo, da je glavna pomanjkljivost tradicionalnih kazalnikov v uspešnosti njihova usmerjenost v preteklost in spodbujanje kratkoročnih kazalnikov.

Klasična merila motivirajo poslovodstvo k odločanju, ki kratkoročno vplivajo na poslovni izid oziroma k zmanjšanju stroškov za razvoj, izobraževanje, trženje ter k izbiri naložbenih projektov.

Sestava računovodskih kazalnikov je pod vplivom računovodskih in davčnih predpisov, zato niso najboljši pokazatelj uspešnosti ali neuspešnosti poslovanja. Zato je potreba, da se poleg finančnih v analiziranje poslovanja vključijo tudi nefinančni kazalniki poslovanja.

Kratkoročno merjenje je slabost in se strinjajo Tekavčič in drugi (2002) ki pišejo, da zgolj upoštevanje kratkoročnih finančnih kazalnikov ne omogoča zanesljive presoje o uspešnosti organizacije. Navajajo, da kazalci sami po sebi malo povedo o vzrokih za dosežene rezultate poslovanja. V primeru, da se poslovodstvo in lastniki odločajo le na podlagi finančnih kazalnikov lahko ogrozijo dolgoročni obstoj poslovanja in obstoj organizacije.

4.3 Ekonomski model

Ekonomski model upošteva stroške celotnega kapitala in tveganost generiranja denarnega toka in izračunani kazalniki pomenijo korak naprej.

Med kazalnike ekonomskega modela spadajo po Benedikt (2003):

- **tržna dodana vrednost (TDV)** – je tista po kateri bi se organizacija prodala in je sporočilo poslovodstvu, da ustvari vrednost s poslovnimi odločitvami v investicije, ki imajo pozitivno neto sedanjo vrednost. Stern in drugi (2008) opisujejo, da TDV zajema informacije o zadolženosti in možnosti bodočega poslovanja z povezanim tveganjem, ki lahko povečuje ali znižuje vrednost organizacije;

- **ekonomska dodana vrednost (EDV)** – ugotavlja se tok vrednosti lastniškega kapitala, kot najpomembnejša mera uspešnosti organizacije (dobiček, izguba). Bergant (2007) navaja, da je odvisna od čiste sedanje vrednosti pričakovanih donosov.

Študija Štubelj in Lapovšek (2018) navaja, da je obrestna mera lastniškega kapitala sestavljena iz:

- povprečja obrestne mera za dolgoročne državne obveznice in
- premije za lastniško tveganje, ki je glede na vrsto dejavnosti od enega do 10 do odstotkov.

Tabela 5: Model izračuna investiranega kapitala in ekonomske dodane vrednosti

Zap. številka	Kategorije	Vrednosti v evrih
1	Kratkoročna sredstva + AČR	2.500.000
2	Kratkoročne obveznosti	1.850.000
3	PČR	60.000
4 (1-2-3)	Obratni kapital	590.000
5	Dolgoročna sredstva	3.500.000
6 (4 + 5)	Investiran kapital	4.090.000

Vir: lastni izračun 2020

Izračunan investirani kapital mora biti financiran iz dolgoročnih virov financiranja, kot so: lastni kapital in dolgoročni dolžniški viri financiranja (dolgoročna prejeta posojila, izdane delnice, dolgoročni najemi), kar v našem raziskovalnem primeru predstavlja 4.090.000 evrov.

Predpostavimo, da je cena virov financiranja 5 odstotkov.

$4.090.000 \text{ evrov} \times 5 / 100 = \mathbf{204.500 \text{ evrov}}$ – stroški investiranega kapitala.

NOPAT (Net Operating Profit After Tax) = Poslovni prihodki – poslovni odhodki – davek od dohodka pravnih oseb = **356.000 evrov** (izmišljen podatek).

V primeru, da bi upoštevali stroške lastnega financiranja investiranega kapitala je ekonomska dodana vrednost v višini **151.500 evrov** (356.000 evrov – 204.500 evrov). Vrednost ni prikazana v računovodskih izkazih vendar je pomembna za poslovno odločanje, koliko bi bil EBIT nižji glede na lastniško financiranje.

5 Zaključek

Na vse predstavljeno pomeni, da moramo poznati, razumeti in vedeti, katere informacije iz izkaza denarnega toka potrebujemo za nadaljnje poslovno odločanje in poslovne odločitve o lastnem poslovanju in izbiri poslovnih partnerjev.

Zavedati se moramo, da je denar začetek ali konec podjetništva. Pomembno je, da spremljamo določene finančne kazalnike poslovanja, ki nudijo podatke, na katerih se sprejemajo poslovne odločitve. Za poslovodstvo, financerje in investitorje postajajo vedno bolj pomembni poleg finančnih tudi nefinančni kazalniki poslovanja. Predstavili smo ekonomski model finančnih kazalnikov, ki ga morajo razumeti in upoštevati poslovodstva, lastniki in investitorji pri poslovnih odločitvah in nadaljnjem poslovanju.

Z lastno raziskavo, smo določene postavljene hipoteze testirali ter jih potrdili ali zavrnil, ki so lahko izziv bodočim raziskovalcem in raziskavam.

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STRATEGIC MANAGEMENT OF PRODUCTION POTENTIAL OF THE ENTERPRISE

L.M. Filipishina,

Doctor of Economics, Professor,
Professor of the Department of Economics and Organization of Production, Admiral Makarov
National University of Shipbuilding
Mykolaiv, Ukraine

The basis of success of the enterprise in difficult economic conditions is the formation of a strategy of quality and effective mechanism for managing the use of production potential, which will ensure a stable and confident competitive position of the enterprise in the industry.

The study of the strategy of production potential of the enterprise and its management belongs to the following scientists, such as Anchishkin AI, Lukinov II, Chernikov DA, Svobodin VM, Shevchenko DK, Ishchuk SO ., Dolzhansky IZ, Dobykina OK etc. [2-5].

Strategic management of production potential is a process of finding the most effective ways to improve its production activities, the appropriate use of resources, which will increase the level of competitive position of the enterprise and help it win a successful position in the market. Its main task is to reduce the incurred costs of material, technical, technological, labor and financial resources, improve the use of information, which will help reduce waste from production and direct the released funds to the development of the enterprise. This process is determined not only by the availability of enterprise resources, but also their distribution, use and timely replenishment. Therefore, the production potential of the enterprise should be considered as an object of management, the purpose of which is the formation and operation of the potential that ensures the production [2].

The formation of the strategy of production potential must coincide with the nature of the enterprise and the goals set before it. The optimal structure is one in which each component ensures the quality of functioning and development, implementation of strategies and achievement of goals [4].

The formation of the strategy of production capacity shows that it should be considered in the following sequence: assessment of the existing potential of the enterprise; determining the amount of possible financial resources; replenishment of financial resources; conversion of financial resources into assets; assessment of the formed potential [1].

At the same time, the following main areas of influence on the formation of the production potential of the enterprise are distinguished:

- external: it includes the political situation in the country, its general socio-economic situation, and investment attractiveness;

- internal: it includes the level of corporate governance and its condition, the qualifications of employees, their means of labor, their quality and the level of modernization, which ensures the manufacture of quality products [4].

The list of necessary measures to eliminate weaknesses in the management of production potential of the enterprise depends on which of its components deviates from the previously planned level. Therefore, after identifying the problem component, it is necessary to develop a set of actions to improve it [3].

The strategy to improve production capacity management should focus on:

- on the development and improvement of the overall management system, its components to ensure analysis and further effective solutions, which will have a positive impact on the studied indicator;

- to improve the organizational structures of capacity management and their implementation methods;

- to improve the technical level and quality of products through the use of automation of equipment;

- to improve the information and innovation management system of production potential;

- using the experience of foreign partners to ensure the necessary development of production capacity management [4].

It is advisable to identify the following areas of management improvement:

- timely identification of indicators that improve the organization of business processes;

- development of a system of measures to improve the organizational structure;

- improving the management of production resources and stocks of the enterprise;

- improving product quality and optimizing innovation [5].

The main goal of the production strategy of the enterprise nowadays is to conduct the most profitable activity to ensure stable development, which is impossible without the use of effective capacity management. Finding reserves to increase the profitability of the enterprise and its development, to ensure effective operation, is the main task of management.

To improve the use of production potential of the enterprise it is necessary to analyze, evaluate, and ultimately - to improve each of its components: financial, material, technical and technological, labor and information [6].

The above measures allow to achieve its main task - to increase the effectiveness of strategic management of production capacity. Their implementation leads to increased production through enterprise development planning, which consists in the development and implementation of measures to use and improve the existing situation: better meet the needs of the population by increasing production and quality, increasing the return of existing production capacity, reducing production costs. , improving the profitability of production and rational use of all its resources [5].

Thus, the strategic management of the production potential of the enterprise is a potential ability to increase the production of products of such quality, range and range, which will fully meet the key parameters of consumer demand in the market [7-11]. Determining the effectiveness of production capacity management is a significant problem for managers, which must be addressed taking into account the importance of assessing and developing an action plan to improve all types of economic resources: financial, material, labor, technical and technological and information, with the distribution of their impact on internal and the external environment of the enterprise.

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**THE ROLE AND SIGNIFICANCE OF MANAGEMENT FOR THE FUNCTIONING
OF SMALL AND MEDIUM ENTERPRISES IN THE FRAMEWORK
OF INTERNATIONAL BUSINESS**

Ivana Rasovic,

PhD, Professor,

*Faculty of Business Economics and Law, University Adriatic Bar,
Montenegro*

Nikola Abramovic,

*PhD, Vice-Dean for Scientific Research and International Cooperation, Faculty of Business
Economics and Law, University Adriatic Bar,
Montenegro*

Muamer Hajdarpasic,

MSc, teaching assistant,

*Faculty of Business Economics and Law, University Adriatic Bar,
Montenegro*

Djordjije Pavicevic,

MSc, teaching assistant,

*Faculty of Business Economics and Law, University Adriatic Bar,
Montenegro*

Introduction

There are many definitions of international business. It is a business that includes those business activities of economic and other companies, which include movement outside the national borders of exports of goods, services and knowledge [1].

International management can be defined in the most general sense as the management of company activities on an international basis [2].

Scholar John Fairweather states that international business has "only one characteristic that makes it different - it is business that involves two or more nations," John Daniels defines international business as either private or governmental business and a connection that takes place outside the national border. Richard Farmer defines it "as business operations of any kind made up of a firm that takes place within or between two or more independent states" [3].

A manager in international business needs to solve problems that are much more complex in relation to the problems that are in the domestic environment [4]. The international environment is the overall world environment. It is the sum of the total environments of each country where the company carries out its activities. The environment of each country consists of four basic elements [5]: legal, cultural, economic and political. In the legal element, we assess the right organization of the country, the political system and the stability of a country, and whether there is inflation or recession in the country. In the cultural environment, we analyze the culture, customs and other

elements that are important for conducting international business, and in the political environment, we assess which political party is in power, whether it is democratic or conservative, as well as its views on its own environment [5].

A company can achieve its international business goals through various forms of activities, starting from the import and export of goods and services, to the production and marketing of products in foreign markets [6].

Direct import - export is when a company directly imports goods from abroad and exports its goods to foreign buyers without any assistance from another person (third party) or agency in its country [7].

Countertrade, according to some authors, accounts for between 25 and 45 percent of total world trade in goods, which is a big deal. Of the many forms of countertrade, we will address five main ones [8]:

- **Clear barter.** In the case of a clear barter, both parties in the business agreement agree to accept the goods, ie the goods of the other party as payment for transactions. For example, under a contract with Russia, »PEPSI COLA« will sell its vodka packaging syrup. Russia will place »PEPSI COLA« on the domestic market under a franchise agreement with »PEPSI COLA« , which receives one equivalent value of vodka in return for rights under the franchise agreement as well as syrup sold by Russia [9].

- **Clearing agreement.** Under a clearing agreement, the two countries agree to exchange their products by signing a single agreement called a purchase and payment agreement [10]. The contract states the goods that are the subject of trade, their current value and date of payment. Any non-performance by either party at the end of the contract is cleared either by accepting some unwanted goods or by paying the difference in advance in a particular currency [11].

- **Switch jobs.** These are jobs in which three or more countries participate [12]. For example, Italy contracts to sell electric machines that are worth 200,000€ to Brazil in exchange for coffee that has a market price of 200,000€. The Italians may not want coffee and then, with the help of switch specialists, they will sell the coffee to a German company for 180,000€. For this sale the Italians will receive cash less a certain amount which they have to pay to the switch dealer. As the Italians know in advance that the coffee will be somewhere else at a lower price, they will raise the prices of the electric machines and thus get a compensation for the discount and production they paid to the switch dealer [13].

- **Countertrade.** In the case of a counter-trade contract, country "A" exports to country "B" and in return promises to spend some or all of the invoices on imports and exports from country "B" [14].

- **Compensation jobs.** These include licensing patents or trademarks, selling knowledge, borrowing capital or building branches in another state, and agreeing to purchase part or all of the production as well as payments [15]. For example, one large company gives another company in another country complete technology, but that company from that country is obliged to deliver certain products to that company. In such a long business, for example, "FIAT" built an automobile factory in Russia, and the Russians paid "FIAT" to the factory in part with "FIAT" cars made - produced in Russia [16].

In addition to the indicated operations, there are higher forms of international economic cooperation, and we will list only the most important ones [17]:

- **Investment portfolio.** As an international business activity, portfolio investments refer to the transfer of money outside national borders from an international company or person, and its goal is the purchase of shares, securities issued by a foreign company or government securities or accounts sold by a government agency of a foreign country. The person or company making such an investment is primarily interested in dividends and capital formation.

- **Production contract.** A contract between a company and a foreign manufacturer under which a foreign manufacturer produces the company's products for sale on a foreign market is called a production contract. Under this agreement, the company retains responsibility for the production and distribution of its product [18].

- **Licensing.** In a foreign licensing agreement, an international company or licensor (concession) agrees to make available to another company abroad a license, use of patents and trademarks, its manufacturing process and know-how knowledge, its trade secrets and its management and technical services. In return, the foreign company agrees to pay the licensor (concession) one type of payment guarantee. The licensing agreement may be between companies [19].

- **Turnkey project.** When an international company engages in turnkey operations abroad, it implies responsibility for the design and execution of the entire work and, upon completion of the project, the entire building is handed over to the local staff it has trained. In return for the work done, the company that performed the work received its real compensation. These projects are especially present in the construction of energy facilities, hotels, factories, etc.

- **Foreign production.** By establishing additional production in a foreign country, one international company becomes involved in foreign production. Such additional production may be completely owned by one company or may arise from a joint venture between one or more foreign companies. In the case of a joint venture, the partners from abroad can be some private companies or domestic or domicile companies. Many Japanese firms have joint ventures with government-owned firms in developing countries. The product of additional production abroad may be intended to meet demand in a foreign country or may be intended as part of or for export to the market in some other countries [20].

Opportunities for the development of small and medium enterprises into international enterprises

When one company grows into one fully responsible company, it goes through several different stages that overlap [21]. These stages are:

- **The first stage** begins when a company explores the possibility of exporting its products directly or from a business partner from abroad or an independent domestic importer or exporter. If the company responds positively and it sells its product on the foreign market and thus makes a certain profit, then there is a basis for further sale abroad. Further research from abroad is accepted with much more interest and the company sells its products abroad with the help of a manager and a third party (intermediary) who deals with exports. This third party can be an export trader or a company, commodity broker, agent, etc [22].

- **The second stage** (export manager dealing with exports) is a direct consequence of the company's interest in being directly involved in international operations. A decision is made to take a proactive stance on exports. One export manager and a small group of employees are appointed and they must actively search for foreign markets to which the company's product would be placed.

- **The third stage** is the formation of a department for export and direct sales. As exports continue to increase, the company will have difficulties because it works with one export manager and his group of employees [23]. One complete export department is established at the same level as the domestic sales department. The company then skips a third party in domestic exports and starts selling directly to importers or buyers in foreign markets.

- **The fourth stage** is the formation of a sales and support department. With the growth of exports, the establishment of a sales department abroad is required because it would manage sales and promotion. The sales department manager reports directly to the domestic management, and the sales department reports to an intermediary in the foreign market. The sales department grows into an auxiliary department, which is attached and located in a foreign country where it has much greater autonomy than as a domicile sales department [24].

- **The fifth stage** is the completion of products abroad. Finalization of products abroad occurs for three main reasons: lower transportation costs for products in parts, lower tariffs, and cheaper labor abroad. A company can start with works - assembling in one or more foreign markets if it is more profitable for it to export parts than the finished product [25]. Often, tariffs and transportation costs are lower for parts and components than for the finished product. As cargo is charged based on volume, parts in a smaller box are much cheaper to transport (such as a TV set) than one connected device in a larger box [26]. Tariffs in the form of customs duties on imports are lower for unconnected products than for the finished product. For this reason, many Japanese TV sets are assembled in India and some other countries.

Certain companies often carry out assembly operations abroad for a third reason: cheaper labor. This is the reason why many American, Japanese and European companies make assemblies in some developing countries where labor is cheap.

There are usually three methods to start production abroad:

- contracted production,
- licensing and
- direct investment in production facilities [27].

Each of these three methods has its advantages and disadvantages. The appropriate strategy of the companies will depend on the special circumstances.

Contracted production is when a foreign manufacturer produces and sells products on a foreign market, and the company continues to promote and distribute its products.

Under the licensing agreement, a foreign company pays an international company for its patents, trademarks and trade secrets. If a company accepts this path to foreign production, licensing will often be considered an unsatisfactory way to enter a foreign market. This dissatisfaction of the company with licensing may continue due to the belief of the general manager that the foreign licensor does not maintain the quality of the product. There are many other reasons that can cause dissatisfaction with the performance of the licensor and with the entire licensing agreement. Even

when the licensor performs correctly, certain problems can occur. For a licensing company, establishing production opportunities through direct investment is a very attractive method for entering the world market [28].

After establishing production capacities on the foreign market, the company conducts its business in a foreign country. The company must also perform many business functions abroad (planning, procurement, finance, production, marketing, human resources, etc.). The company has the obligation to make available to a foreign person part of the technical, managerial and financial resources. The company is gaining new knowledge through its experience with the first foreign production investment, and this knowledge paves the way for the establishment and launch of other production facilities abroad. At the same time, the company continues to export its products and license its technology abroad in foreign operations and increasingly in its foreign branches.

Through the process of maturing, small and medium enterprises in an international environment, go through a whole series of complicated and difficult operations. It is a long road and it takes a lot of time. As the company grows, so does the complexity of managing operations on these jobs. This implies a great motivation of managers in using managerial approaches in overcoming international market demands.

Cultural environment and international management planning

The manager of a small and medium company should know the cultural environment of international management. When a manager fully understands the culture of the country to which he / she intends to expand his/ her business, he / she can be sure that he / she will not particularly expect foreigners to behave like “normal” people of his or her culture. The manager must recognize cultural imperatives abroad and must make changes in his or her personal interpersonal behavior and managerial practice [29].

Culture is the way of life of a group of people. It is a complex that as a whole contains the knowledge, beliefs, art, morals, customs and habits that man has acquired as a member of the narrower and wider environment of society.

Culture exists in the essence of the human being. Cultures vary among people and differ significantly from each other. So in some ways they are different, to a considerable extent the cultures are reminiscent of each other. And when a culture is learned and accepted, then it still has a tendency to self-resist. All cultures are constantly and significantly changing, although people most often resist these changes. Different individuals from the same society may behave differently in given situations, even if they have the same elements of a culture. And they can completely escape the influence of their own culture.

Individualism describes behavior that is characterized by the independence of a person who has a high degree of freedom in the realization of life.

Informal behavior encompasses many important traditions, ceremonies, and social rules. This means knowing the culture of the country and their customs, and in business conversations that one does not immediately start about the intended activities, but something completely different and easy to "melt the ice" and the talks move towards key problems.

Materialism varies from country to country. For American society, which is rich, behavior is completely in the function of consumption because it has large material goods at its disposal. The same rule does not apply to the countries of the Indian subcontinent, the Middle East and other

countries. This implies that the manager should be very careful and should not make judgments about other cultures based on the quality or quantity of physical goods present in daily life. There is also a tendency in Western cultures to attribute status to certain physical objects, such as a suit made by a well-known suit manufacturer or the latest car model. Many non-Western cultures show no interest in acquiring such symbols. They prefer to emphasize finding and enjoying aesthetic and spiritual values. Understanding these differences in values is very important for a manager because a behavior that is seemingly foreign to an American may be a necessary expression of the core values of a person from another culture [30].

Changes are inevitable. Society differs in its attitude towards change and progress. Non-Westerners view change as a phenomenon that occurs naturally and is part of the overall development of the human being and the universe. Changes in such societies are accepted but passive, without any special effort to bring about change. People in Western societies, however, feel that the future is not predetermined and that human beings, by their actions and deeds, have the ability to manipulate the environment in which they will live in the future and can change environments to their liking. These differences in approach and behavior toward change may have implications for the often fatalistic behavior of non-Westerners. Passivity can be the answer to the difficulties faced by certain managers in introducing certain innovations in a non-Western society.

Analysis of cultural differences. A small and medium business manager who wants to do international business needs to know certain cultural differences. One approach, which may be useful, is to identify the various dimensions of cultures within which cultural differences can be measured, namely:

- material culture,
- social institutions,
- aesthetics and language,
- man and the universe and
- religious environment [31].

Material culture affects the level of demand for goods and quality products. Advances in technology and economics most directly contribute to the development of material culture. Technology refers to the techniques used to produce material goods. The economy can be described as a way in which culture uses its possibilities and what comes with it.

Social institutions, whether business, political, family or socio-class in nature, influence the behavior of individuals. A European in Japan must understand that social institutions there favor a patriarchal style in management and decision-making, which by its nature is oriented towards consensus and participation of all employees of one company.

Behavioral aesthetics implies knowledge of the overall art and phenomena of the beautiful in every culture. The aesthetic values of a culture can be essential for displaying and understanding various symbolic messages. Failure to accurately display symbolic values can be problematic for a company. For example, in India in the folklore sense the owl is a symbol of bad luck. It is clear that the owl should not be used there at all during promotion, advertising, etc.

Of all the cultural peculiarities that a manager must study, language is the most difficult element. Someone who needs to do that needs much more than just the ability to speak foreign

languages. He / She also needs the ability to recognize individual living words that can be quite different from those written in the dictionary. The manager may not understand as decisive that he or she can establish communication in another language, but small nuances of the native local language can be an excuse for a foreigner and thus lead to misunderstandings. This also means that in addition to knowing the language, one should also know certain specifics of a region in that country in order to avoid an unwanted misunderstanding.

Man and the universe. This dimension consists of elements of religion and superstition, and both of these elements have an impact on an individual's value and belief system. Making one island superstitious in doing business with other cultures can be one costly mistake. In some parts of Asia, for example, ghosts are predicting the future, looking in the palm of your hand and divination are an integral part of culture and can be understood as an impact on people's lives and businesses [32].

The religious environment can justifiably be considered as a dimension of "man and the universe", but it can also be a special dimension, especially in cultures where religion is the central organizational phenomenon. In these societies, religion has a great influence on business.

Planning in a global environment is the basis for increasing international operations in the world market. Planning is one of the basic functions of the management process. Every manager must have plans in order to achieve maximum organizational effectiveness. Planning includes the identified opportunities of the environment, the challenges of the future that can be expected, the assessment of the strengths and weaknesses of the company, formulated goals that aim to take advantage of opportunities and deal with problems. The planning function should consider global planning, global planning environment, important phenomena and environmental problems, political instability and risk, currency instability, competition of state-owned companies, government pressure, intensive communication, important internal phenomena and problems and opportunities for integration of domestic and foreign companies.

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SIGNIFICANCE AND PROBLEMS OF MANAGEMENT APPLICATION IN NON-PROFIT ORGANIZATIONS

Nikola Abramovic,

*PhD, Vice-Dean for Scientific Research and International Cooperation, Faculty of Business
Economics and Law, University Adriatic Bar,
Montenegro*

Ivana Rasovic,

*PhD, Professor,
Faculty of Business Economics and Law, University Adriatic Bar,
Montenegro*

Djordjije Pavicevic,

*MSc, teaching assistant,
Faculty of Business Economics and Law, University Adriatic Bar,
Montenegro*

Andjela Jankovic

*MSc,
Faculty of Business Economics and Law, University Adriatic Bar,
Montenegro*

Introduction

Appropriate interpretations of the basic preconditions for effective management, as well as the misconceptions that arose from them, led to a situation in which management could not find "fertile ground" in the non-profit sector for a long time. The resistance of non-profit organizations in this regard was quite clear primarily due to the fact that the dominant majority did not want to have any resemblance to for-profit companies. The key reason for this attitude was contained in the fact that social superstructure organizations saw the basic meaning of existence and action exclusively in the work they do [1].

The main danger for the purpose of their existence was the understanding that management, as a modern type of management, means exclusively business whose main goal is to make a profit. This approach of management in non-profit organizations, which was conservative, was eliminated by a much broader understanding of the so-called »non-profit« manager as a professional man who, together with middle and lower level managers, deals with the management of the organization at the so-called intelligent way, ie management of all basic and business functions of the organization, and according to the system that enables delegation - transfer of obligations and responsibilities to other and lower levels of the managerial hierarchy. Therefore, managers in these organizations must have the ability to apply a much broader, ie integral dimension of management. Here, however, it is very important to emphasize that it would be completely wrong to think that managerial work is not contained in any of the key and vital tasks of any non-profit organization, and that is to constantly provide a sufficient amount of financial resources.

Contrary to the increasingly pronounced expansion of the non-profit sector, there are some opinions that the development of management in non-profit organizations is still in the the so-called

initial phase. However, bearing in mind that most countries, for objective reasons resulting from the reduction of budget expenditures, less and less directly and fully finance non-profit organizations, and increasingly direct them to markets, it is necessary to introduce a completely different way of managing these organizations. This is exactly where the perspective, much faster development and brighter future of modern management in the non-profit sector can be seen[2].

Here, however, the fact that the process of introducing and operating management in non-profit organizations does not go quite smoothly and without certain limitations and problems should be especially emphasized. In this regard, the authors Nevman and Valander have made a list of several limiting factors that are most commonly encountered in practice or may occur in the implementation of modern management processes in these organizations. According to them, the key problems are contained in several important statements [3]:

- the results achieved through the production and provision of various services are difficult to measure, with the outputs most often expressed by applying non-exact - non-measurable indicators. This problem is very important due to the presence of different goals in organizations, which have a duty to satisfy their clients, sponsors and donors, or all service users and providers of financial and various other resources. Therefore, in management, very important more accurate indicators can serve as a guide in terms of adequate management of the organization, as well as its public relations.

- The impact of clients on the income of organizations can be very weak, negligible, or even non-existent. This is a special aggravating circumstance for management, especially when it comes to providing sufficient financial and other resources necessary for efficient and quality mission and achievement of goals and tasks as well as adequate management of the organization and its overall business.

- Expressed commitment of employees to the profession, ie their strong loyalty can significantly affect the management that wants to impose something that is not in full compliance with the mission, and thus question the way of managing the organization.

- Helpers - country, sponsors, donors, various funds and other donors, in accordance with the fact that they finance the activity, can have a strong influence on the management in these organizations. In addition, management is often influenced to some extent by external public factors made up of various interest groups.

- The selection of governing bodies and the evaluation of their work is a strictly formalized and legally regulated process that in practice often proves to be rigid, slow and inefficient. In addition, the problem is that key management positions are often held by people who do not have the appropriate managerial education.

- Numerous elements of management (goals, resources, etc.), viewed over time, are unpredictable and often variable in these organizations, so they are considered with varying degrees of probability, taking into account the model of more variant - alternative management. Of course, this does not suit qualified and experienced managers, which is why they are rarely found in non-profit organizations.

- Various restrictions on the use of rewards and penalties are a problem that also hinders the practical implementation of modern management in organizations. Especially when it comes to personnel management and more [4].

Some of the exposed limiting factors can be found in for-profit organizations. However, as the above-mentioned authors point out, the so-called "frequency of strong influence" is far more expressed in non-profit than in for-profit organizations. So often the actions of management are significantly different in non-profit in relation to for-profit organizations [5].

Due to the mentioned and other problems, as well as numerous doubts, until recently, in the theory and practice of management of non-profit sector entities, not enough attention was paid. This has led to a highly liberal and often generalized understanding of the importance and role of management in nonprofit organizations. This statement can best be supported by the definition of health management, which is a process that ensures that health services make the best use of all available resources to achieve the most important goals - preserving and improving the health of all members of the community. This superficial way of defining management, which is present in most other non-profit activities, further "obscures the understanding of the role and importance of the management function in this sector", which is based on modern management methods and techniques [6].

This treatment of management in non-profit organizations is unacceptable because, as it has been pointed out several times before, they are increasingly forced to engage in market operations. Therefore, within this chapter, among other things, the dominant attention will be paid to pointing out the need and possibilities of introducing and implementing certain types, ie models of modern management in these organizations [7].

Entrepreneurship in non-profit organizations

Rapid development and strengthening of entrepreneurship in non-profit organizations is set as one of the priority tasks, having in mind the permanent presence of the problem of financing non-profit organizations, then their constant increase in numbers, and constant increase of mutual market competitiveness and such. This is supported by the practice that has shown that these organizations, due to inadequate management, in a large number of cases behave inertly and unprofessionally, ie. have no idea how to develop and expand their activities, especially those that can provide them with significant sources of so-called self-financing [8].

The unsatisfactory situation regarding the level of representation of entrepreneurship in these organizations is mostly the result of the difficult acceptance of the compatibility of the terms non-profit and entrepreneur, bearing in mind that until recently, entrepreneurship was viewed and treated as an integral and inseparable part of the profit sector. In this regard, non-profit organizations were mostly charitable and worked without major motives to achieve a favorable financial result, ie gain (profit). Even many managers of these organizations considered the term "profit" dishonorable [9].

However, today's funding conditions provide a wide field for the implementation of entrepreneurship and the activities of entrepreneurs in the non-profit sector. In such circumstances, entrepreneurs in non-profit organizations must be, above all, capable innovators who will be able to see a challenge and improvement in a new activity, both for themselves and for their organization.

Regardless of various doubts and individual approaches, it can be stated with certainty that entrepreneurship, and thus the role of entrepreneurs, has found its place in the non-profit sector, ie in

the business of non-profit organizations. This requires greater intensification and encouragement of entrepreneurial - development processes, as well as a clearer definition of the place and role of the entrepreneur in organizations [10].

There are two types of entrepreneurs in the literature in this area:

- conventional entrepreneurs (operating in companies) and
- entrepreneurs operating in nonprofit organizations.

The former assumes business risk on behalf of shareholders, ie. owners of specific business entities, while in non-profit organizations, entrepreneurs take the risk on behalf of entities that are officially registered as founders of the organizations in which they operate and which they lead.

In order for entrepreneurs to be able to operate in non-profit organizations, it is desirable to have the following personal characteristics [11]:

- to be professionally trained and modernly educated,
- that they want to achieve their "dreams" in business,
- that they are determined to take over and implement a new one,
- to act quickly in any situation,
- that they are responsible for their actions,
- that they are fully committed to their work and loyal to the organization in which they operate,
- that they are detailed,
- that they themselves are philanthropists
- to be market-oriented, etc.

Leadership in nonprofit organizations

The concept of leadership in the general sense, and thus in non-profit organizations, can be interpreted from two aspects:

- the way individuals act as leaders / managers and
- the way the most successful organizations operate and behave in relation to the competition (market leaders).

In the first case, these are individuals who hold managerial positions in non-profit organizations, especially smaller ones that have a simpler organizational structure.

One of the many and most acceptable definitions defines leadership as the ability of individuals to influence other people in order to achieve certain goals. For these organizations, it is most desirable that their leaders take full responsibility, both for the overall activity of the organization and for the functioning of its management structure. That is why the issue of leadership in these organizations is very important. This is all the more so because in non-profit organizations, directors are usually at the same time the main leaders. They are the ones who propose, make or significantly influence the making of all-important decisions, especially those that are not in the domain of the work of the governing body. A wide range of relationships require that leaders in nonprofit organizations possess highly expressed communication abilities and skills [12].

Speaking about the specifics of leadership that are present in non-profit organizations, scientist Drucker points out that successful leaders in these organizations must meet three important requirements:

- Ability to set goals - therefore, this is about designing different tasks and goals that are set before the organization, or their clear determination and definition. Here, it should be added the ability of each leader to find a compromise that is particularly pronounced in some specific situations in which nonprofit organizations can often find themselves for a variety of reasons - political, economic, financial, human or otherwise.

- Understanding leadership as a personal responsibility - this means that more successful leaders in the most profitable organizations perceive their leadership primarily as their own responsibility, and not as a privilege or an indicator of a high position in society. They are fully aware of their total and final responsibility, so they are not afraid of the opposing opinions of their associates and subordinates. They want to have strong associates with them, which is why they encourage them and encourage their professional development and progress in business.

- Gaining trust - in order for a leader in a non-profit organization to become successful, he / she must know how to gain trust. Unlike for-profit ones, in these organizations leaders must gain multiple trust - from all members of the governing body, staff and volunteers, clients and funders. Trust is not a personal trait of a leader, but it is acquired and manifested through the belief of others that the leader really thinks and wants what he says [13].

Organizational management models and methods

Given the great diversity of non-profit organizations, as well as their affiliation to different social areas, it is impossible to apply any standardized model of management and organization. There is no universal principle by which they could be organized and designed in the same way, e.g. - hospital, faculty, theater, library, etc. Each of these organizations, as well as many others, has highly expressed specifics, which do not allow the application of any unification of management models. To some extent, typification can be applied only when it comes to similar organizations that have approximately the same internal organization and similar services [14].

In the functioning of modern management, it is evident that the classic management models are increasingly abandoned, while priority is given to various so-called participatory-cooperative forms of management. Some authors point to the increasing implementation of certain modalities of managerial action that can be used very effectively in non-profit organizations, such as [15]:

- goal-oriented - consists of superiors and subordinates jointly setting strategic goals, which are later used as tools for management and coordination,

- results-based management - the basis for making managerial decisions are information concerning the external environment, ie the market in which the results of joint work in the organization are verified, and which are the basic measure of management success, as well as the organization as a whole,

- leadership by delegation - includes a concrete and clear definition of the competencies and responsibilities of each manager in the organization. In doing so, the higher level of management delegates authority to lower levels, from which it receives the necessary feedback,

- participatory management - here the emphasis is placed on the most direct participation of associates in making important decisions that are of common interest,

- leadership through motivation - managers must find adequate motives or incentives that will encourage immediate associates, all employees and volunteers to achieve maximum results.
- management according to decision-making rules - managers independently determine the program concept that leads the organization towards the achievement of defined goals [16].

Similar to the above-mentioned models [17], Grujic points out that in the previous theory and practice of management, five basic methods in the management of non-profit organizations have been singled out:

- Autocratic method - in which the manager is an absolute autocrat, to whom all members of the organization must obey. He / She has absolute authority and requires blind obedience and the execution of all tasks in the manner commanded. The attitude towards employees is very rigid and it is established according to the system that the worker has nothing to think about, but only to work and execute work orders. This method is applied in companies that have an underdeveloped management system [18].

- Democratic method - is considered the most difficult to apply, but also very effective for any non-profit organization. Here, the question of the power and authority of the manager is not in the foreground, but the question of the way in which he uses that authority and power in managing the organization. He never leads the organization alone, but consults with associates on all important issues concerning the life and work of the organization. Unlike the previous one, coercion, fear and various threats from managers are replaced by opinions, suggestions and attitudes of associates [19].

- Liberal method - in it the manager is a "man of important information", and his authority and activities are not significantly emphasized and especially visible. The relationship between managers and executors is free and informal. The use of this method is especially suitable for those non-profit organizations where voluntarism is quite common [20].

- Collegial - team method - the function of managing the organization is performed by a collective - team body and it is represented by the assembly, board of directors or council, and the like. Otherwise, in today's working and business conditions, the strength of every organization consists of professional and expert teams, and not individuals. As a rule, team decisions are much better than individual decisions [21].

- Personal - individual method - effective application of this method is conditioned by professional qualification, experience and health condition, as well as some other personal characteristics and qualities of the manager. This method can be successfully applied only by very experienced managers, who manage the organization only on the basis of their knowledge and personal experience gained in the past.

Management - structure in non-profit organizations

The first thing to point out here is that in any non-profit organization, regardless of the character and meaning of its mission, it is necessary to implement a clear and functional management structure.

In this regard, scientist Drucker specifically pointed out that effective leadership in these organizations is even more necessary than in for-profit companies for three key reasons [22]:

- First, some non-profit organizations are not required to submit a balance sheet of their business, as is the case with for-profit companies. Therefore, they must have a clear idea of their mission, which is directly transferred to the operational goals and provides guiding ideas for the implementation of effective actions. It is indisputable that for-profit companies often fail if they do not have a clearly defined mission, with the proviso that, in favorable economic conditions, they can "withdraw" for some time, while their top management is guided by the principle of realized financial results. However, any non-profit organization would, if it did not clearly define its mission and if it did not constantly emphasize it, begin to decline immediately after entering the crisis period. This is especially true for organizations that predominantly rely on donors and volunteers.

- Second, every non-profit organization needs to know exactly what results it needs to achieve. On the other hand, however, a certain for-profit company can survive for a certain number of years, but only under the condition that the management is managed exclusively according to the income statement [23].

- Third, every for-profit company earns money only on the basis of its work and it belongs only to it. In contrast, non-profit organizations are given money with the expectation that they will fulfill the given promises and obligations, regardless of whether the given money comes from the state budget, from donors or sponsors. Therefore, these organizations are not the owners of the money, but they are only the guardians of the money given to them and which they purposefully spend for the appropriate purposes.

There are quite pronounced differences among non-profit organizations in terms of management structure. These differences predominantly arise from the size of organizations, the manner of their functional organization, the scope and diversification of activities, as well as the modality - manner - method of management. This requires the establishment of different levels of management [24]. Thus, for example, in an organization, the management structure may consist of:

- only the board of directors and the executive director;
- in another the board of directors, director and executive secretary;
- in the third, the board of directors, director, supervisory board, executive secretary;
- in the fourth the board of directors, director, executive secretary, supervisory board, middle management;
- in the fifth, the board of directors, director, executive secretary, supervisory board, middle and lowest management.

It is obvious that we can talk about the so-called simple and complex management structure. However, there are also organizations in which the collective management body is not present and does not function, so that the entire power (top management) is in the hands of the director, i.e. the manager (e.g. church and certain smaller private organizations) [25].

In addition, it should be noted that the management structure in non-profit organizations is not constant and that it can be changed in accordance with changes in the provisions of the relevant laws. Thus, for example, under the provisions of the Higher Education Act in some countries, the highest management body in higher education institutions is the council, instead of the governing board that previously held that function. The current competencies of the council are similar to those of the board of directors [26]. Having in mind our practice which shows that in most cases at the top of the management structure in these organizations are boards of directors, boards and directors, they will be given special attention here, ie their competencies, obligations and responsibilities [27]. In any management structure, regardless of whether they are non-profit or for-profit organizations, the board of directors is the top management [28]. In large, organizationally and functionally more complex non-profit organizations, the board of directors is composed of several members, one part of which is delegated by the public, and the other elected from the organization itself. The number of board members is determined by the appropriate regulation and it can be increased in proportion to the growth of the organization. In practice, the established rule is that it can have at least five members [29].

The board of directors must not represent a passive body whose work may be significantly influenced by the director of the organization. It is a body that is legally elected, active, financially and in other ways responsible for the overall situation in the non-profit organization at the head. This board in a direct and indirect way (through the director) manages the entire work of the organization in which it has a specific fiduciary responsibility that is evenly distributed to its members. The work of the board of directors is directly managed by the president (or chairman), who is elected from among the members of the board. According to the scientist Dracker, it should serve as a "pipeline" through which numerous information and all communication relations between the board of directors and the executive director of the organization flow smoothly. In case of absence of the president, the work of this committee is managed by his deputy (vice-president). Logistics in terms of resolving legal and various administrative issues, which are important for the successful work of the board, is provided by the organization.

In order to more successfully manage a non-profit organization, especially if it is regarded from the point of view of greater and more direct engagement of its members, the board of directors can form its working or professional bodies, or certain commissions and working groups.

In practice, the most common are:

- financial body - fundraising,
- program body - development of programs and projects,
- development body - expansion of the organization and its mission,
- personnel policy body - planning of new staff,
- body for appointment of new board members, etc [30].

The work of these, as well as some other bodies, can be permanent or intermittent, depending on the basic characteristics of the organization, its mission and dominant needs. Some bodies can be established by the so-called "Ad-hoc" principle, where their basic task is to solve a certain problem efficiently and in the shortest possible time.

The board should have a certain time continuity of its work and sessions. Minutes should be kept at each session, which must, among other things, contain precisely defined all decisions that have been made. This time, the more the minutes represent the proof to the relevant and competent bodies (state bodies, various funds, donors, sponsors, etc.) that the organization fully acts in accordance with its mission and purpose of existence. The minutes of the session of the board of directors must be delivered to all members and adopted at the next session. It is particularly important that those members who were not present at the session are acquainted with it in a timely manner, for the simple reason that they, like all present members, are equally responsible for making inappropriate decisions or not executing the decisions made. The responsibility of the board of directors can be collective or individual - the responsibility of each member individually.

This responsibility can be different, but most often refers to:

- precise definition of the organization's mission,
- determining the policy and strategy of the organization,
- strategic planning of activities,
- selection of the appropriate person for the executive director or top manager,
- fundraising and adoption of the financial balance of the budget,
- approval of the organization's contract related to various financial investments,
- conducting personnel policy,
- evaluation of programs and projects,
- development and functioning of the board itself, etc [31].

The board of directors has a duty, moral and social obligation to take care of the organization, to be loyal to it and to be actively involved in the implementation of its mission and goals. There are numerous and various duties and responsibilities that board members and their members have, which can be systematized into the following three basic groups:

- “Duty of care”, which implies the duty of each member of the board of directors arising from his / her belief and awareness that the organization is engaged in a particular sublime activity. It is based on the use of various knowledge and skills possessed by members, which are primarily aimed at long-term maintenance of the organization's mission and the achievement of its primary goals.

- "Duty of loyalty", which implies full loyalty - loyalty to the organization, a high level of trust in the mission and work of the organization, overall responsibility for their own actions, a high level of commitment to work for the organization, all without abusing the position as a board member for the purpose of gaining any personal benefit.

- “Duty of obedience”, which implies the following important obligations: establishing the mission of the organization and the loyalty of each board member to it; incorporation of members into the direct work of the organization, with full acceptance of its statute and various other legal and regulatory documents and programs of activities; providing an appropriate contribution to the organization to operate in accordance with legal regulations [32].

In some non-profit organizations, such as our higher education institutions, instead of the board of directors, the management function is performed by a council (according to the Law on Higher Education), which has the following important competencies:

- adopts the Articles of Association

- elects and dismisses the management body
- adopts a financial plan
- adopts the business report and annual account,
- adopts a plan for directing funds for new financial investments in the development of the organization,
- approves a number of decisions related to the management of the organization's assets,
- gives consent to the distribution of financial resources from the organization's fund,
- decides on the amount of tuition fees,
- submits an annual business report to the founder,
- adopts a general act on disciplinary responsibility of all employees and students,
- elects an auditor who controls the financial operations of the organization,
- performs other tasks in accordance with the Articles of Association [33].

In practice, depending on the type, mission and activity performed by the non-profit organization, various terms are used for the immediate manager: CEO, executive director, director, executive secretary, president, administrator, dean, etc. In any case, this term means the body, ie the person who is elected and in charge of directly managing - managing the work of the organization.

The general director (the top manager of the organization - often an entrepreneur and leader) is obliged, together with the middle and lower level managers he / she appoints, to provide primarily:

- economy, efficiency, effectiveness and ethics of work in the organization, ie all employees and volunteers, as well as others who, in any way, participate in the realization of its mission and the achievement of set goals;
- work plan (programs and projects) and budget;
- financial performance indicators;
- appropriate public relations, etc. [34].

The CEO is directly accountable to the board of directors, i.e. the board or some other governing body, which assesses his / her professional and managerial ability in accordance with the results of the organization achieved under his / her leadership. Of course, these are primarily those results that were expected to result from the previously established policy, goals and strategy, or from the concrete implementation of programs and projects entrusted to the organization, which are consistent with its mission. In order to establish a harmonious ("ideal") relationship between the CEO and the board of directors, especially with members delegated by the community, donor or sponsor, it is necessary that the director of the organization, responsibly and carefully performs his / her duty in every respect, in particular:

- to carefully perform all planned tasks and duties, using experiences from the areas in which management is developed - practice and knowledge in the field of management;
- that the Articles of Association of the organization is conceived in such a way that, on the one hand, it includes all important elements related to the mission, content, organization and functioning of the organization, and on the other, all powers and responsibilities for middle and lower level managers;
- to make decisions in the area of its competence, which will not cause major conflicts in the internal and external environment of the organization;

- to strictly adhere to the rules prescribed by law in the field of tax liabilities, which provide a privileged position in terms of new revenue and the manner of balancing the budget;
- to take into account appropriate legal and other standards that can be effectively applied in the non-profit sector, especially in those cases when the limits of non-taxable income are exceeded (self-financing);
- to institutionalize all programs that are financially and otherwise supported by the external public;
- to establish realistic and favorable frameworks for successful work and adequate behavior of the organization;
- to create, develop and improve the business culture of personal and institutional integrity, at all levels and the like [35].

Having in mind the aforementioned roles and functions, as well as numerous responsibilities related to the work of the board, council and director, it is important to point out the need to establish collegial, coherent and complementary relations in the following relationship: board or council (primarily its president).) - CEO of the organization. Scientist Dracker warns of the need to establish direct, solid and open cooperation between these two most important elements in terms of management. He simply says that they must cooperate on all important issues. Although, according to many determinants, they have a specific position and function, they must understand and act as if they are participating together in the same "play". This means that their obligations and duties complement each other (any omission of one should make up for the other). Therefore, each of them should ask themselves: what do I owe to the other and what is it that can synchronize our activities in terms of achieving benefits for the organization? However, in practice the following question is often present: "What does the other owe me"? In any case, in order to maintain the purpose of the non-profit organization and to carry out its dominant mission, the board of directors and its CEO must cooperate very closely, as a team of equal partners.

In this regard, the scientist Dracker recommends to every non-profit organization the use of the so-called model "Double bridge", which implies the formation of a management team consisting of all members of the board or council and the director of the organization. However, he emphasizes that this model can function effectively and give real results only if it is understood that all "players" are equally necessary, as well as their obligations and responsibilities are the same or at least approximate. Simply put, it is necessary to establish a two-way and strong relationship of influence and cooperation in which the interests of the organization arising from its mission and social responsibility will be in the first place.

However, despite the existence of different possibilities for cooperation between the board of directors - the board and the director, in practice two important issues often arise, in terms of:

- Should the board of directors and its certain members interfere in the internal affairs of the organization and the way it manages its work?
- Who should be responsible for the effective work of the board or council, for the relationship between them and the CEO, as well as the overall management structure in the organization? [36]

In answering the first question, scientist Dracker is very explicit and he says: "They should mix." Members of the board or council should be attached to the sense of existence and mission of

the organization, that they are interested in it and directly involved in its affairs, that they are well acquainted with the program and the people who work on them, etc.

From these, as well as numerous other obligations and responsibilities of the members of the board of directors or councils derives their right to interfere in the work of the organization, provided that their actions must not jeopardize the responsibilities of the management of the organization.

However, finding an adequate answer to the second question makes the task much more difficult. Dracker believes that the standard answer to this question could be: the chairman of the board, or council. However, at the same time, he points out that such cases are very rare in the practice of these organizations. On the contrary, there are much more common examples where the CEO takes any responsibility for the efficiency of the management structure in the organization, where there is a real danger that the board or council will become a "puppet" of the CEO, who, in this case, appears as "a ruler from the shadows". For this reason, it would be far more justified and useful if the president of the board of directors, i.e. the council, took responsibility.

However, in practice it is common for the presidents of management boards and councils to be people from the outside (delegated by the community), who do not have enough time and energy to fully and with sufficient time fund the functioning of the management structure in the organization. Therefore, it is very important that during the election of the CEO, special attention is paid to the character of the person elected to that position, especially his / her ability, morality and professional responsibility [37].

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THE IMPORTANCE OF A SOUND RISK MANAGEMENT PROCESS IN BANKS

Nikola Abramovic,

*PhD, Vice-Dean for Scientific Research and International Cooperation,
Faculty of Business Economics and Law, University Adriatic Bar,
Montenegro*

Sandra Djurovic,

*PhD, Vice Dean of Academic Affairs,
Faculty of Business Economics and Law, University Adriatic Bar,
Montenegro*

Sladjana Zivanovic

*PhD, professor,
Faculty of Business Economics and Law, University Adriatic Bar,
Montenegro*

Aleksandar Marsenic

*MSc,
Law Office "Ana Djukanovic",
Podgorica, Montenegro*

Introduction

The concept of integrated risk management implies a comprehensive framework defining the ways in which measures and all types of risks in the operations of banks are assessed, as well as the way of managing them [1].

It also includes the process of creating the bank's corporate philosophy, which is the basis for making any decision related to the bank's strategy, allocation of funds available to the bank and achieving defined business goals of the bank. The integrated risk management system helps in adopting policies and guidelines to make decisions about appropriate levels and combinations of risks and in determining the methodology that the bank will use in the measurement and assessment of the risks to which it is exposed.

One of the most important segments of a bank's corporate policy is risk management. Modern banks are obliged to conduct their own research on the risks to which they are exposed, both external and those arising as a result of business activities they perform and to determine the causes of risks, risk levels, and ways to measure risk levels, control and monitor them. In each country, the Central Bank makes great efforts to motivate banks to develop their risk management capacity.

The modern banking environment is characterized by the increasing level of competition and the extremely unstable circumstances in which banks conduct their business. These changes affect banks by imposing an obligation on them to develop systems for comprehensive monitoring, measurement and control of the risks to which they are exposed. Such systems must include all entities that affect the bank's operations (government, economy, competing banks and households), macroeconomic indicators (public debt, inflation rate, central bank reference interest rate and local currency sensitivity) and banking indicators (expected business results, introduction of new banking

products and changes in limits) [2].

Risk management is an activity used to identify, assess, monitor and control the risks associated with the actions taken by the bank during the performance of its business. The range of services provided by banks is expanding and the scope of business activities performed by banks makes the risk management function significantly more difficult and complex, primarily its segments related to monitoring, implementation and control. Today's approach to risk management requires that all risks encountered by banks in the course of their business are grouped together and assessed as they occur together.

Despite the fact that in most banks the elements and phases of risk management are almost identical, there are some significant differences in the set of characteristics of individual banks that impose the need for each of them to make their own models of risk management for the risks encountered in the conduct of their business activities.

In order for the risk management activities in a bank to run smoothly, it is necessary that the following criteria be met [3]

- all the most significant risks to which the bank is exposed and which require management must be covered,
- a constant link must be maintained between different types of risks that the bank faces during the implementation of its business activities and
- flexibility that allows risks to be easily and quickly adjusted to the bank's corporate policy and the tasks it performs.

The risk management framework that defines the attitude of a commercial bank towards them is composed of the following elements [4]:

- risk management strategy, which must be clearly and precisely defined,
- risk management policy, defined on the basis of the profile of risks to which the bank is exposed and
- a precisely defined risk management process.

Part of the bank's overall strategy is a risk management strategy, which serves to determine the basic objectives and principles of risk management. The risk management strategy provides a structured and coherent approach to risk identification, assessment and management (DIY Committee Guide) [5]. Determining the risk management policy for the risks to which the bank is exposed is one of the segments of the bank's corporate policy through which the bank's risk management strategy is implemented.

Stages of risk management in banking operations

The risk management process looks like a circle, consisting of five phases that are all in close functional relationships. There are no statutory procedures used to determine the implementation of risk management phases so that each bank can define them based on its own business policy. Risk management processes within banks consist of five basic phases, which are [6]:

- risk identification,
- risk assessment,
- risk measurement,
- risk monitoring and
- risk reporting

Identifying risk events is the first phase within the risk management process. During this phase, data is collected on each risky event (those that have already taken place as well as those that are likely to take place) and is then entered into the bank's internal databases.

Identifying risk events is a very complex process that requires the existence of clearly defined procedures for entering data within the bank. In order to give any kind of quantitative assessment, it is necessary to have any data from the previous time for at least five years and to use various types of statistical methods and modelling. If data relating to a period of less than five years is used during the quantitative assessment, the bank is exposed to the risk of making erroneous conclusions resulting from inadequate quantification.

Risk assessment is the second phase of the risk management process and it includes self-assessment used to make following evaluations [7]:

- the extent to which the bank is exposed to certain risks,
- efficiency of the bank in the implementation of activities related to risk monitoring and assessments of potential weaknesses of the bank in relation to the defined goals.

It is necessary for each bank to develop its own methodological approach to measuring risk exposure, primarily because it must correspond to the business profile of each bank individually. The bank's exposure to risk can be quantified using a large number of different models and analyses developed for this purpose.

Monitoring is a phase of the risk management process during which the bank's business activities are monitored and then its actual risk exposure is assessed in relation to the planned situation. During the monitoring phase, the internal audit collects the data necessary to create a report that will be submitted to the bank's top management, the Central Bank and the bank's shareholders, which serve as a basis to gain insight into the bank's risk exposure and business practices in this area.

The last stage of the risk management process is reporting, during which internal audit creates various reports to be submitted to (Standards Australia & Standards New Zealand, 2004):

- the top management bodies of the bank,
- regulatory authorities and the central bank,
- parent bank (if any) and
- various bodies of the bank in situations when the need arises (internal audit, the bank's compliance department, etc.), most often in cases of implementation of certain business activities that can significantly increase the level of risk.

The task of internal control is to monitor the progress of all activities related to risk management in all organizational parts of the bank, i.e., within the framework of [8]:

- internal audit,
- internal controls at the top management levels of the bank and
- the bank's compliance department.

Risk management phases in accordance with AS/NZS 4360:2004 Standard

AS/NZS 4360:2004 Standard is a set of generic guidelines used for risk management. This standard can be applied to a very different set of activities, decisions or operations, and it is very often applied in banking. This standard is used to describe the elements and stages of the risk management process, but it does not aim to create uniform risk management systems. It has a generic character

and is independent of any branch of industry or economic sector. The structure and implementation of the risk management system developed in accordance with the AS/NZS 4360:2004 Standard are influenced by several different types of needs of the bank, its goals, products and services offered to clients and processes used within it. This standard can be applied at every stage of a bank's life, with the best effects being achieved if it is applied at the very beginning of the risk management process [9].

The aim of the AS/NZS 4360:2004 Standard is to enable public and private companies, groups and individuals to achieve [9]:

- a more reliable and rigorous basis for decision-making and planning,
- easier and better identification of opportunities and threats,
- achieving value based on uncertainty and changing environment,
- proactive instead of reactive approach to management,
- more efficient allocation and use of resources,
- improved risk management with reduced risk costs,
- increased level of stakeholder confidence in the bank,
- better corporate governance and
- improved compliance of the bank's operations with the relevant legislation.

The risk management process in accordance with the AS/NZS 4360:2004 Standard is an integrate part of good bank management practice. Risk management is seen as an interactive process of continuous improvement that can be effectively integrated into existing business activities carried out within the bank.

The risk management process consists of seven phases, graphically presented in Figure 3:

- communication and consultation,
- establishing the context,
- risk identification,
- risk analysis,
- risk evaluation,
- reducing the risk effects and
- monitoring and control.

Communication and consultation

Communication and consultation are essential elements that must be considered during each phase of the risk management process. They should include an open dialogue with all stakeholders, with an emphasis on communication rather than a one-way flow of information from the bank to its stakeholders [10].

It is important that the bank's management creates plans for communication with external and internal stakeholders during the earliest stages of this process. This plan should cover all issues related to risks as well as their management processes. In order to ensure the preconditions for employees in charge of implementing risk management and employees who have interests in this process both to understand in the right way decision-making and the reasons why certain actions must be taken, it is necessary to have effective internal and external communication.

Stakeholders will most likely base their risk decisions on their own observations. These observations may vary depending on differences in values, needs, assumptions, concepts, and

concerns, regardless of whether these observations relate to risks or to some other topic under discussion [11]. Given that stakeholder attitudes have a significant impact on the decisions made, it is important that their risk perception is determined and integrated within the decision-making process into risk management processes.

Conducting team consultations has proven to be very useful during content determination, effective risk identification, or during linking different forms of expertise in the risk analysis process. These consultations are conducted to enable different views to be adequately considered during risk assessment and to ensure appropriate change management during the implementation of activities in the area of risk mitigation.

Establishing the context

In establishing the context, the basic parameters within which the risks must be managed are formulated and the basis for the implementation of the remaining process of risk management is laid. The context includes the external and internal environment and the reasons why risk management activities are carried out. The context also includes all considerations of the interface between the external and internal environments of banks. The basic importance of establishing the context is reflected in the fact that when formulating goals for the needs of the risk management process, the characteristics of the bank and its external environment are taken into account [12].

Within the establishment of the external context, the external environment within which the bank conducts its operations is described. In addition, the relationship between the bank and its external environment is defined, so that the external context may include some of the following elements [13]: external stakeholders, bank strengths, weaknesses, opportunities and threats, business, social, regulatory, cultural, competitive, financial and political environment and basic business parameters.

It is especially important that all perceptions and values of external stakeholders are taken into account when establishing the external context. In addition, the bank must have defined and clear policies through which all forms of communication with its stakeholders are performed. Establishing an external context is one of the most important preconditions for taking into account the interests of stakeholders and their goals when developing risk management criteria. The external context ensures that all chances and opportunities from the environment are taken into account.

Before starting risk management activities at any level of the organization, it is necessary to define an internal context that allows a better understanding of the way the bank operates.

Key segments that must be covered by the internal context include [14]:

- bank culture,
- organizational structure,
- internal stakeholders,
- resources available to the bank such as employees, capital, processes, systems, etc.
- goals and strategies that are necessary to achieve the set goals.

Defining the internal context, viewed from the angle of the AS/NZS 4360:2004 Standard is important for the following reasons:

- risk management is placed in the context of the bank's objectives,
- the most significant risk for most banks is a situation in which they have failed to

achieve their strategic, business or project goals, and a situation in which the bank's stakeholders have the impression that it failed to achieve its goals,

- the bank's policy, objectives and interests assist in defining its risk management policy and
- the specific objectives and criteria of the project or activity must be taken into account, and they must be viewed from the point of view of the bank as a whole [15].

In this phase, it is necessary to define the context of risk management, i.e., to define the goals, area, strategies and parameters of the activity or organizational part of the bank to which the risk management processes are applied. Defining the context of risk management must be done with full attention to the need to balance costs, benefits and opportunities. In addition, the necessary resources and data that must be preserved have to be defined.

During the context definition phase, the criteria on the basis of which the risk assessment is performed must be precisely formulated. Decisions on whether to take action on a particular risk can be based on financial, operational, legal, technical, environmental, social or a number of other criteria. The selected criteria must express the content defined in the previously created context. All this in many cases depends on the policies and goals of the bank and the interests of its stakeholders. Criteria may be influenced by stakeholder perceptions and legal or regulatory requirements. Despite the fact that general decision-making criteria are initially developed as one of the segments of the risk management context, they can be further developed and defined for each individual risk identified or the risk analysis technique chosen. The risk criterion must correspond to the type of risk and the way in which the risk levels are expressed.

At the end of this phase, it is necessary to define a structure for the rest of the process, where it is necessary to divide the activities, processes, project or change into a set of elements or steps to obtain a logical framework that will ensure that no risk significant for the bank's operations is overlooked. The structure chosen depends on the nature of the risk and the scope of the project, process or activity.

Risk identification

In the risk identification phase, efforts are made to find all those risks that need to be managed. Comprehensive identification using well-structured systematic processes is crucial due to the fact that risks that are not identified at this stage can be excluded from further analysis. The identification must include those risks that are under the control of the bank, but also all those that it cannot control.

The goal of risk identification is reflected in the creation of a comprehensive list of risk choices and events that may have an impact on the achievement of each of the goals identified in the previous phase. Events can prevent, reduce or delay the achievement of set goals, so it is necessary to adequately assess all risks and events that may affect them. After identifying all possible events, all potential reasons and scenarios must be considered. There are a number of ways in which a particular event can take place and for that very reason it is very important that no significant cause is missed.

Approaches used to identify risks include list controls, estimates based on unwritten records and experience, flow charts, brainstorming, systems analysis, scenario analysis, and systems engineering techniques [16]: Choice of approach to be used depends on the nature of the activities being analysed, the type of risk, the organizational context and the reason for conducting the risk

management study.

Risk analysis

The main goal of risk analysis is to provide an understanding of the risks to which the bank is exposed. It provides information for decision-making on whether certain risks need to be addressed and assists in selecting the most appropriate and cost-effective risk management strategies. Risk analysis includes in its framework the consideration of the sources of risk, their positive and negative consequences and the probability that these consequences will occur. Factors influencing the consequences and the probability of their occurrence must be identified, and the risks are analysed by combining the consequences and the probability that they will occur. It is desirable to make a preliminary analysis at the beginning in order to combine similar risks or the risks with a small impact could be excluded from the detailed study. It is desirable that the excluded risks, in situations where this is possible, be shown on a single list in order to demonstrate that the risk analysis has been performed in detail and that no risk has been missed [17].

In the risk analysis phase, all existing processes that are aimed at minimizing negative risks or strengthening positive risks must be identified, after which their strengths and weaknesses must be assessed. Then, the effects of the consequences of an event, if it would occur, the probability of occurrence of individual events and the consequences associated with it are checked, with an emphasis on the effectiveness of existing strategies and controls. An individual event can have multiple consequences and can affect different goals. The consequences and the probability of occurrence of individual events are then linked in order to obtain data on the level of risk, and statistical analysis methods and calculations can be used to predict them [18]. In situations where reliable or relevant data from the past are not available, subjective predictions can be made that express the beliefs of groups or individuals that a particular event or outcome will occur in the future.

The most important sources of information used in the analysis of the consequences of risks and the probability of their occurrence are (Standards Australia & Standards New Zealand, 2004):

- historic data,
- practical and relevant experiences,
- market research,
- relevant literature,
- experiments and prototypes,
- results of public consultations,
- assessments of specialists and experts and
- economic, engineering or other models.

Risk analysis can be performed at different levels of detail, depending on the type of risk, the purpose for which it is performed, the information, data and resources available. This analysis can be qualitative, semi-quantitative or quantitative, and it is possible to create combinations of these approaches depending on specific needs. In practice, qualitative ones proved to be the simplest and cheapest, followed by semi-quantitative ones, while quantitative risk analyses are the most complex and expensive to perform. Qualitative analyses are often used first in order to obtain generalized data on the risk levels and to reveal the most significant risks to which the bank is exposed. After that, there may be a need to perform more specific qualitative or quantitative analyses that relate to the

more significant risks that have been identified. It is very important that the form of these analyses be in line with the risk assessment criteria developed during the context establishment phase [19]. As some of the predictions made in the risk analysis are inaccurate, a sensitivity analysis should also be performed to test the effects of uncertainty on the data and assumptions. Sensitivity analysis is also a way to test the suitability and effectiveness of potential risk control and treatment options.

Risk evaluation

During the risk evaluation phase, decisions are made, based on the results of the risk analysis regarding the risks to be addressed and their priorities. The risk evaluation involves comparing the levels of risk identified during the analysis phase with the risk criteria defined during the context establishment phase. At this stage, the bank's goals and the scope of opportunities that can be achieved in the event of their successful implementation must be considered. A choice is made between different options, losses with higher probabilities can be associated with gains with higher probabilities, and the specific choice will depend on the context of a particular bank [20].

The broader context of risks must be taken into account when making decisions and considerations regarding tolerance to risks that are not borne by the bank itself that should benefit from them must be included. In some situations, a risk assessment may lead to a decision to perform additional analyses before taking specific action.

Reducing the risk effect

Risk treatment also includes identifying the set of risks that will be emphasized, their assessment and the preparation and implementation of action plans.

Options for dealing with risks that have positive outcomes (opportunities) that are not always mutually exclusive or appropriate in all situations include [21]: actively seeking opportunities by making decisions about starting or continuing activities that are likely to lead to the emergence or maintenance of opportunities; changing the probability of indicating opportunities in order to increase the possibility of achieving outcomes that are favourable for the bank; change of consequences, in order to increase the volume of profits and; sharing opportunities.

These activities include the existence of other parties that will also realize or share some of the positive effects of the risk, most often by providing additional capacity or resources that increase the likelihood of realizing the chance or scope of benefits that will be achieved if the opportunity arises [22]. This can be achieved by using contracts and organizational structures such as partnerships, joint ventures and the like. Sharing positive outcomes usually brings with it the sharing of certain costs associated with the activities necessary to achieve them. Sharing agreements usually bring with them the emergence of new risks that occur as a result of non-fulfilment of obligations assumed by other parties.

The attitude towards risks that carry negative consequences is basically very similar to that used for risks with positive consequences, despite the fact that their interpretations and implications are completely different. The risks carrying negative consequences can be treated in the following ways [23]:

- Risk avoidance, i.e., deciding not to start or undertake an activity that provides the possibility of its occurrence, in situations where it is possible. This attitude towards risk can prove to be completely inappropriate in situations when banks unnecessarily express attitudes characterized by risk aversion. Inadequate risk avoidance may lead to an increase in the significance of other risks

or may result in the loss of opportunities to generate certain gains.

- Change in the probability of risk occurrence, in order to reduce the probability of negative outcomes

- Change of consequences in order to reduce the level of losses that risk can bring [24].

- Risk sharing through the involvement of one or more other parties that assume or share certain parts of the risk, usually with prior agreement. The mechanisms used include the creation of contracts or organizational structures such as partnerships or joint ventures through which tasks and responsibilities are disseminated. As a rule, such agreements are accompanied by certain financial costs or benefits associated with sharing part of the risk with another organization, such as premiums that banks pay to insure their placements. In situations where all or part of the risk is shared, the transferring bank assumes another new risk, which is reflected in the possibility that the party to which it is transferred will not manage it properly.

- Risk retention. After the transfer or sharing of risk, as a rule, there is also residual risk that remains in the bank. Risks can also be retained automatically, e.g. in cases when the identification or appropriate sharing of risks that pose a threat to the bank's operations has not been successfully performed.

Monitoring and control

Continuous monitoring and control of risk management is a basic prerequisite for minimizing the risks or for using them effectively. Factors that may affect the probability of a particular risk and the consequences of a particular outcome may change, just as factors that affect the eligibility or cost of options available to a bank may change. Precisely for these reasons, it is necessary to repeat the risk management cycle at regular intervals [25].

Information on actual progress in relation to risk management plans is a significant measure of performance, which is why it should be included in the bank's performance management activities, measures and reporting system. Monitoring and control also include lessons learned from the risk management process, analysis of events that have taken place, action plans and their outcomes [26].

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**THE ROLE AND IMPORTANCE OF PERFORMANCE FOR SUSTAINABLE
DEVELOPMENT AND CORPORATE SOCIAL RESPONSIBILITY**

Sladjana Zivanovic

PhD, professor,

Faculty of Business Economics and Law, University Adriatic Bar,

Montenegro

Miodrag Zivanovic

PhD, professor,

Faculty of Business Economics and Law, University Adriatic Bar,

Montenegro

Nikola Abramovic,

PhD, Vice-Dean for Scientific Research and International Cooperation,

Faculty of Business Economics and Law, University Adriatic Bar,

Montenegro

Ivana Tomasevic

PhD, teaching assistant

Faculty of Business Economics and Law, University Adriatic Bar,

Montenegro

Introduction

The management team in the company must determine the strategy of the company and business units with its management, naturally starting from the goals for sustainable development and corporate social responsibility. First, they must identify the stakeholders of the company, a group or a person who can influence the achievement of goals in the company. It is also very important to accurately identify social and environmental issues related to the specifics of the company.

A special problem that must be in the focus of the strategy of companies and business units is the use of consumable and natural resources, pollution emissions, health risks. In this case, it is necessary to bring the performance of sustainable development, financial and social responsibility of the company in a practical relation. The impact on financial performance is assessed through the costs and benefits of actions taken by sustainable development and corporate social responsibility.

The essence of this paper is to show the approach and responsibility of companies to contribute to sustainable development. This means that the company's strategy must include performance measurement, in order to adjust its business, which leads the company to great business success.

The problem of this paper is establishing a sustainability relation between the performance of sustainable development, finance, stakeholders and social responsibility.

The research results show that high levels of performance of sustainable development, finance, stakeholders and social responsibility are extremely important for the corporate efficiency, effectiveness and competitiveness.

Since the beginning of the concept of social responsibility, the issue of corporate responsibility has intensified not only for achieving economic goals, as primary in the hierarchy of company goals,

but also for equally important non-economic goals [1]. These goals essentially have economic basis and background, although they are not directly related to the achievement of high economic performance and financial results of business activities.

The company, as an economic entity, has legal and business capacity and based on it, economic and legal responsibility. Nevertheless, ethical issues related to the business process and activities are of great importance in the emphasized conditions of competition. A set of economic responsibility (to be profitable), legal responsibility (compliance with general legislation, environmental law, consumer protection laws, employee rights laws, anti-corruption laws, etc.) and ethical responsibility (to be honest and act in accordance with generally accepted moral principles of society) are the basis for philanthropic corporate responsibility. It implies that the company, based on this set, is a good "corporate citizen" and as such provides resources and benefits for the community (through donations) and contributes to improving the quality (standard) of life. Given that, here, the community is emphasized as a stakeholder, it is pointed out that the concept of social responsibility implies responsible behavior towards the community, as well as, towards other stakeholders (consumers, employees, suppliers, etc.).

Along with the attitudes related to the concept of social responsibility, a paradigm, which is based on the idea of "sustainable development", "sustainable economy", "sustainable society" and "sustainable use of resources" [2], has emerged. This concept of sustainable development is complementary in some elements and coincides in other with the concept of corporate social responsibility.

The essence of sustainable development of the company is in the proper, energy-saving and rational use of resources, particularly natural and hardly renewable or non-renewable. Also, the essence of it is in the development which will meet certain needs of the present without compromising the abilities (capabilities) of future generations to meet their own needs. Sustainable development implies improving the quality of life in accordance with the potential of the ecosystem. Therefore, companies should adopt practices that will include environmental care, introduce processes that minimize the use of natural raw materials and energy, waste minimization and pollution prevention processes, produce environment-friendly products with minimal negative impact on people and the environment. In this domain, special responsibility belongs to companies whose business is particularly based on the use of natural resources or depends on the ecological quality of the environment [3].

Subject of research

The company's strategy must cover all of these performances by measurement and determine the company's business based on the analysis. Measurement can best be performed in large enterprises because small and medium-sized enterprises do not have the capacity since they use less performance measures compared to large ones and do not apply system models in performance management.

In this paper, a research consisting of two parts was conducted: cabinet research and empirical research.

A review of the professional literature provides us with theoretical models for performance management research in order to determine their representation. However, the research of the elements of certain models can be determined only by means of quantitative research for which research questions are asked.

Research questions

Research questions must identify the models that manage performance and the extent to which they are used in the company. Questions asked during research:

1. What elements of the theoretical model are used in the company?
2. What is the particular practice of performance management?
3. Which and what kind of technology has been provided for the performance management of the company?
4. What kind of model would be needed for performance management in a particular company?
5. Is there a strategy for better organizational business?

The aim of this paper is establishing a model for a better and greater role of performance management of sustainable development, social responsibility, finance and company stakeholders. A model that can be adequately implemented in a company certainly contributes to better performance management practice and improvement of all aspects of business in companies.

Type of research

A review of scientific and professional literature in the field of performance management was used, based on defined problems, goals and research assumptions. Research using combined methods according to the methodology in which the researcher collects, analyzes and combines quantitative and qualitative data in the same study was also used.

Research methods and techniques

In addition to professional literature, quantitative methods of multiple case studies were used in order to create a stronger basis for obtaining findings.

The methodological type of the research consisted of data collection based on semi-structured interviews and the document analysis method according to the planned methodology of determining keywords and thematic analysis. The analysis and synthesis method with a focus on research questions with an understanding of concept was applied.

The pillars of the sustainable development performance and financial performance of the company

Taking in consideration the aforementioned, the company must have a special constructive strategic plan for corporate social responsibility in its strategy. In other words, the strategy of the company and its business (strategic) units should be (i.e. has elements and determinants) a special strategy for social responsibility. That is, the company must address economic goals in parallel with a strategy that includes ethics and legality. Taking into account how the company through its goals pervades and realizes broader goals related to the concept of social responsibility and sustainable development, we can talk about the performance of social responsibility or the performance of sustainable development. It is very important for managers to act and direct actions so that their companies work in a socially responsible way (towards people - employees, consumers) that is, towards the community (society in general), towards nature as a living and working environment [4]. They must know what their benefits are (for the company in particular) and beyond, how society as a whole benefit from such actions, that is, what is the impact of improved social corporate performance on long-term efficiency (profitability). The point is that managers delegate work so they

can manage the pillars and performance factors of sustainable development. To identify measures for their improvement and to create systems and structures for such improvement. Understanding the pillars of sustainable development performance and the impact of that performance on different stakeholders of the company enables better integration of these important information into the everyday decision-making process and institutionalization of care for society through the organization.

Epstein and Roy provided a framework (model) for identifying pillars and cause-and-effect relationships between enterprise initiatives (actions) for achieving sustainable development and long-term financial performance. In Figure 1 actions for achieving sustainable development (presented through a certain strategy, plans and programs, but also through structures and systems for their implementation) are treated as pillars of social responsibility of the company, which affect the achieved performance of sustainable development. They further reflect on the reactions of the company's constituents (employees, consumers, government, community, investors, financial analysts, etc.) and ultimately, on the long-term financial performance of the company. Numbers 1 and 2 next to the arrows show different sources from which the program of actions can arise (environmental, social program and program related to stakeholders), while arrow 3 indicates that stakeholders' reactions can have a strong impact on financial performance, and on redefining strategies through the feedback mechanism.

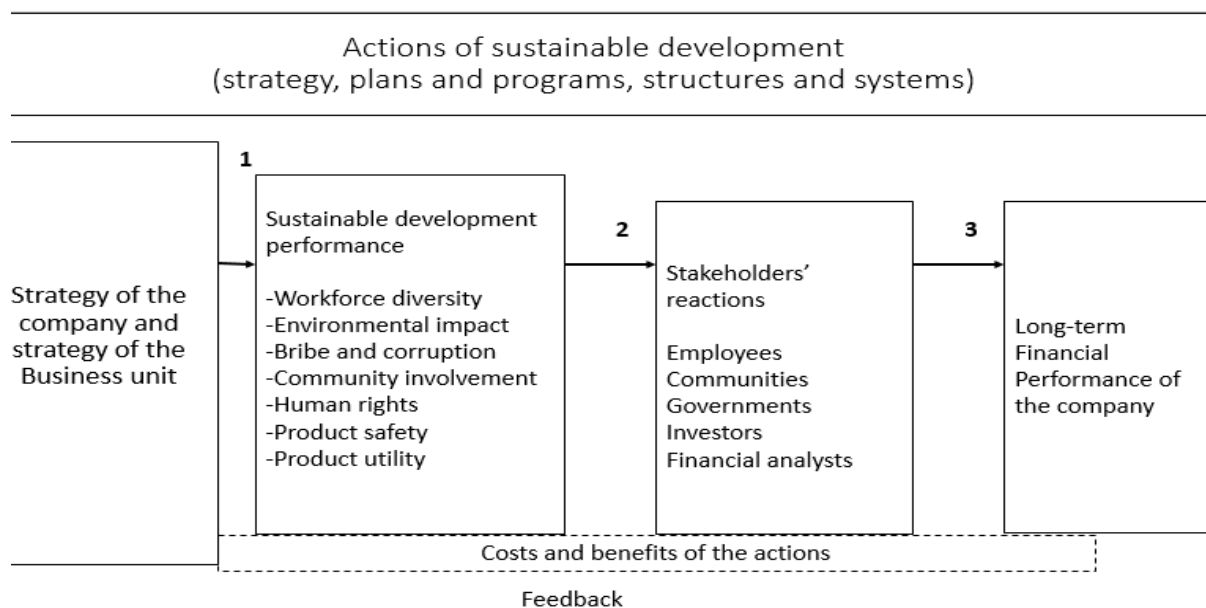


Fig. 1. Pillars of social responsibility and financial performance

Source: Adapted from [5]

The following components and the relationship between them are important for the displayed framework:

1. defining company's strategies and business units' strategies as strategies of sustainable development,
2. defining the program of actions and execution of actions for achieving sustainable development,

3. sustainable development performance measurement and control, measuring and monitoring stakeholders' reactions, as well as measuring the impact on the financial performance of the company.

Strategy of companies and business units as a strategy of sustainable development and social responsibility

The strategy of companies and business units must start from goals of sustainable development and corporate social responsibility. In the development of these strategies' key stakeholders of the company, group or person who can influence or influences the achievement of the goals through corporate actions or directly, must be identified first. Social and environmental issues related to the specifics of the branch or geographical location of the enterprise must also be identified. This means that the strategy of companies and business units must focus on the use of consumable and natural resources, pollution emissions, health risks of production of its products or provision of services. All these and other moments must be compared with companies from the same branch or activity, and on the basis of such analysis contribute to the most efficient strategy determination. Then, companies from different branches are under different pressure from political institutions, consumers and activists of different associations and organizations. These different pressures become important external pillars of sustainable development of the company. The results of measuring potential social and environmental impacts are also important in shaping the strategy. The company should thus compile product life cycle reports and based on them provide an overview of the possible environmental impact of all or only new products during the life cycle and through various aspects of product production and commercialization, starting from research and development, production process, packaging, marketing and sales, distribution, etc. For example, companies in the automotive industry and means of transport, in their efforts to reduce the greenhouse effect, should quantify the emission of harmful gases and on that basis assess the magnitude of the impact and contribution of companies to climate change. It is not difficult to make an assessment considering the number of cars produced (and assumed to be in operation) and the number of newly produced cars and other means of transport, as well as the average carbon dioxide emissions from factory plants. In this way, by assessing life expectancy and social control, companies can better understand the environmental and social determinants of their business activities and thus provide valuable information for a strategy to improve their social and environmental performance.

Based on the general goals and corporate strategies, it is necessary to take actions to achieve sustainable development. Based on it, it is necessary to develop plans and programs and to define the appropriate structure and system for its implementation. The sustainable development strategy should focus on product safety and utility, use of energy, materials, packaging and packaging materials, waste from the production process, recycling, issues related to employees and employment, job safety, humane aspects of the work process and fulfillment of work obligations, working conditions, compensation for work in normal and difficult conditions, diversity of the workforce, a wider range of issues related to human rights, ethical issues, corruption, etc. To sum up, this means that this strategy should focus on the performance of sustainable development.

Defining the program of actions and execution of actions for achieving sustainable development and improvement of the performance of corporate social responsibility

It is possible to differentiate two basic groups of action programs for achieving sustainable development. The first is programs related to the improvement of environmental and social performance and the second group of programs are those related to actions towards stakeholders. Sometimes the actions of these programs are so intertwined that it is impossible to make a clear separation [6]:

1. The first group consists of programs that can predict the implementation of programs in business routines, or the introduction of completely new ways of doing business. It can also be a capital investment program for new products, technology redesign, product redesign, or a research and development investment program. In addition, it can be a program for improving the ethics, diversity (diversification) of the workforce by gender, competencies and qualifications, nationality and religion, as well as program for improving working conditions and labor relations. Environmental programs include, first of all, programs for pollution reduction and pollution prevention, substitution of intermediate goods and raw materials that pollute the environment and so on. The benefits of these programs are lower costs of raw materials and energy, landfilling, its cleaning, contamination and burial in lower operating and handling costs, reduced insurance costs, reduced risk and costs for employees, the state and the ecosystem, better motivation, better working conditions and higher productivity and product quality. Environmental programs are necessary because the existing regulations in developed countries are based on principles "polluter pays", "taxation of the use of products harmful to the environment", "exemption or reduction of taxes for products adequate for the environment" and similar. Economic mechanisms in the field of ecology are different: fees for the use of natural resources, additional taxation, premiums, loans and other incentives to entities for environmental protection [7].

2. Programs related to actions towards stakeholders imply the establishment of adequate relations and communication with certain stakeholder groups. These can be programs aimed at consumers through various marketing actions to improve the social and environmental determinants of the company's products. Also, for example, actions related to the community as a stakeholder include establishing good communication and reporting and assessing public opinion regarding the social and environmental performance of companies. For this purpose, it is possible to periodically organize advisory panels in environments where the company has its factory capacities, which will show the attitudes of the community towards the activities of the company and community's requirements for the company in the field of care for the community, environment and other social issues. Likewise, programs for obtaining information from external experts (environmentalists and financial analysts) are important. In addition to these, there are programs aimed at employees, health care programs, occupational safety, education and training programs related to ecology, health and safety.

In particular, these programs can reduce absenteeism and increase labor productivity. The implementation of these programs is not possible without appropriate structures and management systems. Many companies are guided by the standards of the ISO 14001 series and Environmental Management Systems in the implementation of these programs, which allow them to systematically identify, measure and adequately manage their environmental and other obligations to society. Coordinating strategy, substructures and management systems (costing, budgeting, information system, performance measurement system) is important for coordinating actions and motivating employees to implement a sustainable development strategy. Corporations should therefore consider

what are the key resources and activities that need to be centralized or decentralized, that is, they should decide on the level of control and autonomy of business units. For example, decentralized companies need to respect their units in better understanding social and environmental problems and issues, and give them a greater degree of autonomy in decision-making at the local level where they exist. This means that the management of the corporation should reduce the increasing responsibility for ecology, health and safety to the level of business units [8].

Measurement and control of sustainable development performance, stakeholders' reactions, and the impact on the financial performance

The performance of sustainable development of the company, its units, individual capacities, teams, managers and all employees should be measured and included in the analysis, by analyzing their impact on the success of the company. Namely, sustainable development performance measurement means measuring the effectiveness of actions for achieving sustainable development. Therefore, various indicators (qualitative and quantitative) should be developed that will enable the quantification and description of the measured phenomenon and thus enable the assessment of the impact of these initiatives for the improvement of social responsibility performance [9]. Examples of such indicators for this broad area of measurement are: the level of costs for environmental programs and technology, reduction of material and energy intensity, number of certified suppliers, number of products from a deep assortment that can be recycled, the use of renewable materials, extension of product lifetime and the time for servicing all parts of the product, the percentage of stricter levels of safety at work, the rate of injuries at work, satisfaction of employees with working conditions, the percentage of emission reduction, the percentage of working days reduction, an indicator of full diversification – diversity (women's labor power in individual workplaces), energy efficiency, indicators of changes in the quality of production waste and many others [10].

Monitoring the reaction of stakeholders related to sustainable development actions is very important since they can have an impact on the short-term and long-term performance of the company. Thus, for example, investors use social criteria and social responsibility performance in assessing the justification of an investment project as an increasingly important criterion in the evaluation of investment projects. This is supported by the view that the sensitivity of companies to social (environmental) problems has a positive impact on the price of company shares and value for the owners. Also, the reactions of employees should be monitored by measuring the satisfaction of employees in the socio sphere, namely: working conditions, job (security) safety, safety in performing tasks at the workplace, interpersonal relations, respect of human rights, etc. Of course, there are also clients (consumers) whose satisfaction with the safety of product use, eco-packaging of products, the possibility of recycling, etc. should be monitored.

The impact on financial performance is assessed through the costs and benefits of sustainable development actions and corporate social responsibility. The benefits, as can be seen, stem from improved relations with regulators (state institutions) and other stakeholders of the company. The state will, for example, encourage and support the investments of those companies with better environmental and social performance. Sustainable development actions can also lead to cost reduction through material substitution or smaller and environmentally friendly packaging, through lower energy use in the production process, reduced energy sources and material consumption, and reduced handling costs as well as waste reduction. These actions will not only minimize costs, but

will have a positive effect on consumer reactions that benefit from these savings or product improvements [11]. These actions also send positive signals to financial analysts and investors who will, consequently, be more interested in investing money. From the aforementioned, it can be concluded that it is not particularly difficult to identify interdependence and to measure these costs and benefits. In their analysis, companies should also include the costs of adapting to new legal solutions and joining (in the future) laws that are in preparation or in adoption procedures. A holistic approach to social responsibility control should cover the following relevant areas: environmental practices and energy conservation; human resources and human rights; community relations and quality systems [12].

The process of social responsibility control should go through several stages, as follows:

1. provide support and engagement of the top management of the company;
2. appoint a body (commission) that will manage and control;
3. appoint a control team (controllers, managers, experts) that will ask questions to examine the company;
4. diagnose corporate culture and explore functional areas of control (employee relations and human rights, community relations, quality program, environmental practice);
5. analyze the mission (goals) and investigate the circumstances under which the set goals and achieved performance do not match;
6. investigate the fundamental causes of deviation;
7. collecting significant information about the branch, conducting benchmarking studies, collecting information on competition and industry standards from each functional area of control;
8. interview relevant stakeholders from functional areas of control (e.g. consumers, employees, environmental experts, local officials) about their views on corporate social responsibility of the particular company;
9. comparing internal data and external perceptions of stakeholders;
10. compiling a final report for the company's management and commission.

Research results

The research results served to develop models for performance management in companies, that is, to identify barriers in the organizational processes of performance management for sustainable development, social responsibility, finances and stakeholders in companies. The research showed that a high level of performance significantly affects the profitability of the company. Therefore, managers in the company should send a clear message that a high level of performance affects the efficiency of the company.

Conclusion

Measuring and controlling the characteristics of corporate social responsibility is a reliable method for determining business which is an essential value along with business ethics. Based on the control of social responsibility performance, managers pay attention to practices and behaviors related to social responsibility that are important for meeting the expectations of primary stakeholders, on whose behaviors and actions the financial performance of the company depends (creating value for equity stakeholders). Proactive management of corporate social responsibility problems will make it possible to avoid or reduce certain costs (financial obligations) that will occur when these problems arise and culminate. Controlling the performance of corporate social responsibility will contribute to

responsible behavior that will help companies work financially healthy on the one hand and well on the other hand, from the aspect of society (community). The impact on financial performance is assessed through the costs and benefits of sustainable development actions on one hand and corporate social responsibility on the other hand.

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MANDATORY VACCINATION AGAINST COVID-19: A THIN LINE BETWEEN RIGHT AND OBLIGATION

Nana Weber

Doctor of laws, lawyer at Weber
law firm doctor of assistant college of business B2
European law faculty of the new university and MLS
Ljubljana, Slovenia

OBVEZNO CEPLJENJE PROTI COVID-19: TANKA MEJA MED PRAVICO IN OBVEZNOSTJO

Nana Weber

dr. in mag. pravnih znanosti,
odvetnica v Odvetniški družbi Weber o.p. – d.o.o.,
docentka na B2 Visoki šoli za poslovne vede,
Evropski pravni fakulteti Nove univerze in MLC Fakulteti za management in pravo
Ljubljana, Slovenija

1. Na splošno o odpovedi pogodbe o zaposlitvi

Uvodoma naj na kratko osvetlimo možne vrste odpovedi, ki so na razpolago delodajalcu.

Delodajalec lahko po določi drugega odstavka 83. člena Zakona od delovnih razmerjih (ZDR-1) [1] redno odpove pogodbo o zaposlitvi delavcu le, če obstaja eden od razlogov, navedenih v zakonu. Ti razlogi so naštet v prvem odstavku 89. člena ZDR-1:

- prenehanje potreb po opravljanju določenega dela pod pogoji iz pogodbe o zaposlitvi zaradi ekonomskih, organizacijskih, tehnoloških, strukturnih ali podobnih razlogov na strani delodajalca (poslovni razlog),

- nedoseganje pričakovanih delovnih rezultatov, ker delavec dela ne opravlja pravočasno, strokovno in kvalitetno, neizpolnjevanje pogojev za opravljanje dela, določenih z zakoni in drugimi predpisi, izdanimi na podlagi zakona, zaradi česar delavec ne izpolnjuje oziroma ne more izpolnjevati pogodbenih ali drugih obveznosti iz delovnega razmerja (razlog nesposobnosti),

- kršenje pogodbene obveznosti ali druge obveznosti iz delovnega razmerja (krivdni razlog),

- nezmožnost za opravljanje dela pod pogoji iz pogodbe o zaposlitvi zaradi invalidnosti v skladu s predpisi, ki urejajo pokojninsko in invalidsko zavarovanje, oziroma s predpisi, ki urejajo zaposlitveno rehabilitacijo in zaposlovanje invalidov,

- neuspešno opravljeno poskusno delo.

Kot neutemeljeni razlogi za redno odpoved pogodbe o zaposlitvi v skladu z 90. členom ZDR-1 štejejo:

- začasna odsotnost z dela zaradi nezmožnosti za delo zaradi bolezni ali poškodbe ali nege družinskih članov po predpisih o zdravstvenem zavarovanju ali odsotnost z dela zaradi izrabe starševskega dopusta po predpisih o starševstvu,

- vložitev tožbe ali udeležba v postopku zoper delodajalca zaradi zatrtjevanja kršitev pogodbenih in drugih obveznosti iz delovnega razmerja pred arbitražnim, sodnim ali upravnim organom,

- članstvo v sindikatu,
- udeležba v sindikalnih dejavnostih zunaj delovnega časa,
- udeležba v sindikalnih dejavnostih med delovnim časom v dogovoru z delodajalcem,
- udeležba delavca v stavki, organizirani v skladu z zakonom,
- kandidatura za funkcijo delavskega predstavnika in sedanje ali preteklo opravljanje te funkcije,

- sprememba delodajalca po prvem odstavku 75. člena ZDR-1 (pravni prenos podjetja ali dela podjetja, izvedenega na podlagi zakona, drugega predpisa, pravnega posla oziroma pravnomočne sodne odločbe oziroma zaradi združitve ali delitve),

- rasa, narodnost ali etnično poreklo, barva kože, spol, starost, invalidnost, zakonski stan, družinske obveznosti, nosečnost, versko in politično prepričanje, nacionalno ali socialno poreklo,

- sklenitev pogodbe o prostovoljnem služenju vojaškega roka, pogodbe o opravljanju vojaške službe v rezervni sestavi Slovenske vojske, pogodbe o službi v Civilni zaščiti ter prostovoljno sodelovanje državljanov pri zaščiti in reševanju v skladu z zakonom.

Tako delavec kot delodajalec lahko v skladu s prvim odstavkom 109. člena ZDR-1 izredno odpove pogodbo o zaposlitvi, če obstajajo razlogi, določeni z ZDR-1, in če ob upoštevanju vseh okoliščin in interesov obeh pogodbenih strank ni mogoče nadaljevati delovnega razmerja do izteka odpovednega roka oziroma do poteka časa, za katerega je bila sklenjena pogodba o zaposlitvi (prvi odstavek 109. člena ZDR-1). Glede formulacije »okoliščin in interesov pogodbenih strank« je treba opozoriti na stališče sodne prakse, da se ta dva pojma presojata celovito in v medsebojni povezavi [2]. Prvi pogoj (vse okoliščine primera) je stvarnega značaja in ga je treba ugotavljati in presojati predvsem glede na naravo, težo in posledice kršitve; drugi pogoj (interesi obeh strank) pa ima osebni značaj, zanj pa je predvsem pomembno, kako je kršitev pogodbenih in drugih obveznosti vplivala na medsebojna razmerja strank, medsebojno zaupanje, možnost nadaljnjega sodelovanja in podobno [3, 4].

Delavec lahko v skladu s prvim odstavkom 111. člena ZDR-1 izredno odpove pogodbo o zaposlitvi v naslednjih primerih:

- če mu delodajalec več kot dva meseca ni zagotavljal dela in mu tudi ni izplačal zakonsko določenega nadomestila plače,

- če mu ni bilo omogočeno opravljanje dela zaradi odločbe pristojne inšpekcije o prepovedi opravljanja delovnega procesa ali prepovedi uporabe sredstev za delo dlje kot 30 dni in mu delodajalec ni plačal zakonsko določenega nadomestila plače,

- če mu delodajalec vsaj dva meseca ni izplačeval plače oziroma mu je izplačeval bistveno zmanjšano plačo,

- če mu delodajalec dvakrat zaporedoma ali v obdobju šestih mesecev ni izplačal plače ob zakonsko oziroma pogodbeno dogovorjenem roku,

- če delodajalec zanj tri mesece zaporedoma ali v obdobju šestih mesecev ni v celoti plačal prispevkov za socialno varnost,

- če delodajalec ni zagotavljal varnosti in zdravja delavcev pri delu in je delavec od delodajalca predhodno zahteval odpravo grozeče neposredne in neizogibne nevarnosti za življenje ali zdravje,
- če mu delodajalec ni zagotavljal enake obravnave v skladu s 6. členom ZDR-1,
- če delodajalec ni zagotovil varstva pred spolnim in drugim nadlegovanjem ali trpinčenjem na delovnem mestu.

Delodajalec lahko delavcu v skladu s 110. členom ZDR-1 izredno odpove pogodbo o zaposlitvi:

- če delavec krši pogodbeno ali drugo obveznost iz delovnega razmerja in ima kršitev vse znake kaznivega dejanja,
- če delavec naklepoma ali iz hude malomarnosti huje krši pogodbene ali druge obveznosti iz delovnega razmerja,
- če je delavec kot kandidat v postopku izbire predložil lažne podatke ali dokazila o izpolnjevanju pogojev za opravljanje dela,
- če delavec najmanj pet dni zaporedoma ne pride na delo, o razlogih za svojo odsotnost pa ne obvesti delodajalca, čeprav bi to moral in mogel storiti,
- če je delavcu po pravnomočni odločbi prepovedano opravljati določena dela v delovnem razmerju ali če mu je izrečen vzgojni, varnostni ali varstveni ukrep oziroma sankcija za prekršek, zaradi katerih ne more opravljati dela dlje kot šest mesecev, ali če mora biti zaradi prestajanja zaporne kazni več kot šest mesecev odsoten z dela,
- če delavec odkloni prehod in dejansko opravljanje dela pri delodajalcu prevzemniku,
- če se delavec v roku petih delovnih dni po prenehanju razlogov za suspenz pogodbe o zaposlitvi neopravičeno ne vrne na delo,
- če delavec v času odsotnosti z dela zaradi bolezni ali poškodbe ne spoštuje navodil pristojnega zdravnika, imenovanega zdravnika ali zdravstvene komisije ali če v tem času opravlja pridobitno delo ali če brez odobritve pristojnega zdravnika, imenovanega zdravnika ali zdravstvene komisije odpotuje iz kraja bivanja (prvi odstavek 110. člena ZDR-1).

Delodajalec lahko v treh primerih ob uvedbi postopka izredne odpovedi pogodbe o zaposlitvi delavcu prepove opravljati delo za čas trajanja postopka, in sicer:

- če delavec krši pogodbeno ali drugo obveznost iz delovnega razmerja in ima kršitev vse znake kaznivega dejanja,
- če delavec naklepoma ali iz hude malomarnosti huje krši pogodbene ali druge obveznosti iz delovnega razmerja,
- če je delavcu po pravnomočni odločbi prepovedano opravljati določena dela v delovnem razmerju ali če mu je izrečen vzgojni, varnostni ali varstveni ukrep oziroma sankcija za prekršek, zaradi katerih ne more opravljati dela dlje kot šest mesecev, ali če mora biti zaradi prestajanja zaporne kazni več kot šest mesecev odsoten z dela.

Naj na koncu tega uvoda opozorimo, da se lahko delavec posluži tudi redne odpovedi pogodbe o zaposlitvi, če se ne strinja z zahtevanim cepljenjem. Redna odpoved pogodbe o zaposlitvi s strani delavca je namreč možna v skladu s prvim odstavkom 83. člena (ZDR-1) brez razloga. Slednje pomeni, da obrazložitev ni potrebna, delavec mora zgolj spoštovati odpovedne roke, določene v ZDR-1 oziroma v pogodbi o zaposlitvi. ZDR-1 odpovedni rok v primeru delavčeve redne odpovedi pogodbe o zaposlitvi določa glede na dolžino zaposlitve pri delodajalcu. Če je delavec pri delodajalcu

zaposlen do enega leta zaposlitve, je odpovedni rok 15 dni, če pa je zaposlen več kot eno leto, je odpovedni rok 30 dni. Pogodba o zaposlitvi ali kolektivna pogodba lahko določi oziroma dogovori daljši odpovedni rok, ki pa ne sme biti daljši od 60 dni (drugi odstavek 94. člena ZDR-1).

Zavrnitev cepljenja proti covid-19 bi po našem mnenju lahko uvrstili med razloge za redno odpoved pogodbe o zaposlitvi – kršenje pogodbene obveznosti ali druge obveznosti iz delovnega razmerja (krivdni razlog), kot rezultat neupoštevanja delodajalčevih navodil. ZDR-1 v 34. členu namreč določa, da mora delavec upoštevati zahteve in navodila delodajalca v zvezi z izpolnjevanjem pogodbenih in drugih obveznosti iz delovnega razmerja. Delavec lahko odkloni opravljanje dela po navodilu ali na zahtevo delodajalca le, če bi to pomenilo protipravno ravnanje ali opustitev.

Nujno je opozoriti na obveznosti delodajalca pred odpovedjo pogodbe o zaposlitvi, določene v 85. in 86. členu ZDR-1. Pred redno odpovedjo pogodbe o zaposlitvi iz krivdnega razloga mora delodajalec najpozneje v 60 dneh od ugotovitve kršitve in najpozneje v šestih mesecih od nastanka kršitve pisno opozoriti delavca na izpolnjevanje obveznosti in možnost odpovedi, če bo ponovno kršil pogodbene in druge obveznosti iz delovnega razmerja v enem letu od prejema pisnega opozorila, razen če ni s kolektivno pogodbo na ravni dejavnosti določeno drugače, vendar ne dlje kot v dveh letih. Pisno opozorilo se lahko pošlje tudi po elektronski poti na elektronski naslov delavca, ki ga zagotavlja in njegovo uporabo nalaga delodajalec. Dalje mora pred redno odpovedjo iz krivdnega razloga delodajalec delavca pisno seznaniti z očitanimi kršitvami oziroma z očitanim razlogom nesposobnosti in mu omogočiti zagovor v razumnem roku, ki ne sme biti krajši od treh delovnih dni, razen če obstajajo okoliščine, zaradi katerih bi bilo od delodajalca neupravičeno pričakovati, da delavcu to omogoči. Pisna seznanitev se lahko opravi tudi po elektronski poti na elektronski naslov delavca, ki ga zagotavlja in njegovo uporabo nalaga delodajalec.

2. Ali lahko delodajalec zaposlenega prisili v cepljenje proti covid-19?

Na tem mestu naj najprej opozorimo na stališča pravne stroke.

Po mnenju pravne službe Zveze svobodnih sindikatov Slovenije (ZZZS) delodajalec obveznega cepljenja delavca ne more odrediti oziroma enostransko določiti delavcu, naj se cepi, saj obvezno proti covid-19 ni predpisano v zakonu [5].

Iz mnenja Informacijskega pooblaščenca (IP) št. 07121-1/2020/1180 z dne 30. julija 2020, ki s je dotaknilo med drugim tudi prisilnih cepljenj [6] je najprej razbrati, da je področje zagotavljanja varnosti in varovanje zdravja delavcev pred tveganji, ki so posledica ali so lahko posledica vpliva bioloških dejavnikov pri delu, kakor tudi ukrepe za preprečevanje takšnih tveganj ureja Pravilnik o varovanju delavcev pred tveganji zaradi izpostavljenosti biološkimi dejavniki pri delu (Pravilnik) [7]. Pravilnik določa, da mora delodajalec za vsako dejavnost, pri kateri obstaja tveganje za izpostavljenost biološkimi dejavniki, določiti vrsto, stopnjo in trajanje izpostavljenosti delavcev z namenom, da se oceni tveganje za zdravje ali varnost delavcev in določi ukrepe, ki jih je treba sprejeti. Delodajalec mora preprečiti izpostavljenost delavcev biološkimi dejavniki v vseh primerih, kadar rezultati ocene tveganja pokažejo, da obstaja tveganje za zdravje ali varnost delavcev. Delodajalec mora škodljiv biološki dejavnik nadomestiti z biološkim dejavnikom, ki pod zahtevanimi pogoji uporabe po sedanjih spoznanjih ni nevaren ali je manj nevaren za zdravje delavcev, če je to tehnično možno. Nadalje pravilnik določa, katere ukrepe mora delodajalec sprejeti in izvajati glede na razvrstitev biološkega dejavnika, ki se v delovnem procesu uporablja. Kodeks cepljenja po pravilniku

določa, da delodajalec zagotovi, torej omogoči cepljenje, če ocena tveganja pokaže, da obstaja tveganje za zdravje in varnost delavcev zaradi izpostavljenosti biološkim dejavnikom, za katere obstaja učinkovito cepivo. Navedena določba pa po stališču IP ne pomeni, da bi bilo cepljenje za delavce obvezno: »Nadalje pojasnjujemo, da pravilnik, ki je sprejet na podlagi Direktive Evropskega parlamenta in Sveta 2000/54/ES ter njenih sprememb oziroma dopolnitev, ureja dolžnosti delodajalca pri izvajanju dejavnosti, ki vključuje uporabo biološkega dejavnika oziroma ko zaradi dejavnosti obstaja tveganje, da delavec pride v stik z biološkim dejavnikom (nenamerni prenos ali sproščanja biološkega dejavnika), ne velja pa za primer splošne epidemije. Splošno cepljenje v primeru epidemije, kot je tudi epidemija virusa SARS-CoV-2, ima podlago v predpisih, ki urejajo nalezljive bolezni, ki ogrožajo zdravje prebivalcev Republike Slovenije ter ukrepe za njihovo preprečevanje in obvladovanje« [6].

Tudi Združenje svetov delavcev Slovenije (ZSDS) nima pozitivnega odgovora na zastavljeno vprašanje [8]. Po njihovem stališču je cepljenje po Zakonu o pacientovih pravicah (ZPacP) [9] tipičen »medicinski poseg«, ¹ ki je dopusten samo s privolitvijo posameznika, ali pa, če je kot obvezen izrecno določen z zakonom. Obveznih cepljenj proti covid - 19 pa zaenkrat ne določa noben zakon ali drug na njegovi podlagi izdan predpis, zato zahtevo po obveznem cepljenju uvrščajo med protustavne posege oziroma ukrepe: »Vsak medicinski poseg, kamor sodi tudi morebitno preventivno testiranje in/ali cepljenje zoper nalezljive bolezni, nedvomno pomeni poseg v nedotakljivost človekove telesne in duševne celovitosti, zavarovane s 35. členom Ustave RS. V zvezi s tem je torej treba dosledno spoštovati pravico vsakega posameznika odločati o samem sebi, kar pomeni, da so tovrstni posegi načeloma dovoljeni le s posameznikovo privolitvijo, v nasprotnem pa le v primerih in pod pogoji, ki jih posebej določa zakon (kot je, na primer, »obvezno« cepljenje celotnega ali določenih kategorij prebivalstva)« [8].

Obvezno cepljenje je doslej določeno z Zakonom o nalezljivih boleznih (ZNB) [10]. Ta v prvem odstavku 22. člena določa, da je v RS obvezno cepljenje proti hemofilusu influence b, davici, tetanusu, oslovskemu kašlju, otroški paralizi, ošpicam, mumpsu, rdečkam in hepatitisu B; proti steklini, rumeni mrzlici, trebušnemu tifusu, klopnemu meningoencefalitisu, gripi, tuberkulozi in drugim nalezljivim boleznim, če obstajajo določeni epidemiološki razlogi in tako določa program iz 25. člena ZNB (letni program cepljenja in zaščite z zdravili ter pogoje in način izvedbe letnega programa določi minister, pristojen za zdravje, na predlog Inštitut za varovanje zdravja Republike Slovenije. Letni program določi tudi izvajalce ter način nabave in razdeljevanja cepiv ter specifičnih imunoglobulinov).

Obvezno cepljenje zaradi zgoraj navedenih bolezni je bilo že predmet ustavnosodne presoje, in sicer je Ustavno sodišče RS v odločbi U-I-127/01-27 z dne 12. februarja 2004 [11]. presodilo, da je obvezno cepljenje primeren ukrep za doseg zasledovanega legitimnega cilja, tj. preprečevanja in obvladovanja nalezljivih bolezni. Med pomembnejšimi ugotovitvami naj izpostavimo naslednje:

- cepljenje proti nalezljivim boleznim je takšen preventivni zdravstveni ukrep, ki pomeni zdravljenje v širšem smislu in prispeva k ohranjanju zdravja posameznika in članov širše skupnosti;

¹ »Medicinski poseg je vsako ravnanje, ki ima preventivni, diagnostični, terapevtski ali rehabilitacijski namen in ki ga opravi zdravnik, drug zdravstveni delavec ali zdravstveni sodelavec.« (deseta točka prvega odstavka 2. člena ZPacP).

- vsak posameznik je dolžan skrbeti za svoje lastno zdravje, kar vključuje tudi dolžnost sodelovanja pri preventivnih ukrepih, ki so določeni tako v korist posameznika, kot v splošno korist;

- ker se s cepljenjem zagotavlja kolektivno varstvo prebivalstva pred nalezljivimi boleznimi, pa se posameznik pri uveljavljanju pravice odločati o samemu sebi ne more sklicevati na to, da bodo za varstvo pred širjenjem nalezljivih bolezni (in s tem tudi za varstvo njega samega pred okužbo) poskrbeli drugi, ki se bodo podvrgli cepljenju;

- presojo, katere nalezljive bolezni predstavljajo takšno nevarnost za zdravje posameznika in prebivalstva, da opravičujejo odločitev ukrepa obveznega cepljenja, je potrebno prepustiti medicinski (oziroma epidemiološki stroki). Zato za njegovo presojo ne more biti odločilna primerjava z drugimi državami, prav tako pa ni mogoče upoštevati navedb, češ, da ni razlogov za obvezno cepljenje proti nekaterim milejšim nalezljivim boleznim;

- korist, ki jo prinaša cepljenje za zdravje posameznika in širše skupnosti, presega morebitno škodo, ki utegne nastati posameznikom zaradi stranskih pojavov tega ukrepa;

- po oceni strokovnjakov je za posameznika tveganje, da bo utrpel okvaro zaradi cepljenja, bistveno manjše od tveganja, ki bi ga zanj predstavljala sama bolezen, ki bi lahko povzročila hujše posledice kot cepljenje. V primerih, ko bi cepljenje pomenilo preveliko tveganje za zdravje posameznika, pa zakon omogoča ugotavljanje utemeljenih razlogov za opustitev cepljenja.

Zgornji argumenti, da izostanek zakonske določenosti obveznega cepljenja proti covid-19, pomeni siljenje v cepljenje, ki ni ustavno, pa so z nedavno odločitvijo Evropskega sodišča za človekove pravice (ESČP) Vavrička in drugi z dne 8. aprila 2021 [12] najmanj omajani.

A naj najprej opozorimo, da je ESČP o tem, da neželeno obvezno cepljenje pomeni poseg v temeljne človekove pravice, ki jih zagotavlja Evropska konvencija o človekovih pravicah (EKČP) [13], že odločilo v primeru Solomakhin proti Ukrajini z dne 15. marca 2012 [14]. ESČP je poudarilo, da nedotakljivost fizične in psihične integritete posameznika pomeni element konvencijske temeljne pravice do »zasebnega življenja« iz 8. člena EKČP. Soglašalo je, da obvezno cepljenje kot tako, samo po sebi, vsekakor pomeni poseg v posameznikovo fizično in psihično integriteto in s tem v pravico do zasebnosti. Sodišče je moralo odgovoriti na odločilno vprašanje: ali je bil v konkretnem primeru ta poseg v to pravico prekomeren in »nujen«, res pa je, da v konkretnem primeru ni bilo ugotovljeno, da bi pritožniku zaradi cepljenja nastala zdravstvena škoda (tega tudi pritožnik ni dokazoval), noben od možnih stranskih učinkov cepljenja ni bil ugotovljen.

Kot izhaja iz zgodovinske analize ESČP [15], je treba pojasniti, da je že leta 1984 je Evropska komisija za človekove pravice (EKomČP; predhodnica ESČP) poudarila, da zahteva po zdravljenju ali cepljenju pod grožnjo kazni lahko pomeni poseg v pravico do spoštovanja zasebnega življenja v zadevi Acmanne in drugi proti Belgiji, 10. december 1984) [15]. To nejasno predpostavko je pozneje potrdilo še ESČP, ki je presodilo, da obvezno cepljenje – v smislu neprostoovoljnega zdravljenja – pomeni poseg v pravico do spoštovanja zasebnega življenja, ki vključuje fizično in psihološko integriteto osebe, kot zajamčena z prvim odstavkom 8. člena EKČP (Solomakhin proti Ukrajini)² [15].

² Ta določba določa, da ima vsakdo pravico do spoštovanja njegovega zasebnega in družinskega življenja, doma in dopisovanja.

V zadevi Boffa in drugi proti San Marinu z dne 15. januarja 1998 je EKomČP pripoznala, da poseg zaradi obveznega cepljenja otrok prosilcev proti hepatitisu B izhaja iz enega od legitimnih ciljev iz EKČP, in sicer iz potrebe po varovanju javnega zdravja javnosti ter seveda zdravja zadevnih oseb. V tem smislu je EKomČP tovrstno »vmešavanje« priznala kot upravičeno in nadaljevala s preučevanjem, ali je bilo to tudi "potrebno v demokratični družbi" [15].

Podobno je v primeru Jehovovih prič Moskva proti Rusiji z dne 10. junija 2020, kjer se je Rusija sklicevala na obvezno cepljenje med epidemijo, ESČP pa je poudarilo, da sta svobodna izbira in samoodločba temeljna sestavna dela življenja in da se mora držav – če seveda ne gre za potrebo po zaščiti tretjih oseb - vzdržati vsakršnega poseganja v posameznikovo svobodo izbire na področju zdravstvenega varstva, saj lahko tako poseganje samo zmanjša in ne poveča vrednost življenja. S tem je Sodišče navedlo, da je pravica do zasebnega življenja načeloma lahko omejena zaradi zaščite tretjih oseb [15].

Tako ni razloga za dvom, da bi potencialno obvezno cepljenje proti Covid-19 sledilo legitimnemu cilju. Ob predpostavki, da je bil ukrep uveden s splošno dostopno in predvidljivo pravno določbo (Silver in drugi proti Združenemu kraljestvu z dne 25. marca 1983), bi bila presoja njegove potrebe v demokratični družbi veliko bolj zanimiva in pomembna [15].

ESČP je glede meril za oceno kriterija nujnosti v demokratični družbi v svoji ustaljeni sodni praksi poudarilo, da pojem »nujnost v demokratični družbi« pomeni nujno družbeno potrebo, ki ji ustreza »vmešavanje«, in zlasti, da je to »vmešavanje« sorazmerno z legitimnim ciljem (Dudgeon proti Združenemu kraljestvu z dne 22. oktobra 1981) [15]. V primeru Solomakhin proti Ukrajini, kjer je bil pritožnik med epidemijo neprostovoljno cepljen proti davici, je ESČP štelo, da je predlagalo dve merili za oceno nujnosti takšnega vmešavanja v demokratično družbo:

- 1) vidike javnega zdravja, ki zahtevajo nadzor širjenja nalezljivih bolezni; in
- 2) oceno, ali so bili sprejeti potrebni previdnostni ukrepi glede primernosti cepljenja za posamezen primer. Sodišče je dejansko opozorilo na dejstvo, da je zdravstveno osebje pred izvajanjem cepljenja preverilo primernost prosilca za cepljenje, in na to, da so bili sprejeti potrebni previdnostni ukrepi, da zdravniški poseg ne bo v škodo prosilca, ki bi porušil ravnovesje interesov med prosilčevo osebno integriteto in javnim interesom varovanja zdravja prebivalstva [15].

Na podoben način je EKomČP v zadevi Boffa in drugi proti San Marinu poudarilo, da imajo domače oblasti določeno mero proste presoje (margin of appreciation), katere obseg ni odvisen samo od zasledovanega cilja posega, temveč tudi od njegove oblike. Komisija je najprej navedla, da vlagatelj ni dokazal verjetnosti, da bi zadevno cepivo povzročilo resne težave v konkretnem primeru njegovega otroka. In drugič, pojasnila je, da sprejeti ukrep ni presegel meje proste presoje, ki jo uživa država podpisnica EKČP, saj podobna ureditev obveznosti cepljenja, ki posameznike zavezuje, da ne ogrožajo zdravja drugih, kadar njihovo življenje ni ogroženo, obstaja v večini držav [15].

EU je osem let čakala na odločitev Vavrička in ostali proti Češki republiki z dne 8. aprila 2021[12], kjer je ESČP zavzelo jasno stališče, da sankcioniranje odklanjanja obveznega cepljenja po programu za otroke (torej neenaka obravnava) ne predstavlja posega v pravice posameznika po EKČP, ker je cepljenje standardno in dobro poznano medicinski znanosti in ker se s t. i. čredno imunostjo varuje posameznike, ki se ne smejo cepiti. Konkretno je treba poudariti, da so bili pritožniki cepljenje otrok oziroma cepiva, ki so bila z zakonom predpisana kot obvezna, zavračali iz različnih razlogov. Nekateri so jih doživljali kot nevarna in škodljiva za zdravje svojih otrok, nekateri so to

vprašanje povezovali tudi s svobodo vesti in pravico človeka do svobodnega odločanja o samem sebi, seveda v vlogi starša kot zakonitega skrbnika svojih otrok, ki ima po mednarodnem pravu, ustavah evropskih držav in zakonodaji določene pravice in dolžnosti glede skrbi za otroke, njihovo dobrobit in njihov - zdrav - osebni razvoj. Ta sodba je torej podlaga zgolj za dopustnost določitve obveznega cepljenja pod strogimi pogoji v nacionalni zakonodaji, in odpira več problemov [16, 17].

3. Sklep

Kot je razvidno iz predstavljenega, trenutno ni podlage, da bi delavca, ki ga je delodajalec napotil na cepljenje proti covid-19, ta pa je cepljenje odklonil, (zakonito) odpustil.

Neupoštevanje navodil je sicer lahko razlog za odpoved pogodbe o zaposlitvi iz krivdnega razloga, če je pri tem upoštevan predhodni postopek po ZDR-1 (predhodno pisno opozorilo, ponovna kršitev, zagovor delavca), vendar pa je v tem trenutku – do odločitve sodišč – po našem mnenju preuranjeno zaključiti, da odklonitev cepljenja delodajalcu daje zakonito podlago za odpoved pogodbe o zaposlitvi.

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DIGITALIZATION OF ECONOMIC PROCESSES OF BUSINESS ENTITIES

Lidija Weis

Doctor of Business Administration, Professor,
Dean of Ljubljana School of Business,
Slovenia

Viktor Koval

Doctor of Economics, Professor,
Odessa Institute of Trade and Economics of
Kyiv National University of Trade and Economics,
Ukraine

Maryna Bashynska

PhD, Associate Professor,
Izmail State University of Humanities,
Izmail, Ukraine.

The growth in the volume of financial services leads to increased competition requires the use of advanced achievements of digitalization for the development of financial and economic relations of enterprises.

The sustainable development of economic activity is evidenced by the development of telecommunications and the informatization of the economy, and the growth of technological capabilities of enterprises provide an advantageous competitive position in the market due to the fact that they are more flexible and adapted. This trend is relevant for modern industries that use new possibilities of non-traditional combinations of approaches to management and modern information technology [1-5].

Thus, the socio-economic consequences of the rapid development and spread of new infocommunication technologies in the system of economic relations require an analysis of existing and new electronic products and services.

The processes taking place in recent years in society under the influence of digitalization are attracting close attention of researchers who have begun an attempt to formulate the leading features of the impact of digitalization on the economy and, in particular, the development of financial relations [6-10].

However, studies of domestic publications on this issue, as well as a review of foreign sources, showed that, despite the urgency of this problem, it has not yet received sufficient coverage in the economic literature.

The aim of the study is to substantiate the conditions for building economic relations in the context of digitalization.

The transformation of information exchange systems in connection with the scientific and technological progress (STP) of recent decades has contributed to the significant impact of digitalization on the economic activities of enterprises and ensured the widespread use of information transfer systems in the economy, social sphere, culture, science, and the like.

One of the main catalysts for the above changes was the active development of the infocommunication sphere, which, in turn, caused an increase in the production and consumption of information and led to the formation of a new electronic environment and the formation of appropriate financial relations [11-15]. The financial relations of enterprises as the basis of the financial system, at the current stage of development, are experiencing an intensive market reorganization associated with the influence of infocommunications on their formation. Since the modern economy is defined as the production of goods and services using the latest knowledge, innovations and advanced information and communication technologies (ICT), then gradually this production is provided with the help of the network and its derivatives.

In the system of the specified characteristics of the organization of network relations, attention is drawn to the look at digitalization as a component of market relations. The processes of transition to the global electronic market through digitalization form a system of new financial relations based on information technologies [16-18]. The infocommunication sphere, being a natural monopoly of high economic and social importance, leads to the emergence of new forms of relations (industrial, financial, social), which are based on new models of e-commerce.

Digitalization leads to the evolution of modern socio-economic systems and, by reducing costs for all market participants, will lead to a general increase in the efficiency of the transition: "commerce" to "E-commerce", "money" - "digital cash". The economic benefits of digitalization are that it facilitates coordination in the face of constant renewal and innovation.

The process of economic globalization based on the development of infocommunication technologies allows the transition to new forms, principles of regulation and organization of economic relations, resulting in the emergence of new forms of relations (industrial, financial, social), adapted to the possibilities of Internet technologies in general, as well as based on new e-commerce models.

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A SCHOOL TO CONTRIBUTE TO TRANSFORMATIVE TEACHING

Nevenka Maher,
Dr., Associate Professor,
Ljubljana School of Business
Ljubljana, Slovenia

Introduction

The Education is in the 2030 Agenda a part of a global movement to eradicate poverty through 17 Sustainable Development Goals by 2030³. Education, essential to achieve all these goals, has its own dedicated Goal 4, which aims to “ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.” Not only Unesco’s The Education 2030 Framework also Education in European Union has its concept for Action to provide guidance for the implementation of ambitious goal and commitments. Also, the European University Association which represents more than 800 universities and national rectors’ conferences in 48 European countries, plays a crucial role in the Bologna Process and in influencing EU policies on higher education, research, and innovation, is involved in this conceptual work. In this more demanding context as very before, it is important the student’s perspective, their employment patterns and scarcity of employed labour, inequality, and the social immobility – they all call for transformative engagement. That is why professors are to be aware and to be able to reflect in this context needed changes. It is not only learning lessons important, also understanding different and new concepts, to be emphatical and ethical.

As our students come from ICT profession they are deeply involved in work with different stakeholders and hierarchies; it becomes important that they can widen their opportunities. UNESCO and European Commission (EC) propose that transformative engagement should be encouraged within education, training, and life-long learning. Within EC Social pillar which is from 2018 and is including 20 social rights, Education, training, and life-long learning is the first among twenty of them: 1. Education, training and life-long learning 2. Gender equality 3. Equal opportunities 4. Active support to employment 5. Secure and adaptable employment 6. Wages 7. Information about

³ 1. End poverty in all its forms everywhere 2. End hunger and achieve food security and improved nutrition and promote sustainable agriculture 3. Ensure healthy lives and promote well-being for all at all ages 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all 5. Achieve gender equality and empower all women and girls 6. Ensure availability and sustainable management of water and sanitation for all. 7. Ensure access to affordable, reliable, sustainable, and modern energy for all 8. Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation 10. Reduce inequality within and among countries 11. Make cities and human settlements inclusive, safe, resilient, and sustainable 12. Ensure sustainable consumption and production patterns 13. Take urgent action to combat climate change and its impacts 14. Conserve and sustainably use the oceans, seas, and marine resources for sustainable development 15. Protect, restore, and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable, and inclusive institutions at all levels 17. Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development.

employment conditions and protection in case of dismissals 8. Social dialogue and involvement of workers 9. Work-life balance 10. Healthy, safe and well-adapted work environment and data protection 11. Childcare and support to children 12. Social protection 13. Unemployment benefits 14. Minimum income 15. Old age income and pensions 16. Health care 17. Inclusion of people with disabilities 18. Long-term care 19. Housing and assistance for the homeless 20. Access to essential services.

Transformative teaching means a change: different forms of transformative engagement undertaken by students as learners and teachers. as first but that students to acquire conceptual knowledge, and not mainly instrumental one. From everyday life we become aware it is to resist misinformation and ‘fake news’. As teachers, within the context of lectures, through cases, it is to turn attention and to be aware how to recognize and deal with new forms of exclusion.

Teachers involve students in the creation of knowledge and information. The creation of knowledge and information is (for our students) just as important as the creation of the hardware. In the information age, the output of workers is more likely to be an “intangible”— such as software, ideas, services, rather than a physical good. Their economic activity is digitized. Digitisation continues its progress. Industry 4.0 has been already changing not only the way we do business, but the social cohesion, organisational methods, new products, new services, new distribution channels and business models. It is within the context of these developments that the question arises: How can students most benefit from learning in the context of these developments? And How can they, as people and workers bring society benefit from Industry 4.0?

In a culture of participative cooperation, **lifelong learning** should include improved career chances. Student need for their efficient work different kind of knowledge. Knowledge is divided into three categories: explicit, tacit, and embedded. That is why business and management study how do organizations capture knowledge and use it to create value and innovation. Human resource managers are stimulating collective learning, that new technologies and new knowledge can diffuse more quickly.

Making decisions and solving problems involves much more than systematic and rational analysis. It involves “making the good choice”. It is a process of assessing a situation and acting in a specific context. Creativity, intuition, and innovation owe much to the ability to tap into the reservoir of tacit knowledge. Among the three types of knowledge, tacit knowledge is the most valuable source. Then knowledge involves the intersection of information and the understanding of subjects that lead to valuable concepts. Identifying, sharing, and distributing knowledge is a capability to be developed.

Methodology

This paper is of research-explanatory character. The mapping was done about last issues in the field of education regarding policy and research. Situation analysis was done regarding EU legal and policy framework in the context of new financial perspective 2021-2027. Information’s, definitions, and concepts were analysed, to expose their common essentials about transformative engaging in the education field. Several United Nation, Unesco, EC and OECD information and documents were collected. Also, additional information on webpage, first from projects as Horison and Erasmus+.

Exploratory research exposes the newest recommendations, about problems and challenges. Explanatory research exposed the meaning of conceptual learning and teacher's engagement for student empathy and ethos. These are important new visions to consider when taking measures in education and long-life learning policy and preparing curricula and classes.

From student -cantered learning to transformative approach

Nowadays, it comes an end to the years of ambiguity in the expression 'empowering teachers for student-centred learning '. The teacher has become a facilitator and mentor, but he still has the main role in the education. This teacher's role requires plenty of new knowledge. The transformative approach demands some new development programmes for personal growth, exchange of good ideas and good cases, addressing questions what the critical success factors might be. Nowadays teachers should be empowered to provide a transformative approach.

The research in 42 tertiary institutions in three EU countries Lithuania, Poland, and Slovenia in 2016 showed that the Bologna system influenced the student-centred approach in higher education institutions. student-centred learning has become an important part of the university education. to support students' interests and diversity, organize contents and activities around the subjects that are meaningful to the students. They try to help students to improve their viewpoints and their abilities for cooperation. Blackie, Case, and Jawitz (2010) claim that student-centred learning creates a link that can transform students and teachers. Barnett (2008, 170) stressed increasing skills and Sarah Mann (2008, 141) exposed the student as a valued human being, that teachers should treat with respect and actively guide students (Marinko et al., Empowering teachers for a student-centred approach, Erasmus+ project research, 2016).

Nowadays, in 2021, The teacher continues to be an authority for students because he increases students' motivation and interest to study. Further positive emotions are very important. After years mentioned types of student-centred learning are problem-based learning, project-led education, flexible learning, inquiry learning, Crisis discloses that key players in creating study quality improvement conditions are teachers. The Erasmus+ research identified following requirements for teachers in 2016: 1. ability to construct a study process oriented towards development of the students' competences; 2. Create conditions for students' personal development; 3. Apply appropriate methods for the assessment of the study results (from the students' point of view, formative assessment is very important); 4. Pay special attention to the development of the students' creativity.

From 2016, it comes most important Erasmus+ research finding, as it is deeply in correlation with conceptual knowledge needed for students. It is the teachers' opinion about the main abilities needed for being successful in their profession. The teacher namely expressed importance of the conceptual knowledge. Their opinion in the research 2016 was as follows:

- holistic thinking and practice (integration of the different subjects, cultures, and the points of view at the same time considering local and global perspectives).
- strategic thinking (ability to foresee different future alternatives as well as their implementation possibilities based on the critical analysis and understanding of the past and current situations).
- implementation of changes and innovations (teacher's role, teaching and learning methods, organization of studies and changes in the study system) (Marinko et al., Empowering teachers for a student-centred approach, Erasmus+ project research, 2016).

Still, following several EU documents, we have mostly turning attention to skills: to new digital skills to modernize education and training⁴, new entrepreneurial competences⁵ and their framework, and key competences for lifelong learning⁶. More turned to transition and transformation needed are in 2020, the World Economic Forum exposed job skills that will be in demand: social influence, resilience, creativity, flexibility, and ideation. They depend on a high level of emotional maturity and can be harder to teach than technical skills. To teach students how to be more empathetic, is namely correlated with emotional intelligence, including empathy, understanding of others, and deep thinking.

Also, EURES essential skills to succeed in a post-COVID-19 world are far broader as technology skills:

- Leadership: with the advent of remote working, team leaders and managers need to be able to inspire and motivate their colleagues and encourage collaboration from a distance.
- Emotional intelligence: with the increased uncertainty and challenges, leaders need to develop their emotional intelligence to help their workers navigate through these difficult times.
- Technology skills: the pandemic has accelerated the use of robotics, augmented reality, the Internet of things and artificial intelligence. The labour market will increasingly require workers with adequate technology skills.

The process of transformative engagement

A better understanding of how transformative engagement takes place can help to clarify the knowledge, skills, and competencies that schools should promote, as well as effective pedagogies to deliver in school. The factors explored here are steps in the process leading to transformative engagement – in practice, they may not be all necessary nor strictly linear. The transformative engagement is deeply student centred. That is why the teacher often starts with their perception of the existence of a gap between what a student believes and reality. The teacher takes his responsibility to an ‘awakening’ that can be catalysed through an individual learning. Such moments of ‘awakening’ are often accompanied or followed by cognitive dissonances or emotional disturbances, which need critical thinking or reflection.

Three facilitating factors are important.

As first: Empathy is important to allow a learner to first engage with the reality of a situation. Empathy enables a learner to place himself in the situation of others. By nature, there is not everybody born to Be capable of empathy. As second, the issue-tisation. While empathy can help intensify an internalisation process bringing a learner closer to action or behavioural change, it may not always be sufficient as a catalyst. Real change may occur because of what might be called ‘issue-tisation’ when an issue is internalised and understood by a learner as having manageable and actionable scale at their level. This moment may emerge or even erupt into the life of a learner without planning. The third factor are tipping moments or opportunities for learners when they can translate all the cognitive,

⁴ <https://digital-strategy.ec.europa.eu/en/policies/digital-skills-and-jobs>

⁵ [c.europa.eu/jrc/en/publication/eur-scientific-and-technical-research-reports/entrecomp-entrepreneurship-competence-framework](https://ec.europa.eu/jrc/en/publication/eur-scientific-and-technical-research-reports/entrecomp-entrepreneurship-competence-framework)

⁶ https://ec.europa.eu/education/resources-and-tools/document-library/key-competences-for-lifelong-learning_en

emotional, and societal observations into a prompting action. The teacher must be all the time carefully prepared as he must react (invisible) just in time. In creating such moments, significant figures can play an influential and significant role.

For transformative engagement to take place, there must be a moment where the learner perceives a gap, is awakened to a new reality. When processes are combined with a learner's good understanding, there is a connection both cognitively and emotionally, and learner may be brought closer to undertaking action.

Transformative engagement

Transformative teaching means a change: different forms of transformative engagement undertaken by students as learners and teachers. As first that students to acquire conceptual knowledge, and to be active citizens, emphatic and ethic, with their feeling for equity.

Examples of new types of transformative engagement are social networks to influence discourses, Social entrepreneurship as socially responsible businesses designed to achieve a social good while making money. Informal citizenship initiatives are efforts by citizens to share resources, exchange services, or promote new forms of public governance. Using social media, people share interests and needs, sensitize on topics at the local level, exchange experience.

The engagement is participatory – as an active engagement. It is recommended to develop liberatory engagement. It is most challenging through the creation of new teaching and learning transformative engagement. It explores different approaches to social, economic, or political interaction. For his action towards a common good knowledge acquisition is important as a learner prompts towards action. It is to mention that some transformative engagements can be potentially disruptive, and so far, it is to seek to establish new ways, even norms, of doing things. However, prohibiting students from expressing their views, can be dangerous as a school still can be the best and safest place for learners to learn, apply and undertake actions.

The teacher has good positioning in the processes. During the process students express their lack of knowledge and know-how in situations. That is why it is good that teacher notice situation, to understand and prepare him for different forms of transformative engagement. The role of education is a better understanding of how transformative engagement can help to clarify the knowledge, skills, and competences that schools should promote, as well as effective pedagogies to deliver in school. Unorganized individual action, no matter how well informed, may do little to accomplish transformational goals.

Internal is an 'awakening' accompanied by cognitive dissonances or emotional disturbances. However, this further will lead to a learner's critical thinking, his self-dialogue, and his reflection. It is very important students to have after a lecture to put down their reflections and during next lecture to start to compare and discuss these reflections. This experience may lead to a deep sense of indignation. The internal process can be positive in nature when a learner feels a new sense of purpose and that a change is needed.

There is also issue responsibility and ethic of objective guiding when teaching and learning, to have respect for human rights and the consequences to take in account in advance.

The intention when guiding the teacher should act for the defence of human rights, and the public good, including to promote a more sustainable, inclusive world⁷. When the means for teaching are chosen, there should be respect of human rights and adhering to the rule of law. The consequences, however difficult to foresee, should be considered. Also teaching non-violent communication can help learners improve their understanding of others, enhance empathy, practice tolerance, respect.

Conclusion

Nowadays globalisation and increasing gaps caused also by COVID-19 crisis exposed the facts that an education concentrating on knowledge acquisition is no more enough. As students must become active citizens, besides their career development, it is teachers to encourage to undertake transformative engagements for themselves and their students good. It is to build on cognitive and conceptual learning, on the socio-emotional and behavioural dimensions of learning to generate transformative engagement by learners.

To come towards action there must be a facilitating factor as empathy is. Empathy allows a learner to engage with the reality of a situation and to build emotional connection with it in ways that highlight its relevance to their own lives. Empathy places in the situation of others. It is developing both cognitive and socio-emotional learning to a new understanding of reality or those concerned by a situation and provide powerful action. This paper investigates the teacher 's role and found that this new teacher's role requires plenty of new knowledge, also encouragement of teachers to use transformative approach, development programmes for personal growth, exchange of good ideas, discussions and financial rewards. This process requires from the teacher more creative approach, new choices and application of the innovative teaching and learning methods. The paper turns attention to transformative teaching as in everyday life it is to create meaningful class discussions.

The perception of a gap or an interest in learners on certain issues is different. That is why the transformative engagement starts with teacher's perception of the existence of a gap between what one believes and reality. In reality – this may take the shape of a gap between an ideal and the status quo, which may lead to an 'awakening'.

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ANALYSIS OF RESEARCH ON E-INVOICING IN SLOVENIA**Rok Bojanc***Ljubljana School of Business,
Ljubljana, Slovenia***Uvod**

Začetki ePoslovanja v Sloveniji segajo v leto 2001, ko je Gospodarska zbornica Slovenije na pobudo podjetij začela izvajati projekt eSLOG »Elektronsko poslovanje slovenskega gospodarstva«. V projekt so se vključili strokovnjaki iz več kot 90 podjetij s ciljem priprave in uveljavitve standardov za elektronsko poslovanje podjetij, ki vključujejo naročilnico, dobavnico in račun v obliki .XML. V okviru projekta eSLOG so bili objavljeni standardi, ki so se po letu 2003 začeli uporabljati za poslovanje med podjetji.

Izmed dokumentov eSLOG so se najbolj uveljavili elektronski računi (oziroma e-računi). Prva so jih začela uporabljati podjetja, ki množično izstavljajo račune, kot so komunikacijski operaterji, energetska podjetja in v okviru trgovskih verig. Po letu 2005 pa so se v Sloveniji začeli množično uporabljati eSLOG e-računi tudi v drugih panogah. Izmenjava e-računov in drugih strukturiranih elektronskih dokumentov se je že takrat izvajala večinoma prek ponudnikov storitev varnih elektronskih poti (oziroma ponudniki e-poti), ki so nastopali v vlogi poštarjev za izmenjavo elektronskih dokumentov med pošiljateljem in prejemnikom. Tako so lahko končni uporabniki hitro, kakovostno in preprosto uvedli e-poslovanje med podjetji in drugimi organizacijami. Slovenija je bila tudi ena izmed prvih držav članic, ki je zakonsko uredila tudi instrument certifikacije ponudnikov za verodostojno hrambo elektronskih dokumentov (oziroma e-hrambo) [15]. Leta 2010 je Uprava Republike Slovenije za javna plačila uvedla izmenjavo e-računov med proračunskimi uporabniki, od leta 2012 naprej pa še izmenjavo med proračunskimi uporabniki, poslovnimi subjekti in fizičnimi osebami. V to izmenjavo so najprej vključili medbančni sistem izmenjave e-računov prek omrežja Bankart, od leta 2014 naprej pa so v izmenjavo vključili tudi preostale ponudnike e-poti. Pomemben mejnik je 1. januar 2015. Od takrat naprej vsi proračunski uporabniki sprejemajo izključno e-račune. Zakonodaja predpisuje uporabo strukturiranih e-računov v obliki .XML po standardu eSLOG, pri čemer lahko pošiljatelj priloži še vizualizacijo računa v obliki .PDF in druge poljubne priloge [13].

Na osnovi izkušenj iz prakse uporabe e-računov v Sloveniji se je standard za e-račun dopolnjeval. Tako so bili v standard eSLOG 1.6, ki je bil razvit v letu 2015, dodani parametri za davčno potrjevanje računov.

Zelo pomemben korak k čezmejnemu poslovanju z e-računi je prinesla direktiva 2014/55/EU o izdajanju elektronskih računov pri javnem naročanju, ki uvaja enoten evropski standard za eRačune [3]. Za uvedbo evropskega semantičnega standarda CEN EN 16931-1 v Sloveniji je bil leta 2018 standard eSLOG e-račun nadgrajen na različico 2.0, ki je skladna z evropskim standardom.

Kljub vsem navedenim dosežkom, pa je obseg uporabe eSLOG in drugih strukturiranih elektronskih dokumentov med deležniki v gospodarstvu še vedno nizek. Opravljena analiza zbranih podatkov iz nedavnih raziskav, v tem prispevku ugotavlja vzroke in potrebne korake za izboljšanje stanja.

1. Računi v standardizirani in strukturirani obliki

Direktiva 2014/55/EU [3] o izdajanju elektronskih računov pri javnem naročanju opredeljuje e-račun kot račun, ki je izdan, poslan in prejet v strukturirani elektronski obliki, ki omogoča samodejno in elektronsko obdelavo. Glavna prednost uporabe strukturiranih e-računov je možnost avtomatizirane izdaje, dostave, prejema in obdelave.

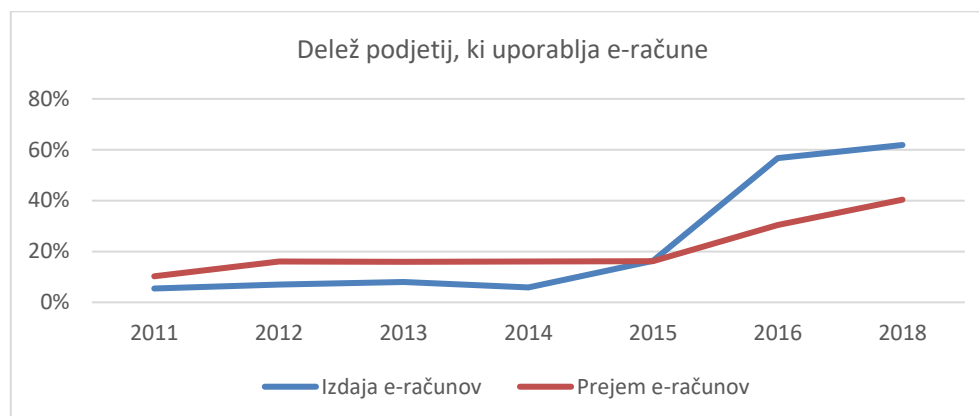
Strukturirana elektronska oblika (običajno XML) je namenjena avtomatizirani obdelavi v računalniških sistemih, ljudem pa je težko berljiva. Zato se običajno poleg e-računa v strukturirani obliki pripravi tudi njegova vizualizacija v PDF ali drugi obliki, ki ima podoben izgled, kot račun v papirni obliki. Pri tem so lahko na vizualizaciji izpuščeni nekateri elementi, ki za pregled in potrjevanje računa niso bistveni. Originalni račun je vedno e-račun v strukturirani obliki in ne njegova vizualizacija.

Strukturirano elektronsko obliko računa določajo različni standardi, ki se uporabljajo v posameznih državah, panogah ali vrednostnih verigah. Velik korak k poenotenju standardov in interoperabilnosti med različnimi državami članicami je storila Evropska komisija z uvedbo semantičnega standarda za e-račun EN 16931 [4], ki ga je razvil Evropski odbor za standardizacijo (CEN) [1].

Oblika e-računa, ki je skladen z EN 16931 je lahko v različnih sintaksah, v Sloveniji je evropski semantični standard podprt v eSLOG 2.0 [5], ki je tudi najbolj razširjena oblika e-računa v gospodarstvu in zakonsko zahtevana pri poslovanju s proračunskimi uporabniki. Slovenska zakonodaja določa obvezen prejem e-računov za vse proračunske uporabnike, pri čemer lahko prejemajo in izdajajo e-račune samo v standardu eSLOG 2.0 [14]. Za izdajo in prejem e-računov med gospodarskimi subjekti, zakonodaja ne zahteva uporabo e-računov. Večina podjetij izdaja e-račune, vendar ne vsem prejemnikom.

Po podatkih Statističnega urada RS [9, 10], uporaba e-računov v Sloveniji stalno narašča. Slika 1 prikazuje delež podjetij, ki uporabljajo e-račune, pri čemer je dobro viden porast za leto 2016, ki je posledica zakonske zahteve po obveznem prejemu eRačunov za vse proračunske uporabnike. Zakonska obveznost sicer velja od leta 2015 dalje, vendar podjetja poročajo o stanju za preteklo leto, zato je na grafu zamik za eno leto.

V praksi so pogosti tudi računi v PDF obliki, ki se tudi uvrščajo med elektronske račune, vendar v tem primeru to ni strukturiran e-račun in ne omogoča avtomatizirane obdelave. Prednost računa v PDF obliki proti papirnemu računu je predvsem hitrejša in enostavnejša izmenjava med izdajateljem in prejemnikom, medtem ko nima ostalih prednosti, ki jih prinašajo strukturirani e-računi. V letu 2020 je bila izvedena raziskava o razširjenosti uporabe e-računov v Sloveniji, ki so jo na pobudo Slovenskega nacionalnega foruma za eRačune pripravili partnerji iz Centra za ePoslovanje Slovenije, Fakultete za organizacijske vede Univerze v Mariboru in Digitalnega inovacijskega stičišča Slovenije. V anketi je sodelovalo 94 podjetij, rezultati raziskave pa so bili predstavljeni na dogodku »E-poslovanje med podjetji v letu 2020 in naprej«, ki je potekal 18. septembra 2020 v okviru projekta ROSE 2 [7]. Gre za prvo tovrstno celovito raziskavo v Sloveniji, zato so njeni rezultati toliko bolj pomembni za razumevanje trenutne situacije.



Slika 1. Delež podjetij, ki uporabljajo račune v standardizirani strukturirani elektronski obliki, primerni za samodejno obdelavo (vir: SURS)

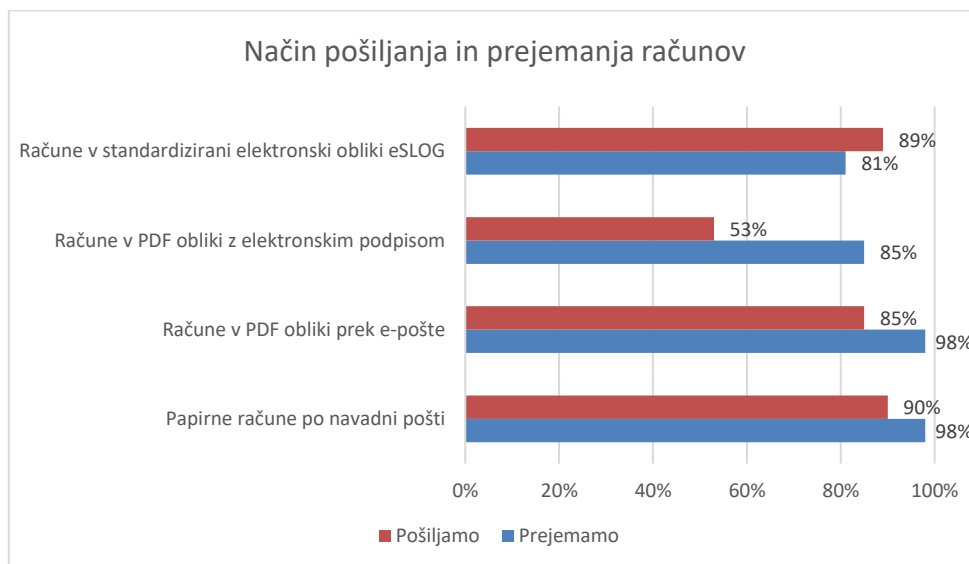
V raziskavi so sodelujoči anketiranci navedli, kateri način uporabljajo pri prejemu in pošiljanju računa (slika 2). Pri prejemu računa prevladujeta papirna oblika ali PDF oblika, ki jo izmenjajo preko e-pošte. Oba načina uporablja 98% sodelujočih podjetij. Račune v PDF obliki z elektronskim podpisom prejema 85% sodelujočih. Noben izmed teh načinov pa ne omogoča avtomatizacije poslovanja. Račune v strukturirani elektronski obliki eSLOG prejema 81% sodelujočih podjetij.

Pri pošiljanju e-računov so rezultati precej drugačni, saj se največ račun pošlje v papirni obliki in strukturirani elektronski obliki eSLOG (90% in 89%). Račune v PDF obliki pošilja manjši delež podjetij (85%), zgolj 53% pa pošilja elektronsko podpisane račune v PDF obliki.

Razlog za tako nizek del podpisanih e-računov v PDF obliki je najbrž v tem, da zakonodaja ne zahteva podpisa računa [12] in je njegova uporaba prepuščena odločitvi posameznikov. Čeprav zakonsko ni obvezen, pa je elektronski podpis lahko učinkovit mehanizem za zagotavljanje pristnosti izvora in celovitosti vsebine računa, kar pa je zahteva zakonodaje. Elektronski podpis je lahko tudi vključen v strukturirani eSLOG račun, njegova uporaba pa je neobvezna.

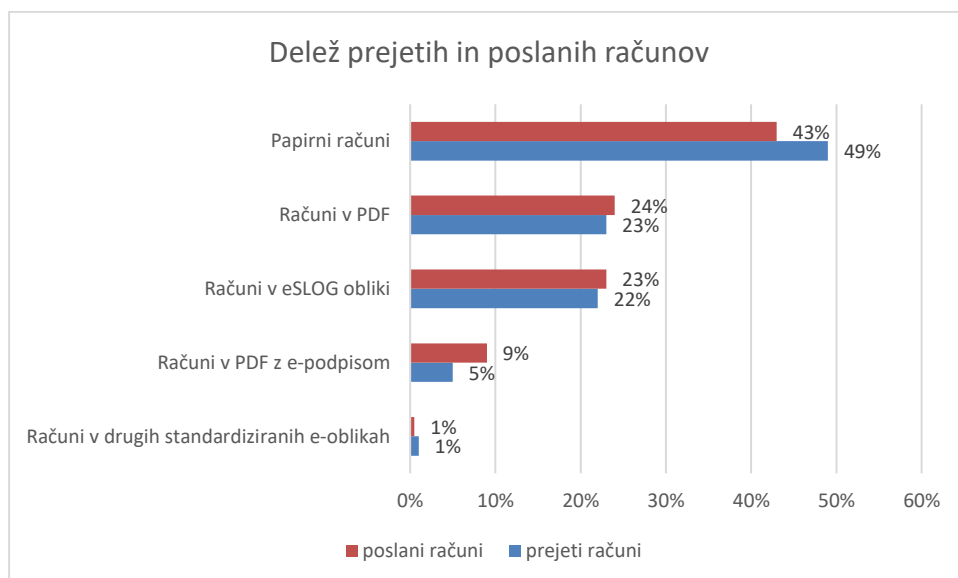
Primerjava podatkov na sliki 2 z rezultati Statističnega urada RS (slika 1) nakazuje, da je dejanska stopnja uporabe e-računov v širši populaciji podjetij nižja kot je izkazana na vzorcu sodelujočih podjetij v raziskavi. Deloma so vzroki za takšne rezultate tudi v tem, da so v raziskavi sodelovala aktivna podjetja, ki spremljajo področje digitalnega poslovanja in digitalne preobrazbe.

Rezultati na sliki 2 prikazujejo zgolj razširjenost različnih načinov pošiljanja in prejemanja računov, ki jih uporabljajo podjetja, ne podajajo pa razmerja med obsegom uporabe teh načinov.



Slika 2. Načini pošiljanja in prejemanja računov.

Razmerja med deleži med različnimi oblikami poslanih in prejetih računov so prikazani na sliki 3. Največji delež tako pri pošiljanju (43%) kot pri prejemu (49%) imajo papirni računi, računi v PDF in eSLOG obliki imajo podoben delež, približno slabo četrtino vseh računov vsak. Najmanjši delež imajo računi v PDF obliki z elektronskim podpisom, medtem ko je delež računov v drugih strukturiranih oblikah zanemarljiv.



Slika 3. Delež prejetih in poslanih računov glede na pojavno obliko.

2. Priprava e-računov

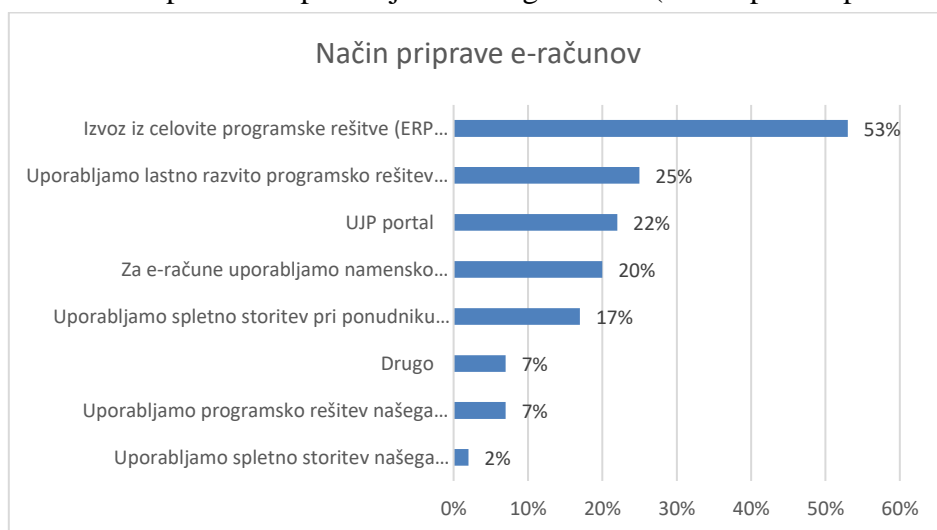
Ponudniki programskih rešitev za podjetja (ERP rešitve) in računovodskih programov so standard eSLOG v svojih rešitvah množično podprli, tako da je poslovanje z eSLOG e-računi mogoče dejansko v katerem koli programu. Čedalje več ponudkov programskih rešitev pa že podpira tudi druge dokumente eSLOG, kot sta elektronsko naročilo in elektronska dobavnica.

Poleg tega so vsi večji slovenski ponudniki programskih rešitev svojih rešitvah omogočili avtomatizacijo pošiljanja in prejema e-računov preko integracije storitev elektronske izmenjave, ki jih zagotavljajo ponudniki e-poti. S tem svojim končnim uporabnikom omogočajo popolno

avtomatizacijo procesov pošiljanja in prejemanja e-računov ter drugih poslovnih dokumentov, saj jim ni potrebno uporabljati dodatnih programskih rešitev, v katere bi ročno kopirali, uvažali ali izvažali dokumente, temveč vse postopke izvajajo prek obstoječih programskih rešitev, ki jih že uporabljajo v podjetju.

Manjšim izdajateljem, ki račune izdajajo le občasno, so za pripravo e-računov na voljo različni spletni portali. Za izdajanje e-računov proračunskim uporabnikom omogoča Uprava RS za javna plačila brezplačni portal UJP eRačun [11], pri čemer je število izdanih e-računov omejeno.

V raziskavi je več kot polovica sodelujočih podjetij (53%) navedla, da e-račune pripravljajo v celovitih poslovnih programskih rešitev (ERP rešitve), kot so SAP, Dynamics NAV, Datalab Pantheon, Vasco, SAOP idr. Sledi uporaba lastno razvitih programskih rešitev v podjetjih (25%), uporaba UJP portala (22%) ter namenskih programskih rešitev ponudnikov za e-račune (20%) ter spletnih storitev pri ponudnikih za e-račune (17%). V manjšem obsegu podjetja uporabljajo programske rešitve poslovnih partnerjev ter druge načine (kot na primer prek bank) (slika 4).



Slika 4. Načini priprave e-računov.

3. Načini izmenjave računov

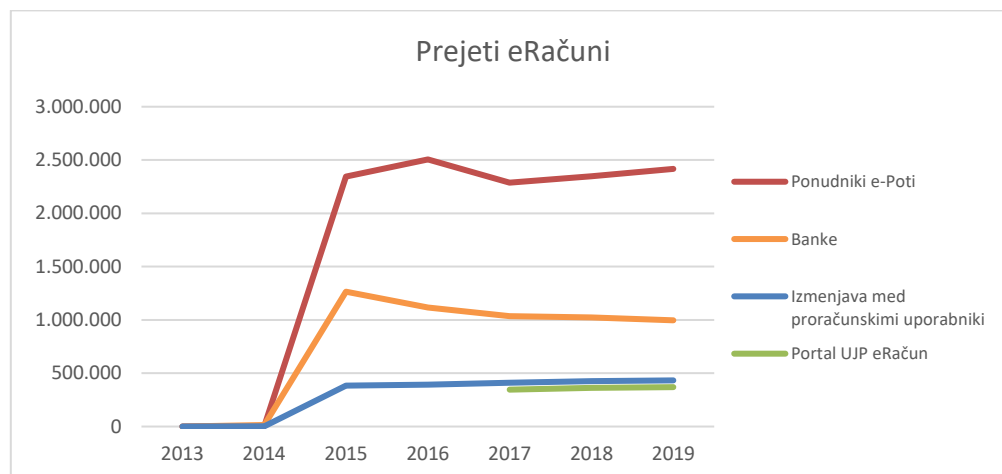
V Sloveniji je uveljavljena izmenjava e-dokumentov preko ponudnikov e-poti. Storitve izmenjave e-računov med izdajatelji in prejemniki ponujajo različni ponudniki, ki e-račune dostavljajo na elektronski način, podobno kot ponudniki poštnih storitev dostavljajo račune v papirni obliki. E-računi za proračunske uporabnike se obvezno izmenjujejo preko enotne vstopne in izstopne točke na Upravi RS za javna plačila [13].

Izmenjava e-računov preko ponudnikov e-poti temelji na t.i. modelu sodelovanja s štirimi koti (angl. 4-corner model), v katerem se e-računi in drugi e-dokumenti izmenjujejo preko različnih ponudnikov. Pošiljatelj in prejemnik lahko uporabljata vsak svojega ponudnika e-poti, saj se ponudniki med seboj povezujejo. Koncept tovrstne povezave je tak, kot smo ga vajeni pri povezavah telekomunikacijskih operaterjev. Da se pri vseh ponudnikih e-poti zagotovi osnovna raven zanesljivosti, kakovosti in varnosti, je Slovenski nacionalni forum za eRačun v letu 2015 pripravil Kodeks ponudnikov e-poti, ki to raven opredeljuje [8].

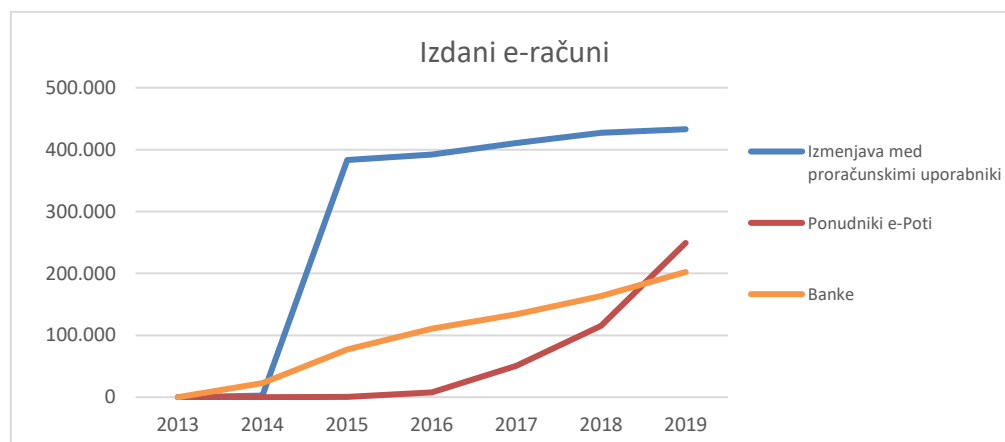
Izdajatelj in prejemnik lahko izmenjata e-račune tudi neposredno, vendar se morata za način in tehnične protokole izmenjave vnaprej dogovoriti. Nekatera podjetja si e-račune izmenjujejo tudi

preko e-pošte, čeprav tak način izmenjave ne zagotavlja zanesljivosti dostave, identifikacije pošiljatelja ter sledljivosti dostave e-računov. Izmenjave e-račun je zato, bolj kot za podjetja, primerna za fizične osebe.

Po podatkih Uprave republike Slovenije za javna plačila se največ e-računov izmenja preko ponudnikov varnih e-poti, sledi izmenjava preko bank. Sliki 5 in 6 prikazujeta razmerje med izmenjanimi eRačuni glede na to, na kakšen način prejemnik prejme, oziroma izdajatelj pošlje eRačun.



Slika 5. Podatki o prejetih e-računih za proračunske uporabnike (vir: UJP).

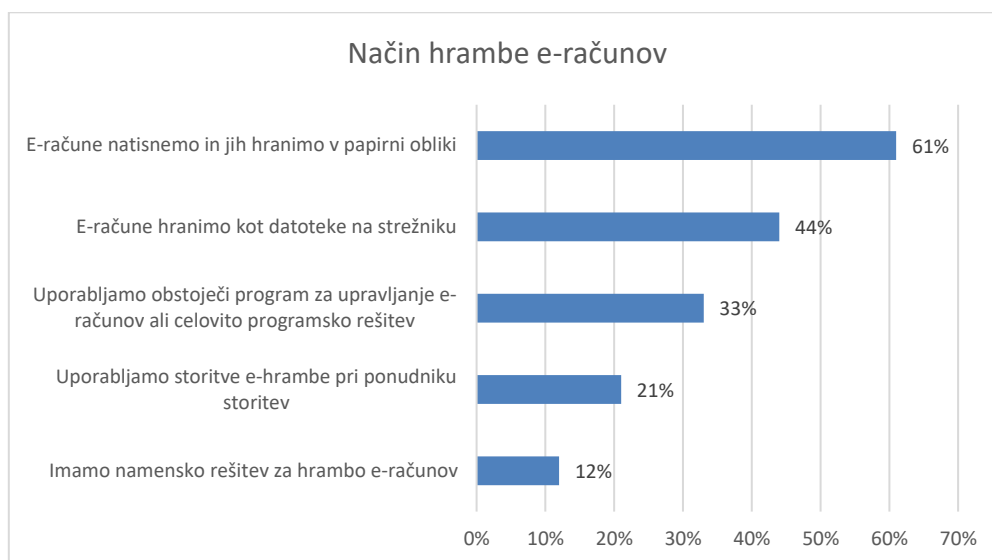


Slika 6. Podatki o izdanih e-računih za proračunske uporabnike (vir: UJP).

4.Hramba e-računov

Davčni zavezanci morajo zagotoviti hrambo vseh izdanih in prejetih e-računov deset let po poteku leta, na katero se e-računi nanašajo [12]. Pri strukturiranih e-računih je originalni račun v XML obliki (npr. eSLOG) in ne njegova vizualizacija. E-račune lahko davčni zavezanci hranijo sami ali pri ponudniku, ki tako hrambo omogoča. Če se e-račune hrani zunaj ozemlja Slovenije, mora davčni zavezanec o tem predhodno obvestiti davčni organ.

V največjem obsegu podjetja še vedno natisnejo e-račune in jih hranijo v papirni obliki (61%) (Napaka! Vira sklicevanja ni bilo mogoče najti.). Sledi hramba e-računov v obliki datotek na strežnikih (44%), 33% podjetij pa uporablja obstoječe programe za upravljanje e-računov ali celovite poslovne rešitve (ERP). Storitve e-hrambe pri tovrstnih ponudnikih uporablja 21% podjetij. Najmanjši deleže sodelujočih podjetij uporablja namenske rešitve za e-hrambo (12%).



Slika 7. Načini hrambe e-računov.

5. Prednosti, ovire in učinki e-računov

Podjetja so v raziskavi tudi ocenjevala pomembnost prednosti uporabe e-računov. Vse navedene prednosti so bile ocenjene nad povprečno oceno, kar nakazuje visoko stopnjo zavedanja o pomenu prednosti e-poslovanja. Anketiranci so največjo pomembnost pripisali naslednjim prednostim uporabe e-računov:

- avtomatizaciji delovnega procesa,
- hitrejši obdelavi računov,
- večji sledljivosti procesov,
- manjši porabi časa zaposlenih,
- povečanju produktivnosti,
- hitrejši dostavi računov,
- manjšim možnostim za napake,
- hrambi e-računov na enem mestu,
- izboljšani skladnosti in reviziji poslovanja ter
- zmanjšanju stroškov tiskanja, papirja in pošiljanja.

Med največjimi ovirami pri uporabi e-računov so podjetja navedla naslednje:

- dobavitelji ne uporabljajo e-računov,
- kupci ne sprejemajo e-račune,
- pomanjkanje znanja za uvedbo e-računov,
- visoki stroški integracije novih rešitev z obstoječimi,
- kompleksnost uvedbe e-računov,
- nepoznavanje prednosti uporabe e-računov,
- da si dobavitelji ne morejo privoščiti dodatnih stroškov uvedbe e-računov,
- visoki stroški nakupa nove informacijske tehnologije,
- pomanjkanje sredstev za uvedbo e-računov ter
- pomanjkanje podpore vodstva.

Kot najpomembnejše učinke uporabe e-računov so podjetja prepoznala naslednje:

- izboljšanje učinkovitosti poslovanja,
- zmanjšanje celotnih stroškov poslovanja,
- revizijska sled nad poslovnimi dogodki,
- več časa za aktivnosti, povezane z dodano vrednostjo,
- izboljšanje odnosov z dobavitelji in kupci,
- povečanje skladnosti poslovanja s predpisi,
- izboljšanje zmožnosti napovedovanja in planiranja poslovnih dogodkov,
- povečanje dobička in produktivnosti,
- optimizacija denarnega toka ter
- več časa za razvoj novih izdelkov in storitev.

6. Zaključek

Rezultati raziskave, ki je predmet analize v tem prispevku, nakazujejo relativno visok delež uporabe e-računov v standardizirani eSLOG obliki (89% podjetij pošilja in 81% prejema e-račune), kar je posledica vzorca raziskave, v kateri je sodelovalo 30% podjetij iz IKT dejavnosti. Dejanski podatki Statističnega urada Republike Slovenije za leto 2018 namreč kažejo, da e-račune izmenjuje 62% mikro, 59% malih, 71% srednje velikih in 74% velikih podjetij, kar predstavlja manjši delež, kot v izvedeni raziskavi.

Kljub omejitvam raziskave lahko na podlagi analize podatkov v anketi s precejšno gotovostjo predpostavimo, da delež podjetij, ki uporablja e-račune z leti narašča, kar je vsekakor pozitiven trend. Raziskava ponuja podrobnejši vpogled na področje priprave, izmenjave, uporabe in hrambe e-računov ter na razumevanje prednosti, ovir in učinkov za povečanje vsesplošne uporabe e-računov med podjetji. Zaradi pomanjkanja tovrstnih raziskav v Sloveniji, so dobljeni rezultati toliko bolj pomembni in dragoceni.

Pri uvajanju e-računov in elektronskega poslovanja ima zelo pomembno vlogo podporno okolje in ukrepi širšega ekosistema, kar so prepoznala tudi anketirana podjetja. Koordinacijsko vlogo pri popularizaciji in uvajanju pozitivnih učinkov eRačunov v Sloveniji ima leta 2012 ustanovljeni Nacionalni forum za eRačun. Forum je posvetovalno telo na področju eRačunov na nacionalni ravni, ki vključuje predstavnike zainteresiranih deležnikov gospodarstva (malih, srednjih in velikih podjetij), javnega sektorja, združenj, zbornic in izobraževalnih institucij. Pomemben vpliv na pozitivno oblikovanje slovenskega ekosistema e-poslovanja ima tudi vzpostavitev podpornega okolja Centra za e-poslovanje Slovenije [2].

Kljub temu, da je bilo v preteklih letih narejenih veliko korakov k celovitem ekosistemu, kjer bi vsak na enostaven način lahko drug drugemu izdajal in pošiljal eRačune, do množične uporabe eRačunov med gospodarskimi subjekti še ni prišlo. Zato bi bila za bolj množično uporabo eRačunov zelo dobrodošla dodatna zakonska spodbuda s strani države.

V prihodnje lahko poleg povečanja uporabe e-računov pričakujemo tudi nove načine tovrstnega poslovanja. Po začetku veljavnosti Direktive 2014/55/EU o elektronskem izdajanju računov veliko podjetij in vladnih institucij zdaj razmišlja, kako uporabiti podatke e-računov. Nove tehnološke rešitve v prihodnosti bodo omogočile uporabo podatkov e-računov in procese e-poslovanja, tako da podjetja izboljšajo svoje procese in rešijo nekatera vprašanja interoperabilnosti.

Tak nov način poslovanja z e-računi in drugimi e-dokumenti bo lahko predstavljal spremembo paradigme v primerjavi s tradicionalnim načinom pošiljanja in prejemanja.

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LEARNING ETHICS IN CONFLICTS USING OF GAME THEORY

Melita Kompolšek

Ljubljana, Slovenia

UČENJE ETIKE V KONFLIKTIH Z UPORABO TEORIJE IGER

Melita Kompolšek

Ljubljana, Slovenia

Uvod

V teoriji iger sodelovanje običajno analiziramo s pomočjo igre imenovane zapornikova dilema [1], [2], ki poteka v skladu z naslednjo zgodbo. Policija aretira dva roparja in ju zaklene v samici brez možnosti komunikacije drug z drugim. Roparjema pomeni osebna svoboda več kot dobro počutje sostorilca. Pameten tožilec jima ponudi naslednjo ponudbo (Slika 1): "Lahko se odločite za priznanje ali molk. Če priznate in vaš sostorilec ostane tiho, bom ovrigel vse obtožbe proti vam in uporabil vaše pričanje za obtožbo vašega sostorilca. Vi boste tako prosti, vaš sostorilec pa bo v tem primeru dobil največjo možno kazen, to je štiri leta zapora. In obratno, če vaš sostorilec prizna in vi ostanete tiho, boste morali vi odslužiti polno kazen, medtem ko bo vaš sostorilec prost. Če oba priznata, bosta oba prejela milejšo kazen, to je kazen dveh let zapora. Če pa oba molčita, bom oba obtožil posedovanja strelnega orožja in za to bosta oba prejela po eno leto zaporne kazni. Če želite priznati morate zapisati svoje priznanje in ga pustiti pri pazniku do mojega prihoda jutri zjutraj."

ZAPORNIKOVA DILEMA	Izda	Molči
Izda	2 leti	4 leta
Molči	4 leta	1 leto

Slika 1. Prikaz tožilčeve ponudbe kazni za zapornika v igri zapornikova dilema

Dilema, s katero se soočata zapornika v opisanem primeru, nakazuje na to, da je za posameznika bolje, neglede na to kako se odloči sostorilec, da prizna kot da ostane tiho [3]. Vendar pa je zaporna kazen, v primeru da oba priznata, za oba daljša kot zaporna kazen v primeru, da oba molčita. Pomemben vidik dileme je, da je oseba razdvojena med individualno in skupinsko koristjo. Skupine, katerih posamezniki postavljajo individualno korist pred skupinsko, lahko na koncu končajo slabše kot skupina, katere posamezniki se odločajo na podlagi skupinske koristi. Na podlagi te teorije je nastala igra, imenovana zapornikova dilema, njene različice namenjene več igralcem pa razkrivajo, da je težko prepričati sebičnega igralca, ki gleda le na lastno korist, da bi v igri sodeloval v skupno dobro. Večina literature s tega področja se osredotoča na določanje pogojev, pod katerimi bo igralec sodeloval in pod katerimi bo molčal [4]. Nekoliko drugačna interpretacija pa predstavlja igro kot igralčevo izbiro med sebičnim vedenjem in socialno sprejemljivim vedenjem v skupno korist. V teh igrah, poteza, ki predstavlja priznanje, koristi igralcu neglede na to, kako se bodo odločili igrati drugi igralci, medtem ko poteza, ki ustreza molčanju koristi nasprotnim igralcem neglede na njihovo odločitev. Vendar pa sebično vedenje ni vedno napačno in delo v dobro skupine na svoj račun ni vedno moralno potrebno.

Primeri iz vsakdanjega življenja

Takšne in podobne primere dilem, ki so opisani zgoraj je mogoče najti v vsakdanjem življenju. Posameznik se mora v takšnih primerih odločati med lastnimi interesi in interesi skupine [5]. Pri tem pa bodo tudi končni rezultati odločitev podobni kot v zgornjih primerih. To pomeni, da posameznikova sebičnost in odločitev o ne-sodelovanju, ne bo koristna zanj, če bodo tudi njegovi soigralci sebični in se bodo odločili ne-sodelovati. Po drugi strani pa bo posameznik na izgubi tudi v primeru delovanja v korist skupine in odločitve o sodelovanju, ob sebičnih odločitvah in ne-sodelovanju drugih soigralcev.

Prvi primer zapornikove dileme v vsakdanjem življenju je podjetništvo in oglaševanje [3]. Imamo dve konkurenčni podjetji - podjetje A in podjetje B. Da bi podjetje A pridobilo konkurenčno prednost pred podjetjem B, poskuša povečati svojo prodajo s povečanjem oglaševanja in znižanjem cene svojega izdelka. V primeru, da se podjetje B na to ne odzove, se bo očitno prodaja podjetja A povečala in imeli bodo dobiček, s katerim bodo lahko pokrili tudi stroške oglaševanja in znižanja cen. Po drugi strani pa se ob tem podjetje B sooča z grožnjo konkurence A in se mora zato odzvati na enak način. Sedaj potrošniki ne razmišljajo več le o nakupu izdelkov podjetja A, pač pa tudi podjetja B. Tako je kljub prizadevanju in visokim stroškom baza potrošnikov ponovno razdeljena med obe podjetji, ob tem pa nobeno od podjetij ne pridobi koristi. Podjetje bo torej v primeru sodelovanja manj verjetneje utrpelo škodo kot v primeru sebičnega delovanja v svojo korist.

Naslednji primer, ki predstavlja še posebej veliko dilemo, je globalno segrevanje [6]. V tem primeru bi bil najbolj ugoden izid za posamezno državo, če bi ta država še naprej onesnaževala, vse ostale države pa bi sodelovale, t. j. zmanjšale svoje emisije. To bi državi dalo konkurenčno prednost pred ostalimi, ki so morale omejiti porabo fosilnih goriv. V tradicionalni zapornikovi dilemi je najboljši izid za oba, da oba molčita (sodelujeta) in dobita vsak po eno leto zaporne kazni, najslabši za oba pa je, da oba priznata (goljufata) in dobita vsak po dve leti zaporne kazni. V tej dilemi torej natančno poznamo strukturo plačevanja. Če pa bi imela zapornika vtis, da bosta v primeru, da oba molčita (sodelujeta), oba dobila po dve leti zaporne kazni, bi verjetno spremenila svojo logiko in bi bila tako zanju sodelovanje in goljufanje enako privlačna. Prav zaradi tega poteka obsežna razprava o tem, kakšna naj bi bila struktura plačevanja podnebnega modela. Namreč, tudi če bi vse države sodelovale pri sporazumu, ni zagotovila, da bodo njihova dejanja dovolj rigorozna in dovolj hitra, da bi preprečila segrevanje. V tem primeru bi te države, kljub sodelovanju prejemale negativne učinke podnebnih sprememb in bile še nadaljnje prisiljene zmanjševati odvisnost od fosilnih goriv. Prav tako pa ta podnebna igra ne investira v javno dobro z namenom ustvarjanja dobička, pač pa z namenom preprečitve ogrožanja obstoja in delovanja bodočih generacij [7]. Kooperacijska teorija pa pravi, da se sodelovanje začne v majhnih skupinah, četudi noben drug na svetu v tistem trenutku ni pripravljen sodelovati [1].

Tretji primer je primer trgovalne zveze v poznem srednjem veku, v katero je bilo vključeno veliko število mest današnjih držav Nemčije, Poljske, Švedske, Nizozemske, Estonije, Latvije, Rusije in katere glavno mesto je bilo Lübeck. Ta zveza je delovala na Baltskem in Severnem morju, kjer je imela tudi monopol. Mesta so med seboj sodelovala, saj so tako vsi izboljšali svoj položaj [8].

Igre na temo zapornikova dilema

Dijaki so na podlagi teorije iger in zapornikove dileme razvili svoje igre. Najprej so razvili več različic namiznih iger, ki so jih testirali, zanje napisali navodila in pravila igranja ter se z njihovo pomočjo prepričali, kako se igra odziva v primeru sodelovanja in goljufanja. V nadaljevanju pa so razvili njihove elektronske različice in aplikacije.

Prva igra je preprosta igra, ki ponazarja zapornikovo dilemo in je namenjena dvema igralcema. Igra je bila najprej izvedena kot več različic namiznih iger. V prvi različici ima vsak igralec dva listka, na enem piše "sodelujem", na drugem pa "goljufam". V igri je tudi 6 bonbonov. Igralca izbereta enega izmed listkov. Če oba igralca sodelujeta, dobi vsak po tri bonbone, če oba goljufata, nihče ne dobi ničesar in če en sodeluje, drug pa goljufa, dobi vse bonbone tisti, ki goljufa. Druga različica igre namesto bonbonov uporablja monopoli denar. Na začetku igre je v banki 500 enot denarja, vsak od igralcev pa ima po 100 enot denarja. Igra se igra 5 rund. Po vsaki rundi pa, če oba igralca sodelujeta, dobita oba po 20 enot denarja iz banke, če oba goljufata, plačata v banko po 10 enot denarja, v primeru, da en igralec sodeluje, drugi pa goljufa, dobi tisti, ki goljufa od banke 50 enot denarja, tisti, ki sodeluje pa ne dobi nič. Tretja različica namizne igre ima enaka pravila kot druga, le da se igra ne zaključi po petih rundah, pač pa se po vsaki rundi vrže kocka in igra se konča, ko na kocki pade šest pik.

Iz opisanih različic namiznih iger je bila kasneje razvita tudi elektronska različica (**Napaka! Vira sklicevanja ni bilo mogoče najti.**). Ta različica je realizirana s pomočjo Raspberry Pi računalnika, na katerega so povezani štirje gumbi in zaslona, na katerem se izpisuje trenutno stanje igre, torej koliko denarja ima posamezni igralec. Igra je sprogramirana v programskem jeziku Python. Vsak igralec ima po dva gumba, rdečega in zelenega. V posamezni rundi se torej igralec odloči, ali bo sodeloval ali goljufal in v odvisnosti od tega pritisne na rdeč ali na zelen gumb. Zmagovalec je tisti, ki ima po določenem številu rund največ denarja. Igra je sprogramirana tako, da je število rund naključno ali pa v naprej določeno. Skozi testiranje igre so dijaki ugotovili, da je izbira igralčevih strategij močno odvisna od tega ali igralec pozna število run ali ne.



Slika 2. Implementacija elektronske igre zapornikova dilema s pomočjo računalnika Raspberry Pi

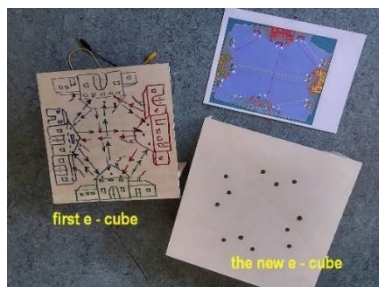
Druga razvita igra temelji na srednjeveški trgovačni zvezi HANSE in se imenuje HANSE otoki (**Napaka! Vira sklicevanja ni bilo mogoče najti.**). Njena namizna različica predvideva štiri igralce, ki ponazarjajo štiri otoke. Vsak otok ima po eno surovino, da pa lahko preživi potrebuje tudi surovine ostalih treh otokov, zato je prisiljen trgovati z njimi. Vsak igralec ima po 20 kartic z eno izmed surovin (žito, ruda, les ali zlato), 100 enot monopoli denarja in tri kuverte. Banka ima v začetku igre 2000 enot denarja. V vsaki rundi igralec pod mizo v posamezno kuverto vstavi kartico s surovino ali pa ne. Po končani rundi igralci preverijo, koliko surovin so prejeli od soigralcev. Če prejmejo eno

kartico dobijo 10 enot denarja, če prejmejo dve kartici dobijo 30 enot in če prejmejo tri kartice dobijo 50 enot denarja. Za vsako oddano kartico pa mora igralec plačati davek v višini 10 enot denarja.



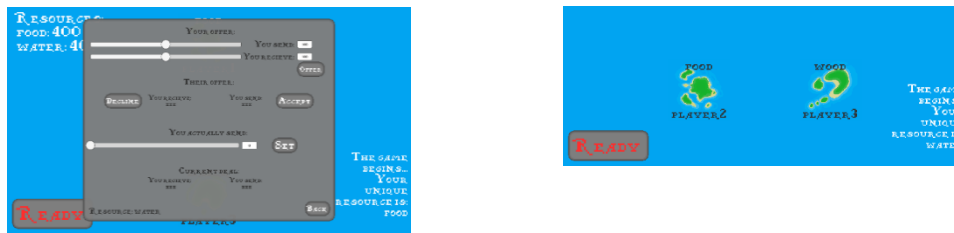
Slika 3. Implementacija namizne igre HANSE otoki, ki ponazarja trgovalni sistem v srednjem veku med deželami sedanje severne Evrope

Naslednja različica je realizirana kot elektronska igra, ki predstavlja ladje, ki so prevažale surovine v trgovalni zvezi HANSE (**Napaka! Vira sklicevanja ni bilo mogoče najti.**). Igra je namenjena štirim igralcem in jo sestavlja lesena ali kovinska škatla, 12 led lučk in 12 stikal ter monopoli denar. Vsak igralec ima tri stikala, s katerimi prižiga po eno lučko posameznim soigralcem in tri lučke, ki jih s svojimi stikali upravljajo njegovi soigralci. Igralec se lahko v posamezni rundi odloča med trgovanjem s posameznim soigralcem, tako da prižge njegovo lučko in goljufanjem posameznega soigralca, tako da njegove lučke ne prižge. Vsaka prižgana lučka predstavlja poslano ladjo in igralca, ki jo je poslal stane 1000 enot denarja. Vsaka prižgana lučka pri igralcu pa pomeni, da je od soigralca prejel surovine. Če ima igralec prižgane vse tri lučke prejme 5000 enot denarja, če ima prižgane dve lučki prejme 2000 enot, če ima prižgano le eno lučko prejme 1000 enot denarja in če nima prižgane nobene lučke ostane brez zaslužka. Igralci se lahko med rundami pogovarjajo in sklepajo dogovore o trgovanju med seboj. V vsaki rundi pa se mora igralec odločiti ali bo dober partner svojim soigralcem in jim bo poslal ladje, za katere bo moral plačati davek ter upal, da tudi od soigralcev prejme ladje s surovinami, ali pa bo goljufal in jim ladje ne bo poslal.



Slika 4. Implementacija elektronske igre HANSE otoki s pomočjo LED diod in 12 stikal

Tretja različica pa je izvedena kot aplikacija (**Napaka! Vira sklicevanja ni bilo mogoče najti.**), ki jo je mogoče igrati na operacijskem sistemu Windows in na sistemu Android (4.1. ali novejša verzija). Igra jo lahko od dva do osem igralcev, ki morajo biti povezani na isto omrežje. Igra se začne tako, da uporabnik vpiše svoje uporabniško ime in se pridruži igri.

Slika 5. Aplikacija HANSE otoki na operacijskem sistemu Windows

Igralci v vsaki rundi izberejo otok, s katerim želijo trgovati in vpišejo obljubljeni količino surovin, ki naj bi jo poslali ter količino surovin, ki jo želijo prejeti od nasprotnega otoka. Vpišejo pa tudi dejansko količino surovin, ki jo bodo poslali. Ta količina se lahko ujema z obljubljeno, v tem primeru igralec sodeluje s soigralcem, lahko pa se seveda tudi razlikuje od obljubljene, kar pa pomeni, da igralec goljufa soigralca. V vsaki rundi lahko igralec trguje s katerimkoli otokom, lahko tudi z več otoki. Ob koncu runde igralec prejme informacijo o prejetih surovinah. Igra se zaključi, ko nekemu od igralcev zmanjka lastnih surovin.

Sklep

Iz članka je razvidno, da je teorija zapornikove dileme zelo široko uporabna in je njene aplikacije mogoče srečati na vseh področjih našega življenja. Iz projekta ustvarjanja igrice na to temo so se dijaki seznanili s teorijo sodelovanja in razmišljali o etičnosti. Razdelili so se v skupine in samostojno izdelali tako namizne igrice, kot tudi njihove elektronske izvedbe in aplikacije. Na ta način pa so dijaki nevede skozi igro pridobivali nova in nova znanja in se ob tem tudi zabavali.

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THE ROLE OF DETECTIVE ACTIVITY IN ENSURING THE SUCCESS OF THE COMPANY

Darijo Levačič

Faculty of commercial and business sciences

Celje, Slovenia

Fadil Mušinović

Faculty of commercial and business sciences

Celje, Slovenia

VLOGA DETEKTIVSKE DEJAVNOSTI PRI ZAGOTAVLJANJU USPEŠNOSTI PODJETJA

Darijo Levačič,

Fakulteta za komercialne vede in poslovne vede

Celje Slovenija

Fadil Mušinović

Fakulteta za komercialne vede in poslovne vede

Celje Slovenija

1. Uvod

Detektivska dejavnost je dejavnost, ki je regulirana s strani države. Država z zakonskimi normami omejuje njeno delovanje na način, da zakonsko določa upravičenja, ki jih lahko detektivi uporabljajo pri svojem delu, saj detektivi pri izvajanju svojih nalog lahko globoko posegajo v človekove pravice in temeljne svoboščine posameznika. Zatorej je potreben učinkovit in dosleden nadzor nad izvajanjem zakonsko določenih upravičenj.⁸ Detektivska dejavnost je predvsem gospodarska dejavnost, ki je namenjena naročnikom detektivskih storitev. Delovno področje detektivov je precej raznoliko, zato za uspešnost izvajanja dejavnosti potrebujejo različna znanja in spretnosti. V praksi so se tako izoblikovali različni profili detektivov, ki so strokovnjaki na posameznih področjih. Glede na to poznamo več vrst detektivov: detektiv za preverjanje nezvestobe, hotelski detektiv, odvetniški detektiv, detektiv za poslovne poizvedbe itd. Pri slednjem gre za detektiva, ki opravlja delo za poslovne subjekte.

Tako imenovana gospodarska »špijunaža« je bila prisotna že dolgo časa nazaj. Uporabljena je bila že v 15. stoletju, ko je kitajska princesa pobegnila k svojemu izbrancu v Indijo. Pri sebi je imela v kapi skrite ličinke sviloprejke s čimer je kasneje tudi Indija dobila dragoceno žival in začela s proizvodnjo svile. Ni pa kitajska princesa bila prva, ki je poskrbela za prenos industrijskega znanja v tujo državo. To je storil že bizantinski cesar Justinijan v 6. stoletju, ko je poslal menihe na Kitajsko, da mu prinesejo sviloprejke. Menihi so sviloprejke oziroma njihove ličinke skrili v bambusove palice. Podobno se je dogajalo tudi v Evropi, ko je kovač Fali želel izdelati boljši jeklen oklep in meč. Zato

⁸ O nujnosti regulacije piše tudi Hakala (2012, str. 138).

se je napolnil po Evropi kot berač in godec, pri tem pa je v vsakem mestu poiskal kovačnico in od kovačev izvlekel informacije in formule o jeklu, ki so ga tam izdelovali. Z nabranim znanjem je uresničil svoje sanje in izdelal najboljše jeklo v Evropi (Dvoršak, 2002, str. 186).

Že iz pretekle zgodovine je razvidno, da so se posamezniki zavedali, da pomeni moč informacij tudi prednost pred konkurenti. Tudi danes velja podobna miselnost, vendar je v današnjem času ravnanje detektivov zakonsko omejeno in gre za zbiranje podatkov, ki so javno oziroma splošno dostopni. Detektivi lahko na podlagi pogodbenega razmerja med detektivsko agencijo in poslovnim subjektom, kot so podjetja, podjetniki in odvetniške družbe itd. in pisnega pooblastila, zbirajo in obdelujejo podatke, posredujejo podatke in informacije ter opravljajo svetovanje za naročnikove potrebe. Za poslovne subjekte: opravljajo kontrole bolniških staležev, opravljajo nadzore nad upravičenostjo prevoznih stroškov, ugotavljajo kršitve konkurenčne prepovedi in konkurenčne klavzule, ugotavljajo kršitve intelektualne lastnine, zbirajo informacij o dolžnikih in njihovem premoženju, preverjajo uspešnost poslovnih subjektov, opravljajo varnostno svetovanje in načrtovanje, opravljajo iskanje neplačnikov in premoženja, opravljajo pregled poslovanja itd. Na podlagi naročnikov potreb (nakup, prodaja, združenje ali privatizacija družbe), lahko detektivi opravijo temeljit pregled podjetja oziroma skrbni pregled poslovanja podjetja (due diligence), kar pri naročniku zmanjša morebitne negativna tveganja pri poslovanju podjetja.

Proučevanje vloge detektivske dejavnosti pri zagotavljanju uspešnosti poslovanja zagotovo predstavlja pomemben segment poslovanja, ki vpliva na poslovanje podjetja oziroma na ustvarjanje poslovnega uspeha. Zato je pomembno tudi poznati delovno področje detektiva in njegova upravičenja z namenom, da se izkoristi ves potencial detektivske dejavnosti pri poslovanju in zaščiti podjetja.

2. Detektivska dejavnost

Beseda detektivska izhaja iz besede detektiv, ki predstavlja osebo, ki jo nekdo najame, da poklicno skrbi za zaščito njegovih interesov (SSKJ, 2021).

Besedna zveza detektivska dejavnost je definirana v Zakonu o detektivski dejavnosti (Uradni list RS, št. 17/11) (v nadaljevanju ZDD-1). Detektivska dejavnost je »zbiranje, obdelava, posredovanje podatkov in informacij ter svetovanje na področju preprečevanja kaznivih ravnanj, ki ga za naročnikove potrebe opravlja po tem zakonu detektiv, ki ima izdano licenco in izpolnjuje pogoje v skladu s tem zakonom«. Je »regulirana gospodarska dejavnost, namenjena naročnikom detektivskih storitev, ki jo Republika Slovenija regulira zaradi varovanja javnega reda, javne varnosti, osebne varnosti in dostojanstva naročnikov, tretjih oseb in detektiva, ki neposredno opravlja dejavnost« (ZDD-1, 2. člen). Že po samem izvoru pomeni odkrivanje dejstev, do katerih ne moremo priti na vsakdanji način, le ta se omejuje na zbiranje informacij, ki niso splošno dostopne, ampak je do njih mogoče priti na zakonsko predpisan način (Bučar, 1997, str. 8).

Detektivska dejavnost se je pričela razvijati v začetku 19. stoletja, ko so se pričele pojavljati prve detektivske agencije. Prva znana detektivska agencija se je imenovala »Le bureau de Renseignements«, ki jo je ustanovil francoski vojak Eugène François Vidocq leta 1833 (Savski et al, 2012, str. 11). Za prvega veljavnega detektiva pa velja detektiv Allan Pinkerton, ki je leta 1850 je odprl zasebno preiskovalno agencijo pod imenom Pinkerton National Detective Agency s sloganom »Mi nikoli ne spimo« (Dvoršak, 1999, str. 25). Detektivska dejavnost, kot podjetniška storitev, je na območju Republike Slovenije doživela svoj razmah po letu 1989, ko je bil sprejet Zakon o podjetjih

(Uradni list SFRJ, št. 77/88). Z razvojem podjetništva in prehoda na tržno gospodarstvo se je odprl trg za pridobivanje in analizo informacij, pri čemer je postala odločilna pravočasna informacija. Detektivska dejavnost je postala podjetniška storitev s tem, ko so informacije postale na trgu tržno blago. V tem času se je pojavila plačna nedisciplina, ki je bila lahko usodna za nekatera podjetja. Posledično se je pojavila tudi potreba po izterjavi dolgov. Potreba po detektivskih storitvah je skozi leta naraščala, saj so lahko podjetja, na podlagi pridobljenih informacij od detektivov, pristopili k celovitemu reševanju problemov podjetja, kar je posledično zmanjšalo morebitna negativna tveganja pri poslovanju podjetja (Jaklič, 1998, str. 151).

Področje detektivske dejavnosti se je na območju Republike Slovenije normativno pričelo urejati leta 1994 s sprejetjem Zakona o detektivski dejavnosti, ki je bil v prihodnjih letih večkrat spremenjen. Zadnja sprememba je bila izvedena leta 2011 s sprejetjem Zakonu o detektivski dejavnosti (Uradni list RS, št. 17/11), ki določa pogoje, upravičenja in obveznosti posameznikov, pravnih oseb in samostojnih podjetnikov posameznikov za opravljanje detektivske dejavnosti. Zakon določa, da lahko detektiv svojo dejavnost opravlja izključno na podlagi pisnega pooblastila iz katerega mora biti razvidno za katero področje se izbira informacije, s kakšnim namenom in kakšen je obseg zbiranja informacij. Brez pooblastila stranke in pogodbe o naročilu, detektiv ne sme izvajati svoje dejavnosti (Savski et al, 2012, str. 11). Podobno meni tudi Klavora, ki pravi, da imajo pogodbe značilnosti gospodarskih pogodb na podlagi katerih detektivi ponujajo storitve na prostem trgu, in sicer osebam, ki same ne morejo, ne znajo ali ne smejo opravljati storitev, za katere so usposobljeni detektivi (po Klavora, 2000, str. 249).

3. Upravičenja detektivov

Detektiv lahko pridobiva informacije o:

- osebah, ki so pogrešane ali skrite in o povzročiteljih premoženjskih in nepremoženjskih škod;
- anonimnih pisanjih – o piscih in odpošiljateljih anonimnih pisanj;
- dolžnikih in njihovem premoženju;
- predmetih, ki so pogrešani ali izgubljeni;
- dokaznem gradivu in dejstvih, potrebnih za zavarovanje ali dokazovanje pravic in upravičenj stranke pred sodišči, drugimi pravosodnimi organi in drugimi organi oziroma organizacijami, ki v postopkih odločajo o teh pravicah;
- spoštovanju konkurenčne prepovedi in konkurenčne klavzule;
- uspešnosti in poslovnosti poslovnih subjektov;
- kaznivih dejanjih, ki se preganjajo na zasebno tožbo ter o njihovih storilcih;
- zlorabah pravice do zadržanosti z dela zaradi bolezni ali poškodbe, zlorabah uveljavljanja pravice do povračila stroškov prevoza na delo in z dela, dela pod vplivom alkohola ali prepovedanih drog ter o drugih disciplinskih kršitvah in kršilcih (ZDD-1, 26. člen).

Detektiv ima na podlagi 27. člena Zakonu o detektivski dejavnosti naslednja upravičenja:

- zbira podatke od oseb ali iz javno dostopnih virov;
- pridobiva podatke iz evidenc;
- osebno zaznava;

- uporablja tehnična sredstva (ZDD-1, 27. člen).

Detektiv lahko pridobiva informacije od oseb, ki razpolagajo s podatki, pri tem pa so jih pripravljene posredovati prostovoljno. Podatke lahko pridobiva tudi iz javno dostopnih virov kot so mediji, knjižnice, internet itd., gre predvsem za javno dostopne podatke. Prav tako lahko pridobiva podatke iz različnih evidenc, kot so npr. registri vozil, plovil, register stalnega in začasnega prebivališča, evidence iz zavarovanj, sodni spisi itd. (Savski, Jarc, Grilc in Mele, 2012, str. 89).

ZDD-1 določa, da lahko detektivi pridobivajo informacije tudi z neposrednim opazovanjem na javnih krajih ali iz javnih krajev, javno dostopnih odprtih in zaprtih prostorov ter krajev in prostorov, ki so vidni iz javno dostopnega kraja in prostora. Pri tem ne sme posegati v zasebni zaprti prostor in zasebni prostor, ki ga je posameznik ogradil ali postavil razvidne oznake s čimer je opozoril na ločevanje javnega in zasebnega prostora (ZDD-1, 30. člen). Osebna zaznava pomeni, da lahko detektiv pridobiva informacije s svojimi čutili (vid, vonj in sluh). Pri pridobivanju informacij pa detektiv ne sme premagovati ovir, ki npr. obdajajo hišo ali dvigovati okenskih rolet itd. (Savski, Jarc, Grilc in Mele, 2012, str. 91). Pri izvajanju osebne zaznave pa lahko detektiv uporablja naprave za slikovno snemanje, v okviru naloge iz pooblastila, vendar le v primeru, ko je to nujno potrebno za zavarovanje dokazov (ZDD-1, 31. člen). Pri tem mora detektiv upoštevati prepovedi iz 32. člena ZDD-1, in sicer, da ne sme opravljati upravičenj za katere so z zakonom določeni policija, sodišča in drugi pravosodni organi ter uporabljati prikritih preiskovalnih ukrepov, ki jih uporablja policija, Slovenska obveščevalno-varnostna agencija in Obveščevalno varnostna služba ministrstva, pristojnega za obrambo.

Detektiv svoja upravičenja izvaja na način, da so vsi pridobljeni podatki in informacije zaupne narave, le-te pa mora detektiv posredovati naročniku oziroma poslovnemu subjektu s katerim je sklenil pogodbeno razmerje. Vsi pridobljeni podatki so varovani kot poslovna skrivnost. Gre za temeljno pravilo detektivskega dela, ki temelji na zaupanju med naročnikom storitev in detektivom.

Detektiv med drugimi za poslovne subjekte opravlja kontrole bolniških staležev, opravlja nadzore nad upravičenostjo prevoznih stroškov, ugotavlja kršitve konkurenčne prepovedi in konkurenčne klavzule, ugotavlja kršitve intelektualne lastnine, zbira informacije o dolžnikih in njihovem premoženju, preverja uspešnost poslovnih subjektov, opravlja varnostno svetovanje in načrtovanje, opravlja iskanje neplačnikov in premoženja, opravlja pregled poslovanja itd. Na podlagi naročnikov potreb (nakup, prodaja, združitve ali privatizacija družbe), lahko detektiv opravi temeljit pregled podjetja oziroma skrbni pregled poslovanja podjetja (due diligence), kar pri naročniku zmanjša morebitna negativna tveganja pri poslovanju podjetja.

Pravna podlaga za nadzor bolniškega staleža je v 26. člen ZDD-1, ki določa, da lahko detektiv, med drugimi, pridobiva informacije o zlorabah pravice do zadržanosti z dela zaradi bolezni ali poškodbe. Delodajalec se lahko odloči za kontrolo ali nadzor zaposlenega, ki je začasno zadržan z dela. Razlika je predvsem v tem, da kontrola v praksi pomeni, da detektiv pride na naslovu stalnega prebivališča in preveri ali je oseba doma oziroma kje se nahaja. Pri nadzoru pa gre predvsem za to, da detektiv preverja delavca, ko ima odobreno bolniško odsotnost na način, da preverja ali je oseba doma in, ali se drži navodil zdravnik. Ugotovitve detektiv piše v poročilo o opravljeni kontroli. V

primeru ugotovljene kršitve je lahko pravna posledica izredna odpoved pogodbe o zaposlitvi⁹ (Tajnshek, 2015). Detektiv oziroma delodajalec lahko zbira tudi podatke o osebi preko zdravstvene ustanove, predvsem do seznanitve z dejstvom o obstoju bolniškega staleža in režimom gibanja. Ne sme pa zbirati podatkov o diagnozi osebe in režimom zdravljenja (Informacijski pooblaščenec, 2008).

Sodišča so že večkrat odločala o zakonitosti dela detektivov pri nadzoru bolniškega staleža.¹⁰ V svojih odločitvah je odločilo, da zaposleni, ki v času odsotnosti z dela zaradi bolezni ali poškodbe ne spoštuje zdravnikovih navodil ali opravlja pridobitno delo, krši delovne obveznosti. To je tudi razlog za odpoved delovnega razmerja. Delodajalec ima v tem primeru pravico do nadzora delavca, kjer lahko preverja, ali delavec v času bolniškega staleža ne opravlja pridobitnega dela. Delodajalec pri tem ne nadzoruje zdravstvenega stanja delavca. V obravnavnem primeru je delodajalec pooblastil zasebnega detektiva, da je opravil nadzor, ki bi ga sicer lahko delodajalec opravil sam. Sodišče je v svojih odločitvah tudi navedlo, da ima Zavod za zdravstveno zavarovanje RS pravico izvajati kontrolo bolniške odsotnosti, ki traja nad 30 dni.¹¹ Analogno lahko delodajalec preverja bolniško odsotnost, ki traja do 30 dni. Delodajalec je bil na podlagi tega upravičen skleniti pogodbo z detektivskim podjetjem o izvajanju nadzora nad bolniškim staležem zaposlenega. Detektiva k nepristranskosti in strokovnosti pa zavezuje njegov poklic.

Detektiv prav tako lahko na določno zakonsko ureditev preverja upravičenost povrnitve potnih stroškov z namenom, da delodajalec zaščiti svoj premoženjski interes. Vrhovno sodišče je v sodbi VIII Ips 240/2015 odločilo, da zbiranje podatkov od drugih oseb in na podlagi neposredne zaznave detektiva ter vizualno beleženje prihajanje na delo, ne pomeni nezakonitega posega v delavčevo pravico do zasebnosti. Detektiv je od delodajalca pridobil podatek katero vozilo uporablja delavec in izgledu osebe. Na podlagi navedenega je detektiv potrdil, da je delavec na delo prihajal peš in ne z vozilom, kar je zapisal tudi v poročilo. Posledica tega je bila odpoved pogodbe o zaposlitvi.

Ugotavljanje alkoholiziranosti na delovnem mestu je prav tako določna zakonska ureditev, ki jo lahko ugotavlja detektiv. Delodajalec oziroma detektiv ima pravico preveriti, ali je zaposleni na delovnem mestu pod vplivom alkohola, pri tem pa mora zaposleni v to osebno privoliti. V nasprotnem primeru mora delodajalec to ugotoviti na drug način (Informacijski pooblaščenec: V: Dvojmoč et al, 2020). V skladu z 51. členom Zakona o varnosti in zdravju pri delu in na podlagi internega akta delodajalca lahko detektiv ugotavlja stanje delavca, če je le ta pod vplivom alkohola ali prepovedanih substanc. Pri tem pa se pri delodajalcu pojavlja vprašanje kako zakonito voditi postopke vse od samega ugotavljanja pa do končnega ukrepa. Sodna praksa na tem področju dopušča, da lahko delodajalec ugotavlja alkoholiziranost ali vsebnost prepovedanih substanc tudi z drugimi legalnim sredstvi (obnašanje delavca, znaki, izjave delavca itd.). Dokazno breme je zaradi tega na strani delodajalca večje kot pa, če bi to bilo ugotovljeno z tehničnimi sredstvi. V kolikor delodajalec z internim aktom določi, da odklonitev preizkusa z alkotestom pomeni podlago za izredno odpoved

⁹ 110. člen Zakona o delovnih razmerjih (Uradni list RS, št. 21/13, 78/13 – popr., 47/15 – ZZSDT, 33/16 – PZ-F, 52/16, 15/17 – odl. US, 22/19 – ZPosS, 81/19 in 203/20 – ZIUPOPĐVE).

¹⁰ Višje delovno in socialno sodišče, sodba št. Pdp 1171/2001 z 9. 5. 2003; Vrhovno sodišče RS, sodba št. VIII Ips 217/2003 z 18. 5. 2004, Višje sodišče v Ljubljani, sodba št. II Cp 1269/2004 z 13. 4. 2005; Višje delovno in socialno sodišče RS, sodba Pdp 281/2009 z 28. 10. 2009 itd.

¹¹ Delodajalec ima pravico izvajati kontrolo bolniške odsotnosti tudi pri trajanju bolniške odsotnosti nad 30 dni (Dvojmoč et al, 2020)

delovnega razmerja, to v skladu s sodno prakso ni dovolj, saj mora dokazati tudi druge okoliščine, ki kažejo na to, da je oseba pod vplivom alkohola ali prepovedanih substanc (Jadek & Pensa, 2019).

Eno izmed zelo pomembnih delovnih področij detektivovega dela je tudi poizvedba glede konkurenčne prepovedi in konkurenčne klavzule. Delodajalcev namen ni, da bi plačeval delavca, ga izobraževal in mu pridobival nova znanja, ki bi jih potem ta isti delavec v prostem času izrabil na način, da bi deloval kot delodajalčeva konkurenca in bi s tem povzročil finančno izgubo podjetja. Znanja, ki jih pridobi v podjetju so tudi znanja podjetja, zato si podjetje lahko prisvoji pravico o zaščiti svoje lastnine (Medved, 2017, str. 23). Konkurenčno prepoved določa Zakon o delovnih razmerjih v 39. členu, ki določa, da zaposleni brez pisnega soglasja delodajalca ne sme zase ali za koga drugega opravljati del ali sklepati poslov, ki sodijo v dejavnost, ki jo opravlja njegov delodajalec ali pa bi to pomenilo za zakonodajalca konkurenco. Iz prakse detektiva to pomeni, da zaposleni potem v okviru svoje družine najde osebo, ki zanj odpre podjetje, v resnici pa posle vodi sam oziroma zaposleni (Detektiv za podjetja, 2021). Konkurenčno klavzulo pa ureja 40. člen Zakona o delovnih razmerjih, ki določa, da lahko delodajalec v pogodbi o zaposlitvi prepove opravljanje konkurenčne dejavnosti po prenehanju delovnega razmerja, in sicer za najdalj 2 leti po prenehanju pogodbe in le v primeru prenehanja pogodbe o zaposlitvi s sporazumom med strankama, zaradi redne odpovedi s strani delavca, redne odpovedi delavcu iz krivdnega razloga ali izredne odpovedi delavcu s strani delodajalca. Konkurenčna prepoved velja med trajanjem delovnega razmerja, medtem ko konkurenčna klavzula velja po prenehanju zaposlitve.

Sodišče je v primeru sodbe glede konkurenčne prepovedi odločilo, da glede na ugotovljena dejstva Vrhovno sodišče pritrjuje presoji sodišč nižje stopnje, da je tožnik (delavec) med trajanjem delovnega razmerja opravljal dejavnost, s katero je konkuriral toženi stranki (podjetju). Do tožene stranke ni bil lojalen in je posegel v njene poslovne interese. Ker po dejanskih ugotovitvah sodišč revident za opravljanje dejavnosti ni imel pisnega soglasja tožene stranke, je kršil konkurenčno prepoved v smislu 37. člena Zakona o delovnih razmerjih in je izredna odpoved pogodbe o zaposlitvi utemeljena (Sodba VIII Ips 192/2011).

Sodišče je v primeru sodbe o konkurenčni klavzuli odločilo, da se konkurenčna klavzula lahko dogovori le za primere iz drugega odstavka 38. člena Zakona o delovnih razmerjih (prenehanja pogodbe o zaposlitvi s sporazumom med strankama, zaradi redne odpovedi s strani delavca, redne odpovedi delavcu iz krivdnega razloga ali izredne odpovedi delavcu s strani delodajalca, razen v primeru izredne odpovedi iz pete alineje prvega odstavka 111. člena ZDR). Tožencu je bila po razrešitvi z mesta direktorja podana redna odpoved pogodbe o zaposlitvi iz poslovnega razloga. Zato tožencu ni mogoče očitati odškodninske odgovornosti zaradi kršitve konkurenčne klavzule, saj zaradi njene neveljavnosti ni podan element protipravnosti toženčevega ravnanja (VDSS sodba Pdp 707/2014).

Detektiv lahko za podjetje preveri tudi uspešnost poslovanja poslovnih partnerjev ali tekmecev. Preverjanje uspešnosti se imenuje skrbni pregled oziroma »due diligence«. Najpogosteje tovrstne poizvedbe naroča nekdo, ki kupuje podjetje, blagovno znamko, športni klub itd. Ključne informacije se najdejo v medijih, javnih evidencah, sodiščih, itd. Pri tem se preverja: finančno stanje in poslovanje, različne vrste premoženja, poslovne usmeritve in poslovne povezave, morebitne terjatve, reklamacije, informacijski sistem itd., skratka čim več informacij, da lahko naročnik storitev sklene dober posel. Pomembni so tudi finančni izkazi in bilance podjetja, pri čemer se opravi analiza

finančnega poslovanja, ki je pokazatelj uspešnosti gospodarskega subjekta. Detektiv mora s tem namenom preveriti tudi morebitne terjatve oziroma neplačane račune, nerealizirana naročila in avanse, morebitne reklamacije naročil itd. (Dvoršak, 2002, str. 208-209). Prav tako se preverijo posamezne vloge na agenciji (borze, ATVP itd.). Zberejo se tudi bančne reference. Detektiv podatke lahko pridobiva od sedanjih in bivših zaposlenih, konkurence, poslovnih partnerjev, znancev itd. Še posebej od tistih zaposlenih z visokih položajev, ki so vir podatkov o podjetju, le-ti pa na drug način ne bi bili razkriti. Pri takšnem skrbnem pregledu zaposleni v podjetju pogosto sodelujejo, saj se zavedajo da je podjetje pred spojitvijo ali prodajo, potrebno preveriti. Detektiv identificira tudi managerje in ugotavlja njihovo predkaznovanost, če so tarče kakršnekoli preiskave ali če so v kakšnem drugem sporu ali preiskavi.

Detektivovo poročilo o uspešnosti poslovanja vsebuje tudi priporočilo v kakšni meri se lahko naročnik opre na pridobljene informacije. Poročilo pri tem vsebuje predogled vseh ukrepov, rezultate in oceno verodostojnosti zbranih podatkov. Uspešno izveden skrbni pregled oziroma »due diligence« lahko prepreči prihodnjo izgubo za podjetje kot tudi morebitne pravde podjetja (Detektiv za podjetja, 2021). Gre za le nekaj vrst poizvedb, ki jih vključuje skrbni pregled podjetja, vsaka preiskava pa je specifična in prilagojena glede na potrebe naročnika. Gre za natančno in usmerjeno poizvedovanje (Dvoršak, 2002, str. 214).

Detektivi opravljajo tudi varnostno svetovanje in izobraževanje na področju zaščite in pridobivanju konkurenčnih informacij ter novih poslovnih idej. Slednje je ciljna tarča konkurence. Z ustreznimi protiukrepi se lahko prepreči in zaščiti industrijska lastnina in intelektualna lastnina, saj je v nasprotnem primeru škoda za podjetje neizmerna (Detektiv za podjetja, 2021).

Delovno področje detektiva so tudi izvršilni postopki, ki se jih lahko razdeli v tri skupine: odkrivanje podatkov o dolžniku, odkrivanje dolžnikovega bivališča in odkrivanje dolžnikovega premoženja (Dvojmoč, 2017, str. 292). Upniki se večkrat obrnejo na detektive, saj je njihov interes ugotovitev dejanskega stanja premoženja dolžnikov in cilj čimprejšnjega poplačila dolga s strani dolžnikov. Z pridobljenimi informacijami lahko detektivi upnikom svetujejo tudi o morebitni smiselnosti vlaganja tožb (Fajt, 2017, str. 53).

4. Sklep

V preteklem letu in še danes se srečujemo s stanjem, ki je prizadelo gospodarstvo in poslovanje podjetij. Veliko podjetij se je znašlo v težavah, vsak dan je gospodarska škoda večja, način poslovanja podjetij se je spremenil in prilagodil trenutnim razmeram po svetu. V tem času je in bo veliko poražencev pa tudi zmagovalcev, ki so krizo zagrabili kot poslovno priložnost in le to izkoristili. Velika večina podjetij, ki so na samem propadu, računajo na pomoč države, ta pa računajo na pomoč Evropske unije. Zelo pomembno vlogo pri poslovanju podjetij pa bo v prihodnosti imela detektivska dejavnost. Vpliv detektivske dejavnosti pri poslovanju podjetij je prepoznaven. Navidezni bolniški staleži ali povzročanje namerne škode (tatvine, pitje alkohola na delovnem mestu, poškodovanja strojev...) so pogosto vzroki za zmanjšanje poslovne sposobnosti podjetja. Zato je pomoč detektiva v takšnih situacijah zelo zaželeno. Dejavnosti detektiva so orodje za spremljanje kakovosti izvajanja procesnih nalog podjetja. V podjetjih, kjer sami poskušajo reševati nekatere probleme povezane s poslovanjem, se ti, zaradi pomanjkanja pooblastil managementa pogosto

stopnjujejo. Nevarnost je tudi tesna povezanost zaposlenih, zaradi česar je delo detektiva, ki mu je država dodelila upravičenja, v takih razmerah ne samo zaželeno temveč obvezno.

Tisto kar je pomembno in ugotavljamo tudi v prispevku je vprašanje, ali podjetja in njihov management sploh poznajo pristojnosti in upravičenja detektivov. Večina podjetij poskuša reševati notranje probleme brez vednosti zunanjih deležnikov, kar je s spektra managementa in konkurence do neke mere še sprejemljivo. Težava postane takrat, ko se dimenzija, neuspešno rešenega problema razširi po celotnem podjetju, vključno z zunanjimi partnerji, kar na dolgi rok peha poslovanje in s tem tudi slabši finančni izid. Uporaba napačnega pristopa, brez strokovne pomoči, kot je detektivska dejavnost, je lahko slab izid tako za zaposlene kot celotno podjetje. Globalizacija in informatizacija poslovanja so temelj poslovne uspešnosti. S pojavom informatizacije poslovanja pa se je pojavila nova problematika, ki ji podjetja težko sama sledijo. Zaposleni pogostoma bolj razumejo in obvladajo korporacijske sisteme in podatke, ki obstajajo v podjetju. Zloraba podatkov pa lahko v popolnosti zruši sistem poslovanja, zato podjetja pri poslovanju morajo zagotavljati visoko stopnjo varnosti. Kako? Z najemanjem zunanjih strokovnjakov, ki bi lahko bili zapriseženi tako imenovani digitalni detektivi. To bi lahko bili ljudje s kombinacijo različnih znanj s področja informatike, revizije, pravnih znanj in drugih znanj, ki bi prispevala k učinkovitejšemu preprečevanju zlorabe informacij v podjetju. V takih primeri bo z gotovostjo delo detektivov nujno potrebno za izboljšanje poslovanja. Država kot regulator zakonodaje pa bo to področje morala okarakterizirati in prepoznati kot potrebo za razvoj poslovanja in družbe na sploh.

Proučevanje vloge detektivske dejavnosti pri zagotavljanju uspešnosti poslovanja, zagotovo predstavlja pomemben segment poslovanja, ki vpliva na smiselnosti obstoja in poslovanja podjetja, to je ustvarjanje poslovnega uspeha. Tematika je tudi primerna za nadaljnja raziskovanja povezana z vlogo detektivske dejavnosti pri poslovanju, še posebej na področju zaščite podatkov.

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IMPORTANCE OF SUSTAINABILITY OF MONTENEGRIN RAILWAYS AS AN ENVIRONMENTALLY – FRIENDLY MODE OF TRANSPORT

Mijović Jelena

Master of Economics,

University Adriatic, Faculty of Business Economics and Law,

Bar, Montenegro

Miroslav Đurović

Master of Science in Traffic Engineering,

University of Belgrade, Faculty of Transport and Traffic Engineering

Bar, Montenegro

Rajko Novičević

Prof. dr. PhD, Dean,

Faculty of Business Economics and Law, University Adriatic Bar,

Bar, Montenegro

Introduction.

The railway in Montenegro has a history of more than a century. The first railway arrived in Montenegro in 1901. It was a narrow gauge railway, which connected the Bay of Kotor and Zelenika. In 1908, a railway was built between Bar and Virpazar. Today, Montenegro has 251 km of railways. This railway was built on very inaccessible terrain and costs of building the railway were very expensive.

Of the total length of the railway, 40% are facilities (108 bridges, 106 tunnels, 372 culverts below the track)[1]. Apart from the fact that the costs of building the railway were very expensive, today we have very high costs of maintaining the railway, which often call into question the sustainability of the railway itself.

The question arises as to why it is so important to invest in a sector of the economy that is unprofitable and whether there is a possibility to reduce these costs.

In 2008, the Montenegrin railway was restructured for the last time. Today, the Montenegrin Railway consists of four public companies:

1. Railway Infrastructure of Montenegro AD Podgorica, whose main activity is the construction and investment in railway infrastructure, care for its modernization and maintenance, providing access and allocating infrastructure capacity to all interested railway undertakings, which meet the legal requirements, determining the fee for the use of infrastructure capacity, drafting and publishing timetables, organizing and regulating railway traffic [2]”;

2. Railway Transport of Montenegro AD Podgorica, which deals with the transport of passengers in both domestic and international traffic, as well as the transport of accompanying cars;

3. Montecargo AD Podgorica, which "performs the transport of goods in domestic and international railway traffic in accordance with the provisions of the Law on Railways and the Law on Safety, Organization and Efficiency of Railway Transport" [3]; and

4. Maintenance of railway rolling stock, whose main activity is the maintenance of passenger cars, freight cars and locomotives.

1. Financial statement of railway companies

Since their founding in 2008, four railway companies have operated with a loss. Two companies: ŽICG and ŽPCG are subsidized by the Government, but these subsidies together with operating revenues are not enough to cover all costs.

Table 1. Financial statements of four railway companies [2],[3]

Year 2019	ŽICG	ŽPCG	MC	OŽVS
Total revenue (from which):	14 622 135	9 337 420	7 263 320	1 618 257
Business income	271 996	3 407 877	7 263 320	1 618 257
Subsidies	14 350 139	5 929 543	-	-
Total expenses	(17 427 920)	(11 803 048)	(8 117 224)	(2 304 317)
Financial result	(2 805 785)	(2 465 628)	(853 904)	(686 060)

During 2019, the railway companies operated with total loss of close to 7 million Euros. Without subsidies which cost Government close to 20 million euros, this loss would be much higher. There are two ways to reduce the resulting loss:

1. to reduce costs,
2. to increase revenue.

Costs can be split into 3 main types of costs: operating costs (fixed and variable), costs for salaries and contributions and other costs. The largest share in total costs is made up of fixed costs. Given that the maintenance of railway infrastructure and rolling stock requires high costs, it is up to management to assess whether there is a possibility of reducing these costs. We can also split the costs into three basic groups: costs of the infrastructure manager, costs of the operators of railway transport, external costs [4].

Apart to the costs for the maintenance of infrastructure and rolling stock, a large share in the total costs are the costs for salaries and benefits, which in some companies reach close to 50% of the total costs. It is very important that the management of the company reduces the mentioned costs as much as possible.

Another way to reduce losses is to increase revenue. One way is to increase operating income is by increasing the number of passengers and cargo transported. Another way is to increase subsidies. In this paper, we will analyze the importance of subsidizing rail transport, in order to maintain the continuity of the company itself, as the only ecological mode of transport.

2. Volume of transportation of railway companies

In 2019 year 986 thousand passengers and 1 132 thousand tons of goods were transported by railway.

Table 2. Transported goods and passengers during 2019 in Montenegro [2],[3]

Year 2019	Railway transport	Road transport	Maritime transport	Air transport
Passengers (in thousands)	986	7 680	2 653	-
Goods (in thousands tons)	1 132	886	0,871	2 051

The largest amount of cargo in the country is transported by rail, but in terms of the number of transported passengers, it lags significantly behind road traffic.

It is unrealistic to expect that rail passenger transport completely replace road passenger transport. The reason is simple: rail transport network is not as widespread as the road network. However, on routes where there is a railway, it is possible to reduce the transport of passengers by road in favor of rail transport.

One way to redirect the transport of passengers and goods from road to rail is to set an environmental tax. Revenues from the environmental tax should be directed to the railways. In this way, the total revenues of the railway would increase, the revenues from the sale of services would increase (due to the increase in the volume of transport), and thus the loss would decrease.

This move would not contribute much to the improvement of the financial position of "Railway Transport of Montenegro" and "Montecargo". To improve the financial position of these companies, it is more important to reduce costs and to increase subsidies. However, diverting a part of passengers and goods from road to rail transport would greatly contribute to:

1. reduction of environmental pollution,
2. preservation of road infrastructure.

3. Characteristic and comparative advantages of railways

The railway with its characteristics and comparative advantages is a very important carrier in international and domestic transport. The first and basic feature is the large transport capacity offered by the railway for mass-produced products and low-value goods that do not require relatively high delivery speeds. The railway is making significant efforts to modernize its capacity in order to increase the speed and quality of transport. Safety, regularity and tidiness are very important characteristics of railway transport. In the process of transport, goods and persons participating in the realization of the required service may be endangered.

Safety is also very important for the orientation of users when choosing the type of transport and is significantly higher in rail than in road transport. Regularity is one of the criteria for the quality of the railway, because users can be sure that they can use its services according to the planned timetable or by special agreement, regardless of weather and other conditions that limit the use of other modes of transport. Neatness is a consequence of the quality of work and is reflected in taking all necessary measures and activities to maintain the planned timetable, timely informing users about the delivery of goods, i.e. to users, etc., which the railway provides to its users, because it has a developed information system services.

The comparative advantages that this mode of transport has in relation to other modes of transport are reflected in the following [5]:

- climate change generally does not affect rail transport,
- railway traffic has the possibility of mass, i.e. quantitatively large transport capacity,
- railway traffic has relatively high traffic speeds, i.e. low congestion,
- low transport costs, which are particularly pronounced on longer distances;
- very suitable application of informatics, telematics and cybernetics;
- high level of safety;
- convenience of application and development of modern transport technologies;
- convenience in the existence of industrial tracks (door-to-door transport);

- energy efficient and environmentally friendly transport, i.e. in comparison with other types of transport with low impact on the environment

Some of the basic and biggest shortcomings of rail transport due to which its share in total transport is reduced are the following [5]:

- time-long car turnover, i.e. in a significant number of cases slow transport of goods;
- expressed costs on shorter transport routes;
- high fixed costs, i.e. losses (in case of low employment capacity);
- impossibility of bringing goods to the required place (due to the non-existence of a large number of industrial tracks) and conditionality of cooperation with other types of traffic.

4. Environmental benefits

The transport sector consumes approximately 20% of global energy demand, of which 80% is derived from fossil fuels. Correspondingly, the sector is responsible for approximately 22% of global carbon dioxide (CO₂) emissions from fuel consumption [6]. Montenegro is small country and market but its contribution can be proportional to size.

Railway systems are viewed positively by citizens and policymakers around the world because of their impact on mobility, their potential to improve land use and development in urban centers (i.e. less land allocated to parking and prospects for transit-oriented development around railway stations), and because of rail's relatively low environmental footprint when compared to other transport modes [7].

In addition to these shortcomings and with a significant number of advantages over other modes of transport, railways should be a transport sector that will play a key role in reducing greenhouse gas emissions and protecting the environment.

Through the introduction of the highest standards in the planning and design of railway infrastructure, as well as in its use, mechanisms for the protection of space and the environment have been provided. These issues are especially relevant in the protection of areas with high sensitivity to pollution and those that are of big importance for the development of Montenegro. Such areas are the Montenegrin coast, national parks, canyons, mountain centers, etc. which in the coming period is predicted to be the main factor of economic growth of Montenegro.

The railway is more environmentally friendly than e.g. road transport, and therefore the railway should be given the opportunity to become a more competitive mode of transport. According to the EU's transport development strategy until 2050, future railway vehicles should be quiet (with brakes that produce less noise) and automatic wheel coupling. Regular maintenance of railway vehicles (existing sets, cars and locomotives) as well as efficient use of modern electric motor sets purchased so far, represent steps towards creating a more environmentally friendly service in railway traffic. The positive impact that rail transport has on the environment is the reduction of emissions of harmful substances (pollutants) in the air, water and soil. The extent to which such an impact is expressed is proportional to the degree of use of rail transport and the definition of the timetable with the requirements of passengers. The expectations in the future are that the Podgorica - Nikšić railway will generate positive effects on the environment by switching a larger number of passengers from road to rail transport and thus become an example of the possible efficiency of the railway in this domain. Electricity and fuel used for traction and maneuvering are the main forms of energy

used in rail transport. With a fleet that is not completely modernized, the annual energy consumption in ZPCG is about 70,000 liters of oil and about 14 million kWh of electricity. With further modernization of vehicles, and the application of innovative technologies, ŽPCG and Montecargo will be able to use and very efficiently convert energy resources into towing and transport services[3]:

Improving the railway sector which can help contribute to meeting another EU strategy goal - reducing gas emissions and reducing the greenhouse effect. This is achievable through the redistribution of the share of modes of transport in the total transport of goods and passengers in Montenegro - modal changes. The environmental compensation for road transport, which would be directed to the railways, is a good example of a comprehensive solution to the impact of traffic on the environment. Directions and measures of goal development[8]:

- apply the highest standards of environmental protection in all phases and activities related to railway traffic (technical standards of rolling stock, design of routes, equipment and devices, discipline in transport of goods, intervention measures to prevent and mitigate the consequences of railway accidents),

- take into account the effects of climate change that are largely ongoing and the need for energy efficiency when financing transport infrastructure and vehicles (energy efficient vehicles, resilience of the entire infrastructure to climate impacts, selection of environmentally friendly building materials, etc.),

- gradual introduction of noise and air pollution costs in the charging schemes for the use of railway infrastructure, and

- to promote and raise the level of quality of services in railway transport, in order to redirect a part of the flows of passengers and goods to railway transport.

The need for full and competitive integration of European regions has been marked as a special goal in the EU transport policy in the period until 2050, having in mind the disproportion in the development of certain directions of the trans-European transport network. This goal goes further with the intention of creating unique corridors in freight traffic, and then expanding to countries outside the EU, for example. countries of the Western Balkans. Pursuant to Protocol IV on land transport from the Stabilization and Association Agreement with the European Union, the connection with TEN-T will take place through the Basic Transport Network in Southeast Europe (SEETO Comprehensive Network), ie routes that are elements of this network. Route 4 (according to the SEETO network), the Port of Bar will connect with corridors X and VII, and routes 2 and 2b will provide the intersection with route 4 and the transverse connection of corridors Vc and VIII through the territory of Montenegro. With the realization of these goals, the railway network of Montenegro would be fully integrated into the corridors of the TEN-T network[8].

5. Benefits from investing in railway

External costs connected to transport result mostly from air pollution, emission of CO₂, noise, traffic congestion, degradation of infrastructure and buildings, terrain insulation by line infrastructure, and hazard to animals. The external costs are highest for air and road transport [9]. Better traffic planning and transport needs, then innovative solutions will facilitate the overall mobility of people, goods and information. Reduction of specific energy consumption, i.e. reduction of energy consumption per passenger or per unit of transported goods, as well as diversion of flows to public

transport and non-motorized transport (example from private cars to public transport, rail and bicycle transport), will result in a reduction of energy consumption, and thus reduction of carbon dioxide emissions or greenhouse effects. It is also very important to improve energy efficiency, promote clean and alternative fuels. When it comes to clean and alternative fuels, in addition to measures that encourage the use of these fuels, it is also necessary to promote the production of the same fuels through certain measures, programs and initiatives.

Socio-economic benefits of the use of intelligent transport systems as an infrastructure superstructure in transport are manifested in the following ways[10]:

- reduction of congestion and waiting, i.e. faster transport from one point to another,
- reduction of travel costs,
- increasing safety,
- reduction of pollutant emissions (especially CO₂, NO_x, PM 5 and PM 10 particles) and fuel consumption,
- increasing the efficiency of the carrier, i.e. operator,
- improving the effectiveness of investments in network traffic infrastructure.

In order to show how environmentally friendly rail transport is compared to other types of transport, in this case compared to road transport, the "Eco Passenger" tool was used. The following illustration shows the amount of pollutants (harmful substances) emitted for the route Bijelo Polje - Bar, depending on whether a train or a car is used as a means of transport. Capacity utilization, i.e. the occupancy of the car is about 1.5 passengers, which is the European average. The length of this route is 172 km by road, or 157 km by rail. It can be seen from the presentation that the emission of harmful substances (such as carbon dioxide, nitrogen oxides, particulate matter) is significantly lower in rail transport compared to road transport. Also, it concludes that energy consumption is more than 2 times lower when it comes to passenger transport by rail. It is important to emphasize that this result, from the aspect of acceptability for society and the environment, is much more important when it comes to "green" energy, ie energy produced from clean renewable sources.

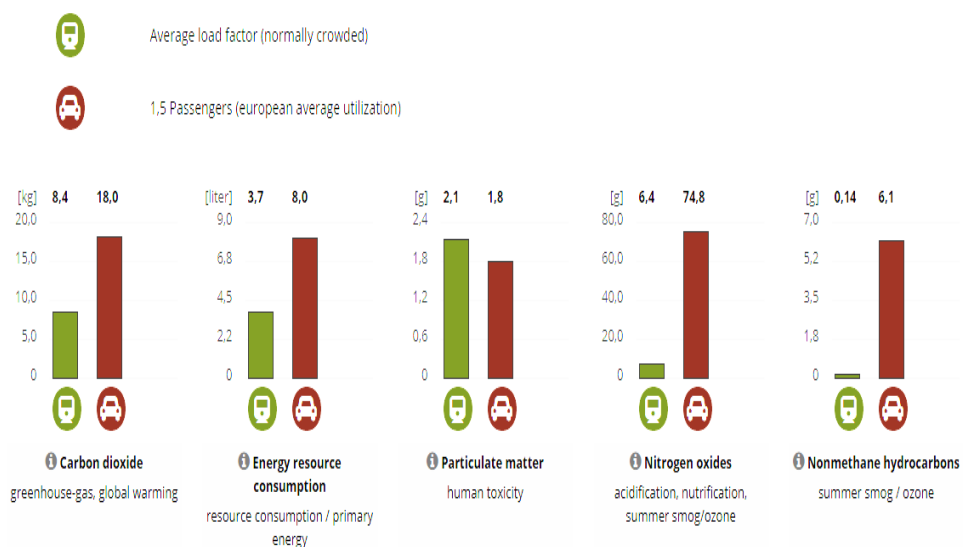


Fig. 1. Emission of pollutants by train-car on the route Bijelo Polje - Bar[11]

In order for society to benefit as much as possible from reducing carbon dioxide (CO₂) emissions, and thus reducing the greenhouse effect (GHG effect), the railway must be supported by

appropriate policies and financial measures, i.e. strategies, and some of these measures are[5]:

- defining fair, i.e. fair prices through taxes and levies throughout the transport sector,
- internalization of external costs,
- infrastructure investments and
- support for the development and wide application of new technologies.

Influencing the change in the behavior of transport service users is a key factor in shifting flows from road and air transport to rail, and the environmental advantage of rail is the most important item in this. In addition to influencing changes in the behavior of transport service users, by improving the energy efficiency of the railway sector, it will maintain and improve its position as the mode of transport that emits the least harmful gases.

External transport costs are social costs caused by the transport itself. External transport costs are divided into three main categories - traffic accident costs, pollution costs and congestion costs.[12]

At European level, in the context of the main guidelines of the common transport policy, fundamental research has been conducted with the aim of valorizing the size of external costs. Given the thematic complexity and underdeveloped scientific assessment methodology as well as the shortcomings or limitations when it comes to data entry, the results of these first surveys at national and regional levels differed significantly. When it comes to Montenegro, it is important to note that the total damage from traffic accidents is estimated at about 2% of GDP, which makes the issue of traffic safety one of the priority issues of the transport sector.[13]

The railway sector is ready to be part of the climate change solution. The UIC Declaration on Sustainable Mobility and Transport [14] shows these aspirations, which can be fully reflected in the complete railway system in Montenegro, which would significantly make this system sustainable and environmentally friendly.

Diverting attention to society. Diverting attention to society to the following facts, which will influence the change of consciousness and behavior of transport users.

1. Railways offer solutions to achieve sustainable mobility and the challenges that the transport sector brings in the future.
2. Railways have less impact on the climate and the environment than most other modes of transport.
3. Rail is the safest form of transport.
4. Rail reduces congestion.
5. Railways have macroeconomic benefits for society.
6. Railways promote sustainable transport and mobility.

User expectations. The railway enables, above all, accessibility, mobility and very little impact on the environment.

1. Traveling by rail increases productivity and the quality of time spent on the road.
2. Rail provides reliable mobility and reliable transport.
3. The railway increases mobility itself.
4. Railways reduce the environmental impact of their users.
5. The railway is the backbone of attractive and sustainable transport.
6. The railway respects the interests of its users, ie. target groups that may have different transport requirements, whether passenger or freight transport.

Management and accountability. Railway companies should work on sustainable mobility and development of sustainable transport through responsible leadership, ie. management.

1. Railway companies are obliged to work on sustainability, appropriate corporate governance in order to create a company that is sustainable and that meets the needs of stakeholders.

2. Railway companies should be an attractive and responsible employer.

3. Railway companies should maintain a high level of safety as well as social responsibility.

4. Railway companies need to support and launch initiatives that are of an environmental nature, as well as projects and new technologies whose application enables better protection of the environment.

5. Railway companies should regularly inform stakeholders about achievements in terms of improving performance that are directly related to sustainable development policy.[15]

In 2012, a group of scientists Ćetković J., Lakić S., Bogdanović P., Vujadinović R., Žarković M conducted a study “Assessing Environmental Benefits from Investment in Railway Infrastructure“ in which they researched costs and benefits of investing in modernization of rail Novi Sad – Subotica – state border with Hungary. This research led to the following conclusions: Savings due to environment pollution reduction represent the dominant category in the overall socioeconomic benefits. For the total projection period 2023-2052 total savings due to environmental pollution reduction amount at close to EUR 2.29 billion, which is close to 60% of the total socio-economic benefits of the project. At the same time, the contribution of freight transport to savings due to environment pollution reduction for the total projection period is about 93%, and the passenger is about 7%.

The fact is that every type of transport carries a certain risk of environmental pollution, but these risks are different. Through its institutions, the international community insists on giving priority to rail transport and inland waterway transport. The air pollution and noise produced by the dominance of road transport has shown a series of weaknesses. Rail transport, as energyefficient, safe and environmentally friendly, is promoted by the common EU policy as a transport that can be modernized and thus be competitive to road transport. The data indicate that road transport, which dominantly participates in land transport and still largely depends on oil, has become a serious problem in many parts of the world. This problem can be overcome by eliminating road transport domination and developing transport in a spirit of sustainable development.[16]

Conclusion.

Despite the environmental benefits, railways do not have a significant impact on sustainable development as long as they have little market share, so higher quality of services, introduction of competition, and also service user orientation, are the main condition for this mode of transport to be a leader in sustainable development when we look at the entire transport sector. The main condition for a sustainable railway, and at the same time for the sustainable development of transport as a whole, is for the government to take on a more significant role and approach in a way that will enable the railways to take a significant market share. By revising certain strategies and setting new goals, the basic assumption and condition is that the railway takes a leading position in the sustainable development of the entire transport sector.

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**THE ROLE OF SAFETY CULTURE IN THE ORGANIZATION'S OPERATIONS
EXAMPLE COVID-19****Fadil Mušinović***Faculty of commercial and business sciences**Celje, Slovenia***Darijo Levačič***Faculty of commercial and business sciences**Celje, Slovenia***VLOGA VARNOSTNE KULTURE PRI POSLOVANJU ORGANIZACIJE:
PRIMER COVID 19****Fadil Mušinović***Fakulteta za komercialne vede in poslovne vede**Celje Slovenija***Darijo Levačič,***Fakulteta za komercialne vede in poslovne vede**Celje Slovenija***1. Uvod**

Ena od temeljnih človekovih pravic, ki izhaja iz ustavnih ureditev držav je pravica na varno okolje. Okolje v katerem se človek počuti varen in ima prostor za ustvarjanje ter razvijanje svojih potencialov ne da bi pri tem bil oviran. To pa ne pomeni, da s svojimi ravnanji in sledenju lastnega cilja lahko ogroža druge. Pogojenost je nujna, tako s strani države kot posameznika, da s svojimi ravnanji ne posega v varnost ali ogroženost drugega. Države to zagotavljajo z demokratičnimi ureditvami, organizacije za svoje varno poslovanje pa s svojimi pravili. Pravili, ki morajo biti usklajena z normami predpisov posameznih državnih in mednarodnih institucij. Varnost je primarna ljudska potreba, ki je po Maslowovi hierarhiji umeščena takoj za fiziološkimi potrebami. Pri čemer se ne sme zanemariti dejstva, da so načela zagotavljanja varnosti nujno potreba že pri zagotavljanju fizioloških potreb. Izhajajoč iz razvoja človeške vrste in njegovega boja za obstoj skozi evolucijska obdobja, je ta moral spoštovati posamezna pravila povezano z varnostjo, ki si jih je skozi izkušnje prednikov ustvaril sam in jih skozi generacije prenašal naprej. Narava v kateri je iskal hrano za preživetje mu je narekovala kup ovir in nevarnosti, ki jih je z vrednotami povezanimi za njegov obstoj moral premagati. Pri tem ni smel ogrožati sebe in okolja, ki mu je zagotavljalo preživetje. Pomembno je navesti, da je nivo varnosti, ki ga ohranjamo v življenjskih situacijah zelo pogosto odvisen od nas samih oziroma od naše pozornosti, znanj in izkušenj s pomočjo katerih zaznavamo nevarnosti, ki smo jim izpostavljeni. K uspešnemu obvladovanju nas mora voditi motiv pripravljenosti na permanentno izobraževanje in izpopolnjevanje varnostne kulture. Svet v katerem danes živimo je soočen z različnimi varnostnimi izzivi, ki ne izbirajo okolja, držav, kontinentov ali posameznika. Dimenzije razsežnosti v današnjem globalnem svetu so nepredvidljive. To se lahko opazi po hitrosti in nepredvidljivost širjenju virusa COVID-19 s katerim smo se in se še soočamo. Ta

se je v zelo kratkem času, lahko trdimo kot posledica globalizacije, razširil še z večjo hitrostjo, kot se je to predvidevalo. Obvladovanje njegove širitve je povezano z varnostno kulturo okolja, posameznika in organizacije v kateri deluje in zadovoljuje svoje potrebe. Vloga varnostne kulture pri obvladovanju širitve virusa COVI-19 v posamezni organizaciji je predstavljeno v nadaljevanju prispevka.

2. Varnostna kultura

Beseda kultura ima različna pojmovanja. Na splošno se kultivira na duha posameznika in s tem povezano njegovo ravnanje. Kultura je, tako kot varnost, eden od osnovnih pojavov, ki človeku omogočajo njegovo ustvarjanje, razvoj in uspešnost. Te lastnosti ga razlikujejo od drugih živih bitij in se na tak način oblikuje kot zavestno bitje. V prispevku bomo povzeli le tista, ki so povezana s predmetom naše razprave – varnostno kulturo.

Varnostna kultura je zadnjem času prepoznana kot eden od najpomembnejših dejavnikov pri zagotavljanju poslovanja organizacij. Večina avtorjev je pomenu učinkovitega poslovanja pripisovala ustrezni organizacijski kulturi. Organizacijska kultura so vrednote in pravila, ki jih neka organizacija postavi za uspešnost doseganja svojih ciljev in vizije. Krepitev organizacijske kulture je v večini organizacij prepuščena managerjem in njihovem vodenju. Ti pa pogosto pozabijo ali izključijo pomen varnosti, ker samoumevno dojemajo, da če poslujejo dobro, da varnost njihovega poslovanja ni ogrožena. Varnostna vprašanja prepustijo drugim, kar ni sprejemljivo. V kolikor se soočimo z današnjimi razmerami poslovanja, ki je omejeno z različnimi ukrepi, vidimo, da je uspešnost poslovanja povezana z različnimi nivoji organizacije in da mora biti vpetost varnostne kulture prepoznavna. Varnostna kultura postaja glavna komponenta poslovanja.

Pojem varnostne kulture je razmeroma nov teoretični in praktični model preučitve varstva in izboljšanja vitalnih vrednot družbe. Te vitalne vrednote so predmet zaščite države, njenih organov, pa tudi samih državljanov. V zvezi s tem rečemo, da koncept varnostne kulture temelji na varnostnih dejavnostih in vedenjih, ki temeljijo na odgovornosti in pripravljenosti vseh subjektov v družbi. Te dejavnosti in vedenja, ki temeljijo na pridobljenem znanju, spretnostih, sprejetih vrednotah, prepričanjih in odnosih, ki temeljijo na določeni kulturi in kulturni dediščini, bi morale privedi do zaščite vitalnih vrednot družbe pred vsemi izzivi, tveganji in grožnjami.

Izraz varnostna kultura se prvič omenja leta 1986 v končnem poročilu IAEA, ki je bilo povezano s Černobilsko jedrsko nesrečo.

Varnostna kultura je bila prvotno povezana s kulturo zdravja. Danes pa kultura varnosti obsega širok nabor odnosov med varnostjo in kulturo. Ta odnos opredeljuje niz stališč, znanj in kompetenc na področju varnosti, ki se izražajo kot proces vedenja s katerim se ščitijo vrednote posameznika ali organizacije ne glede na kraj ali čas. Obsega odgovornost posameznika in skupine s ciljem ohranjanja čim višje stopnje varnosti in odkrivanju varnostnih odstopanj

Varnostna kultura je zbir prepričanj, norm, vedenj, vlog in socialnih ter tehničnih praks, ki so povezane z minimaliziranjem izpostavljenosti (zaposlenih, managerjev, strank in družbe) okoliščinam, ki se zdijo nevarne oziroma škodljive. (Cooper, M.D., 2000).

Varnostna kultura se razvija in spreminja v medsebojnih odnosih med politiko, družbo in zunanjimi grožnjami, hkrati pa vpliva tudi na strateško kulturo (Daase, 2011). Določa stopnjo varnosti v organizacijah. Vsebovana je v vseh vrednotah in se odraža v različnih kulturah ter izhaja iz zaupanja v posameznika in družbo.

Varnostna kultura ne sme biti zapleten pojem, katerega bi si težko razlagali. Po Levovnik in Molanova (2012, str. 45) je varnostna kultura definirana kot obnašanje podjetja, kadar ga nihče ne nadzoruje, kar pomeni, da mora podjetje vzpostaviti mehanizme, kjer je varnostna kultura preprosto vgrajena v sistem organizacije.

To menita tudi Androjna in Račič (2011, str. 13), sicer na ožjem segmentu pomena varnostne kulture pri izvajanju vzdrževalnih storitev v jedrskih elektrarnah, ki definirata varnostno kulturo kot »vrednote in vedenje organizacije po vzoru njenih voditeljev in notranjih članov, ki skrbijo, da bo glavna prednostna naloga jedrska varnost«. To pomeni, da je v tej panogi varnostna kultura odločilnega pomena, kjer si skozi čas ne moremo privoščiti niti najmanjše napake.

Varnostna kultura v organizaciji pa ne sme biti odvisna samo od časa ali posameznika. Po ugotovitvah Nevenke Podgornik (2012, str. 52) : »Varnostna kultura je opredeljena kot trajna vrednost in prioriteta, ki se nanaša na varnost zaposlenih in javnosti, s strani vsakega posameznika v vseh skupinah in na kateri koli stopnji organizacijske hierarhije« To pa je močno povezano z zadovoljstvom zaposlenih. To potrjuje tudi Loborec (2013, str. 22) ko je mnenja, «da je vsakršna kultura (tudi varnostna) povezana z zadovoljstvom zaposlenih ter s primernim usposabljanjem. Samo zadovoljen in primerno usposobljen delavec bo hkrati tudi primerno varnostno ozaveščen«.

Varnostno kulturo ali kulturo varnosti lahko definiramo kot kombinacijo skupinskih in individualnih vrednot, kompetenc in vzorcev vedenja. Zhang in sodelavci (2002) so pri pregledu različnih definicij varnostne kulture izločili nekaj skupnih značilnosti:

- varnostna kultura je koncept, ki je definiran na ravni skupine ali višje in se nanaša na skupne vrednote celotne skupine oziroma članov organizacije;
- varnostna kultura se ukvarja s formalnimi varnostnimi zadevami v organizaciji in je ozko povezana, a ne omejena, z managerskim in nadzorstvenim sistemom;
- varnostna kultura poudarja prispevek vsakogar na vseh ravneh organizacije;
- varnostna kultura organizacije ima vpliv na vedenje ljudi pri delu;
- varnostna kultura se navadno odraža v nepredvidljivostih med sistemom nagrajevanja in varnim postopanjem;
- varnostna kultura se odraža v organizacijski pripravljenosti, da se razvija in uči iz napak, nezgod in nesreč;
- varnostna kultura je relativno trajna, stabilna in odporna na spremembe.

Varnostno kulturo lahko razdelimo na dva osnovna nivoja (Rožaj, 2015, str.34) :

1. Varnostna kultura posameznika, kjer govorimo o individualnem obnašanju, ravnanju in odgovornosti.

2. Varnostna kultura organizacije, kjer govorimo o sistemski ureditvi varnosti v organizacijah v smislu kolektivnega obnašanja, ravnanja in odgovornosti.

Ta delitev pa seveda ne sme biti enoznačna, saj je predvsem meja med individualno in kolektivno odgovornostjo večkrat zabrisana. »Izgraditev ustrezne varnostne kulture je večplasten in dolgotrajen proces, ki temelji predvsem na ljudeh in na uveljavljanju takšnih tehnoloških in organizacijskih rešitev, ki podpirajo dobre varnostne navade«

Ne glede na različna pojmovanja varnostne kulture je skupna ugotovitev, da je varnostna kultura nekaj kaj moramo imeti, negovati, razvijati in se o tem ves čas učiti, pa če to želimo ali ne.

Kar je še posebno pomembno v trenutnih razmerah, ko se vsi skupaj borimo za premagovanje širjenja virusa Covid - 19.

3. COVID – 19

Pandemija virusa COVID-19, ki je v začetku leta 2020 zajela skoraj ves svet je razkrila mnoge pomanjkljivosti in slabosti tako družbe kot organizacij, ki niso bile pripravljene na takšne razsežnosti ogrožanja vsakodnevnih navad in poslovanja. Vse predhodne raziskave s področja varnosti in varnostne kulture so bile osredotočene na druga tveganja, ki so bila v večji meri povezana s terorizmom, organiziranim kriminalom, preobsežnimi migracijami in vedno zanimivo jedrsko varnostjo. Strah pred temi tveganji je nenadoma izginil. Vse sile so usmerjene v soočenje z nevidnim sovražnikom, ki ga ni mogoče uničiti z nobenim orožjem. Njegovi zaježitvi pa ne zaleže nobena najbolj razvita tehnologija in globalizacija družbe, kakršno človeštvo do sedaj še ni poznalo. Izkazalo se je da ta družba na te izzive ni (bila) pripravljena. Posamezne države in organizacije so uporabljale različne ukrepe, pri čemer so nekateri ukrepi bili uspešni, drugi pa so povzročali še večjo širitev. O COVID-19 se govori in piše veliko. A kljub temu na kratko povzemimo njegov pomen.

Koronavirusna bolezen 2019 (COVID–19) je nalezljiva bolezen, ki jo povzroča virus SARS-CoV-2. Širi se predvsem z respiratornimi kapljicami, ki jih okužene osebe ustvarjajo ob kašlju in kihanju. Povprečna inkubacijska doba (čas od okužbe do pojava simptomov) znaša 5,5 dni; v skoraj vseh primerih se simptomi izrazijo do 12. dneva. Širjenje je mogoče omejiti z umivanjem rok in drugimi higienskimi ukrepi. Okužba je pri nekaterih zelo blaga in simptomi se lahko sploh ne izrazijo, lahko pa se med drugim pojavijo vročina, kašelj, oteženo dihanje, bolečina v mišicah in utrujenost. Okužba lahko napreduje v pljučnico in sindrom akutne dihalne stiske. Kljub prisotnosti nekaterih cepiv, ki so odporna na COVID-19 je še vedno poudarek k lažšanju simptomov, da se spoštujejo ukrepi, kot je umivanje rok, nošenje zaščitnih mas in izogibanje aerosolu.

Prvi primer COVID–19 je bil zaznan sredi novembra leta 2019 na Kitajskem. Konec decembra 2019 je Kitajska Svetovni zdravstveni organizacija poročala o odkritju pljučnih okužb neznanega izvora v Vuhanu, glavnem mestu pokrajine Hubej na Kitajskem. Izbruh okužbe je bil 30. januarja 2020 proglašen za mednarodno pomembno grožnjo javnemu zdravju. Zaradi globalnega širjenja okužbe je Svetovna zdravstvena organizacija 11. marca 2020 proglasila pandemijo ([www: https://sl.wikipedia.org/wiki/Epidemija](https://sl.wikipedia.org/wiki/Epidemija)).

Novo razviti COVID-19 torej predstavlja pomembno grožnjo svetovnemu javnemu zdravju in gospodarstvu. Zato je bistveno pomembno kako je razvita varnostna kultura, njena vloga in spoštovanje v posamezni državi ali organizaciji.

4. Raziskovalni del

Z raziskavo smo želeli preučiti vlogo varnostne kulture na zagotavljanje ukrepov COVID-19. Varnostni kulturi kot smo že uvodoma ugotovili se namreč pripisuje vedno večji vpliv na uspešnost poslovanja podjetij in da je vpletena na vseh organizacijskih nivojih. Iz navedenega lahko tudi sklepamo, da je ima pomembno vlogo pri zagotavljanju ukrepov za preprečevanje širjenja virusa COVID-19.

Empirična raziskava je v osnovi opravljena s kvantitativno metodologijo. Za pridobivanje kvantitativnih podatkov smo uporabili vprašalnik, ki je bil sestavljen iz štirih delov. V prvem delu so bili demografski podatki, drug del je predstavljal poznavanje varnostne kulture, tretji del pa vprašanja povezana o vlogi varnostne kulture pri zagotavljanju ukrepov COVID-19. Četrti zadnji del je bil

odprtega tipa, kjer so lahko anketiranci podali svoje osebne poglede na varnostno kulturo in njen pomen.

Namen raziskave je bil ugotoviti vlogo varnostne kulture pri zagotavljanju ukrepov COVID-19.

Vzorec smo oblikovali s pomočjo osebno dostopnih elektronskih naslovov, pri čemer so bila spoštovana določila Zakona o varnosti osebnih podatkov in določila Splošne uredbe EU o varstvu podatkov (GDPR). V spremnem besedilu so bili seznanjeni, da je anketni vprašalnik anonimen in da bo izključno uporabljen v raziskovalne namene. V vzorec smo vključili osebe ne glede na zaposlitev. Ali so zaposleni v javnem ali realnem sektorju smo ugotovili iz analize podatkov. V prvem delu so anketiranci imeli možnost odgovora o zaposlitvi in sicer »Ali ste zaposleni?«, v kolikor je bilo odgovorjeno z »da« je bila naslednja možnost odgovora na vprašanje »V koliko ste pri predhodnem vprašanju odgovorili, da ste zaposleni, spodaj označite, ali je to zaposlitev v javnem ali zasebnem sektorju.« .

Pridobljene podatke smo najprej zbrali in jih oblikovali v tabelah s pomočjo Excel programa ter jim nato statistično obdelali s pomočjo programskega orodja za statistično obdelavo podatkov SPSS.

V raziskavo smo vključili 145 naslovnikov. Na anketni vprašalnik je odgovorilo 75 oseb. V dvanajstih primerih je vprašalnik bil nepopoln, zaradi česar smo te vprašalnike izločili. Veljavnih je bilo torej 63 vprašalnikov, kar predstavlja 43,44 odstotka vseh naslovnikov.

Tabela 1. Število anketiranih

vprašalnik	število
poslani	145
vrnjeni	75
veljavni	63
neveljavni	12

37 ali 59 % anketiranih je zaposlenih v javnem sektorju, 28 ali 41 % v zasebnem sektorju oz. gospodarstvu. 23 ali 37 % so predstavljale ženske, moški jih je bilo 40 ali 63 %. Delež zaposlenih žensk v zasebnem sektorju je bil 52 %, moških pa 63 %.

Tabela 2. Število anketiranih po spolu in sektorju zaposlitve

število	spol	javni sektor	zasebni sektor
ženska	23	11	12
moški	40	15	25
skupaj	63	26	37

Po izobrazbi je bilo 46 % s srednješolsko izobrazbo, 42 % z višjo ali visokošolsko izobrazbo, 2 % z magisterijem ali doktoratom, 9 % pa jih je imelo najmanj osnovnošolsko izobrazbo.

Tabela 3. Anketiranci po izobrazbi

stopnja izobrazbe	število
osnovna šola in manj	6
srednja šola	29
višja ali visoka	26

magisterij ali doktorat	2
skupaj	63

Analiza varnostne kulture kaže, da pri anketiranih prevladuje mnenje, da je varnostna kultura pomemben del poslovanja organizacije ($M=38,7345$), da varnostna kultura krepi zaupanje med zaposlenimi ($M=34,4352$). Prav tako varnostna kultura spodbuja izvajanje ukrepov, ki so povezani s COVID-19 ($M=26,8303$).

Pri dejavnikih, ki so ključni za povezovanje varnostne kulture in izvajanje ukrepov COVID 19 je ugotovljeno, da najbolj prevladuje mnenje, da mora biti ustrezna in jasna komunikacija med vsemi deležniki organizacije ($M=41,3752$). Anketiranci so bili tudi mnenja, da je spoštovanje ukrepov povezano z vlogo nadrejenih ($M=36,2478$). Anketiranci prepisujejo pomen varnostne kulture tudi v povezovanju z okoljem glede izvajanja ukrepov COVID-19 ($M=32,3770$).

Ugotovitve analize kažejo tudi, da si zaposleni želijo večjo in bolj prepoznavno vlogo varnostne kulture ($M=39,2443$). Prav tako zaposlene pri opravljanju nalog v času ukrepov najbolj povezujejo ustrezna komunikacija, navodila in pravila ravnanja ter zavzetost in zgled nadrejenih pri spoštovanju ukrepov ($M=37,9213$). Ne glede na razmere si anketiranci v prihodnje želijo več sodelovanja pri sprejemanju ukrepov ($M=22,8344$).

Skoraj 79 odstotkov (68,97 %) anketiranih se strinja oziroma pritrjuje tezi, da je ustrezna varnostna kultura v organizaciji bistvenega pomena za izvajanje ukrepov COVID-19. Da v organizaciji v kateri so zaposleni niso v celoti seznanjeni z varnostno kulturo in ukrepi pa meni 15 odstotkov anketiranih.

Pri ocenjevanju odnosa anketiranih do spoštovanja varnostnih ukrepov COVID-19 v organizaciji je rezultat dober, saj 72,32 odstotka anketiranih meni, da se ravna po ukrepih in varnostnih pravilih v organizaciji.

Postopke, ki zagotavljajo izvajanje ukrepov anketirani ocenjujejo dobro (62 %), nekoliko manj so anketirani zadovoljni z odzivom vodstva na pobude anketiranih glede izvajanja ukrepov (32,3%).

4.1 Raziskovalne hipoteze

V okviru raziskave smo si postavili dve raziskovalni hipotezi:

Hipoteza 1: Varnostna kultura v organizaciji in izvajanje ukrepov Covid -19 se povezujeta.

Zastavljeno hipotezo smo potrdili. Iz statističnih podatkov izhaja, da se varnostna kultura in izvajanje ukrepov povezuje. Varnostna kultura pri anketiranih sproža pozitiven odnos do ukrepov in njihovo izvajanje.

Hipoteza 2: Anketirani se zavedajo pomena varnostne kulture pri izvajanju ukrepov Covid-19

Glede na rezultate se hipoteza potrdi. Anketiranci so v 69,94 % potrdili, da je izgrajena varnostna kultura in spoštovanje njenih pravi bistvenega pomena pri izvajanju ukrepov za preprečevanje širjenja virusa.

5. Diskusija

V zadnjem letu in pol se srečujemo s stanjem, ki je prizadelo celotno poslovanje vseh držav. Pandemija COVID-19 je v svetu okužila več milijonov ljudi. Države in organizacije, ki niso bile pripravljena na tovrstna ogrožanja so doživele veliko gmotno škodo. Kot posledica pandemije se je ustavil zračni prostor, način življenja in delovanja organizacij se je spremenil. Glede na izredno naravo trenutne krize je nujno, da organizacije imajo ustrezno varnostno kulturo. Le z ustrezno varnostno kulturo lahko zaposleni sledijo spreminjajočim se ukrepom. Vodstvo organizacij mora zaposlene pravočasno informirati o ukrepih in vzdrževati ustrezno komunikacijo. Pri sprejemanju ukrepov je potrebno spoštovati predloge in usmeritve vseh zaposlenih, ne glede na nivo delovanja. V prispevku smo proučevali vlogo varnostne kulture pri poslovanju organizacije, na primeru COVID-19. Sama raziskava ni bila obsežna in je bila vezana le na območje Slovenije. Kljub temu so rezultati glede na stanje, ki ga imamo, lahko smernica za nadaljnje delo. Anketirani varnostni kulturi pripisujejo velik pomen, kar je razumljivo. Varnostna kultura je niz pravil vedenj in postopkov, ki jih zaposleni morajo spoštovati, da ne prihaja do varnostnih odstopanj pri poslovanju. V prispevku se nismo dotaknili pomena varnostne kulture glede na zaposlitev v javnem ali zasebnem sektorju, je pa na podlagi analize, ki ni predmet prispevka ugotovljeno, da zaposleni v zasebnem sektorju imajo bolj pozitiven odnos do spoštovanja pravil in postopkov povezanih z varnostjo. Kar je tudi razumljivo, v koliko upoštevamo dejstvo, da je zaposlitev v zasebnem sektorju, še posebno v času epidemije, manj stabilna. V prispevku smo predstavili razumevanje varnostne kulture in njenega pomena. Varnostna kultura je vpletena tudi v način odločanja v organizaciji, kar lahko razberemo iz odgovorov anketirancev, da pričakujejo pri sprejemanju ukrepov upoštevanje predlogo tudi s strani podrejenih. Pomembne ugotovitve so tudi, da zaposleni prepoznavajo pravila in postopke, ki zagotavljajo varnost poslovanja in so povezani z varnostno kulturo.

Za varno poslovanje, ne glede na vrsto groženj, je najpomembnejše dejavno sodelovanje vseh ključnih deležnikov organizacije. Bistvenega pomena je da v organizaciji obstaja skupina ali tim, ki zaposlenim nudi ustrezne informacije o varnosti poslovanja in zaposlene poučujejo o pomenu in vlogi varnostne kulture. Varnostno kulturo skozi čas pridobivamo ali izgublamo, zato je bistvenega pomena, kot ugotovljeno v prispevku, da so zaposleni ustrezno informirani o pojavih, ki ogrožajo delovanje organizacije in da se predlagani ukrepi usklajujejo tako na vertikalni kot horizontalni ravni.

Pojmovanje in raba varnostne kulture postaja vedno pomembnejši pripomoček za doseganje ciljev in vizije organizacije. Nedvomno je trajen in zahteven proces, ki zahteva vrsto sodelujočih, vendar se njena vloga pri poslovanju izkaže kot sprejemljiva. To smo spoznali tudi v prispevku in dober temelj za nadaljnja raziskovanja.

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**COMPREHENSIVE ASSESSMENT AND COMPONENTS OF THE INDUSTRIAL
POTENTIAL OF THE COUNTRY**

Dymchenko O.V.,

Dr.Sc.Ec, Professor,

O.M. Beketov National University of Urban Economy in Kharkiv

Kharkiv, Ukraine

Rudachenko O.O.,

PhD, assistant professor

O.M. Beketov National University of Urban Economy in Kharkiv

Kharkiv, Ukraine

Yesina V.O.,

PhD, assistant professor

O.M. Beketov National University of Urban Economy in Kharkiv

Kharkiv, Ukraine

Tararuiev Yu.O.,

PhD, assistant professor

O.M. Beketov National University of Urban Economy in Kharkiv

Kharkiv, Ukraine

**КОМПЛЕКСНА ОЦІНКА ТА СКЛАДОВІ ГАЛУЗЕВОГО ПОТЕНЦІАЛУ
КРАЇНИ**

Димченко О.В.,

д.е.н., професор,

ХНУМГ імені О.М. Бекетова,

Харків, Україна

Рудаченко О.О.,

к.е.н., доцент

ХНУМГ імені О.М. Бекетова,

Харків, Україна

Єсіна В.О.,

к.е.н., доцент,

ХНУМГ імені О.М. Бекетова,

Харків, Україна

Тараруєв Ю. О.,

к.е.н., доцент,

ХНУМГ імені О.М. Бекетова,

Харків, Україна

Актуальність обґрунтування комплексної оцінки галузевого потенціалу підтверджується значною кількістю наукових робіт, більшість з яких стосується дослідження формування і використання потенціалу на рівні підприємства, регіону або держави в цілому. Тоді як на галузевому рівні значна увага приділяється проблемам сільського господарства або промисловості.

З огляду на важливість оцінки поточного та перспективного рівня галузевого потенціалу, необхідно сформулювати основні етапи та їх завдання [2-3]:

1. Аналіз основних тенденцій, що характеризують галузевий потенціал за видами економічної діяльності.

2. Обґрунтування показників що відображають виявлені раніше тенденції та групування їх за видами потенціалу.

3. Визначення показників за видами потенціалу із нормалізацією отриманих результатів (необхідність нормалізації пояснюється тим, що показники мають різні одиниці виміру).

4. Прогнозування фактичних або нормалізованих значень показників на певний період, залежно від масиву фактичної інформації (традиційно вважається, що обсяг фактичних даних має у 2,5-3 рази перевищувати термін визначення прогнозних даних. При цьому, прогнозування бажано здійснювати з попереднім обґрунтуванням вибору відповідних методів на основі результатів аналізу наукових праць.

5. Інтегральна оцінка поточного та перспективного галузевого потенціалу на основі результатів попередніх етапів.

6. Аналіз результатів інтегральної оцінки галузевого потенціалу з виявленням найбільш перспективних галузей.

7. Побудова рейтингу на основі результатів інтегральної оцінки галузевого потенціалу та використання відповідного інтегрального показника як критерію розподілу державних коштів, що спрямовуються на забезпечення інноваційного розвитку галузей національної економіки.

Запропонований комплексний підхід, що передбачає комбінування кількісних та експертних методів визначення інтегральної рейтингової оцінки поточного стану наукоємності та інноваційного, економічного та кадрового потенціалу галузей України з визначенням перспективніших та актуальних наукових напрямків, що потребують державного фінансування для забезпечення їх ефективної комерціалізації.

Перевагами запропонованого підходу є можливість врахування динаміки змін показників, які відображають формування та реалізацію галузевого потенціалу, що досягається через застосування процедури формальної нормалізації на основі використання мінімальних та максимальних значень, що дозволило суттєво розширити спектр показників для інтегральної оцінки галузевого потенціалу.

За результатами порівняння сучасних економіко-математичних методів та моделей прогнозування, у дослідженні обґрунтовано необхідність застосування одновимірних часових рядів, як інструменту визначення перспективних значень інтегральних критеріїв, що характеризують складові галузевого потенціалу в розрізі видів економічної діяльності суб'єктів господарювання. В якості критерію оптимальності вибору моделей прогнозування,

застосовувався показник достовірності апроксимації. Вибір моделей прогнозування здійснювався між логарифмічними, ступеневими, експоненціальними та лінійними залежностями [1].

За результатами застосування прогнозних моделей, здійснено прогнозування індикаторів оцінки економічного та інноваційного розвитку галузей з урахуванням наукоємності, перспектив розвитку наукових досліджень та інновацій у різних галузях економіки України. Відповідно до отриманих результатів, проведене ранжування напрямків економічної діяльності залежно від прогнозованого значення інтегральних критеріїв галузевого потенціалу, що дозволило виявити економічно стабільні, перспективні галузі економіки, з урахуванням стану їх наукоємності та перспектив розвитку наукових досліджень та інновацій.

Висновки. Зокрема, за результатами проведеного дослідження встановлено, що найбільший галузевий потенціал мають промисловість, професійна, наукова та технічна діяльність, оптова та роздрібна торгівля та освіта, тоді як порівняно низькі позиції будівництва та сільського господарства викликають певне занепокоєння.

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RESEARCH OF FACTORS OF INFLUENCE ON PERFORMANCE OF HEAT POWER INDUSTRY ENTERPRISE

Karimov H.I.,

PhD, Associate Professor,
Dniprovsk State Technical University
Kamianske, Ukraine

Zvonarova K.A.,

postgraduate student,
Dniprovsk State Technical University
Kamianske, Ukraine

Karimov I.K.,

PhD, Associate Professor,
Dniprovsk State Technical University
Kamianske, Ukraine

ДОСЛІДЖЕННЯ ФАКТОРІВ ВПЛИВУ НА ДІЯЛЬНІСТЬ ПІДПРИЄМСТВА ТЕПЛОЕНЕРГЕТИЧНОЇ ГАЛУЗІ

Карімов Г.І.,

к.е.н., доцент,
Дніпровський державний технічний університет
Кам'янське, Україна

Зволярьова К.А.,

аспірант,
Дніпровський державний технічний університет
Кам'янське, Україна

Карімов І.К.,

к.ф.-м.н., доцент,
Дніпровський державний технічний університет
Кам'янське, Україна

Основні проблеми діяльності підприємства ПАТ «Дніпровська Теплоелектроцентрально» та шляхи їх вирішення є типовими для підприємств теплоенергетичної галузі України [1]. Основною проблемою діяльності ПАТ ДТЕЦ є недостатня кількість оборотних активів, у тому числі грошових коштів. Даний факт має місце з наступних причин: тарифи на виробництво теплової енергії затверджені Національною комісією, що здійснює державне регулювання у сферах енергетики та комунальних послуг [2]

та значна заборгованість покупця – перепродувача теплової енергії – міського Комунального підприємства Кам'янської міської ради. Це, в свою чергу, призвело до несвоєчасних розрахунків за податковими зобов'язаннями та за природний газ. В наслідок цього, застосовано значні фінансові штрафні санкції, які не мають джерела фінансування, що зумовлює дефіцит фінансового забезпечення на впровадження заходів інвестиційної та поточної діяльності. Другою (внутрішньою) проблемою є простої обладнання, не ефективне використання потужностей підприємства. Для вирішення цієї проблеми підприємству необхідно збільшити обсяг виробництва продукції, що можливо тільки за рахунок збільшення споживання, тобто освоєння нових ринків.

Підприємство є виробником електроенергії і теплоенергії у м. Кам'янське. Основними напрямками діяльності є: виробництво, передача та постачання теплової та електричної енергії житлово-комунальним та промисловим підприємствам правобережної частини міста. Зокрема, підприємство забезпечує: теплом житлово-комунальні господарства та підприємства правобережної частини міста; електроенергією по повітряним лініям селищ Петриківського району, лівобережний житловий масив і промзону міста, забезпечує живлення частки Дніпровського металургійного комбінату.

Надійна робота підприємства на протязі всього періоду експлуатації дозволила йому стати невід'ємною частиною соціальної інфраструктури міста. Система електричних мереж може повністю забезпечити потреби міста в електричній енергії при відключених генеруючих потужностях Дніпровської ТЕЦ. В якості джерела електроенергії, ТЕЦ відіграє важливу роль, як наближене до споживачів і надійне джерело для забезпечення електроенергією міста при аварійних ситуаціях в електромережах. В «штатних» режимах виробництво електроенергії на ТЕЦ економічно не доцільне через її високу собівартість. Виходячи з цього, електрична потужність ТЕЦ не є головним фактором при виборі складу діючого обладнання.

На поточний час, підприємство є основним джерелом теплової енергії правобережної частини міста. При цьому, існує потреба в збільшенні обсягу виробництва для завантаження устаткування. Вирішенням цього питання може стати вихід на новий ринок, тобто постачання теплової енергії на лівобережну частину міста. Але діяльність будь-якого підприємства теплоенергетичної галузі знаходиться під сильним впливом факторів навколишнього бізнес – середовища, над якими само підприємство не має контролю.

Основні фактори впливу на ринок електроенергії, тобто ринок підприємства аналізуються за допомогою PEST – аналізу. За його результатом видно, що стратегічним напрямком розвитку діяльності для ТЕЦ має стати збільшення своєї ринкової ніші за рахунок приєднання лівобережної частини міста до централізованого опалення. Це дозволяє відстоювати стратегічну позицію підприємства у місті та реалізувати постачання споживачам, не тільки опалення та електроенергії, але й гарячої води до квартир. Лівобережний район повністю обладнаний системою централізованого тепlopостачання, яка має можливість бути теплоносієм у вигляді гарячої води відповідних параметрів від теплоелектроцентралі. Правобережна частина міста є більшою за площею, тут зосередження значна частина промислового потенціалу, а також частина житлової забудови міста. Лівобережний район є зосередженням багатоповерхової житлової забудови. Загальна площа житлових будівель

лівобережного району складає 1659868 тис. м², чисельність населення – 87,4 тис. чол. [3,4]. Таким чином, реалізація проекту з подачі опалення та гарячої води на лівобережну частину міста дасть змогу закріпитися підприємству на ринку та покращити свій фінансовий стан.

З метою дослідження підприємства як господарюючої системи у певному ринковому середовищі використовується SWOT – аналіз. За результатами згруповані наступні висновки:

- **Поле сильних сторін та можливостей:** на підставі свого державного стратегічного значення та значимості для міста ініціювати отримання фінансової допомоги від держави для впровадження нових проектів; користуючись відомістю ринка розвивати збутову систему, освоєння нової ринкової ніші.

- **Поле сильних сторін та загроз:** розвинена збутова система послугує основою для зміцнення попиту (додаткове постачання гарячої води); державне стратегічне значення підприємства поліпшить вплив політики уряду; ефективна організаційна система зменшить зайві витрати при сезонному попиті (скорочення робочого часу в літній період).

- **Поле слабких сторін та можливостей:** придбання нового обладнання та впровадження нової технології знизить собівартість продукції тим самим поліпшить фінансовий стан підприємства; маркетингові дослідження дозволять розширити виробничу лінію та нові збутові канали; зниження собівартості продукції за рахунок збільшення навантаження на обладнання.

Таким чином, проект з приєднання лівобережної частини міста до централізованого опалення підприємства дасть змогу не тільки зменшити виробничу собівартість продукції, а ще й затвердити свою потрібність для міста та збільшити інтерес інвесторів до підприємства. За розрахунками, у разі реалізації проекту, приєднана теплова потужність складе 454,8 Гкал/год. [5], що дасть змогу використовувати обладнання практично повністю, це стане причиною збільшення навантаження на обладнання та дозволить зменшити виробничу собівартість продукції.

У підсумку, реалізація проекту з приєднання лівобережної частини міста до централізованої системи опалення ПАТ «Дніпровська ТЕЦ» забезпечить: підвищення якості та надійності тепlopостачання лівобережної частини міста; раціональне використання устаткування; збільшення виробітку електричної енергії на тепловому споживанні; поліпшення техніко – економічних показників роботи підприємства; доведення до номінального ККД ТЕЦ; утримання тарифів на теплову енергію тривалий час.

Висновки. Ризики пов'язані з реалізацією проекту: зростання ціни палива – вугілля, газу; зростання цін на обладнання та будівельно-монтажні роботи; зміна кон'юнктури ринку електричної енергії; відмова споживачів від теплової енергії (індивідуальне опалення або модульні котельні); відмова енергоринку від придбання електричної енергії у зв'язку із наявністю більш дешевої у інших виробників.

Вигоди від реалізації проекту: виключення з роботи лівобережної котельної; скорочення витрат на транспортування теплової енергії; тарифи за тепло для мешканців міста утримуються на існуючому рівні значний час.

Ризик, виникаючий у випадку відмови від проекту: відбудеться скорочення обсягів відпуску продукції і подальше погіршення фінансового стану підприємства; ККД залишиться

меншим від номінального, що призводить до нераціонального використання теплотворних властивостей палива та його перевитраті.

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PROFESSIONAL TRAINING OF FUTURE TEACHERS FOR INNOVATIVE AND HUMANITIES IN PRIMARY SCHOOL

Ostrovskia Marianna

Candidate of Pedagogical Sciences

Associate Professor of Pedagogy and Psychology Department

*Ferenc Rakoczi II Transcarpathian Hungarian College of Higher Education,
Beregovo, Ukraine*

ФАХОВА ПІДГОТОВКА МАЙБУТНІХ УЧИТЕЛІВ ДО ІННОВАЦІЙНО-ГУМАНІСТИЧНОЇ ДІЯЛЬНОСТІ В ПОЧАТКОВІЙ ШКОЛІ

Островська М. Я.,

кандидат педагогічних наук,

доцент кафедри педагогіки та психології

*Закарпатського угорського інституту ім. Ф. Ракоці II,
Берегово, Україна.*

Розпочатий Україною процес європейської інтеграції спонукає освіту, з одного боку, до узгодження структури, змісту та стандартів українського освітнього процесу з європейським, а з іншого – до збереження кращих надбань національної освітньої системи, що завжди домінувало в традиціях українського народу. Перше визначається єдиною політикою країн Європейського Союзу (ЄС) в цих питаннях та рекомендаціями Ради Європи (РЕ), спрямованими на послідовну реалізацію Концепції «Європа без кордонів». Друге проявляється в тому, що ввійти в освітній простір ЄС, Україна намагається шляхом запровадження його ідеології та структур і при цьому прагне зберегти власну національну основу. Запровадження Концепції «Нова українська школа» (НУШ), насамперед реалізація компетентнісної парадигми в школі, вивели процес підготовки вчителів на одне з центральних місць у закладах вищої освіти (ЗВО). Особливо ця проблема актуалізувалася з введенням у життя нового Професійного стандарту вчителя. Означене вимагає перегляду шляхів підготовки майбутніх учителів початкової школи з урахуванням розбудови старшої профільної школи та потреб сучасного ринку праці у фахівцях, котрі мають сформовані загальні і фахові компетенції [1,2].

Зрозуміло, що реформи в освіті скеровуються на удосконалення національної системи у відповідності з потребами часу та адаптаційними вимогами освітніх інституцій ЄС. Необхідним етапом інтеграції до європейського освітнього простору та важливою передумовою наближення освіти України до європейських стандартів якості є вдосконалення структури, нормативно-правового, науково-методичного, матеріально-технічного та кадрового забезпечення всієї педагогічної галузі. Підготовка компетентного вчителя у ЗВО і його подальша ефективна інноваційно-гуманістична освітня діяльність у школі є одним з провідних завдань реформування освіти в Україні.

Передумови реформування освіти. Система української початкової освіти, вибудована наприкінці ХХ ст. в рамках знанневої парадигми, гранично раціоналізована і, як наслідок, із неї вихолощено ефектно-емоційну й гуманістичну складові процесу навчання. Форми, методи, зміст освіти, зберігаючи традиційні для індустріального суспільства цілі, способи і засоби реалізації, суперечать новим тенденціям, зорієнтованим на компетентнісну освітню парадигму, яка стає основою розбудови постіндустріальної спільноти. Проблема полягає в тому, що традиційна українська школа, орієнтована на передавання знань, умінь і навичок від покоління до покоління, від учителя до учня, не встигає за темпами їх нарощування. Головними недоліками традиційної системи освіти є породжені нею невміння і небажання дітей активно вчитися, несформованість ціннісного ставлення до власного розвитку, освіти та соціуму в цілому. Це часто призводило до формування наповненої певними знаннями, але не готової до творчої діяльності та бездуховної людини [4;7].

Ефективне розв'язання цієї проблеми вбачається в наданні пріоритетності інноваційно-гуманістичній складовій освітньому процесу та його компетентнісному спрямуванню, як у закладах вищої, так і в закладах загальної середньої освіти (ЗЗСО) і, зокрема в її початковій ланці.

Європейський вимір в освіті (ЄВО). Європейські підходи до освіти базуються на реалізації компетентнісної парадигми та полікультурної домінанти в навчально-виховному процесі, який скеровують на формування в учня фахових і загальних компетенцій та усвідомлення свого національного коріння і поваги до інших культур. Сучасна європейська спільнота в освітньому просторі [3;5]: - вибудовує інноваційно-гуманістичну спрямованість освіти;- скеровує вчителя на компетентнісний підхід до освітнього, а головне завдання формує для нього «навчити учня вчитися»; - культуру трактує як здатність людини мислити, пізнавати себе і своє оточення.

Європейська освіта, з одного боку, формує вартісні основи і критерії життєтворчого процесу, моральні ціннісні уявлення та почуття власної гідності особистості, а з іншого – покликана сприяти соціальній однорідності і справедливості, формувати основи сучасної ментальності та підвищувати культуру соціуму в цілому. З іншого боку, саме певний рівень культури та освіченості сприяє залученню особистості до усвідомлено активних дій, скерованих на реалізацію вагомих суспільних інтересів.

Для ефективного запровадження Концепції НУШ, МОН України спільно з профільними Інститутами НАПН України, за участі провідних освітян країни, були розроблені і запроваджуються в освітній процес початкової школи нові Стандарти освіти, Державний стандарт початкової освіти та новий Професійний стандарт учителя за професіями "Вчитель початкових класів закладу загальної середньої освіти", "Вчитель закладу загальної середньої освіти", "Вчитель з початкової освіти (з дипломом молодшого спеціаліста)" [1;2]. Новий Професійний стандарт втілює сучасний підхід до визначення переліку та опису загальних і професійних компетентностей учителя, відповідно до європейських стандартів. До загальних компетентностей увійшли громадянська, соціальна, культурна, лідерська та підприємницька. До переліку професійних компетентностей віднесені: мовно-комунікативна; предметно-методична; інформаційно-цифрова; психологічна; емоційно-етична; педагогічне партнерство; інклюзивна; здоров'язбережувальна; проєктувальна; прогностична; організаційна;

оцінювально-аналітична; інноваційна; рефлексивна; здатність до навчання впродовж життя [1].

Вказані документи також містять опис професійних компетентностей вчителя в розподілі за кваліфікаційними категоріями – спеціаліст, спеціаліст другої категорії, спеціаліст першої категорії, спеціаліст вищої категорії. Професійний стандарт дозволяє вчителям визначати орієнтири власного професійного розвитку, а також запобігає ризикам необ'єктивного оцінювання професійних компетентностей вчителів під час їхньої атестації, сертифікації та аудиту ЗЗСО зі сторони Державної служби якості освіти.

У проекції на євроінтеграційну перспективу, відповідні освітні інституції ЄС, рекомендують Україні здійснити в системі загальної середньої освіти наступне [3;5]:

- структуру освіти, її мету, зміст та інституційний супровід привести у відповідність із європейськими стандартами;
- запровадити профільне навчання в старшій школі і від знанневої навчальної парадигми перейти до компетентнісної (для цього потрібно ввести 12-ти річну профільну школу, змінити структуру та реформувати змістову основу освіти, в тому числі і початкової);
- сформувавати через освіту основи громадянського суспільства (мова насамперед йдеться про учнів, студентів, учителів, їх ментальність, культуру, демократичні основи співіснування полікультурного середовища тощо).

Розпочата, в контексті НУШ, реформа загальної середньої освіти спонукає ЗВО педагогічного спрямування, не тільки змістити акценти із знанневої до компетентнісної парадигми, а й до узгодження структури, змісту та стандартів підготовки вчителів з відповідними європейськими інституційними документами.

Під інноваційним розвитком початкової освіти слід розуміти комплекс створених та запроваджених організаційних та змістових нововведень, розвиток низки факторів та умов, необхідних для нарощування інноваційного потенціалу освітньої системи. Такий складний психолого-педагогічний процес вимагає чітко спланованих системних дій з боку всіх владних та освітянських структур, насамперед учителя, які в своїй сукупності складають основу інноваційної політики в початковій освіті.

Інноваційне навчання – це зорієнтована на динамічні зміни в навколишньому світі навчальна та виховна діяльність, яка ґрунтується на розвитку різноманітних форм мислення, творчих здібностей, високих соціально-адаптаційних можливостей особистості. Специфічними особливостями інноваційного навчання в початковій школі є його відкритість майбутньому, здатність до передбачення та прогнозування на основі постійної переоцінки цінностей, налаштованість на активні та конструктивні дії в швидко змінних ситуаціях та переповненому різноманітною інформацією світі. Інноваційна освіта покликана забезпечити кожному, хто навчається, оптимальні можливості розумового і фізичного розвитку та підготовки до життя у глобалізованому світі.

Під гуманізацією навчально-виховного процесу слід розуміти перехід від авторитарної педагогіки – педагогіки тиску на особистість, що заперечує загальну гуманістичну цінність свободи як можливість самоактуалізації творчості, ігнорує проблему міжособистісних стосунків між учителем і учнем – до особистісно-орієнтованої педагогіки, яка абсолютного значення надає особистій свободі й умінню індивіда планувати, прогнозувати і контролювати свою діяльність, вчинки, особисте життя, утвердженню гуманних стосунків

між учасниками педагогічної взаємодії. Гуманізація змісту початкової освіти передбачає передусім посилену увагу до особистості загалом, створення найбільшого сприяння розвитку всіх її здібностей, розумових, фізичних і моральних якостей.

Інноваційно-гуманістична спрямованість початкової освіти у своїй основі дозволяє формувати в особистості основи європейської ментальності, патріотизму та цивілізованих розумінь всіх процесів, які відбуваються в світі і, зокрема, в країні проживання та сприяє формуванню громадянського суспільства. Власне, ці положення і принципи визначають парадигму особистісно зорієнтованого навчання, яке базується на вічних цінностях процесу пізнання і прагненні особистості до самовдосконалення, духовного і фізичного розвитку, а отже і створюють основу для розбудови громадянського суспільства.

Компетентнісний підхід переміщує акценти з процесу накопичення нормативно визначених знань, умінь і навичок в площину формування й розвитку в учнів здатності практично діяти і творчо застосовувати набуті знання і досвід у різних ситуаціях. При цьому поняття компетентності містять набір знань, умінь, навичок і ставлень, що дають змогу сформованій особистості ефективно діяти або виконувати певні функції, спрямовані на досягнення визначених стандартів у професійній галузі або певній діяльності. Завдання початкової школи формувати в учня високу готовність до успішної діяльності в реальному житті, яке з кожним роком стає все більш конкурентним і конфліктним [6, с.28-30].

Роль учителя. У такій концептуальній освітній схемі вчителі і учні апріорі орієнтуються на суб'єкт-суб'єктивну співпрацю, особистісно-орієнтовані і діяльнісні моделі навчання. Це вимагає від учителя змістити акценти у своїй навчально-виховній діяльності із інформаційної до організаційно-управлінської площини. У першому випадку вчитель відігравав роль «ретранслятора знань», а в другому – організатора освітньої діяльності. Змінюється й модель поведінки учня – від пасивного засвоєння знань, до дослідницько-активної, самостійної та самоосвітньої діяльності, у нього формується готовність до успішної і, що саме головне, творчої діяльності в реальному житті. Процес учіння наповнюється розвивальною функцією, яка стає інтегрованою характеристикою інноваційного освітнього процесу. У такому процесі зростає відповідальність учителя за результати своєї діяльності, він має вміння організовувати і керувати освітніми процесами, проектувати і реалізувати на практиці інноваційні технології, орієнтуючись, перш за все, на розвиток здібностей і критичного мислення учнів, а не тільки на трансляцію знань, умінь і навичок.

Сучасний учитель, крім загальних і фахових компетенцій, наукового світогляду, має досконало володіти організаційно-педагогічними (організованість та послідовність у діях, педагогічний такт, об'єктивність в оцінюванні тощо), моральними (чесність, справедливість, повага до учнів тощо) та комунікативними (вміння встановлювати контакт та слухати, педагогічний та психологічний такт тощо) компетенціями [4;7]. Саме тому, навчальний план професійної підготовки майбутнього вчителя початкової школи у взо є гуманістично спрямованим і відводить у структурі та змісті професійної підготовки основну роль дисциплінам психолого-педагогічного циклу і практиці безпосередньо в школі. Компетенції закладаються в освітній процес зовні технологіями, змістом освіти, стилем функціонування навчального закладу, взаємодією між викладачем та студентом. Майбутньому вчителю доречно у всіх проявах усвідомити принцип «освіта упродовж усього життя», бо саме в

студентські роки створюються необхідні умови «для ситуації успіху в майбутньому» кожному студенту.

Саме тому викладачі кафедри педагогіки та психології закарпатського угорського інституту ім. Ф.ракоці іі (зуї ім. Ф.ракоці іі) велику увагу в програмах загальних і спеціальних курсів, під час проведення практичних і семінарських занять, відводять формуванню загальних і фахових компетенцій майбутніх учителів початкової школи. У практичній площині це відбувається, шляхом засвоєння майбутніми вчителями методів активного навчання, зокрема, з використанням технології тренінгу [4]. Цей метод, ефективно реалізують через моделювання спеціально створених проблемних ситуацій. У процесі тренінгу використовуються різні методи і техніки активного навчання, зокрема: імітаційні ігри, аналіз конкретних ситуацій, дискусії на визначену тему тощо.

З метою розвитку дослідницьких методів навчання та творчих здібностей доцільним є застосування методу аналізу конкретних ситуацій, який дозволяє майбутнім педагогам на практиці познайомитися з особливостями професійно-педагогічної діяльності, логікою освітнього процесу, системою взаємовідносин викладача зі студентами. Становленню фахово підготовленого вчителя сприяє застосування методів мозкового штурму та активної навчальної дискусії, які сприяють розвитку культури рефлексивного мислення .

Висновки. Професійний успіх майбутніх учителів початкової школи (випускників педагогічних спеціальностей зво) визначається сформованим розумінням сутті реформ освіти та готовністю здійснювати освітній процес за принципами нової компетентісної парадигми. Підготовлений учитель початкової школи, крім фахових компетенцій і наукового світогляду, має досконало володіти організаційно-педагогічними (організованість та послідовність в діях, педагогічний такт, об'єктивність в оцінюванні тощо), моральними (чесність, толерантність, справедливість, повага до учнів тощо) та комунікативними (вміння встановлювати контакт та слухати, педагогічний та психологічний такт тощо) компетенціями.

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**THEORETIC FUNDAMENTALS OF EXTREMAL SITUATIONS
DEVELOPMENT INSOCIETY**

Tkachenko T.,

DSc (Economics), Professor,
Kyiv National University of Trade and Economics
Kyiv, Ukraine

Hladkyi O.,

DSc (Geography), Professor,
Kyiv National University of Trade and Economics
Kyiv, Ukraine

Zhuchenko V.,

PhD (Economics), Ass. Professor,
Kyiv National University of Trade and Economics
Kyiv, Ukraine

Bilyk V.,

PhD (Economics), Ass. Professor
Kyiv National University of Trade and Economics
Kyiv, Ukraine

**ТЕОРЕТИЧНІ ОСНОВИ ЕКСТРЕМАЛЬНИХ СИТУАЦІЙ
У СУСПІЛЬСТВІ ??**

Ткаченко Т.

д.е.н., проф.,
Київський національний торговельно-економічний університет,
Київ, Україна

Гладкий О.

д.гегр.н., проф.,
Київський національний торговельно-економічний університет,
Київ, Україна

Жученко В.

д.е.н., проф.,
Київський національний торговельно-економічний університет,
Київ, Україна

Білик В.

д.е.н., проф.,
Київський національний торговельно-економічний університет,
Київ, Україна

Introduction. New trends of research, which cover various aspects of vital activity of man and of society as a whole, are formed in modern social sciences. Among them, the problems of stable development of different enterprises and regions in economic and social aspects gain increasing urgency. There has appeared a necessity to take into consideration the factors which disturb the social system from an equilibrium condition to extremal regime of functioning. This is one of the basic problems of a comprehensive evaluation of enterprises/territories for working out the programs of their balanced development (S. I. Ishchuk et al. 1999) [1].

One of the methods of above mentioned comprehensive evaluation consist in usage of extremal processes and phenomena concepts in scientific practice. They have influence on social systems as vectorial impulses of destabilization and disturbance of stable development.

Definition. The extremal processes and phenomena include unstable and dangerous aspects of vital activity of society such as crime rate, distribution of ecological, technogenous and social accidents as well as regional conflicts (S. I. Ishchuk et al. 1999) [1].

The basic features of unstable extremal systems are: high rates of realization; restriction of extension in space at the first moment of equilibrium disturbance and further fast spread over the whole system; immanent, systematic sabotage of any control, supervision, registration and any attempts to settle it on the side of the state; continuance in time, emergence of a peculiar extremal state of system disbalance; development of dynamic social chaos; presence of unbalanced potential under which the social system becomes unstable; an abrupt decrease in the amount of resources (economic, financial, social, administrative) and in the possibilities of getting out of an extremal situation; violation of social identification of the individual, traditions, stereotypes and behavior; deep degradation of society, irrationalization of social consciousness (E. M. Babosov 1995) [2].

Crime, accidents (natural, ecological, technogenous and social) and conflicts are particular social phenomena which are quite appropriate to be the basic features of extremal systems. They are interrelated and also have common tendencies in development, expansion and functioning. They are the reason for the formation of extremal processes and phenomena in different enterprises/regions. Their influence on the vital activity of society have a complex unstable character.

They depend in their own development on socio-economic realities, on the level of assimilation of enterprises/territory and development of society in economic, technological, social aspects, on the system of natural resources use, on the communicability of environment, on the systems of control and self-organization. The stable condition of a social system combines with unstable one, after which there appears either a new social formation or parameter modification of existing system and new regime of its existence (O. A. Kybalchich 1991) [3].

So, the extremal processes and phenomena combines those particular aspects of the vital activity of society (crimes, accidents and conflicts), which are of unstable, stressful, dangerous character for the social system and can lead to negative consequences. The comprehensive consideration of all unstable, disbalanced aspects of functioning and development of society will create premises for solving today's problems and preventing their further occurrence. It will ensure stabilization of economic and social sphere of the country, will put the latter out of the state of stress and uncertainty.

Regularities and Principles. The extremal processes and phenomena expansion is based on general theoretical fundamentals of the socio-economic science. According to Pistun M. D. (1996) [4], we can highlight the following principles:

Principle of integrity of extremal processes and phenomena investigations at various hierarchical levels. The extremal phenomena are characterized by integrity of destructive influence on the stable development of society. Therefore, comprehensive consideration of the peculiarities of their formation and functioning, study of their structure, internal and external interrelations, of complex character of their manifestation and development of well-coordinated measures of counteraction can provide possibilities for predicting, preventing and controlling these processes on the territory.

Realization of this principle requires a combination of common sciences and special methods and techniques, an effective mechanism of their practical use.

The principle of regionalism provides for creation of rational territorial regular order of all components of socio-economic complexes, which form socio-economic space. Such formation is possible only on condition that the territory's extremal potential decreases, the lost equilibrium is re-established, the stable development of society and the systems of natural resources use is provided. Regionalization is an effective method of determining the level of extremeness of particular enterprises/territories and the structure of their extremal potential. A practical implementation of this method is an essential component of society's territorial organization, optimization and the development of particularly addressed programs for stabilizing society's vital activity.

Principle of complex character and proportional development of society. This principle means that society is a counterbalanced system, which functions as a unified complex, where all interrelated components cannot exist separately. Hence, society's development has to involve all above-mentioned components on the specific territories in common systematic processes (complex development) with optimal and counterbalanced coexistence of all elements in a socio-economic system (proportional development). Extremal processes and phenomena lead to equilibrium disturbance. As a result, complex and proportional development becomes unreal.

Principle of conservancy, according to which society creates for itself optimal systems of natural-resources potential use and steadily improves environmental conditions.

Principle of permanent improvement of social welfare. According to this principle, the human needs, rights, interests, possibilities and requirements are in the center of the functioning of socio-economic complexes. So, all scientific programs must be aimed at the observance and improvement of these conditions.

Principle of historical approach. According to this principle, all extremal phenomena and processes are considered in dynamics for revealing the reasons of their creation, sequence and phases of development.

Principle of predicting. It helps to determine a trajectory of development and future conditions of expansion of extremeness on the territory. The most frequently used approaches are: linear and non-linear predicting, expert estimations, method of analogy and modeling, numerical score.

Principle of mapping of extremal processes and phenomena. The extremal phenomena have spatial and temporal distribution, so one can show them on the map.

Indices of Extremeness. The concept of extremeness can reflect a state whose qualitative characteristics are caused by the natural and/or anthropogenic reasons. This concept should concern not only natural indices of the state of environment which influence the human vital activity, but also the indices of functioning of various social systems. The standard indices and deviations from them can be expressed in partial indices - demographic (morbidity, birth and death rates, etc.), environmental (climatic, hydrological) and also in economic and social indices (index of sustainable economic welfare and human development index). However, quantitative indices (amount of financial support for protection of environmental and social systems) are more convenient for determining extremal conditions.

To reveal extremal regions on specific territories (a group of countries, a single state or its regions), one can use a variety of methods and methodological approaches. The common methods of investigating extremal processes and phenomena have been a systematic approach, structural analysis and synthesis, socio-economics modeling, statistical method, generalization, etc.

Among methods of extremeness level evaluation in particular regions one can mark off the method of statistical data systematization with the subsequent co-ordination of empirical data and territorial units as well as the method of numerical score.

All components of extremal systems (crime, ecological, technogenous and social catastrophes) are distinguished by their interconnection and function as an integrated destructive phenomenon or an "antisystem". That is why consideration of their solitary influence on the development of regions is unable to reconstruct holistic information on the actual state of territories. Therefore, the administrative solutions and methods of getting out of a crisis will be ineffective. The extremal phenomena should be investigated in their unity and aggregate of manifestation.

Such an integrated system of distribution of extremal processes and phenomena on a territory can be revealed by mapping. Specific mapping model has been used for showing degree of manifestation and the interrelation of separate extremal components.

The circular charts on the map show the crime rate, ecological and technogenous accidents and social stresses. The method of quantitative background shows the structure of population settlement in selected regions [5].

For creation of the circular charts the indices of their components were ranked by the method of numerical score. For evaluation of crime rate in the regions the index of the quantity of registered crimes on a particular territory was used (V. S. Kovalskey 1994) [6].

In evaluation of social stresses, the most comprehensive index, in our opinion, is the number of people taking part in strikes and public disorders. It is this index that was taken as the basis for creation of the map. Also, it is expedient to use the following indices: the rate of unemployment and incomplete employment; the part of the poor people; the part of incomplete families; the number of shelters for orphans, invalids and the homeless; percentage of divorces in total quantity of marriages, etc.

The indices of ecological accidents in Ukraine include the number of emissions of pollutants into the atmosphere and discharge of polluted waters into natural surface water basins. It is also expedient to use the data on the level of pollution of both land resources and underground waters. The combination of these indices will make the description of the ecological situation more comprehensive and reliable.

Technogenous accidents have been estimated using the quantity of environment pollution accidents. It is this index that allows determining a degree of influence of technosphere on the vital activity of nature and society.

Extremal indices can be compared with the help of mapping models. The latter allow one to draw certain conclusions about the features of functioning and development of regions. The efforts of administration should be directed to overcoming the negative tendencies in development of above-mentioned territories with taking into consideration the structure and relations between extremal components.

Conclusions. The suggested approach for evaluation of extremal potential in different enterprises/regions can be used in different countries and regions all over the world. The extension and distribution of extremal processes and phenomena obeys similar objective laws of development in various economic, social and political conditions. They can only differ in intensity and proportionality. Therefore, the above-described methods of evaluating the effect of unstable aspects of the vital activity of society (in view of national features) can well be used for investigating other territories.

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SOCIAL PROJECTING IN THE CONTENT OF FUTURE SOCIAL WORKERS' INTERNSHIPS

Seiko N.A.,
DS, Professor,
Zhytomyr Ivan Franko State University,
Zhytomyr, Ukraine

Pavlyk N.P.,
DS, Associate Professor,
Zhytomyr Ivan Franko State University,
Zhytomyr, Ukraine

Syntniakivska S.M.,
DS, Associate Professor,
Zhytomyr Ivan Franko State University,
Zhytomyr, Ukraine

СОЦІАЛЬНЕ ПРОЕКТУВАННЯ У ЗМІСТІ ВИРОБНИЧИХ ПРАКТИК МАЙБУТНІХ СОЦІАЛЬНИХ ПРАЦІВНИКІВ

Павлик Н.П.,
д.пед.н., професор
Житомирський державний університет імені Івана Франка
Житомир, Україна

Сейко Н.А.,
д.пед.н., професор
Житомирський державний університет імені Івана Франка
Житомир, Україна

Ситняківська С.М.,
д.пед.н., професор
Житомирський державний університет імені Івана Франка
Житомир, Україна

Освіта для сталого розвитку, викладена в основоположних європейських документах про освіту, передбачає введення певних навчальних інновацій у процес професійної підготовки фахівців, в тому числі й для соціальної сфери. Комплекс сучасних методів і форм організації навчального процесу в закладах вищої освіти, що потребує постійного оновлення, спонукає до вивчення як концептуальних засад, так і практики реалізації цих методів у процесі підготовки фахівців конкретних спеціальностей. Майбутні соціальні працівники не є в цьому

відношенні виключенням; водночас у змісті їхньої підготовки існує певна специфіка добору та апробації на практиці сукупності форм і методів навчання, оскільки вони мають працювати в системі «Людина-Людина», при тому з особливими групами клієнтів – соціально незахищених, соціально виключених, соціально девіантних.

Серед усього комплексу навчальних форм і методів, що реалізуються у ЗВО, звертає на себе увагу *навчальне проектування*, що з урахуванням специфіки майбутньої професійної діяльності трансформується в *навчально-соціальне* на спеціальності «Соціальна робота». Основні засади проектування як методу навчальної діяльності викладено у науковому доробку О. Безпалько (2010) [1], Ю. Бондаренко (2006) [2], А. Капської (2004) [3], Л. Кобиляцького (2002) [4], О.Яременко, О.Артюх, О.Балакіревої (2002) [5] та ін. Водночас *поза увагою науковців*, на нашу думку, залишаються питання обґрунтування необхідності навчання майбутніх соціальних працівників соціальному проектуванню в процесі проходження ними різного типу і виду виробничих практик, передбачених відповідними освітньо-професійними програмами підготовки здобувачів рівня бакалавра та магістра.

Мета дослідження – обґрунтувати місце і роль соціального проектування у навчальній практиці з соціальної роботи студентів спеціальності 231 «Соціальна робота». У процесі дослідження проблеми реалізації соціального проектування в змісті навчальної практики з соціальної роботи ми використали переважно метод аналізу змісту наукових джерел, метод інтерпретації наукових фактів, а також власне проектування як метод навчання студентів спеціальності 231 «Соціальна робота» у ході виробничих практик.

У науковій літературі метод навчального проектування відомий відносно давно, навіть коли його назва ще не співвідносилася з поняттям «проект». Так, в історії педагогічної думки детально обґрунтовано практику реалізації *методу проблем*, авторство якого належить Джону Дьюї. Навіть через сто років з часу запровадження методу проблем фактично не змінилася основна місія проектів у реаліях професійної підготовки фахівців: як і раніше, цей метод покликаний сформуванню належного рівня професійної мотивації, активізувати особистісний квазіпрофесійний потенціал кожного студента, спонукати його до побудови власних професійних стратегій діяльності, навчити працювати в команді в різних статусних позиціях тощо. У процесі професійної підготовки майбутні соціальні працівники, як свідчить аналіз освітньо-професійних програм вивчають низку навчальних дисциплін, покликаних розвинути проектне мислення студентів, сформуванню у них навички проектного аналізу, вміння проектувати соціально спрямовану діяльність як індивідуально, так і в команді професіоналів. Так, освітньо-професійні програми за напрямом підготовки 23 «Соціальна робота» 15 визначених нами за принципом випадкової вибірки закладів вищої освіти містять навчальні дисципліни, що прямо чи опосередковано стосуються формування проектувальної компетентності майбутніх соціальних працівників. Водночас з цієї кількості ЗВО лише у 8 університетах майбутніми соціальними працівниками вивчаються «Соціальне проектування» (Ужгородський національний університет, Донбаський державний педагогічний університет, Харківський національний економічний університет), «Інноваційні та проектні технології в соціальній та соціально-педагогічній роботі» (Полтавський національний педагогічний університет), «Технології підготовки соціальних проектів» (Львівський державний

університет безпеки життєдіяльності), «Технологія соціального проектування» (Київський університет імені Бориса Грінченка). Дотичними до проблеми соціального проектування можна вважати також дисципліни, що входять (переважно як вибіркові) до освітніх програм Національного університету «Києво-Могилянська академія» («Соціальна робота в громаді»), Одеського національного політехнічного університету («Міждисциплінарні технології в соціальній роботі»), Ізмаїльського державного гуманітарного університету («Соціальний проект «Тюнінг»), Східноукраїнського національного університету («Соціальне моделювання і прогнозування») та ін.

Як засвідчив аналіз контенту освітньо-професійних програм, у змісті професійної підготовки майбутніх фахівців соціальної сфери передбачено небагато навчального часу на формування відповідних проектувальних знань, умінь і навичок соціальних працівників. Однак ще менше уваги цим питанням приділяється під час проведення різного роду виробничих практик студентів. У зв'язку з цим у Житомирському державному університеті імені Івана Франка на кафедрі соціальних технологій розробляється **проектна методика проведення навчальної практики з соціальної роботи**.

Мета цієї практики окреслена нами як формування практико орієнтованих та соціально-проектних вмінь і навичок студентів спеціальності «Соціальна робота. Соціальна педагогіка» другого (магістерського) рівня; опанування технологічним компонентом професійної діяльності в соціальних установах та закладах соціального захисту.

Концепція цієї практики значно змінилася в умовах пандемії, оскільки значна кількість студентів не мають можливості безпосередньо проходити практику в соціальних закладах та установах житомирського регіону; тому майбутнім магістрам соціальної роботи було запропоновано (на вибір, виходячи з реальної ситуації проходження навчальної практики) проектування таких закладів, керуючись досвідом власної волонтерської діяльності, вивчення відповідних практикумів з соціальної роботи, відвідання закладів та установ соціального захисту під час ознайомлювальних практик (переважно до введення дистанційної форми навчання) та ін.

Результати проектної діяльності майбутніх соціальних працівників у ході навчальної практики з соціальної роботи засвідчили їх високий рівень зацікавленості соціальними проектами, що реалізуються:

1) На рівні житомирського *регіону* (з досвіду відеоконференцій з керівниками департаменту соціальної політики, управління соціального захисту тощо Житомирської міської ради та Житомирської обласної ради);

2) На *загальнодержавному* рівні; задля цього студентам пропонується вивчення досвіду реалізації соціальних проектів різного типу, наприклад: у спеціалізованих соціальних службах в різних регіонах України; у діяльності департаментів праці, соціальної та сімейної політики обласних державних адміністрацій; у роботі міських та обласних центрів зайнятості; в діяльності Товариства Червоного Хреста України та деяких інших загальнодержавних соціальних інституцій;

3) На рівні *міжнародних і зарубіжних* соціальних практик (наприклад, за матеріалами відеовиступів представників соціальних установ, громадських організацій, благодійних фондів на платформі Ted Talks (<https://www.ted.com/>), що містять інноваційні ідеї й матеріали

для проектування власних соціальних проектів у подальшій професійній діяльності соціальних працівників). Так, на прикладі ознайомлення студентів із зазначеними відеовиступами у 2021 році можемо констатувати високий рівень зацікавленості студентів виступами Ендрю Яна («3 reasons why we can win the fight against poverty»), Лемна Сіссея («A child of the state»), Ллойда Пендельтона («The Housing First approach to homelessness»), Тари Вінклер («Why we need to end the era of orphanages») та інші.

Крім суто мотиваційного компонента проектної діяльності студентів, заслуговує на увагу розвиток їхніх проектувальних вмінь і навичок, що формувалися у процесі розробки власних індивідуальних соціальних проектів, створення їх презентацій та представлення під час заключної конференції. У 2021 році серед підготовлених студентами проектних презентацій найбільшу зацікавленість і дискусію викликали:

1. «Школа волонтерів для організації соціального супроводу людей похилого віку» (Дар'я Беляєва).
2. «Спеціалізована соціальна служба соціальної підтримки інвалідів АТО та членів їх сімей» (Олена Полещук).
3. «Центр соціальної підтримки сімей «Здорове покоління» (Вікторія Толочко).
4. «Спеціалізована соціальна служба соціальної підтримки осіб, які зазнали шкоди внаслідок пандемії COVID 19 «Знімай корону» (Оксана Процюк).
5. «Соціально-консультативний центр підтримки неповнолітніх вагітних» (Ніна Недзельська).
6. Спеціалізована соціальна служба «Черепаха» (Олег Любарець).

Крім того, у процесі навчальної практики 2021 р. студенти мали можливість вивчити досвід організації соціальних проектів у кількох соціальних установах житомирського регіону: Благодійної громадської організації «Дім Гідності» (с.Іванівка Житомирського району), Приватного закладу «Житомирський соціально-реабілітаційний центр для єврейських дітей «Дитяче містечко Алюмім» (с.Зарічани Житомирського району), Комунальної установи «Інклюзивно-ресурсний центр Радомишльської міської ради» (м.Радомишль Житомирської області).

Значущість організації навчальної практики з соціальної роботи на проектних засадах вбачається нами в тому, що студенти мали можливість розробляти саме ті соціальні проекти, які мають безпосереднє відношення до обраної ними тематики кваліфікаційної (магістерської) роботи. Тому окреме завдання навчальної практики з соціальної роботи стосувалося розробки й апробації діагностичних методик, які б актуалізували їх індивідуальний соціальний проект.

Таким чином, навчальна практика з соціальної роботи, організована і проведена нами у формі соціального проекту, виконує, на нашу думку, кілька основних завдань:

1. Розвиває професійну мотивацію майбутніх соціальних працівників.
2. Формує додаткові проектувальні знання студентів та знання ними соціальних проектів з проблеми обраної ними теми магістерської роботи.
3. Готує студентів до практичної реалізації соціальних проектів у тих соціальних інституціях, де вони будуть працювати після закінчення ЗВО.

4. Уможливиює відповідну професійну рефлексію студентів стосовно рівня сформованості їх проєктувальної компетентності у соціальній сфері.

Висновки. Отож, нами з'ясовано місце і роль методу проєктування у змісті навчальної практики з соціальної роботи студентів спеціальності 231 «Соціальна робота». Обґрунтовано специфіку методу проєктування у комплексі методів навчання соціальних працівників, що фактично перетворює його на метод соціального проєктування. На підставі аналізу контенту освітньо-професійних програм п'ятнадцяти українських ЗВО сформульовано висновок про наявність низки навчальних дисциплін, покликаних формувати проєктувальну компетентність майбутніх фахівців соціальної сфери. Підкреслено значення навчальної практики з соціальної роботи у розвитку соціально-проєктувальних вмінь і навичок студентів; відзначено змістові зміни в організації цієї практики в умовах пандемії та дистанційного навчання у переважній більшості ЗВО України. На підставі аналізу студентських соціальних проєктів, розроблених у ході навчальної практики з соціальної роботи, сформульовано висновок про ефективність соціальних проєктів студентів, створених та презентованих ними в результаті практики.

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**EDUCATION FOR SUSTAINABLE DEVELOPMENT IN THE PERSPECTIVES OF
“INFORMATION SOCIETY”**

Lipin M.V.,

Dr, Associate Professor,
Kyiv National University of Trade and Economics
Kyiv, Ukraine

Husieva N.Yu.,

PhD, Associate Professor,
Kyiv National University of Trade and Economics
Kyiv, Ukraine

Krasilnikova O.V.,

PhD,
Kyiv National University of Trade and Economics,
Kyiv, Ukraine

**ОСВІТА ДЛЯ СТАЛОГО РОЗВИТКУ В ПЕРСПЕКТИВАХ “ІНФОРМАЦІЙНОГО
СУСПІЛЬСТВА”**

Ліпін М.В.,

д.філос.н., доцент,
Київський національний торговельно-економічний університет
Київ, Україна

Гусєва Н.Ю.,

к.і.н., доцент,
Київський національний торговельно-економічний університет
Київ, Україна

Красільнікова О.В.,

к.і.н.,
Київський національний торговельно-економічний університет
Київ, Україна

Сучасний стан глобалізованого світу характеризується як плінний, хаотизований, невизначений і ризикований. Це стан різноманітних загроз, ризиків, можливостей і перспектив для розвитку усього людства. Невизначене теперішнє обумовлює невизначеність майбутнього, яке закликає до участі у його конституюванні людський вчинок, діяльність і мислення. Як вважав І. Валлерстайн, сучасна світова система перебуває у стані структурної кризи та входить у період хаотизації, яка тягне за собою системну біфуркацію і перехід до нової структури, природа якої на даний час не лише не зумовлена але, в принципі, є такою, що не може бути наперед визначеною. Вона залишається відкритою для людського втручання та творчості [1]. Ця відкритість утворює одночасно ситуацію небезпеки, негарантованості нашого майбутнього, і можливості його змінити на благо усіх людей планети.

Перехід від нестійкого зростання сучасного суспільства до стратегій стійкого розвитку людства передбачає проблематизацію його традиційних засад і появу якісно нового типу суспільства. Досить часто на статус нової парадигми суспільного розвитку претендують концепції «суспільства знань» або «інформаційного суспільства» [2]. Більше того, саме ці концепції пов'язуються із перспективами переходу до сталого розвитку. «Результати застосування міжнародного досвіду підтверджують, що цифрові технології стали рушійною силою соціально-економічного розвитку, відновлення економіки багатьох держав світу та визначають основу сталого розвитку в майбутньому» [3]. У Законі України «Про Основні засади розвитку інформаційного суспільства в Україні на 2007-2015 роки» основним завданням розвитку інформаційного суспільства в Україні є сприяння кожній людині на засадах широкого використання сучасних ІКТ можливостей створювати інформацію і знання, користуватися та обмінюватися ними, виробляти товари та надавати послуги, повною мірою реалізуючи свій потенціал, підвищуючи якість свого життя і *сприяючи сталому розвитку країни* [4]. В Декларації принципів «Побудова інформаційного суспільства – глобальне завдання у новому тисячолітті» [5] інформаційне суспільство осмислюється як передумова реалізації інтересів людей і стійкого розвитку суспільства.

У відповідності із зазначеним «освіта для стійкого розвитку» набуває ознак освіти призначеної для задоволення потреб інформаційного суспільства. Проте, спираючись на велику кількість наукових праць можна стверджувати, що «інформаційне суспільство» («суспільство знань») навряд чи можна визначати як якісно нову парадигму розвитку людства. В своїй основі воно продовжує визначатися капіталістичними принципами існування. Постійне прискорення соціально-політичних, культурних та економічних трансформацій є логічним продовженням розпочатої в добу Модерну експансії капіталізму. Зростаюча крива прискорення соціально-економічного зростання і технологічного розвитку набуває сьогодні катастрофічного, аномального характеру [6], проте у ній оприявнюється традиційний, спрямований на економічне зростання режим існування соціуму. Відтак, «економіка знань» або «інформаційне суспільство» постають результатом використання ринкових методів господарювання. «Глобальна економіка сьогодні є результатом використання та поширення капіталістичних способів діяльності: посилене застосування ринкових механізмів, приватного а не суспільного виробництва, отримання прибутку як основної мети функціонування організацій, використання найманої праці і комерціалізації всіх послуг. Отже, «глобальне мережеве суспільство» в якому ми сьогодні опинилися є більш повним втіленням або, інакшими словами, трансмутацією давно відомих принципів капіталізму» [7].

Сталий розвиток суспільства неможливий поза відповідним розвитком людини. Він здійснюється через неї і продовжується у ній, зачіпаючи усю її цілісність. Тому сталий розвиток виявляється дотичний до тієї класичної традиції освіти, яка у Стародавній Греції позначалася як *παιδεία*, а в часи Просвітництва набула форми *Bildung*. Якщо сталий розвиток спрямований на створення передумов реалізації блага для всіх людей, тоді і освіта для сталого розвитку повинна бути спрямована на виявлення повноти людської присутності, а не тільки на її прояви, що користуються попитом на сучасному ринку праці [8; 9].

Отже, виникає потреба переосмислити призначення освіти, або вона тільки ринкова послуга, або дещо більше – суспільне благо.

Дискурс освіти для сталого розвитку розгортається в контексті простої альтернативи: або людство навчиться використовувати знання та здібності для дбайливого і обережного ставлення до планети, або руйнування екосистеми призведе до загибелі роду людського [10]. Саме у цій перспективі проблема сталого розвитку набуває радикального характеру, який вимагає рефлексивного осмислення засад самого способу розвитку глобалізованого світу. Сталий розвиток не може бути забезпечений шляхом вдосконалення або модернізації існуючих стратегій розвитку. Розвитку потребує сам спосіб розвитку сучасного суспільства.

Для того, щоб зберегти майбутнє для наступних поколінь потрібно кардинально змінити сам спосіб розвитку, перейти від екстенсивного розвитку до інтенсивного. Без даного переходу прискорене зростання цивілізації з необхідністю набуває катастрофічного характеру. В свою чергу, сталий розвиток суспільства неможливий поза відповідним розвитком людської суб'єктності. Критерієм розвитку суспільства є розвиток усіх його членів. Економічний і технологічний розвиток мають сенс у тому випадку, коли створюють передумови особистісного розвитку. Поза відособленням суспільного розвитку в мисленні і діяльності людини він набуває абстрактно-нічийної форми, тобто тієї зовнішньої сили, що протистоїть окремому індивіду. В такому випадку, критерієм дійсного розвитку суспільства доцільно вважати його відповідність об'єктивній логіці розвитку самої людини [11].

Формування освіти для сталого розвитку не можна реалізувати шляхом простого доповнення до існуючої освітньої системи додаткових курсів, що сприятимуть, наприклад, її екологізації. Зміна ставлення людини до оточуючого середовища не можна здійснити тільки за допомогою інформування населення про негативні наслідки впливу виробництва і споживання на екосистему планети. Трансформація світогляду вимагає відповідної трансформації мислення.

На нашу думку, альтернативні стратегії розвитку суспільства передбачають розгортання системи освіти, особливо вищої освіти, як простору розвитку людської суб'єктності. Для того, щоб освіта могла готувати індивіда до майбутньому вона повинна це майбутнє впроваджувати в повсякденні практики навчання і виховання. У цьому просторі ідеї і принципи сталого розвитку можуть проявлятися в міжособистісних стосунках, в житті учасників освітньої спільноти. Для цього освіта повинна перестати прагнути адаптувати індивіда до наявних домінуючих принципів соціальної системи. Для того, щоб готувати людину не тільки до професійної діяльності але й до життя, вона сама повинна стати простором, в якому повноцінно може жити цілісна особистість у своїх інтелектуальних, вольових та чуттєвих проявах. В умовах прискореної трансформації світу вузька адаптація виявляється не ефективною. Знання і навички пристосовані до певних умов втрачають свою цінність разом з виникненням якісно нових умов і запитів оточуючого середовища. Відповідно до принципів *Bildung* освіта реалізується як втілена утопія, як простір в якому практично і віртуально співприсутні різні місця. В свій час М. Фуко визначив простір втіленої утопії як *гетеротопію* [12].

В свою чергу, підпорядкування освіти принципам ринкової економіки стверджує її як середовище *дистопії* (антиутопії) [13; 14] який стверджується як апологія наявного.

Отже, освіта це сфера, в якій ми набуваємо здатність споглядати усі інші місця, простори та інші часи. Освіта – це розвиток здібності дивитися на світ очима інших людей, очима роду людського. Подібна піднесеність над «тут і тепер», неповсякденність освітньої справи роблять її принципово метафізичною. Вона є тією «необхідною утопією» [15], в оптиці якої розкривається перспектива альтернативних способів сталого розвитку суспільства. З цього «місця-якого-немає», з цієї «безмісності» відкривається можливість споглядання просторів, в яких ми існуємо як щось неприродне, нестале, дивовижне, а значить таке, що є людським (штучним або культурним) витвором.

Висновки. Реалізація принципів сталого розвитку вимагає докорінної зміни способів діяльності і мислення сучасного суспільства взагалі і освіти зокрема. Трансформація існуючого способу розвитку, який здійснюється на основі неконтрольованого економічного зростання і відбувається за рахунок інших сфер суспільної життєдіяльності, вимагає серйозного обговорення альтернативних капіталізму стратегій цивілізаційного поступу. Сталий розвиток суспільства уможлиблюється через розвиток самих способів розвитку. Розвиток суспільства набуває сталого характеру, якщо він продовжується, персоніфікується у розвитку особистості. Людина продовжує цей розвиток, надає йому тривалості і сталості. Людина, як і суспільство в цілому, може залишатися собою, зберігати сталість тільки якісно розвиваючись, а не просто безмежно зростаючи. Освіта для сталого розвитку повинна не просто вдосконалювати існуючі соціальні і педагогічні практики, а стати простором їх фундаментальної трансформації, простором здійснення творчого мислення. Тільки в такому випадку вона перестане бути апологією «світу без альтернатив», адаптацією живої дитячої душі до вимог наявного режиму існування, що протистоїть утопії і цим тільки наближує вже сьогодні втілену в екологічній кризі дистопію.

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ENVIRONMENTAL BRANDING OF A NATION BRAND

Galyna Piatnytska

Doctor of Economics, Professor, Kyiv National University of Trade & Economics,
Kyiv, Ukraine

Natalia Raksha

PhD in Economics, Associate Professor, Key West University,
Jacksonville, USA

Zhukovska Valentyna

Doctor of Economics, Associate Professor, Kyiv National University of Trade & Economics,
Kyiv, Ukraine

Hryhorenko Oleh

PhD in Technical Sciences, Associate Professor, Kyiv National University of Trade & Economics,
Kyiv, Ukraine

Introduction.

The rapid development of the world economy has led to a deterioration of the ecological situation due to excessive anthropogenic pressure on the environment. In today's world, the concept of sustainable development is aimed at solving the problems of economic growth and environmental protection, which are inextricably linked. Mankind is beginning to look for more sustainable and rational ways of production, consumption and existence. Their popularization in public life has led to trends in greening not only production but also nation brands in general.

In light of the relevance of environmental branding of nation brands, is related to the need to achieve sustainable development goals. In particular, this is due to the implementation of Goal 12 – ensure sustainable consumption and production patterns. To achieve this goal, some action is needed to ensure that current material needs do not lead to the over extraction of resources or to the degradation of environmental resources, and should include policies that improve resource efficiency, reduce waste and mainstream sustainability practices across all sectors of the economy. The urgency of such actions is confirmed by the following facts:

- in 2017, worldwide material consumption reached 92,1 billion tons, up from 87 billion in 2015 and a 254 per cent increase from 27 billion in 1970, with the rate of extraction accelerating every year since 2000 [21]. This reflects the increased demand for natural resources that has defined the past decades, resulting in undue burden on environmental resources. Without urgent and concerted political action, it is projected that global resource extraction could grow to 190 billion tons by 2060 [22, p. 15];
- from 1970 to 2017, the annual average material demand grew from 7 tons to over 12 tons per capita (UNDESA, 2019). Material footprints in high-income countries are around 27 tons per person; 60 per cent higher than the upper-middle income group in 2017; and more than 13 times the level of the low-income group [15, p. 27];
- the extraction and processing of materials, fuels and food make up about half of total global greenhouse gas emissions (not including climate impacts related to land use) and more than 90 per cent of biodiversity loss and water stress. In emerging economies, the build-up of infrastructure plays an important role in resource-related climate change impacts [15, p. 27].

Literature review and problem statement.

The problem of branding and building attractive nation brands has been the subject of research by numerous scientists. An important contribution to the study of different aspects of the countries' branding and rebranding made by such scientists as: Anholt [2], Dinney [5], Evans [7], Melnyk [14], Olins [16] and others.

The study of green branding dates back to the 70-80s of last century. The initiators of such processes were manufacturers and entrepreneurs, because they noticed that consumers are in demand for products that do not harm the natural environment. Therefore, global and then other companies began to develop and eventually implement programs to reduce anthropogenic impact on the natural environment, recycling, waste and garbage disposal, energy saving, etc.

For the first time eco-branding was introduced in 1978 with German Blue Angel [6] to help consumers make decisions about the products they procure and to decide whether they are environmentally friendly [3]. Such type of branding was intended for promoting environment-friendly innovations, and raising awareness of the consumers about these innovations [9]. Over time, due to some environmental disasters (eg the Chernobyl explosion, ozone hole discovery, oil spillage by tankers, etc.), the interaction between the economy and the environment has intensified, which has led to the evolution of sustainable eco-technology [20] and to the spread of eco-branding practices.

Eco-branding was associated exclusively with "green" products for a long period of time. In this regard, environmental branding is often understood as the creation and implementation of environmentally friendly brand, management of promotion technology and brand advertising support with emphasis on environmental qualities of the product, based on the formation of a favorable image of the advertised brand, product, company and distinguishing it among others as a "green" producer [13]. Today, ecological goods are becoming not only a fashion trend, but also a condition of everyday life of the population, which cares about the state of their health and the planet as a whole. The producers of such "green" products are socially environmentally responsible. Their greening policy is very important for the environmental safety of development in any country.

At the national level, the concept of environmental branding acquires new specific features. The environmental branding of a nation brand is not only connected with the solution of environmental problems and green investments in the economy. It depends on a number of factors, which are due to the peculiarities of branding at the country level.

The **aim** of our research is to determine the features of environmental branding at the level of the nation brand. To achieve this goal, it is planned to compare approaches to the definitions of environmental branding of different objects of management. It is also planned to identify problems that should be solved if the country wants to have a positive environmental brand.

Results and discussion.

The formation of a nation brand depends on the quality of the nation branding, which could be divided into several components. In general, nation branding is the branding of a nation and encompasses activities from country naming through to all the collected activities of the country (including conservation activities and environmental policy). Nowadays, ecology is the scientific basis for the rational use of natural resources and sustainable development of society, protection of biological diversity. Environmental knowledge allows us to take effective steps to overcome the

environmental crisis and solve other environmental problems. Among the major environmental problems facing humanity as a whole in 2019–2021 are, first and primarily, the problems of clean water, polyethylene and global warming, as well as spread of the COVID virus. At the same time, when considering the environmental problems of some country or nation, it is necessary to pay attention to the environmental performance index, which combines two group indicators: the environmental health and the ecosystem vitality in a particular country. During the process of determining this index, not only water to drink but also air quality, the impact of heavy metals, sanitation, biodiversity and environmental living conditions (including negative effects of the accumulation of polyethylene waste and global warming) are evaluated.

The concept of “environmental branding” that sometimes called “green branding” or “eco-friendly branding” is not new. In particular, this is evidenced by the analysis of a number of scientific publications (Hartmann et al. [10]; Zaman et al., [24]; Williams [23]; Petrevska & Cingoski [17]; Rahman & Haq [19]; Krivenko [12], etc.). So far environmental branding has been used predominantly in the management of products or trademarks and in connection with the implementation of socially responsible behavior by companies, firms, enterprises (Table 1).

Table 1. Comparison of environmental branding definitions for different objects of management

Author(s)	Definitions of “environmental branding”	Distinctive characteristics of the definitions
<i>Product or trademark as an object of management</i>		
A.U. Zaman, S. Miliutenko, V. Nagapetan [24]	It is a way to mitigate environmental impacts by the promotion of product that meets specified environmental performance criteria or standards.	a way to mitigate environmental impacts by the promotion of ecological product
S. Illiashenko, et al. [11]	It is a complex process of developing an eco-brand and supporting voluntary consumer communication through a stable and reliable set of product differences that offer high quality and satisfaction, with the attention and interest of manufacturers, and sustainable social responsibility to prevent negative environmental impacts.	a complex process of developing an eco-brand and supporting voluntary consumer communication through a stable and reliable set of product differences
S. Makhnusha, N. Kosolap [13]	It is a kind of branding and / or an activity of creating and introducing an eco-friendly brand of the product or trademark to the market through marketing tools, management of promotion technology and advertising support, etc.	a kind of branding and / or an activity of creating and introducing an ecofriendly brand of product(s) / trademark(s)
<i>Company or enterprise as an object of management</i>		
M. Phipps, L.K. Ozanne, M.G. Luchs, et al. [18]	It is branding which could help companies to promote sustainable development and motivate consumers to make more sustainable consumption decisions. Brand eco-friendliness means that the brand does not harm	a type of branding which help companies to promote sustainable development and motivate consumers to

	the environment, and in connection with sustainable consumption and production (SCP), the assumption is that the manufacturers have eco-friendly production processes and consumers' consumption habits are eco-friendly.	make sustainable consumption decisions
W. Williams [23]	It is a communication label that specifies the information regarding the company's commitment to "green" production principles that adhere to consumer ethic, to market demands, to industry regulation, and to the regulatory environment as determined locally or internationally.	a communication label that specifies the company's commitment to "green" production principles
S. Rahman, Md.M. Haq [19]	It is a voluntary approach to declare the firm's environmental performance that is practiced extensively.	a voluntary approach to declare the firm's environmental performance

Source: Developed by the authors.

In spite of the fact that it is difficult to find the definition of environmental branding of a nation brand nowadays, the population of many countries has long realized the attractiveness of ecologically safe habitat, products, production, etc. As Anholt stresses, "...more and more people in more and more countries feel unable to admire or respect countries or governments that pollute the planet" [1, p. 70].

In view of the foregoing, it is proposed the following definition. *The environmental branding of a nation brand* is the set of the tools or the process of activities that can create an environmentally friendly presentation of the country and the nation in the minds of all interested parties, both within the country and abroad. In fact, the greening of nation branding, aimed at effective decisions to implement measures to preserve (and if necessary to improve) the environment and the viability of the country's ecosystem.

In the course of the study, we conducted a questionnaire survey of residents of Ukraine, how important for them is the environmental perception of the country that they want to visit during the trip. The survey was conducted during 2019 and January 2020. It was attended by 1030 respondents aged 18 to 65. Almost 100 % of respondents consider environmental factors to be a high priority. However, 20 % of respondents (mainly under the age of 40) may not pay attention to the countries' environmental status if the purpose of their trip is related to the search for new unusual experiences. In other words, they are ready to tolerate the environmental problems of the country in which there will be a relatively short period of time with the cognitive purpose of travel. 37 % of respondents have already at least once chosen rural tourism as the goal of their trip.

To the question "What environmental problems should be paid attention in Ukraine in the process of forming an attractive environmental brand of the country?" the following answers were received:

- to street cleaning and garbage collection (80 % of respondents);
- to the environmentally unsafe production of goods and services in the country and the lack of modern cleaning systems at enterprises (77 %);

- to the problem of deforestation (63 %);
- to increase consumption and areas for the cultivation of organic products (51 %);
- to the need to reduce using (and in the future to stop using) plastic, polyethylene and other harmful materials for packing goods in stores, etc. (40 %);
- to the sorting of garbage (29 %);
- to the landscaping of streets (26 %);
- to the protection of animals, including the conditions of their detention in zoos and circuses (17 %).

Environmental branding of a nation brand is a national task, the implementation of which requires funds to solve the environmental problems that exist in the country. In this regard, along with revenues from the development of the green economy, an analysis of the volume of environmental expenditures (including capital investment in environmental protection) must be fulfilled.

According to EU and Ukrainian regulations, environmental expenditures are the money spent on all purposeful activities directly aimed at the prevention, reduction and elimination of pollution or any other degradation of the environment. These expenditures could be divided into the following groups: 1) environmental investments – all outlays in a given year for machinery, equipment and land used for environmental protection purposes; 2) environmental current expenditure – includes daily operating activities aiming at the prevention or reduction of pollution; 3) environmental subsidies / transfers. Among EU countries, the largest share of national environmental protection expenditures was in Belgium (3,2 % share of GDP), Austria (3,2 %), Czechia (2,7 %), Netherlands (2,4 %) [8]. In Ukraine it was about 0,7 % share of GDP [4].

Conclusions.

After many years of not very careful attitude towards nature, it is difficult to overestimate the importance of conducting environmental branding at the level of enterprises and products, as well as at the level of countries.

Considering modern environmental trends and results of the analysis of different concepts, it is suggested to understand by the term “environmental branding of a nation brand” a specific tool or process of activities that can create an environmentally friendly presentation of the country and the nation in the minds of all interested parties, both within the country and abroad. The greening of nation branding, aimed at effective decisions to implement measures to preserve the environment and the viability of the country’s ecosystem. This is strictly related to the environmental policy of the state, which purpose is environmental protection, conservation and restoration of natural resources, implementation of non-waste and low-waste environmentally friendly technologies, development of environmental education, legal protection of ecosystems, etc.

The study found that in particular, environmental branding of the Ukraine is harmed by: littering of nature with household waste; problems with garbage sorting and recycling; deforestation; lack of modern treatment facilities and technologies at the enterprises, etc. In this regard, along with revenues from the development of the green economy, an analysis of the volume of environmental expenditures (including capital investment in environmental protection) must be fulfilled.

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STATE FISCAL POLICY IN THE CONTEXT OF PROMOTING SUSTAINABLE DEVELOPMENT**Sushkova O.Ye.**PhD, Associate Professor,
University of the State Fiscal Service of Ukraine, Ukraine**ФІСКАЛЬНА ПОЛІТИКА ДЕРЖАВИ В КОНТЕКСТІ СПРИЯННЯ СТАЛОМУ РОЗВИТКУ****Сушкова О.Є.**к.е.н., доцент,
Університет державної фіскальної служби Україна, Україна

Події останніх років доводять, що державний устрій, зокрема фіскальна політика окремих країн не завжди може повноцінно протистояти усім викликам сьогодення та забезпечувати стійкий розвиток. Ретроспективний аналіз фіскальної політики України демонструє, що кожні великі кризові ситуації призводили до необхідності внесення суттєвих коректив в фіскальну політику країни або через введення нових податків чи зборів, підвищення ставок ключових податків тощо, або через «ручний» перерозподіл фінансування, збільшення фінансування за окремими статтями бюджету за рахунок інших статей, секвестру видаткової частини поточного бюджету тощо. Але у XXI сторіччі фіскальна політика як основа фінансового забезпечення життєдіяльності країни повинна бути орієнтованою на забезпечення стійкого економічного розвитку, зменшення соціальної нерівності та подолання бідності, а також сприяти раціональному ставленню до навколишнього середовища. Лише за таких умов національні інтереси будуть реалізовані у повній мірі, країна буде мати передумови до стійкого розвитку, а інтереси майбутніх поколінь будуть захищені.

Концепція сталого розвитку стала однією із домінуючих у сучасній економіці. Але прискорення реалізації 17 цілей сталого розвитку стає можливим завдяки стимулюючому впливу фіскальних важелів на соціально-економічні процеси. Фіскальна політика, як основоположний фундамент функціонування економіки країни створює передумови становлення системи сталого розвитку (рис. 1), водночас, є ключовим драйвером у питаннях забезпечення балансу інтересів держави та суспільства в цих відносинах. В контексті сталого розвитку фіскальне регулювання, що належить до непрямих методів державного регулювання, має довготривалий ефект та націлене на стабілізацію економіки та створення умов для економічного зростання, на забезпечення соціальної справедливості за рахунок перерозподілу фінансових ресурсів та на сприяння раціональному природокористуванню. Від характеру фіскальної політики та спрямованості її інструментів на вирішення економічних, соціальних та екологічних питань у житті країни залежить стратегічний напрям забезпечення її сталого розвитку.



Рис. 1. Роль фіскальної політики у забезпеченні сталого розвитку країни

Джерело: авторська розробка

Фіскальна політика являє собою сукупність взаємопов'язаних інституціональних елементів, що характеризується наявністю певних фінансових інтересів та потреб та в якій кожний нижчий рівень є складовою або базисом більш вищого рівня [5]. При цьому фіскальна політика, що спрямована на реалізацію цілей сталого розвитку, повинна бути орієнтованою на задоволення потреб та інтересів держави і суспільства з метою адаптації майбутнього покоління до сучасних умов при досягненні достатнього рівня фінансового забезпечення. А тому ступень орієнтованості фіскальної політики на забезпечення досягнення цілей сталого розвитку доцільно розглядати у контексті економічних, соціальних та екологічних аспектів.

Розглядаючи окремо *економічну складову* сталого розвитку, слід відмітити, що ключовим інструментом впливу фіскальної політики у цій сфері є система оподаткування. Так, в результаті визначення оптимальних ставок основних податків (податок на доходи фізичних осіб, податок на прибуток підприємств, екологічні податки та ін.) та інших параметрів податкового адміністрування, що в цілому буде відповідати сучасним потребам та цілям сталого розвитку, можливо досягти створення бізнес-середовища, сприятливого для активізації підприємницької діяльності, залучення інвестицій, стимулювання розробки інноваційних видів продукції і впровадження ресурсозберігаючих технологій у всіх сферах економіки. Але вирішення цього завдання, у першу чергу, потребує встановлення оптимального рівня податкового тиску на економічних суб'єктів, що сприятиме підвищенню конкурентоспроможності та фінансової забезпеченості їх діяльності. Основними напрямками впливу державної політики видатків у реалізації економічної складової сталого розвитку є сприяння розвитку підприємницької інфраструктури, налагодження партнерських відносин і діалогу між державою, органами місцевого самоврядування та представниками бізнесу, а

також надання представникам бізнес-спільноти можливості долучитись до формування загальнодержавної політики у сфері економіки.

Досягнення *соціальної* мети сталого розвитку забезпечується як державною політикою доходів, так і державною політикою видатків. Так, завдяки інструментам державної політики доходів, зокрема податку на доходи фізичних осіб та єдиному соціальному внеску забезпечується досягнення таких цілей сталого розвитку як забезпечення гідної праці та економічного зростання (SDG 8) та скорочення нерівності (SDG 10). З іншої сторони державна політика видатків створює умови для подолання бідності (SDG 1) та голоду (SDG 2), скорочення нерівності (SDG 10) та гендерної нерівності (SDG 5), забезпечення якісної освіти (SDG 4) та охорони здоров'я населення країни (SDG 3), створення умов для сталого розвитку міст та громад (SDG 11) [10].

Екологічна складова стійкого розвитку спрямована на охорону навколишнього середовища, сприяння ресурсозберігаючому виробництву, повторній переробці, зниженню обсягу викидів тощо. Одним із важелів державного еколого-економічного впливу на бізнес-середовище є екологічний податок, який присутній в системі оподаткування будь-якої країни світу та до функцій якого, крім фіскальної, відноситься стимулювання екологічної поведінки суб'єктів господарювання за рахунок дотримання норм викидів забруднюючих речовин, раціонального використання природних ресурсів і тим самим зменшення екзогенного навантаження на довкілля [6].

Сьогодні в переважній кількості країн система екологічного оподаткування побудована таки чином, що її елементи охоплюють усі «екологічні» цілі сталого розвитку (SDG 6, 7, 12 – 15). Досягнення зазначеної мети напряму залежить від співвідношення розміру податкових відрахувань та ступеню негативного впливу на навколишнє природне середовище й природні ресурси, заподіяне господарською діяльністю економічних суб'єктів [1, с. 808]. Тому важливо, щоб розмір екологічного податку був вищим порівняно з вартістю заходів з охорони довкілля, бо лише тоді у суб'єктів господарювання є мотивація інвестувати у впровадження ресурсозберігаючих технологій та зменшення негативного впливу на навколишнє середовище, досягаючи тим самим чітко визначеної екологічної мети, що відповідає концепції сталого розвитку.

Слід також зазначити, що ефективність екологічного оподаткування в контексті сприяння сталому розвитку залежить не тільки від величини податкової ставки, але й від напрямів розподілу акумульованих фінансових ресурсів через видаткову частину бюджетів різних рівнів. В цьому контексті задля досягнення екологічної мети сталого розвитку державна політика видатків повинна передбачати цільове використання коштів, що отримані у вигляді екологічних податків та зараховані до дохідної частини державного або місцевих бюджетів, а саме на фінансування екологічних проблем та відшкодування збитків, заподіяних соціуму в результаті «неекологічної» діяльності суб'єктів господарювання. Наприклад, в Швеції та Великобританії деякі екологічні податки запроваджуються з визначення прямого обов'язку з боку держави спрямовувати доходи від екологічних податків на скорочення податків на доходи фізичних осіб та соціальних внесків [10, с. 60].

Затверджений Кабінетом міністрів України національний перелік індикаторів цілей сталого розвитку [3] не містить в повній мірі показників, що дозволять комплексно оцінити спрямованість фіскальної політики держави на сталий розвиток, що актуалізує необхідність їх розробки. У зв'язку з цим, застосовуючи принцип ієрархічності діагностичних знань та за аналогією підходу Войнаренко М. та ін. [9], оцінку рівня сприяння фіскальної політики сталому розвитку пропонуємо проводити через застосування системи показників-індикаторів, що поділені на економічний, соціальний та екологічний блоки. Даний підхід було апробовано на прикладі вимірювання рівня сприяння фіскальної політики сталому розвитку в Україні за двома сценаріями. На рис. 2 відображено результати розрахунку індикаторів оцінки фіскальної політики України в контексті сприяння сталому розвитку за 2016 – 2020 рр в динаміці.

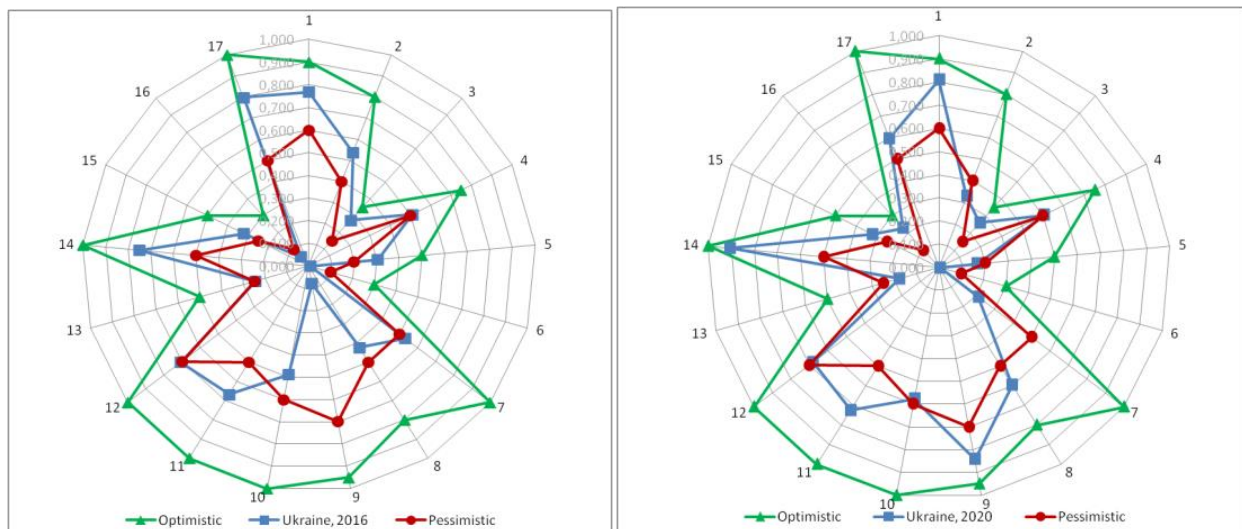


Рис. 2. Рівень сприяння фіскальної політики сталому розвитку України за 2016 та 2020 роки
Джерело: розраховано за даними [2; 3; 4; 7]

Результати оцінки довели, що динаміка часткових показників за 2016-2020 роки демонструє послаблення позицій в економічному напрямі реалізації фіскальної політики України на $-12,71\%$. При цьому цю негативну тенденцію не перекривають позитивні зміни в соціальному ($+6,44\%$) та екологічному ($+2,63\%$) напрямках реалізації фіскальної політики України. В цілому загальне послаблення впродовж досліджуваного періоду становить $-4,41\%$, що свідчить про те, що фіскальна політика України має негативний характер вплив на сталий розвиток країни. Так, показники-індикатори рівня сприяння фіскальної політики сталому розвитку у 2016 році перетнули пороги песимістичного сценарію за 5 позиціями, у 2020 році лише 3 показники-індикатори знаходяться у критичній зоні та ще 3 показники-індикатори межують із показниками песимістичного сценарію.

Висновки. В результаті дослідження доведено, що, якщо на стратегічному рівні засади фіскальної політики сформовані з огляду на сприяння досягнення 17 цілей сталого розвитку, така політика є менш вразливою до ризикових ситуацій та більш стабільною й прогнозованою у результатах. За умови проведення фіскальної політики, що орієнтована на досягнення цілей сталого розвитку, вирішення поточних проблем та подолання кризових ситуацій потребує менше втручань в процес реалізації фіскальної політики та переналаштувань її параметрів.

Кожний напрям реалізації концепції сталого розвитку в країні має свої джерела фінансового забезпечення з державного та місцевих бюджетів. Виходячи з цього, автори представили результати розрахунків комплексу індикаторів оцінки фіскальної політики за рівнем сприяння сталому розвитку. За результатами побудови графічного зображення у вигляді пелюсткової діаграми продемонстровано, що значення показників загальної тенденції звужують поле охоплення ключових завдань фіскальної політики щодо прискорення реалізації 17 цілей сталого розвитку. Характеристика змін динаміки часткових економічних показників визначає послаблення позицій реалізації фіскальної політики, а сумарний індекс сприяння фіскальної політики сталому розвитку щорічно зменшується. За результатами дослідження доведено, що рівень сприяння фіскальної політики сталому розвитку в Україні пригнічує реалізацію 17 цілей, а характер змін тяжіє до песимістичного сценарію розвитку.

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THE GAP BETWEEN STRATEGIC MANAGEMENT THEORY AND PRACTICE: MISSION STATEMENTS ANALYSIS OF 100 BEST GLOBAL BRANDS

Shabir Ahmad

College of Business, Imam Abdulrahman Bin Faisal University,
Kingdom of Saudi Arabia

Abstract. Interbrand's 100 Best Global Brands (100 BGB) are the most prominent firms that achieved the pinnacle of success through effective strategies. These firms effectively utilize mission statements to formulate the strategies and to communicate the firm's purpose to stakeholders. This research aims to analyze the mission statements of 100 BGB of the year 2020. A content analysis technique was employed to assess the mission statements. The most successful brands are expected to have ideal mission statements, as their strategies are the most effective to lead them to the top of the global ranking with the highest brand equity. However, the results revealed that the mission statements of 100 BGB lack several components and characteristics that a theoretically ideal mission statement should possess. Yet these brands managed to outperform. This raises the concern for the widening gap between strategic management theory and practice. This invites future researchers to reconfirm the role of mission statements in the firms' strategies and profitability and to reconcile the strategic management theory and practice. The findings provide numerous recommendations to academia and industry. At the least, the 100 BGB need to mention concern for employees, society, and the environment in their mission statements.

1 Introduction

In the contemporary globalized world, global brands are battling for sustainable longevity and competitive advantages through effective strategies [1,2]. Effective strategies require organizations to get engaged in the systematic strategic planning process that essentially begins with the vision and mission. A mission statement serves as the foundation stone in the strategic management process. According to David, David and David [3], a mission statement provides a rationale for the existence of a business. It is a long-term statement of intent that separates one business from others, and it plays a pivotal role in successfully defining objectives and formulating strategies.

Most of the global firms today get engaged in the strategic management process that enables them to be more proactive in shaping their own future, to initiate and influence the activities, and to get control of their destiny. Among them, the most prominent ones are the 100 Best Global Brands who achieved the pinnacle of success through their effective strategies. These firms effectively utilize their mission statements not only to formulate the strategies but also to communicate the firm's purpose to various stakeholders. Their mission statements play an essential role in engaging all stakeholders, especially customers, stockholders, and employees. The extant research showed that firms having an official mission statement gets both strategic and financial benefits [4]. Desmidt, Prinzie and Decramer [5], in a meta-analysis of 20 years of research on mission statements discovered a significant positive relationship between a firm's mission statement and financial performance.

Theoretically, an ideal mission statement should contain certain components and characteristics. According to David, David and David [3] and Cochran, David and Gibson [6], a good mission statement should have nine components and eight characteristics as presented in (Fig. 1) and (Fig. 2), respectively. Generally, they are expected to have effective and theoretically ideal mission statements. In reality, do these best brands have the best mission statements as well? What role a

mission statement plays in the strategies of these firms? It is important to quantify the extent to which they practically incorporate the aforementioned components and characteristics in their mission statements. To understand the gap between theory and practice, numerous researchers endeavored to explore various industries, countries, or types of organizations [7-12]. However, a critical analysis of the mission statements of 100 BGBs has never been conducted. Hence, this research endeavors to unearth the extent to which the mission statements of 100 BGBs are congruent with theoretically ideal mission statements. This would be the first-ever contribution to the body of knowledge on mission statement analysis of 100 BGBs. The gaps identified in theory and practice have important implications for industry and academia. On one hand, managers need to realize the importance of an effective mission statement; despite being highly successful on the global stage. On the other hand, future studies need to reconfirm the role of mission statements in the firms' success and reconcile the theory and practice.

Hereafter, this study is structured into 6 sections as follows: Section 2 sets the background of research and discusses relevant literature. The methodology employed in this study is discussed in Section 3. Section 4 provides the research findings and section 5 concludes this research and provides implications and recommendations. Limitations of research and future directions are presented in the last section, Section 6.

2 Literature Review

The father of modern management, Drucker [13], laid the foundations of the mission statement in his groundbreaking work and specified that a business is defined by its mission instead of its name, or statutes. Only a clear mission statement of an organization leads it to realistic and achievable long-term objectives. Today almost all prominent national and global organizations have a mission statement that they communicate to their stakeholders through various channels such as official websites, financial statements, organizational publications and magazines, and prominent locations within the organization. Through a mission statement, an organization clarifies to the stakeholders its reason for being, what it wants to be, and whom it wants to serve. Different organizations denote mission statements differently such as business principles, statement of purpose, statement of beliefs, creed statement, or what defines us/our business. A clear mission statement defines the values and priorities of an organization and guides the entire organization in setting its future direction. It obliges the strategist to consider the nature and scope of the firm's existing operations and devise effective strategies for the future. It encompasses the visions of the firm and founders and sets the basis for organizational objectives that drive from the top to the bottom and clarifies objectives for all divisions, units, and employees.

In a nutshell, existing literature [3,5,9,10,12,14] suggest several merits of having a mission statement: (i) it specifies the organizational purpose that is translated into objectives; (ii) it ensures the unanimity of the purpose within the organization; (iii) it facilitates in translating objectives into work structure; (iv) it provides the basis for resource allocation; and (v) it serves as a focal point for organization's purpose and direction.

Since the inception of the concept by Drucker [13], a sizeable scholarly literature has been published to date. The prominent scholars included Bart, Bontis and Taggar [14], Pearce and David [15], Handler [16], and David, David and David [17]. In the recent two decades, Fred David has

significantly contributed to the field of strategic management in general and mission statement in particular. According to David, David and David [3], a mission statement not only identifies the scope of a firm's operations, customers, products, and markets but also states the core purpose of the firm and differentiates it from other similar firms. The research on mission statements in the last four decades can be classified into five main themes. Recently, Alegre, Berbegal-Mirabent, Guerrero and Mas-Machuca [4] classified these themes as: (i) the concept of the mission statement, (ii) advantages of having an official statement, (iii) extent to which a mission statement is a useful managerial tool, (iv) whether managers actually use mission statements in decision making, and (v) content analysis of mission statement for existence of desired components and characteristics.

The existing research on mission statement analysis primarily utilized the content analysis or text mining approach to identify the desired components and characteristics in the mission statements of selected companies, industries, or a certain group of companies such as S&P500 companies [12], FTSE100 [18], Top universities [10,19], etc. The components and characteristics have been utilized as yardsticks to determine the effectiveness of the mission statement. David, David and David [3], identified nine components and eight characteristics of an ideal mission statement as provided in (Fig. 1), and (Fig. 2), respectively. In the recent years, numerous scholars analyzed the mission statements of different types of organization. Some of the notable scholarly contributions are discussed below.

The majority of mission statement analysis research in recent years focused on educational institutions. The most recent publications are also on the education sector. For instance, Siddiqui [10] analyzed the mission statements of 44 Saudi universities. Mazurek, Korzynski, Gorska and Palyga [20] focused on financial times ranked European business schools. Bayrak [9] focused on top-ranked universities from five global regions, Arias-Coello, Simon-Martin and Gonzalo Sanchez-Molero [21] on Spanish universities, and Cortés Sánchez [11] analyzed the mission statements of 248 universities worldwide using a text mining approach. Likewise, Orwig and Finney [22] analyzed the mission statements of AACSB-accredited schools. Other prominent contributions in the education sector, naming a few, include [23], Arcimaviciene [24], Holosko, Winkel, Crandall and Briggs [25], and Firmin and Gilson [7]. Apart from the education sector, plenty of mission statement analysis research has been conducted on various other industries. However, no other industry or sector is as well researched as the education sector. Other sectors which are relatively well explored include the airline industry [26-28], Hospitals [29-31], country-based [8,32-34], literature reviews [4,18,35], and social enterprises [36-38].

In recent years, 100 Best Global Brands ranking by Interbrand have received much popularity. Interbrand, a management consulting company, publishes an annual ranking of the world's best 100 global brands since the year 2001. This ranking receives equal acceptance and appreciation by the industry and academia. Interbrand ranks the global brands based on brand equity and brand value. The current ranking (2020) includes 18 industrial sectors with the automobile industry having the highest number of brands (15) on the list followed by financial services (12) and luxury brands (9). These brands are considered the world leaders in their respective industries. Accordingly, they are expected to have ideal mission statements, as their strategies are the most effective to lead them to the top of the global ranking with the highest brand equity. However, previous research ignored these global leaders concerning mission statement analysis. This research endeavors to fill this lacuna and

contributes to the body of knowledge by providing the first-ever mission statement analysis of 100 Best Global Brand. The following section elaborates on the methodology employed in this research.

3 Research Methodology

The mission statements of all 100 Best Global Brands were retrieved from their official websites. Being the global leaders, all 100 Best Global Brands have provided their mission statements on their official websites. However, some did not name it as a mission statement rather provided the desired information under different names or terminologies, such as purpose, creed, or business principles, etc., as discussed in previous sections. This technique has been applied in previous similar studies [9,10,27], where researchers collected the mission statements from the official websites of the firms.

A content analysis technique was applied to analyze the mission statements of the selected companies. Content analysis is the most appropriate and commonly used technique for studies that aim to infer the underlying characteristics and components of specific messages systematically and objectively [39]. Also referred to as the textual or text mining approach, content analysis utilizes either quantitative or qualitative or a mixed approach for determining the existence of specific words, meanings, concepts, themes, and their relationships with the given text [40].

In this study content analysis is employed to identify the nine desired components and eight desired characteristics of mission statements, following the guidelines provided by David, David and David [3]. The components and the characteristics along with their definitions and measuring keywords for 100 Best Global Brands are provided in (Fig. 1) and (Fig. 2), respectively. These guidelines have been followed in the recent publications on mission statement analysis, see, for instance, Siddiqui [10], Mazurek, Korzynski, Gorska and Palyga [20], and Bayrak [19].

Components	Explanation	Measuring Keywords
Customers	Individuals or businesses whom 100BGB aim to serve	Customers, consumers, businesses, clients, men, women, children, parents, professionals, and athletes.
Products/ Services	The type of products and services 100BGB offer	Products, services, goods, offerings, produce, commodity, wares
Markets	The main markets for 100BGB include international, regional, or local.	Local, regional, world, global, and international
Technology	The 100BGB interest in and appreciation of technology.	Technology, IT, Innovation, Internet, ICT,
Concern for survival, growth, and profitability	The 100BGB's concern for economic growth, financial objectives to attract the stockholders.	Growth, profit, profitability, survive, thrive, efficiency, resources, optimal
Philosophy	Fundamental beliefs, values, aspirations, and philosophical priorities of the firms.	Beliefs, values, aspirations, and philosophical priorities, business principles, trust, integrity, honesty.
Self-concept	Competitive advantages, unique selling points, and core competencies	Competitive advantage, unique, capability, ability, be able, capable of, competencies, the best, leader
Concern for public image	Attention to social, societal, and environmental issues	Society, community, social, ethical, sustainable, responsible
Concern for employees	Attention and appreciation of the faculty and staff	Employee, Staff, human capital, human resources, empower, cadres

Fig. 1. Components of an ideal mission statement (*adapted from Siddiqui [10]*)

Characteristics	Explanation	Measuring Keywords
Broad in scope	The mission statement should be broad to allow judgments about the most promising growth directions and those considered less promising.	Do not include monetary amounts, numbers, percentages, ratios, or objectives
Less than 250 words in length	To see the length of the mission statement.	The number of words
Inspiring	Express the reasons people would like to join the company including staff, students, and faculty.	Beliefs, values, aspirations, philosophical priorities, actions, directions
Identify the utility of a firm's products	Demonstrate how a firm's products and services can benefit the customers or solve their needs and wants.	Uniqueness, comfort, luxury, ease, access, design
The firm is socially responsible	Determines the degree of the social responsibility of the firms.	Society, community, social, responsible, ethical, citizen
The firm is environmentally responsible	Environmental services like nature, green, trees, pollution, air, energy, water	Environment, nature, green, trees, pollution, air, energy, water, sustainable
Reconciliatory	Determines interests between different stakeholders like shareholders, customers, employees, suppliers, community, and society	More than one stakeholder mentioned
Enduring	Serves to provide a guide as to the company's past and present direction.	Must not mention limited time frame, like months or years.

Fig. 2. Characteristics of an ideal mission statement (*adapted from Siddiqui [10]*)

3.1 Data analysis

Using the measuring keywords identified in (Fig. 1) and (Fig. 2), each mission statement was manually analyzed for the existence of each of nine components and eight characteristics. The complete data were then further analyzed for (i) critical analysis of 100 Best Global Brands mission statements for an aggregate frequency of components and characteristics. Thereafter, the mission statements were analyzed country-wise and industry-wise for: (ii) vocabulary density; (iii) frequently used keywords and word clouds; (iv) major themes; and (v) degree of overall conformance to theoretically ideal mission statement. The following subsections elaborate on each of these analyses. The Voyant tool was used to measure the vocabulary density, frequently used keywords, and word clouds. The Voyant tools have been frequently used in mission statement analysis research [10,11].

4 Results and discussions

This section provides research findings and provides discussions on critical analysis of mission statement, vocabulary density, frequently used keywords and word clouds, major themes, and degree of overall conformance to the ideal mission statement.

4.1 Critical analysis of mission statements

In the first phase, the 100 mission statements of the best global brands were further analyzed for the existence of each of the nine desired components. As presented in Table 1, the most neglected component was the concern for employees (N=33) which means 67% of the firms did not bother to mention any concern for their employees. Similarly, concern for public image and technology were also relatively neglected components: 44% and 43%, respectively, did not mention them. On the other hand, 93% of the firms covered the self-concept component in their mission statements. It is interesting to note that 15% of these brands did not identify who are their customers and 28% even did not mention the markets they are serving.

Table 1. Assessment of Components of mission statements

Components of Mission Statements	Frequency
Self-concept	93
Products and Services	86
Customers	85
Markets	72
Concern for survival, growth, and profitability	67
Philosophy	64
Technology	57
Concern for public image	56
Concern for employees	33

In the second phase, the mission statements were analyzed for the existence of eight desired characteristics, as presented in Table 2. While social responsibility and environmental concerns remained the most neglected characteristics by 100 Best Global Brands, none of the statements was found exceeding the upper threshold of 250 words in length. In fact, most firms (87%) had mission statements of less than 100 words in length which is an indicator of a good mission statement. The majority statements (88%) were broad in scope, only 13 firms used amounts, numbers, percentages, ratios, or objectives in their mission statements. Similarly, most firms (above 70%) have inspiring mission statements identifying the utility of their products and services. Despite being the most successful brands in the world, more than 30% of the firms' mission statements are not reconciliatory and enduring. This indicates that they ignored the stakeholders and had time-bound mission statements, which is unexpected from such firms. The biggest gaps revealed in the mission statements of 100 Best Global Brands are social responsibility and environmental concern, where more than 50% of firms did not declare their stance on social and environmental responsibility. Which is contrary to both; theoretically ideal mission statement and general perception of various stakeholder especially customers who believe and expect these brands to be more socially responsible and environmentally friendly than other brands.

Table 2. Assessment of characteristics of mission statements

Characteristics of Mission Statements	Frequency
Less than 250 words in length	100
Broad in scope (without amounts, numbers, percentages, ratios, or objectives)	88
Less than 100 words in length	87
Inspiring	81
Identify the utility of a firm's products	78
Reconciliatory	69
Enduring	59
Reveal that the firm is socially responsible	45
Reveal that the firm is environmentally responsible	29

4.2 Vocabulary density of mission statements

A country-wise and industry-wise vocabulary density analysis of the mission statements were performed, as shown in Table 3 and Table 4, respectively. The data were sorted according to countries and then industries and using Voyant tools, the respective mission statements were then analyzed for minimum, maximum, average, and unique words as well as vocabulary density. Vocabulary density refers to the ratio of the total number of words to the number of unique words in a document. Where a higher vocabulary density value close to the value of 1 indicates a simple text with a smaller number of unique words. On the other hand, a lower density value represents a complex text with greater unique words [10]. As shown in Table 3, brands from the countries like United States, Germany, France, and Japan have relatively lower vocabulary density, and accordingly, the number of unique words is quite high. Whereas the brands of other countries like China, Denmark, Ireland, and Mexico have higher vocabulary density and lower unique words in their mission statements. It is important to note that brand frequency plays a vital role in the vocabulary density and number of unique words.

The countries with higher brand frequencies score lower vocabulary density and higher unique words and vice versa. Since half of the brands belong to the United States, the total length of 50 mission statements ought to have a lot of unique words and lower vocabulary density, as compared to others who have a single brand on the list.

Table 3. Country-wise analysis of mission statement - number of words and vocabulary density

<i>Country</i>	<i>Brand Frequency</i>	<i>Min. number of words</i>	<i>Max. number of words</i>	<i>Average number of words</i>	<i>Unique words</i>	<i>Vocabulary Density</i>
<i>China</i>	1	47	47	47	39	0.83
<i>Denmark</i>	1	25	25	25	20	0.833
<i>France</i>	9	40	129	69	310	0.493
<i>Germany</i>	10	15	149	50	260	0.511
<i>Ireland</i>	1	26	26	26	22	0.846
<i>Italy</i>	3	37	83	61	125	0.679
<i>Japan</i>	7	21	145	58	235	0.572
<i>Mexico</i>	1	52	52	52	44	0.815
<i>Netherlands</i>	2	14	23	19	33	0.892
<i>South Korea</i>	3	50	60	55	116	0.703
<i>Spain</i>	2	37	87	62	92	0.736
<i>Sweden</i>	3	32	71	51	99	0.631
<i>Switzerland</i>	2	42	42	42	35	0.417
<i>United Kingdom</i>	5	34	67	46	149	0.623
<i>United States</i>	50	8	154	60	996	0.328
<i>TOTAL</i>	100	8	154	48	1519	0.265

An industry-wise analysis of vocabulary density and unique words yielded similar results. Brands from 16 different industries appeared on the 100 Best Global Brands ranking in 2020. Where 15 brands are from the automotive industry followed by 12 from financial services. It was observed that the industries with greater brand frequency generally scored lower on the vocabulary density and higher number of unique words. Whereas the industries with few or single brands on the list generally scored high on vocabulary density and low on unique words. This trend is congruent with country-wise analysis. However, contrary to this trend, industries with fewer brands, in general, had a higher average number of words. See, for instance, restaurants, sporting goods, and beverages have less than four brands on the ranking but the average number of words is relatively higher, as shown in Table 4. Whereas industries with a greater number of brand frequency had shorter mission statements in terms of average words, see, for instance, automotive and financial services. Moreover, Alcohol brands have shorter mission statements with an average number of words (36), whereas restaurants usually have longer statements, with 124 average number of words.

The country-wise and industry-wise top 5 keywords assessment of vision statements is given in Table 5 and Table 6, respectively. Overall, people, world, customers, products, and best found to be the topmost keywords in country-wise and industry-wise analyses which truly represent the 100 best global brands.

Table 4. Industry-wise analysis of mission statement - number of words and vocabulary density

<i>Industry Sector</i>	<i>Brand Frequency</i>	<i>Minimum number of words</i>	<i>Maximum number of words</i>	<i>Average number of words</i>	<i>Unique words</i>	<i>Vocabulary Density</i>
<i>Alcohol</i>	6	14	52	36	120	0.538
<i>Apparel</i>	2	37	51	44	64	0.727
<i>Automotive</i>	15	15	83	41	307	0.497
<i>Beverages</i>	3	42	105	75	143	0.622
<i>Business Services</i>	7	21	117	61	239	0.548
<i>Diversified</i>	5	11	108	54	160	0.584
<i>Electronics</i>	6	23	145	78	258	0.545
<i>Financial Services</i>	12	13	137	53	319	0.498
<i>FMCG</i>	9	25	129	60	264	0.491
<i>Logistics</i>	3	47	76	65	133	0.672
<i>Luxury</i>	9	40	96	63	323	0.558
<i>Media</i>	7	17	88	44	171	0.551
<i>Restaurants</i>	3	92	154	124	211	0.561
<i>Retail</i>	2	50	71	61	89	0.724
<i>Sporting Goods</i>	2	49	149	99	111	0.558
<i>Technology</i>	9	8	132	43	236	0.562
TOTAL	100	8	154	63	1519	0.265

4.3 Frequently used keywords and word clouds

As shown in (Fig. 3), an analysis of word clouds through Voyant tools has also shown the same 5 words as the topmost frequent words used in the mission statements of 100 Best Global Brands.



Fig. 3. Words cloud and relative frequencies

The country-wise mission statements analysis for the top 5 keywords revealed that firms from certain countries focused more on certain specific areas (highlighted in Table 5). For instance, firms from the United States, Japan, and South Korea especially focused on the world market in their

mission statements. Firms from Denmark, Italy, and Ireland emphasized creativity. Germany, Mexico, Netherlands, and Switzerland highlighted the self-concept of being the best brand. Whereas firms from the United Kingdom, Ireland, and United States have shown a commitment to social responsibility and sustainable development.

Table 5. Country-wise analysis of mission statement – top 5 frequent words

Country	Brand Frequency	Top 5 Frequent Words				
China	1	Technology	Make	Achieve	Applications	Area
Denmark	1	Children	Creativity	Develop	Endless	Experiencing
France	9	Act	Products	Art	Business	Chanel
Germany	10	Customer	Sport	Best	Future	Product
Ireland	1	360 Degree	Change	Clients	Communities	Create
Italy	3	Creations	Creative	Fashion	Gucci	Italian
Japan	7	Products	World	Global	Causes	Customers
Mexico	1	Believe	Best	Better	Bringing	Company
Netherlands	2	Day	Achieving	Beer	Best	Brand
South Korea	3	Global	Kia	Beat	Beyond	Devices
Spain	2	Business	Change	Customers	Accepting	Actively
Sweden	3	People	Able	Design	Everyday	Home
Switzerland	2	Food	Good	Best	Beverage	Categories
United Kingdom	5	Deliver	Aim	People	Sustainable	Burberry
United States	50	People	World	Customer	Communities	Services
Aggregate	100	People	World	Customer	Products	Best

Note: Highlighted words show the common themes across the countries.

Similarly, an industry-wise mission statement analysis for the top 5 frequent keywords disclosed that firms from certain industries effectively used representative words. (Underlined in Table 6). Among all the industries, financial services and luxury brands’ mission statements possess the most relevant words and the statements are truly representative of the overall industry. Apparel, automotive, and business services brands also have the majority (N=3) of relevant keywords. However, mission statements of alcohol, beverages, diversified, and electronics industries lack any relevant words.

Table 6. Industry-wise Analysis of Mission Statement – Top 5 Frequent Words

Industry Sector	Brand Frequency	Top 5 Frequent Words				
Alcohol	6	People	Believe	Best	Better	Brining
Apparel	2	Design	Desire	Way	Affordable	Available
Automotive	15	Customers	Mobility	Cars	Sustainable	Deliver
Beverages	3	Best	Consumer	Build	Categories	Communities
Business Services	7	Customers	Solutions	Technology	Digital	Value
Diversified	5	Values	Company	Integrity	Quality	Customers
Electronics	6	World	Products	Achieve	Causes	Corporate
Financial Services	12	Financial	Services	Clients	Global	People
FMCG	9	Act	People	Best	Committed	Communities
Logistics	3	Logistics	Business	Company	Customers	Highest
Luxury	9	Luxury	Fashion	Innovative	Products	World
Media	7	People	World	Share	Build	Community
Restaurants	3	Serve	Food	Feel	Good	People
Retail	2	Able	Everyday	Home	People	People
Sporting Goods	2	Sport	Best	Products	Lives	Making
Technology	9	Technology	World	Make	Digital	Help
Aggregate	100	People	World	Customer	Products	Best

Note: The underlined words show the relevancy to the respective industry

The highlighted words represent the common themes across industry sectors.

4.4 Major themes observed

Despite belonging to 16 completely different industrial sectors, the 100 Best Global Brands share some common major themes within their mission statements. Different industries used different words for closely identical or synonymous themes. For instance, people, customers, consumers, and the client can be classified as customer orientation, and best, better, value, and quality, can be clubbed into one theme as better quality. Accordingly, a total of five themes was identified in the industry-wise analysis, and three themes were identified in the country-wise analysis (See Table 5 and the previous section for detail). The synonymous words for each theme are highlighted with the same color in Table 6. The five themes identified in the industry-wise analysis include better quality, customer orientation, values, technology, and social responsibility, highlighted in yellow, blue, green, pink, and sea green colors, respectively, in Table 6.

4.5 Degree of overall conformance to the ideal mission statement

A country-wise and industry-wise analysis of the mission statement concerning overall conformance to the ideal mission statement revealed some interesting facts. To assess the overall conformance, the mission statements of the firms of each country and each industry were appraised for a collective presence of nine components and eight characteristics. For instance, the mission statements of the brands from Ireland are highly confirmatory, as shown in Table 7, which means that 89% of the components and characteristics were found in them. The analysis showed that mission statements of

Irish and South Korean brands are highly confirmatory ($\geq 80\%$) to theoretically ideal mission statements relative to US, Italian and Japanese brands. Whereas Swiss, British, Chinese, and French brands have lower conformance ($\leq 70\%$) which means the mission statements lack 30% of the components and characteristics of ideal mission statements.

Likewise, an industry-wise analysis revealed that mission statements of restaurants, sporting goods, and beverages industries are relatively more confirmatory and cover more than 80% of the components and characteristics. On the contrary, apparel, alcohol, technology, and FMCG industries' mission statements severely lack features of ideal mission statements ($< 60\%$).

Table 7. An overall mission statement degree of conformance

Country-wise		Industry-wise	
Country	Conformance	Industry	Conformance
Ireland	89%	Restaurants	89%
South Korea	81%	Sporting Goods	89%
United States	70%	Beverages	85%
Italy	70%	Logistics	78%
Japan	70%	Electronics	74%
France	69%	Media	73%
Mexico	67%	Retail	72%
China	67%	Luxury	70%
Germany	64%	Automotive	67%
United Kingdom	64%	Business Services	67%
Switzerland	61%	Financial Services	66%
Sweden	59%	Diversified	62%
Spain	50%	FMCG	58%
Netherlands	50%	Technology	57%
Denmark	33%	Alcohol	54%
		Apparel	44%

** Degree of Conformance: the extent to which all brands of a country or industry cover the 9 components and 8 characteristics of an ideal mission statement.*

5 Conclusion, implications, and recommendations

The purpose of this research was to identify the gap in strategic management theory and practice through mission analysis of 100 Best Global Brands. Using a content analysis method, the mission statements were critically analyzed for the existence of components and characteristics, vocabulary density, frequently used keywords and word clouds, major themes, and degree of overall conformance to the ideal mission statement. The findings uncovered numerous shortcomings in the mission statements of 100 Best Global Brands as discussed below.

The critical analysis of mission statements revealed that 67% of 100 Best Global Brands ignored the concern for employees in their mission statement, followed by public image (44%) and technology (43%). Similarly, more than 50% of mission statements did not reveal the social and environmental responsibility stance of the firm. This is contrary to both; theoretically ideal mission statements and the general perception of stakeholders especially customers who believe and expect these brands to be highly socially responsible and environmentally friendly than other brands. It does not imply that these firms are not socially and environmentally responsible and do not care about employees; but if they are, they should carefully communicate the message to a broader group of stakeholders. And a mission statement is an effective way to portray organizational preferences. These organizations

really need to redraft their mission statements to incorporate the missing components and characteristics.

A country-wise analysis of vocabulary density has shown that brands from United States, Germany, France, and Japan have relatively lower vocabulary density that represents a higher number of unique words. But brands of other countries like China, Denmark, Ireland, and Mexico have higher vocabulary density and lower unique words in their mission statements. Likewise, mission statements of some industries like retail, alcohol, and apparel lack a sufficiently unique number of words, indicating higher vocabulary density. This implied that the mission statements of the brands from these countries and industries are not unique, thus, require a revisit.

The frequently used keywords and word clouds analysis revealed that people, world, customers, products, and best are the most frequent words in the mission statements of 100 Best Global brands. The keywords, analysis also indicated the national preferences of the brands from various geographic regions. For instance, firms from the United States, Japan, and South Korea focused on the global market; Denmark, Italy, and Ireland emphasized creativity; Germany, Mexico, Netherlands, and Switzerland highlighted self-concept of being the best brand; and the United Kingdom and Ireland have shown a commitment to social responsibility and sustainable development. In addition, a thematic analysis of 100 mission statements revealed five major themes including customer orientation, values, technology, quality, and social responsibility. The industry-wise analysis showed that financial services and luxury brands' mission statements possess the most relevant words, and the statements are truly representative. However, alcohol, beverages, diversified, and electronics industries lack any relevant words, making the mission statements ineffective, non-conciliatory, and less meaningful. Thus, these brands severely need to rewrite the mission statement, align the strategies, and communicate the mission to stakeholders.

In the end, the country-wise and industry-wise conformance analyses of the mission statements of the firms of each country and each industry were appraised for a collective presence of nine components and eight characteristics. The analysis showed that the mission statements of Irish and South Korean companies are highly effective and confirmatory ($\geq 80\%$) than the US, Italian, and Japanese companies. Whereas Swiss, British, Chinese, and French brands have lower conformance ($\leq 70\%$) which means 30% of the components and characteristics of ideal mission statements do not exist in their mission statements. Likewise, an industry-wise analysis has shown that restaurants, sporting goods, and beverages industries have relatively more confirmatory mission statements and cover more than 80% of the components and characteristics. On the contrary, apparel, alcohol, technology, and FMCG industries' mission statements severely lack features of ideal mission statements i.e., 60% of the components and characteristics do not exist.

These gaps have very important managerial implications for 100 Best Global Brands. Finding a place on Interbrand's ranking is a challenging task but maintaining or improving the position is even tougher. In the last two decades, several brands appeared on Interbrand's ranking once or twice and could not get back. Among numerous examples, automobile brands like Lexus and Subaru remained in the ranking for just a couple of years and could not retain the position. Thus, to gain a sustained competitive advantage, global brands must devise effective alternative competitive strategies. And foundations of effective strategies primarily depend on effective vision and mission statements. Based

on the shortcomings identified in this research it is recommended that these firm should revisit their strategic plan. To have effective strategic planning, these firms should first re-develop effective mission statements while incorporating all the suggested components and characteristics of good mission statements. This would not only enhance the organizational financial and strategic performance and effectiveness but also develop a better corporate image, achieve sustainable longevity [41], and position on 100 Best Global Brands.

6 Limitation and future research directions

The findings of this research have certain limitations that provide future directions to the researchers in this field. The mission statements of the companies were extracted from their websites in January 2021. There exists a possibility that companies' websites may not have updated mission statements. To be more accurate, future researchers may extract the mission statements from official reports or strategic plan documents. Also, this research did not consider the vision statements of these firms. It creates an opportunity for future researchers to evaluate the vision statements or both vision and mission statements together. Moreover, this research used a content analysis method to analyze the mission statements. The content analysis method is often criticized for being highly subjective. Future researchers may use a quantitative analysis method to objectively analyze the mission statements of 100 Best Global Brands.

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SUSTAINABLE DEVELOPMENT GOALS IMPLEMENTATION IN THE KNOWLEDGE SOCIETY

Viktor Zinchenko

¹ Institute of Higher Education of the National Academy of Educational Sciences of Ukraine,
Kyiv, Ukraine

Mykhailo Boichenko

Taras Shevchenko National University of Kyiv,
Kyiv, Ukraine

Oleksandr Polishchuk

³ Khmelnytskyi Humanitarian-Pedagogical Academy, 139 Proskurivskoho Pidpillya St., 29000
Khmelnitsky, Ukraine

Vasyl Levkulych

Uzhhorod National University,
Uzhhorod, Ukraine

Abstract. This paper makes a focus on main tasks of implementation of Sustainable Development Goals in modern education system in Europe. Philosophy of education has a special mission in creating of methodology of this activity. Equal access to all levels of education for all is already mostly achieved due to the possibilities of international access of open educational programs provided by internet. Another big problem is a big gap between educational demands and motivation people to learn. The anthropological method of consideration in pedagogy have to begin anew every time a new result of empirical research is obtained and it is necessary to ask what consequences follow from these data for the general understanding of human being. Philosophical anthropology is unable to provide a generalized concept of human being, and even formulates a position on the variability of ideas about human being depending on the type of society. Philosophical evaluation of the sustainable development goals should be the first task for the philosophy of education. It should be analyzed the correlation between basic values of the sustainable development and academic institutions, interrelation between state and private means of implementation of educational policy, based on sustainable development goals performance.

1 Introduction

Developed countries (primarily EU (European Union) countries) have committed themselves together with all 193 UN (United Nations) member states to implement the global strategic plan entitled “Transforming Our World: A *Sustainable Development Agenda for 2030*”[1] (Agenda 2030). In addition to justification of plan this document consists of Sustainable Development Goals (SDGs), which indicates the main directions of global society development.

Thanks to the 17 SDGs, the world community differs specific areas of activity to implement its ambitious vision of a peaceful, just, socially inclusive world. For future global society will stably and discreetly use natural and human resources, it should make already nowadays comprehensive changes in economic, social (including educational and scientific) and environmental levels. This means also efforts to ensure universal respect for human rights and to enlarge personal possibilities, to guarantee equality and self-determination of citizens of every country.

In addition to encouraging people and protecting the environment and social development, Member States declared their determination “to take the bold and transformative steps which are urgently needed to shift the world on to a sustainable and resilient path” [1], and promised to work together and thus “tirelessly” [1]. Thus, the concept of partnership in “the spirit of strengthened global solidarity” [1] plays an important role in the implementation of the “Agenda 2030”: “Our journey will involve Governments as well as parliaments, the United Nations system and other international institutions, local authorities, indigenous peoples, civil society, business and the private sector, the scientific and academic community – and all people” [1].

Cooperation at all levels is crucial for sustainable development. Governments and civil society, the private sector, the education sector and individuals must work together to make progress in reshaping the world.

The aim of this research is to find out the methodological mission of philosophy of education in global cooperation strategy in the field of education and science according to implementation of Sustainable development goals.

2 Institutional and value analysis of education for sustainable development

In this paper it were applied interdisciplinary approach with elements of analysis of documents, functional analysis, neo-institutionalism and value education method. Philosophy of education provides researches of education in terms of significant changes in functioning of the main educational institutions in their interrelations with educational net structures. Values of sustainable development give the obligation to create new regulatory framework for legitimating of new educational policy.

3 Results

Education as a key area of sustainable development

Education is one of the key prerequisites for the implementation of the entire Agenda 2030, so education has a key role to play in seeing a just, peaceful and sustainable global society. The world community has set its own goal: to ensure “inclusive and equitable quality education at all levels” for persons of all ages and to promote all “life-long learning opportunities that help them to acquire the knowledge and skills needed to exploit opportunities and to participate fully in society” [1]. Providing of education for sustainable development is international task and it needs international cooperation of educational institutions [2].

To achieve this, all education partners around the world must be involved. In particular, SDG 4 aims on «inclusive and equitable quality education» to achieve some tasks on which it should make emphasize.

By 2030, it was planned to develop tools and models that would allow everyone to receive and complete free, fair and quality primary, secondary and higher education, which will lead to appropriate and effective learning outcomes and social development. This proposition however needs concretization because the criteria of social and personal development are quite changeable: even now in terms of pandemic districts one has to revise significantly the understanding of «appropriate» outcomes. So, it is hardly to implement properly the demand to ensure that everyone has access to quality education at all levels, creating appropriate conditions by 2030, which will allow everybody to move successfully to the next levels of education and carry out lifelong learning. On the other

hand, domination of distant education simplifies the performing in general several tasks even now, not by 2030: to eliminate gender disparities at all levels of education, to allow all women and men equal and affordable access to high-quality vocational and academic education; to make sure that a much larger number of young people and adults acquire knowledge, skills and abilities related to employment or self-employment. One of such tasks is achieved especially successful – to ensure equal access to all levels of education for all, including people with disabilities, indigenous peoples and children with disabilities. This is due the possibilities of international access of open educational programs provided by internet. That is why it could be common educational programs for different persons, different countries and different kinds of participation.

Systematic review of all kinds of production, and, accordingly, knowledge should be carried out to ensure not by 2030, but for now it is clear that all students acquire the knowledge and skills necessary for sustainable development, including through education for sustainable development, sustainable lifestyles, human rights defense, gender equality, promoting a culture of peace and non-violence, through global civic education and recognition of cultural diversity and the contribution of culture to sustainable development. If we do this now, then we could expect the proper performance of all other tasks of Agenda 2030.

That is why the SDG implementation mechanisms for these tasks performing produce some organizational and evaluation problems.

Table 1. The implementation problems of some SDG

Resume of SDG 4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all” [1]	Up to date situation	Problem to solve
4.a Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all	In academic practice this means that not the content, but the forms and ways of communication become the educational priority.	It should be found the performance of significant educational content in proper inclusive forms, especially for sensitive categories of students.
4.b By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing States and African countries, for enrolment in higher education, including vocational training and information and communications technology, technical, engineering and scientific programs, in developed countries and other developing countries	But in the situation of covid-19 pandemic almost every country acquires status of “developing country”. It is very likely that some form of pandemic will be replaced by another form, but there will be no world without a pandemic [3]. That is why there will never be enough resources, even for the rich countries. All forms of international cooperation become even more in demand – pandemic is always dangerous for everybody.	It is necessary to create scholarship programs for international membership in such programs – for persons, teams and organizations not only from Africa, but from Asia, Europe, America, Australia as well. But individual desires and wishes not always and clear correlate with organizational goals – in extreme and existential cases person could perform egocentric behavior, oriented on up to day needs and not to care about the future interest, collective and personal as well.
4.c By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing States	People lose their jobs because of reduction and re-profiling of production, production automation and dehumanization. Not every step and kind of such automation is necessary.	Success of training programs for teachers depends not just on technical improvement and administrative permission – it is a big gap between educational demands and motivation people to learn. Only if people just start to learn or not interrupt learning it would be real to provide sufficient literacy and skills for all adolescents and the majority of adults.

Philosophy of education on the new demands of education for sustainable development

All controversial situations of distribution and allocation of limited resources could be analyzed and correctly solved through the clarification of the goals and values – including goals and values in the sphere of education. Socially significant and individually significant goals and values of the person can be different, manifested in different ways – from superficial conflict to mature forms of interaction with society. Conflict with society could be transformed in the inner conflict because it could be extended by the individual on himself as a part of this society, as a part of culture of this society. Social conflict could take a form of the interpersonal conflict, but it could be the conflict that is inner for this person. Social philosophy could help to identify causes of social conflicts and therefore – could help to find the ways out of them. If we take into examination the education, social philosophy works as a part of philosophy of education.

Thoughtful, responsible attitude person to oneself arises on the basis of conscious, purposeful activity of self-education. Generated by social needs, the system of science and education acquires relative independence from those requirements that do not meet the criteria of social value and social integration, go against the actual or potential needs of not only the individual but, above all, society. The philosophy of education is directly and deeply connected with socialization and self-education, but it is neither one nor the other. Its main function – to keep a balance in its influence on the formation of personality in the pursuit of own independence, on the one hand, and the social order – on the other. No matter how important the appeal of modern pedagogical and philosophical-educational schools to global problems is, it should be noted that philosophers mostly underestimate the role of developing a general ethical theory, common approaches to solving modern moral problems.

For example, there is a fascination with highly specialized aspects when considering environmental problems (for example, disputes about which natural objects are legitimate to talk about morality [4]) to the detriment of the development of methodological principles for their solution. This provokes the desire of some scholars to link the solution of the most important problems posed by the modern world with the development of “ethics of life”. An example is the book by American biosociologist Edward O. Wilson “Biophilia”. Expressing the correct opinion that the “ethics of life” should be based on the principle of humane treatment of all living things, preservation of inherited genetic potential of mankind, Wilson believes, however, possible to solve the problem in isolation from the necessary social conditions, relying only on the knowledge of genetic engineering, which, in his opinion, will only make it possible to identify the deep motives of human actions. Therefore, morality is supposedly designed to pay full attention to biological rather than social living conditions [5].

Also, social anthropology provides for the pedagogy and philosophy of education the idea of human being, which determines the virtues that must be instilled in person. However, philosophical anthropology is unable to provide a generalized concept of human being, and even formulates a position on the variability of ideas about human being depending on the type of society.

Still the anthropological approach to education remains crucial – in pedagogy it is important to use empirical data if it does not want to be fruitless, but these data require a certain way of consideration, which provides philosophy, anthropology and phenomenology [6].

The anthropological method of consideration in pedagogy have to begin anew every time a new result of empirical research is obtained and it is necessary to ask what consequences follow from these data for the general understanding of human being, especially for his or her social and educational development. In turn, the data of empirical research would be uncritical if they did not

need a thorough philosophical and phenomenological explanation. At the same time, we believe that pedagogy should also be based on hermeneutics as the only method of interpreting the data that underlie them and determining the meaning of education.

Philosophers-anthropologists set an important task for any society – the instilling of virtues as a necessary element of the moral structure of the individual. Virtues, or moral qualities, determine the value orientation of the individual, especially his or her activity, social behavior, because they help him or her to learn the social norms of morality, make them part of his or her self. Undoubtedly, in every complex and difficult life situation person bases his or her moral decision on certain virtues that are important to educate and explain their meaning.

It seems to us that the very formulation of this immutable problem, an attempt to provide it with a philosophical rationale, can explain the influence that these ideas still enjoy among modern philosophers and educators.

This raises the question of the need to overcome the economic crisis, to preserve the democracy, basic rights and freedoms of the individual. All this causes the formation of a new consciousness of people, discover of new values. According to Otto F. Bollnow, these moral qualities are revealed by the philosophy of education, and the theory of education / upbringing seeks methods and means of their formation. Education of new moral qualities and knowledge in the process of education, according to Bollnow, is designed not only to strengthen the ethical nature of human being, but also to help overcome the ethical crisis, ensuring the status quo of the existing system. The task of educating existence is designed to solve philosophical or anthropological pedagogy, which should be based not only on psychology but also on sociology and other humanities and social sciences. And thus pedagogy, as Otto F. Bollnow notes, “will become a comprehensive pedagogical anthropology” [7].

Social philosophy, philosophical anthropology and ethics should give pragmatic and organizational results – so their elements should be implemented in political and economic educational programs, relevant laws and first of all in national educational systems. So it is necessary to integrate the benefits of these philosophical disciplines in one philosophical theory. Meanwhile it should be taken into account the pedagogical and political-institutional aspects of performing.

The options for educational institutions to achieve the SDG. International organizations and “Agenda 2030”

SDG 4 (High Quality Education) nudged also an Education Program of UNESCO (United Nations Educational, Scientific and Cultural Organization that includes 193 member states) – renewed, comprehensive and transformative program “Education 2030. Framework for Action” [8]. This program aims to contribute to the achievement of all UN sustainable development goals [9]. UNESCO considers education to be an integral and important condition for the promotion of democracy and human rights, the strengthening of global citizenship and sustainable development. UNESCO has developed a framework for action to achieve the global educational goal and supports implementation processes in its member countries.

The OECD (Organisation for Economic Co-operation and Development that includes 37 developed countries) also develops and monitors sustainability targets at the global level of experience. In addition, it is planned to prepare reports on policy coherence, analysis of progress, etc. The integrated program «The Future of Education and Skills Education 2030 – OECD» [10] and

«Learning Framework 2030 – OECD» [11] offers the forms, visions and principles that underlie the future of the global education and science system. The training structure was jointly created for the OECD-2030 Education Development Program as a project of government representatives and a growing community of partners, including ideological leaders, experts, educational networks, heads of educational institutions, teachers, scientists, researchers, students and youth groups, parents, universities (and other HEIs), organizations and other social partners.

The new program “OECD’s Education at a Glance” examines annually the phenomenon of global education with help of special OECD Indicators [12]. “OECD Indicators in Focus” (EDIF) is a recurring series of briefs that highlight specific indicators in OECD’s Education at a Glance that are of particular interest to policy makers and practitioners recurring series of briefs that highlight specific indicators in OECD’s Education at a Glance that are of particular interest to policy makers and practitioners” [13]. It provides data on the development, funding and efficiency of education systems in 37 OECD countries and a number of partner countries.

For the first time, two new indicators provide comparative data on the level of success in higher education and on the criteria for access to higher education. One section is devoted to the educational policy goal of the 2030 Agenda.

Higher academic and professional education remains popular and continues to generate high incomes for both individuals and taxpayers. However, new data show that the differences between individual areas of research are significant. This follows from recent OECD research. The report shows that economics, administrative and legal sciences are the most popular areas in OECD countries.

Every fourth student starts studying in these fields. In contrast, on average, only 16 percent study engineering annually and only 5 percent study computer science, even if the employment rate of these graduates exceeds 90 percent in many countries. In Germany, for example, law and economics are in demand among first-year students, similar to the OECD average. However, the share of students in science and technology is significantly higher than the OECD average (10 and 23% in Germany compared to 6 and 16% on average in the OECD). However, in engineering, women are freshmen with only 22%, who are also underrepresented in the OECD. With an employment rate of about 90%, all three entities reach similar values. In the social sciences and humanities, the employment rate is 84%, but still higher for adults who have only a vocational education or a high school diploma. In general, the economic benefits of higher education remain significant. For example, 88 percent of adults with higher education are employed, and adults with secondary education are 81 percent. The income benefits of an employee with a higher education are on average 66 percent, and he or she is almost five times more likely to be among the top employees than an employee with only a professional qualification [14-15].

In his program report for the next 50 years OECD Secretary-General A. Gurría notes: “Targeted support for the most vulnerable, employment, skills and education to ensure lifelong employability must remain a central focus of our work. We need to address the “E” policy priorities: Employment, Entrepreneurship, Education, Environment and Equality” [16].

But this priorities need decades of years to be successfully implemented. Although the chances of high skills are increasing, the employment prospects of less skilled workers are deteriorating. Even in Germany, 13 percent of 25-34-year-olds do not have a professional qualification or a high school diploma. This is lower than the OECD average, but much higher than in other countries with dual

vocational training, such as Austria or Switzerland. At 4.3 percent of gross domestic product (GDP), education spending remains well below the OECD average (5.2 percent). In primary education, spending per student is also lower than the OECD average of \$ 8,846. Even in higher education, spending did not keep pace with the increase in the number of students [15].

The European Union seeks to take into account the goals of sustainable development in all its forms, as one of the key guiding principles for EU policy. The Council of the European Union states that “a prosperous Union also hinges on an open and fair international economic, financial and trade system and sustainable and equitable access to the global public goods; STRESSES that the SDGs are a cross-cutting dimension of the Global Strategy” [17].

“Agenda 2030” also identifies the educational concepts and models needed for sustainable development: education for sustainable development, education for global citizenship and relevant concepts must teach competencies to help all of us transform our world for collaboration. Comprehensive competencies of this kind can be developed with the help of teaching principles and educational problems of national educational systems: “We recognize that each country has primary responsibility for its own economic and social development” [1]. But “Agenda 2030” is not just for governments. All people are called to take part in an ambitious program of transformation, which can ultimately succeed only in cooperation at all levels – and in society as a whole. The education system «teaches» society on a small scale. By learning to work in partnership, develop sustainable development skills, develop critical thinking, and share responsibilities between students and the entire educational team, educational institutions can be examples of a sustainable lifestyle.

4 Discussion.

Philosophy of education as a methodology of education for sustainable development

In the search for ways to moral recovery of society one can not avoid the question of what place in this process is given to the most important institutions of education and science.

The most far-sighted researchers of education and science believe that if the goal is not only to diagnose the observed phenomena of moral crisis, but also to develop serious measures to overcome it, society can not do without the help of these institutions. “The school is designed to fill the moral vacuum and instill in young people respect for property and work” – said the specialist in the philosophy of morality H. Muson [18]. Higher education institutions should “help students become morally mature people”, – develops his opinion American theorist of stages of moral conscience development Lawrence Kohlberg [19]. Schools and universities, he continues, should help young people realize the need and develop the ability to perform in the future those functions that will contribute to social progress, the establishment of a just society.

Some researchers especially emphasized that education should be considered as a social methodology that helps a person to consciously use their abilities to serve society, to develop the ability to take into account the interests of others: “The main purpose of education is to prepare a mature, holistic personality” [20]. The solution of this problem experts associate with the creation of a new methodology, with the philosophical justification of the goals, means and methods of moral education: “Attempts to solve the problems of education and upbringing without the strength and wisdom of philosophy are inevitably doomed to failure” [21]. Philosophy of education integrates the possibilities of philosophical anthropology, social philosophy, ethics, political and organizational theories, theoretical pedagogy and therefore it could give a clear vision of interdependence goals,

means and ways of performing of education for sustainable development tasks. That is why the philosophy of education is called to substantiate freedom as the purpose of education and science and to compare values of free and obligatory (compulsory) systems of education. The philosophy of education should reveal the meaning of the concept of “freedom”, which will provide an opportunity to more clearly define the degree of responsibility of young people to society. The task of the philosophy of education include finding out the impact of modern policy and technology on the individual, on the value of the educational process itself.

5 Conclusion

Proper education could create ways out of social, economic and cultural crisis, but undue education could just much more deepen this crisis. That is why education as a key area of sustainable development. So it is acute need to create new philosophy of education – philosophy of education that fits to the demands of sustainable development. First of all this philosophy should give justification for the educational institutions able to prepare new generations for achieving of SDG. So such philosophy should be methodology of proper education.

The realization of educational possibilities of philosophical methodology depends on the concrete approach to their comprehension, on the understanding of the very subject of the philosophy of education. In the new methodology, the main means of making the education system relevant to the tasks of sustainable development is not only to refresh its integration with science, but it is also the strengthening of its integrative component into the social education system. The ultimate goal of new education system should be the establishment in society, state and in all their institutions such values as justice, equality, consent and devotion to the social common cause.

That is why the philosophical evaluation of the sustainable development goals should be the first task for the philosophy of education. It should be analyzed the correlation between basic values of the sustainable development and functions of academic institutions, interrelation between state and private means of implementation of educational policy, based on sustainable development goals performance.

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Publisher: Ljubljana School of Business, Tržaška cesta 42, 1000 Ljubljana
info@vspv.si

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