



ABSTRACT BOOK

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BE-ci 2017
Abstract Book

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4th BE-ci 2017 Chairs' Message

It is a great honour and pleasure to announce the inauguration of the 4th BE-ci International Conference on Business and Economics. The conference provides a unique opportunity to academics and practitioners alike to interact and share knowledge on timely research. As one of the few conferences to be held purely online, the conference offers the flexibility valued by nowadays academics.

The conference will take place between 05 - 07 June 2017 and it will be administered in Brno, Czech Republic with presentations being available to all participants. The online platform offers the opportunity to share presentations and posters, to comment on posted work and to network with other participants.

All authors will be offered the opportunity to publish their full text conference papers in European Proceedings of Multidisciplinary Sciences (EpMS) e-ISSN: 2421-826X and in European Journal of Multidisciplinary Sciences (EpMS) eISSN 2421-8251. Abstracts of all papers will be published in the Conference Abstract Book. Specific guidelines for publication will be provided depending on the type of publication preferred by participants.

The conference offers a unique opportunity for online interaction with researchers and practitioners from around the world and it can therefore offer a venue to network and establish fruitful research collaborations.

We welcome your interest in the 4th BE-ci International Conference on Business and Economics June 2017 and we are looking forward to receiving your abstract submission by 01 April 2017.

Chairs, 4th BE-ci 2017
RNDr. Ing. Lenka Cimbáľníková, Ph.D., MBA,
Vice-Chancellor
BIBS - College; BIBS

Ing. Josef Polák, Ph.D.,
BIBS - College; BIBS



Development Of Industrial Clusters: Problems, Tools And Prospects

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*Professor Dr, Russian economic university named after Plekhanov G.V., Russia

Problem Statement

The cluster method allows to implement most important entrepreneurial relationships with the state regarding the technology, experience, marketing and consumer preferences .

Research Questions

Russian Federation positive trends are identified the influence of the scientific research potential of the region, efficiency of the investment process at the territory of innovation clusters.

Purpose of the Study

Efficiency of the investment process at the territory of regional innovation clusters in tangible assets (purchasing, upgrade and reconstruction) in the case of the Central and the Privolzhsky Federal Districts, influence of costs on research activities in the increase of the innovative production share in the total production.

Research Methods

Nowadays the innovative activity of companies and organizations of regional clusters at the territory of the Russian Federation is carried within programs of the innovative development with the state participation in such fields as the reconstruction and upgrade of tangible assets (preferential area for funding), carrying out research and development activities

Findings

Within the territory of innovative clusters of the Russian Federation a certain correlation has been formed which reflects close relationship between level of expenses for technological innovations (x) in absolute terms and amount of the shipped products (y), determination coefficient is equal to 84% as shown on Figure.

Conclusions

Therefore in Russia as in many countries the cluster approach serves as the basis for the developed and implemented industrial politics in order to increase the competitiveness of the Russian economics at the international, national, regional and local markets.



Problems Of Minimum Salary In Russia

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Problem Statement

This article problematizes the question of low-level minimum salary in the Russia. It is not in line with the living wage and it cannot guarantee a quality of life.

Research Questions

We conducted an investigation of some legal aspects about the determination of minimum salary level, its lifting, its level accordance with the value of consumer basket and minimum assortment.

Purpose of the Study

This article's main goal is to study the theoretical and legal aspects of the determination of a minimum salary level in Russia, an investigation of its level dynamics, a minimum salary level correlation with a living wage across the state.

Research Methods

Empirical research methods are such as ranking, grouping, comparing. At the same time several statistical research methods were used (e.g. structural analysis, dynamics analysis, correlation and regression analysis). On basis of the statistical research methods we became aware of common factors of the minimum salary changes and how it influences on common average income level.

Findings

We will develop a correlation-regression model, where y is the size of average income per capita, as well as variables x_1 is the size of the minimum wage, x_2 - the nominal size of the average wage, y -per capita income. $Y=694,65+0,3213x_1+0,7958x_2$. $R=0.99$.

Conclusions

The minimum wage does not exceed the cost of living, although under the Constitution it should not be less than the latter. A significant difference between the minimum wage, living wage and the average wage in the country leads to increased property differentiation of the population and the increased level of poverty.



The Role Of Investment In Human Capital In The Economic Development

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Problem Statement

In the current market conditions there is a close relationship between investment in education and economic growth (development) of the country)

Research Questions

The authors consider a model that contributes to the relationship between investment in higher education and economic growth areas

Purpose of the Study

The regression analysis of communication of amount of expenses of funds of the federal budget for the education (x) and amount of gross domestic product (y), billion rub. (it is constituted by authors).

Research Methods

Regression model: $y=108,89x+4641,49$ $R^2=0.93$ x- amount of expenses of funds of the federal budget for the education, billion rub. y-gross domestic product GDP, billion rub.

Findings

The authors found out the strong positive effect of the following factors: higher educational attainment (HEA) to the level of economic development, calculated as: GDP per capita

Conclusions

As a result, the coefficient of determination is equal 0.93 that for 93% confirms adequacy of the carried-out calculations. As it was told above, expenses for education are considered as human capital investments which act as a fundamental factor of innovative development of national economy. We carried out the analysis of interrelation of expenses on science from means of the federal budget, in particular scientific research, and amount of gross domestic product of GDP in Russia.

Economic Risk Evaluation via Fuzzy Logic

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The aim of the article is the presentation of the use of fuzzy logic theory for economic risk evaluation. Fuzzy logic has had successful applications in risk analysis. The processes are focused on private corporations to avoid high risk business, therefore the details of applications, successful or not, are not published very often. The created models help in the decentralization of decision-making processes to be standardized, reproduced, and documented. Risk evaluation plays very important roles especially in the business because it helps to reduce costs.



Competition Law on SMEs Malaysia: To Exempt or Not

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Problem Statement

The Malaysian Competition Act 2010 has left SMEs vulnerable to enforcement actions and infringements on rise. Impacts competitiveness of local economy, so must remedy the situation.

Research Questions

Do SMEs warrant an exemption and what caused SMEs non-compliance with CA 2010 in Malaysia?

Purpose of the Study

To study Malaysian SMEs compliance problem. Argue for an interim exemption and longer term view of developing policies addressing distinctive characteristics of SMEs without contradicting the objectives of the law. Address role of competition authority to assist SMEs in developing a cost effective compliance framework to meet regulatory obligations.

Research Methods

A combination of doctrinal analysis, comparative legal research and socio-legal methods will be adopted in this research. The justification is simple, the law does not exist in a vacuum and authorities should consider regulatory solutions of other jurisdictions to help foster a compliance culture among SMEs without imposing excessive burden on their business operations.

Findings

SMEs need interim exemption for transition from traditional or localized network business structure to competitive business. Case law revealed SMEs unfamiliarity and lack of resources cause infringements, so need policies to assist establish a cost effective compliance framework.

Conclusions

The CA 2010 must allow exemption policy necessary in interest of the local political economy for SMEs. Exemptions does not deflect competitiveness of market but allows time for SMEs to transition to modern competitive business environment and require compliance framework for productive competition goals and consider instituting turnover thresholds to exempt as in Hong Kong.



Expectations Of Companies And Business Success Factors

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Problem Statement

The competitiveness of companies is determined by success factors, competencies and human resources that enhance the potential and performance of the company.

Research Questions

What are the expectations of companies and what are the success factors perceived by firms?

Purpose of the Study

The purpose of the research was to determine the expectations of businesses, both from the macroeconomic and microeconomic levels. It was important to find out what factors and competencies the companies perceive as crucial for success and in which areas they feel the greatest potential for increasing their performance.

Research Methods

Primary research was done by questionnaires in companies, The results provided quantitative data on the current status of the issue. The questionnaire contains 6 areas. It was used the data and research findings from the years 2011 - 2015 at the assessment of trends.

Findings

In 2015, the companies expect the greatest potential for increasing their performance they identified in the areas of: marketing and trade, human resources development, setting of the processes and quality of management. The most important competences for development of the company have been identified in: the ability to implement change, motivating and energizing the workers, creativity and innovation.

Conclusions

The current business environment creates the conditions for growth of companies. Owners evaluate the success rate of companies in the long term point of view, they require the long-term stability and growth in the value of the company. They realize the areas for potential development of the company which they need for performance enhancement.



Using Instruments Of Operational Controlling In The Management Of Non-State Health Establishment

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Problem Statement

Business in health sector carries specifics different from other sectors of national economy. Article assesses importance and necessity of introduction of controlling tools for better quality control method organization.

Research Questions

Which tools of operational controlling are suitable to be used in the sector of private medical facilities?

Purpose of the Study

The purpose of the research is to evaluate the importance of correct settings controlling tools in the context of a specific method of controlling non-state health establishment . Due to the large amounts of controlling tools is required their concretization in the surveyed sector and their correct application.

Research Methods

First the surveyed sector was justified. The criteria for selecting non-state medical establishment were defined, in these facilities were subsequently carried out controlled interview. Based on gathered information the situational analysis was performed for each organization. The results of the analyzes subsequently determine the use of appropriate measures of operational controlling.

Findings

Based on the situational analysis it was determined the specifics of the examined sector which are listed in the conclusions. On the basis of these results it was proposed the appropriate operational controlling tools: - ABC method, - Time-based management, - Contribution margin, - Calculation of short-term profit.

Conclusions

Management of private healthcare facilities must be based on high level of expertise and knowledge in this field. The doctors is not well-trained and economic management is burdensome and time consuming for them. Application of the selected operational controlling tools will help to respond to the all facts coming to health care with a focus on the patient.



Unpopularity Of Twitter in GCC Countries: A Cultural Perspective

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Problem Statement

Social media usage is growing enormously in the Arab world. Micro blogging site Twitter has a low popularity as the top preferred social media channel.

Research Questions

Why Twitter is one of the least popular social media channels among Arab citizens?

Purpose of the Study

Purpose of the study is to find out the reasons behind the low usage of Twitter among Arab citizens. The main goal is to visualize the effect of cultural differences.

Research Methods

I methodically searched the following specialized database sources: Web of Science, EBSCOhost. The “snowball” method of using the most recent works to find relevant articles cited in them provided additional articles. Since keywords in research articles are not based on common lists, it is highly likely that some of the literature was missed.

Findings

Research showed that the reason behind the unpopularity of Twitter is due to following: -High context cultures like Arab countries prefer visualization over text. -They perceive Twitter as a political platform more than a socialization channel. -The conservative culture of Arab region corresponds to the perception of Twitter being as a platform to share personal thoughts.

Conclusions

I hope that this research will serve as a base, or even simply as the motivation, for future investigations in using Twitter as a marketing tool in the Arab world potentially contributing to the cultural studies framework.



Defining a Strategy Of Coal Enterprises In Crisis Situation

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Problem Statement

In the crisis of coal mining industry, it is necessary to develop a model of defining the strategy of coal mining enterprise, which is focused on its future development.

Research Questions

How to assess the potential of coal mines, which are a part of coal mining enterprise, and how to make a choice of coal mines strategy in crisis situation?

Purpose of the Study

The aim of the study was to develop a model of defining the strategy of coal mining enterprise in a crisis situation. This model assists decision-making in terms of strategic choices, relate to the strategy and actions, which allow the renewal and development of coal mines, which has potential.

Research Methods

Literature study – to present results of previous research regarding defining the strategy and method of decision-making; Structured interview, research surveys, statistical indicators – to identify the factors which determine the potential of coal mines, and to develop the scenarios of their changes; Analytic Hierarchy Process – to assess the potential of coal mines and make a strategic choices.

Findings

Primary result: model of defining the strategy of coal mine enterprise in a crisis situation. Partial results: 1. Identification of internal and external factors, which determine the possibility of coal mines development and work out the scenarios of their changes; 2. Development of method for selecting strategic option and actions for its implementation, in line with external conditions.

Conclusions

The model of defining the strategy of coal mining enterprise is a pattern of conduct, directed to assessing the development potential of the coal mines, which are a part of coal mining enterprise, and to identify right strategy and actions to overcome the crisis, renewal and economical effective operation in the future.



Analysing Penang Destination Image From Online Tourism Domain

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Problem Statement

From the marketing perspective, destination image is one of the important factors that influences tourist's destination selection. Nevertheless, studies on investigating online tourism image of Penang, in particular, were limited.

Research Questions

What is Penang's image projected by the websites of OTD and the significance and relations between the image and the reality of Penang tourism industry?

Purpose of the Study

The purpose of this study was to explore the image formation of Penang on the Internet by examining the contents of several selected websites from Online Tourism Domain (OTD).

Research Methods

Data were obtained from 25 different websites and were classified under five sub-categories; Government tourism portal, news and media websites, travel agency websites, travel guide websites, and travelogue website. This study used qualitative approach that combined QDA Miner 4.0 and Word Stat 7.1 software, which were used to analyse the textual content of these selected websites.

Findings

The finding suggests that each sub-category is unique to itself, and has its own focus and possibly target market. 'Malaysia', the top projected image generated from the study indicates Penang as a location rather than a destination. However, a few image that is also listed might suggest Georgetown, the capital of Penang is the World Heritage site.

Conclusions

This research could bring awareness to local tourism marketers, by assisting them to improve Penang image projection. Several Penang major attractions and activities that are not related to heritage and food seem to be less discussed on the studied websites. Such information should not be ignored as it creates competitive advantage as well as vital to gain tourists satisfaction.



A Comprehensive Literature Review Of Romania's Rural Migration To Europe, 2010-2016

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Problem Statement

Today's Romanian migration towards the developed EU countries is one of the most complex and dynamic movements in Europe. What is the state of the science for rural emigration?

Research Questions

What are the main directions and socio-economic effects of the workforce emigration in rural Romania?

Purpose of the Study

A comprehensive literature review on the topic (around 80 peer-reviewed research articles). Analyzing the preferred emigration destinations after the 2008 Crisis, remittances, remigration, migration returns and entrepreneurship, but also socio-economic effects of emigration on the rural parts of Romania (on the family, health system, etc.)

Research Methods

On a qualitative approach with some quantitative elements and using documentary and content analysis, we aim to do a critical systematic literature review of the articles relevant to our topic on Google Scholar (to find them - index), between 2010-2016.

Findings

The main destinations are Italy, Spain, Greece, Portugal, and, after the 2008 Crisis, the Northern Europe. We encounter remigrations (e.g. from Spain or Italy to Northern Europe), brain drain (students, medics), migration return and entrepreneurship, the separation of families and child abandonment or negligence, lack of workforce in agriculture or the high costs of it, etc.

Conclusions

Numbering over 3 million people, the post-communist Romanian emigrations risks compromising the long-term chances of development. For the rural parts, the problems are even greater, on account of the internal and external migration. Likewise, the adverse socio-economic effects are harder to counter, due to the limitations of rural parts, in terms of services, access and quality of education, etc.



MNE Centre-Subsidiary Dynamic Relationship Of Centre-Led Change Initiatives From An Actor-Centered Approach

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Problem Statement

In the general IB literature, the processes or dynamics of micro-political behaviors of center-led change initiatives are areas of limited research; little is known about the managers' interplay within.

Research Questions

What are the patterns of interaction enacted by center and subsidiary managers involved in center-led change initiatives and how they influence the development and outcome of center-led change initiatives.

Purpose of the Study

The intent of this study is to build upon existing work on the roles of the center and subsidiary managers in change, to extend and further develop the present understanding of the political dynamics that are played out in the implementation of center-led change initiatives.

Research Methods

This study draws on empirical data gathered primarily from interviews, to better understand how managers contribute strategically in center-led change initiatives. Detail description through narrative, "thick description" (Langley, 1999) and triangulation of multiple sources increases data validity. Nvivo 10 was used at the preliminary stage and further at the analysis part to help support some of the findings.

Findings

Subsidiary that adopts the most center-led initiatives displays intense sensemaking by managers at both the center-subsidiary and at subsidiary level. Subsidiary that go beyond adoption and into the realm of adaption displays high level of organisational sensemaking and sensegiving happening at the same time. Sensemaking and sensegiving was active even at the subsidiary-to-subsidiary managers level.

Conclusions

Subsidiary involvement must be considered at the earliest possible stage of the center-led initiative to ensure strong buy-in from them. Center managers should consider stronger and deeper sensegiving at the entire stage of the initiatives. This study suggests that the center-led initiatives' outcome mostly depend on the center manager's role and guidance throughout the critical development stage.



Environmental Costs of Mining Production In The Perspective Of The Mine Lifecycle

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Problem Statement

The environmental costs of mining production depend on a lifecycle stage and have to be predicted in long-term perspective.

Research Questions

What are the environmental costs of mining production in theory and practice in a lifecycle of a mining enterprise?

Purpose of the Study

The main aim of the article is to identify and to present environmental costs of mining production in the context of Sustainable Development (SD) and a lifecycle of the mining enterprise.

Research Methods

Literature studies, case studies, statistical analysis.

Findings

The environmental costs of mining production are varied in the lifecycle of a coal mine and they also depend on the geographical location of the mining enterprise.

Conclusions

Environmental costs of mining production have to be predicted in a long-term perspective including also post-liquidation costs together with taking into account the sources of their covering and models of financing.



The Intercultural Peculiarities Of Tea Drinking Culture In The Czech Republic

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Problem Statement

Tea drinking culture in the Czech Republic is unique in the European context and brings many questions why it is radically different (or non-existent) in other European countries.

Research Questions

What are the reasons for the specific tea-drinking culture in the Czech Republic?

Purpose of the Study

The tea drinking culture in the Czech Republic is very unique and there is no research regarding the roots of these specific parameters. It is very important to understand them from the sociological and historical point of view since they can explain the reasons and also the consequences.

Research Methods

Both qualitative and quantitative research was conducted in the form of questionnaires and interviews with observations, respectively, in the Czech Republic and several other European countries.

Findings

Drinking tea in the tearooms in the Czech Republic is very specific and it is almost impossible to find a similar phenomenon in other European countries. It mixes the influences from China and Japan, but also Arabic countries with Indian style of decorations. The practical consequences are very important as they can function as an incentive for tourists to visit the country.

Conclusions

Tea-drinking culture in the Czech Republic is on a very high level. It reaches almost the same quality levels as in the cradle of tea, ie. Asia, however, curiously combines other cultural influences and thus makes it a very unique phenomenon not only in the Central Europe, but globally. The syncretism is the most typical characteristics of it, combining almost incompatible items.



Competition Law And 'Sharing Economy' In Asean: Malaysia And Indonesia

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*Professor Dr, University of Sumatra Utara, Medan, Indonesia

Problem Statement

Multi variety digital based 'sharing economy' spinning consumer market by causing a major chaos in ASEAN nations in their process of grasping the idea, adopting and regulating it.

Research Questions

How Competition Law and the regulating authority interact with this new business frontier in Malaysia and Indonesia to promote creative technology and regulate sharing economy in market competition?

Purpose of the Study

To study the impact of the sharing economy on business and consumer market to critically assess by comparative study its interaction with its national competition law regime.

Research Methods

Comparative legal method will be core research method adopted alongside socio-legal analysis to substantiate the validity of the hypothesis.

Findings

The law and regulating authorities must balance and accommodate the aspect of anti-competition protection law and incentives for innovation in sharing economy business trend on issues such as standardization- related abuses, imposition of abusive terms in licensing, refusal to licence or deal, disruptive innovations and effects of mergers on innovation in Malaysia and Indonesia.

Conclusions

To recommend relevant regulatory frame work with respect to public policy justification and/or exemptions to adapt the changes brought about by the innovations through new creative's and technologies from both within and outside Malaysia and Indonesia in the interplay of competition policy and digital economy.



The Relationship Between Perceived Ethical Leadership Style and Workaholism

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Problem Statement

Academic literature has shown that ethical leadership style might have positive as well as negative consequences for the organization. Some results show that it might contribute to employee's workaholism, still this relationship is controversial.

Research Questions

What is the correlation between perceived ethical leadership style and workaholism? Is the correlation between perceived ethical leadership style and workaholism sensitive to socio-demographic characteristics of employee?

Purpose of the Study

The aim of the current study was to investigate the relationship between perceived ethical leadership style and employees' workaholism.

Research Methods

302 (41 men and 261 women) employees working in different Lithuanian organizations participated in the study. Perceived ethical leadership style was assessed with the help of Brown, Trevino & Harrison (2005) questionnaire. 10-item Dutch Work Addiction Scale developed by Schaufeli, Taris & Bakker (2009) was used for the measurement of workaholism.

Findings

The results revealed that workaholism of employees who consider their leaders as more ethical is lower than workaholism of employees who consider their leader to be less ethical. The study results showed the relationship between perceived ethical leadership style and workaholism is stronger for employees whose work duration in the current organization is shorter. Gender, education and age are not significant for this relationship.

Conclusions

Employees' attitudes towards their leader are important for negative engagement to their work and proneness to workaholism. This means that ethical behaviour and moral working environment must be considered when addressing employees' workaholism. Ethical leadership style might be the protective factor in this context. In the future it is important to investigate the factors that may change employees' perception of the manager and working environment.



Rock Climbing Tourism Destinations At Level NUTS₁-2 For Czech Climbers

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Problem Statement

Rock climbing sport tourism is a specific part of tourism. The participants are rock climbers who travel abroad to the selected destinations.

Research Questions

The question is which European regions are the most frequented destinations for Czech climbers.

Purpose of the Study

The purpose of the study is to determine, which European regions at level NUTS₁ and NUTS₂ are the final destinations within sport tourism. The selected European rock climbing destinations were compared in terms of attendance by Czech climbers.

Research Methods

The research is based on regionalization of rock climbing areas at level NUTS₁ and NUTS₂. Data sources were rock climbers' logbooks on web portals. Quantitative analysis of Czech climbers' abroad trips to rock climbing destinations in Europe was made. More than 2500 abroad trips to different European climbing areas were made during one calendar year.

Findings

The most visited European region at level NUTS₁ is Bayern in Germany. Czech rock climbers (respondents) made 782 trips into this area. It is followed by regions of North-East in Italy (335 trips), Slovakia (222) and Méditerranée in France (151). At level NUTS₂, the most visited region is Oberfranken in Germany (603) and Provincia Autonoma Trento in Italy (315).

Conclusions

Regional hierarchy of NUTS₁ and NUTS₂ is suitable for statistical analyses in tourism business and economics. The findings of the research survey demonstrate potential of different European regions for rock climbers as a specific sport tourism segment.



Analysis Of The Quality Of Service In The Universities Of Cuenca

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Problem Statement

The main problem is given by the index of dissatisfaction of the users of the university service in Cuenca.

Research Questions

Are the indices of dissatisfaction of the academic service users in Cuenca representative? How can the quality of the current university service in Cuenca be improved?

Purpose of the Study

To explore the different methods of evaluation of the quality of the university service, to structure and to apply the tool of evaluation, to analyze the results and from the findings to develop a proposal of improvement focused to the service taking as base the marketing of services.

Research Methods

The research is descriptive and combines qualitative and quantitative techniques. It relies on informal interviews and structured surveys based on the SEUE (Student Satisfaction with Education) model, which was adjusted with three subdimensions of additional models from which the sample was 381 students.

Findings

The results show users' dissatisfaction with variables such as infrastructure, student services, life safety, emotional security and economic security. The deficiencies found are: poor ventilation, lack of rest areas, reduced number of scholarships, reduced spaces for study, unfriendly treatment of staff, lack of equipment in sports areas, faulty toilets and lack of cleanliness, and others.

Conclusions

The SEUE service quality assessment model proved to be very complete. The evaluation reveals that much of the population studied is not fully satisfied with the quality of the university services they receive. There is evidence of nonconformity regarding parameters such as infrastructure, student services, life safety, emotional security and economic security.



Social Perception Of Hard Coal Mining In Perspective Of Region's Sustainable Development

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Problem Statement

Article presents a pilot study on the social perception of coal mines in Upper Silesia. The research was undertaken in connection with the persistent smog in winter months of 2016

Research Questions

Is the image of coal mines in the eyes of the local community positive or negative? Are coal mines socially responsible and is coal a good energy source

Purpose of the Study

The aim of the study is to indicate relationship of local communities to functioning in their neighborhood hard coal mines and their social role as well as to identify the nuisances identified by inhabitants of examined region in relation to mining enterprises and whether hard coal mining should be ceased

Research Methods

Pilot studies were conducted with use of diagnostic survey. Study was conducted in January 2017 on sample of 267 people, Silesian University of Technology students residing in Upper Silesia. An environmental survey technique was used. Researchers have hypothesized: 1) the image of mining and coal as fuel for the local community is negative; 2) mines are not socially responsible enterprises

Findings

Operation of mines is important for society and its stability. It affects energy and social security. A large proportion of the respondents defined the image of mining as positive (108 people), but 76 people indicated that the image was rather negative. Most respondents pointed to the benefits of the mines. Most respondents failed to provide concrete examples of social engagement

Conclusions

First hypothesis was partly confirmed. Respondents pointed to the various nuisances resulting from the mining companies operating in their environment, but also recognized important social aspects related to employability and access to relatively cheap fuel. However, they do not perceive the social involvement of mines, which is one of the conditions of sustainable development.



The Link Between Competitiveness And Sustainability Of Enterprises

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Problem Statement

Sustainability and competitiveness are directions addressed by national and international businesses. The work needed to be performed to achieve these levels of competitiveness and sustainability are not clearly defined.

Research Questions

What are the activities that contribute to the competitiveness of businesses and what is the link between competitiveness and sustainability?

Purpose of the Study

This research aims to identify the link between competitiveness and sustainability in today's economy. Also the dimensions that contribute to the competitiveness of an enterprise and the directions of sustainable development are presented.

Research Methods

Analyzing the literature, different views that help shape a framework for competitiveness and sustainability of enterprises are presented.

Findings

Developing a framework that emphasizes the link between competitiveness and sustainability in the current context.

Conclusions

Competitiveness and sustainability are two tangential directions that can or cannot be achieved by companies. Being sustainable contributes to achieving competitiveness. But being competitive does not mean that the company is also sustainable.



Regenerative Management Accounting In The Context Of Circular Economy

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Problem Statement

In the last decade the scarcity of economic resources and the inefficient business model have brought to consumer attention the need of a more green and regenerative development.

Research Questions

How can an economic entity large or small control its costs of production and maximize its profit while tackling a green approach through a circular economy model?

Purpose of the Study

This paper presents how regenerative managerial accounting is used for a sustainable economic development in the context of a circular economy. Regenerative cost accounting framework offers managers the tools and critical thinking skills necessary to succeed in business while taking into account the costs of regeneration.

Research Methods

Research methods consist of a fundamental positive and constructive research, using empirical and statistic models.

Findings

The role of regenerative management accounting model is to help companies lower the operational and regeneration costs. Applying circular economy models business owners or managers can improve cash flows, create master budgets that advertise the longevity of products by using circular models that reduce the company's cost and save them money while analyzing necessary and unnecessary cash expenditures.

Conclusions

Regenerative management accounting can improve the decision making process through reviewing each circular opportunity through quantitative and qualitative analysis that in the end will transform in increasing financial returns.



Assessment Of Physical Development In Relation To The Time To Exercise And Eating Habits To A Lot Of Teenagers From Two Computer Science Highschools In Moldova

Adriana Albu, Florin Dima, Ionut Onose, *Raluca Mihaela Hodorca**

Diet is a factor that contributes significantly to maintaining the health of young people. The study was conducted on a sample of 206 students from computer science high schools. We have quantified physical development, time allocated for physical exercise and nutrition. From the whole group 61.65% of young people have been assessed with harmonious development. The time allocated for physical exercise is often less than 30 minutes (49.51% of students). Differences calculated based on the assessment of physical development were statistically significant at $p < 0.05$ ($f=4$, $\chi^2=10.463$), drawing our attention to young people who develop disharmoniously, with excess weight, and who do not exercise enough. The dominant frequency for intake of milk (27.18%, $p > 0.05$ $f=8$, $\chi^2=7.201$), chicken meat (43.68%, $p > 0.05$ $f=8$, $\chi^2=7.242$), potatoes (40.77%, $p > 0.05$, $f=8$, $\chi^2=4.954$) and cereal products (35.43%, $p > 0.05$ $f=8$, $\chi^2=7.258$) is 2-3 times per week and the differences calculated based on the assessment of physical development are insignificant. The students surveyed do not see an adaptation of nutrition as something the body needs, which is a risk factor.



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