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THE GLOBAR WAR: THE EU'S APPLE TAX CASE

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ABSTRACT

It is often said that globalization is just a new form of war between nations; an economic war. It is also a tax war; fiscal policies are a central point of the competition for territories' attractiveness (ROUGÉ et CHOPOV 2016). But the global tax war is not only another form of interstates conflict; it is also a brand new kind of war between global firms and state to share the burden of civil society. The aim of this paper is to clarify what is at stake in this war to be able to fight it.

Keywords: Tax systems, tax policies, tax havens, tax treaties, global firms, fiscal equity, fiscal incentives, harmful tax competition, rulings, fiscal lobbying, treaty shopping creative accounting.

The power to impose taxes is at the very center of the core conception of any kind of power (COLLIARD et MONTIALOUX 2007)(BRENNAN et BUCHANAN 1980). Through the history of civilizations, the only things that have changed are the persons who have the ability to impose taxes; the way taxes are defined and their amount(DOWELL 1965)(MARTINEZ et Alii 1989). Fiscal policies are always the result of fierce fight of power(AUMANN et KURZ 1977). Nevertheless, it's possible to say that the emergence of taxation is linked to the constitution of modern states. In fact, taxes are an integral part of the control of any

territory¹: “*In the tax area, a country may claim that all the income earn by a citizen or a company incorporated in that country is subject to taxation because of the legal connection to that country*”(DOERNBERG 2001) By the way, fiscal policy is a true choice which shape deeply the kind of society in which we live.(GAFREY 2004)²

As long as business was mainly local and people did not move, the geographical link: the territoriality of taxation was not a problem. It began to be one with the huge growth of international trade in the XIX³. Then good and wealth began to move through the newly sat national borders. Then the brand new international institution: the Société des Nations sized the central question of double taxation that was considered as a brake on international trade expansion. Since, limitation of double taxation tanks to thousand of international treaties works properly and is no more the greatest problem of international tax law. Nowadays, what is at stake is the art, wealthiest individuals and corporations, put on escaping any taxation (MELOT 2004). For the brightest of them, the medium tax tare may be as low as 0,05%⁴ and the fiscal war between states and global firms seems to be officially declared: “*Apple vs the EU is the biggest tax battle in history*” title The Times of London⁵.

¹.It is the reason why tax law is mainly based on the principle of territoriality.

².That is why taxes are always sat the very center of every political campaign for an election.

³.As soon as 1927, Max LAMOUCHE wrote an Essay on the territoriality of taxes. Double taxation and tax evasion in international law.

⁴. It is especially the fact of APPLE corp. In Ireland 2015: Source: CNN <https://www.youtube.com/watch?v=7rwrAKOJFE4>

⁵ <http://time.com/4472500/apple-eu-irish-tax-bill/>

UTICAJ PROŠIRENJA EVROPSKE UNIJE NA SPOLJNU TRGOVINU I RAZVOJ NOVIH ČLANICA

IMPACT OF THE ENLARGEMENT OF THE EUROPEAN UNION ON THE FOREIGN TRADE AND DEVELOPMENT OF THE NEW MEMBERS

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REZIME

Jedna od najvažnijih karakteristika procesa globalizacije je stvaranje različitih regionalnih ekonomskih integracija. Najrazvijenija regionalna ekonomска integracija u svijetu je Evropska unija. Evropska unija je od osnivanja, kada su šest zemalja osnivača formirali zonu slobodne trgovine za ugalj i čelik, prošla sve faze razvoja ekonomskog integriranja, preko carinske unije i zajedničkog tržišta do ekonomске i monetarne unije. Kroz šest krugova proširenja Evropska unija je postala integracija 28 zemalja članica sa preko 500 miliona stanovnika. Svako proširenje ove regionalne integracije imalo je uticaj na ekonomsku poziciju i razvoj kako starih, tako i novih članica. Najveće povećanje broja članica donijelo je peto, veliko proširenje Evropske unije, kada se broj zemalja članica povećao ukupno za dvanaest zemalja, prvo za deset, a kasnije još za dvije zemlje.

Efekti ovog proširenja Evropske unije na bivše socijalističke zemlje posebno su interesantni, kako zbog broja novih članica tako i zbog činjenice da su ove zemlje u procesu pridruživanja prošle i tranzicioni proces ka tržišnoj ekonomiji.

Cilj ovog rada je ispitivanje efekata proširenja Evropske unije na spoljnu trgovinu novih članica, te uticaj promjena u spoljnoj trgovini na ekonomski razvoj ovih zemalja. Analiza efekata ulaska u Evropsku uniju može biti interesantna za zemlje koje nastoje da u budućnosti postanu članice ove ekonomске regionalne integracije.

Ključne riječi: Evropska unija, proširenje, nove članice, spoljna trgovina, privredni rast

SUMMARY

One of the most important characteristics of the process of globalization is the creation of different regional economic integrations. The most developed regional economic integration in the world is the European Union. Since it was found, when six founder countries created the free trade area for coal and steel, European Union passed all the phases of development of the economic integration, through the customs union and common market to the economic and monetary union. Through the six waves of enlargement European Union has become the integration of 28 countries with over 500 million habitants. Every enlargement of this regional integration had an impact on the economic position and the development of both the old and the new members. The biggest increase in the number of members brought the 5th big enlargement of the European Union, when the number of the member countries increased in total for 12 countries, first for 10, and then for 2 more.

The effects of this enlargement on former soviet countries are specially interesting not only because of the number of the new members, but also because of the fact that these countries during the joining have also pass the process of the transition to the market economy.

The aim of this work is to examine the effects of the enlargement on the foreign trade of the new members, and the effects of the changes in foreign trade on the economic development of these countries. The analysis of the effects of joining the European Union could be interesting for the countries which strive to become members of this economic regional integration.

Keywords: European Union, enlargement, new members, foreign trade, economic growth.

NOMINALNA I REALNA KONVERGENCIJA KAO DETERMINANTE PRIDRUŽIVANJA EVROPSKOJ MONETARNOJ UNIJI

NOMINAL AND REAL CONVERGENCE AS A DETERMINANT FOR JOINING THE EUROPEAN MONETARY UNION

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Review paper

REZIME

Tematski okvir ovog rada je nominalna i realna konvergencija kao determinante pridruživanja Evropskoj monetarnoj uniji. Težište rada je dokazati da ispunjavanje kriterija konvergencije utiče na stabilnost Evropske monetarne unije, odnosno da je uzrok destabilizacije upravo to što pojedine zemlje članice nisu ispunile zadate kriterije konvergencije. Finansijska integracija je važno pitanje jer doprinosi ekonomskom rastu utičući na slobodnu razmjenu sa ciljem efikasnije alokacije kapitala, rezultat je ekonomske teorije i empirijskog istraživanja. Uvođenje eura kao jedinstvenog sredstva plaćanja, te gubitak monetarnog suvereniteta država koje su ga prihvatile, glavni su razlozi formiranja Evropske centralne banke. Zadatak Evropske centralne banke je da definiše i sprovodi jedinstvenu monetarnu politiku u Evrozonu. Upravo zbog navedenog, analizirani su izazovi sprovođenja fiskalne politike unutar Evrozone kao i ključni aspekti monetarnog ujedinjenja Evrope. Rezultati ove analize treba da pokaže stabilnost EMU stepenom konvergencije zemalja članica jedinstvenog monetarnog područja.

SUMMARY

The thematic framework of this work is the nominal and real convergence as a determinant for joining the European monetary union. The focus of the work is to prove that realising the criteria of the convergence affects the stability of the European monetary union, that is, that the cause of destabilisation is exactly the fact that certain member nations have not realised the assigned convergence criteria. The financial integration is an important question because it contributes to the economic growth affecting free exchange with the goal of a more efficient allocation of capital; it is the result of the economic theory and the empirical research. Introducing the Euro as a single payment method while losing the monetary sovereignty of the countries which have accepted it is the main reason for forming the European Central Bank. The mission of the European Central Bank is to define and conduct a single monetary policy within the Eurozone. Because of the already mentioned facts, the challenges of conducting the fiscal policy within the Eurozone as well as the key aspects of the monetary unification of Europe have been analysed. The results of this analysis should point out the stability of the EMU by the convergence degree of the member nations from a single monetary area.

ANALIZA TRŽIŠTA RADA U REPUBLICI SRPSKOJ

ANALYSIS OF THE LABOR MARKET IN THE REPUBLIC OF SRPSKA

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Pregledni članak

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Review paper

REZIME

Svjedoci smo da se indikatori tržišta rada Republike Srpske godinama pogoršavaju. Stope nezaposlenosti su i do tri puta veće od, ionako visokog, evropskog prosjeka, bez izgleda da će se ovakvo stanje uskoro promijeniti. Posebno je značajno pogoršanje stanja na tržištu rada lica mlađih od 30 godina. Javlja se značajan jaz između smanjenja broja nezaposlenih i povećanja broja zaposlenih lica iz ove populacije. Postavlja se pitanje: Gdje (i da li) nestaju mladi (obrazovani) ljudi sa tržišta rada Republike Srpske? Autori su nastojali dati analizu osnovnih pokazatelja na tržištu rada Republike Srpske, s ciljem uočavanja osnovnih tendencija i problema koji postoje na ovom tržištu, kao i potrebe za definisanjem adekvatnih mjera za njihovo rješavanje.

Ključne riječi: tržište rada, nezaposlenost, zaposlenost, Republika Srpska

JEL klasifikacija: E23, J21, J64

ABSTRACT

We are witnessing that the labor market indicators of the Republic of Srpska have been deteriorating for years. Unemployment rates are up to three times higher than the already high European average, with no prospect of changing the situation in the near future. Deterioration in the labor market with respect to people younger than 30 years of age bears particular significance. There is a notable gap between the reduction of unemployment rate and the increase of employed people from this population group. The question is: Where (and whether) are the young (educated) people disappearing from the labor market of the Republic of Srpska? The authors provide an analysis of the main indicators of the Republic of Srpska's labor market, with the aim of recognizing the main tendencies and problems existing at the market, as well as the need to define adequate measures for their resolution.

Keywords: labor market, unemployment, employment, the Republic of Srpska

JEL classification: E23, J21, J64

FISCAL DECENTRALIZATION - WORLD EXPERIENCE AND OUR PRACTICE

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Review paper

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Review paper

SUMMARY

Although it is yet to be systematically investigated where the initiative for fiscal decentralization came from, limited evidence suggests that decentralization offers great opportunities to improve the delivery of public services, and that the result depends on the type of decentralization that has been implemented and the institutions that implement it. Not rare are the examples that decentralization is implemented haphazardly without a proper legal framework and clearly defined rules or is simply imported from another country, without taking into account whether the local authorities in the country are able to carry out their responsibilities. Decentralization is often a matter of political reality, and in itself, it is neither good nor bad.

Fiscal decentralization is especially topical in many countries due to fears of further growth in public spending. Data on the extent of public spending in most countries, especially in the last two decades show the constant increase in public spending in GDP. The results of numerous studies on the subject indicate the high degree of correlation between fiscal decentralization and growth of public spending in a way that centralization is associated with a greater share of public spending in GDP. Therefore, a part of the professional community has long held the view that fiscal decentralization contributes to greater efficiency in the allocation of resources and reduces the amount of public spending.

Keywords: fiscal system, fiscal policy, fiscal decentralization, fiscal autonomy.

TURISTIČKA VALORIZACIJA SAKRALNIH OBJEKATA U CRNOJ GORI

TOURIST EVALUATION OF RELIGIOUS BUILDINGS IN MONTENEGRO

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Pregledni članak

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Review paper

APSTRAKT

U radu se apostrofira vrijednost sakralnih objekata kao resursa za razvoj kulturnog i vjerskog turizma. Opisano je postojeće stanje sakralnih spomenika, njihova spremnost da u postojećim uslovima budu funkcionalni činioci turističke ponude. Za istraživanje se koristi kvalitativno-kvantitativna metoda, kojom se opisuju priznati elementi turističke valorizacije: turističko-geografski položaj, ambijent, atraktivnost i prepoznatljivost, uređenost i opremljenost prostora i uklopljenost u turističko bogatstvo. Potom se kvantifikuju svi segmenti valorizacije kroz ocjenu najprezentativnijih sakralnih spomenika u Crnoj Gori. Radom se želi ukazati na vrijednost ovog nasljeđa i njegove mogućnosti da relativno lako postane prepoznatljiv resurs kulturnog i vjerskog turizma. Želi se istražiti koji segmenti turističke valorizacije mogu biti unaprijedeni, pa na temelju toga i inkorporirani u sistem turističke ponude.

Ključne riječi: valorizacija, sakralni objekat, resurs, vjerski turizam

ABSTRACT

In this article value of sacred objects like a resource for development of cultural and religious tourism is being emphasized. It is being described the current state of religious monuments, their willingness that in existing conditions be functional factors of tourist offer. For research it is being used: qualitative and quantitative methods with which are being described recognized elements of tourist valorization: tourism-geographical location,ambiance, attractiveness and identity, decoration and equipment of the space in tourist wealth. Then, the segments of valorisation are being quantified through evaluation of the most representative religious monuments in Montenegro. With this work, we want to draw attention to the value of this heritage and its ability to relatively easily be recognized as a resource of cultural and religious tourism. It is being wanted to explore which segments of tourist valorization can be improved, so on the base of it and incorporated in a system of a tourist offer.

Keywords: valorization, sacral objects, resource, religious tourism

MODEL OF CONSUMER BEHAVIOUR - FEMININE HYGIENE

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Professional paper

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Professional paper

SUMMARY:

This article starts with a review of different recent theoretical views and positions on culture, menstruation taboos, and ethical consumer behaviour. We performed a quantitative research in England, Germany, Slovenia and Sweden on 1,081 responding female students about the effect of cultural and sociological factors on female consumer behaviour when buying feminine hygiene products. Countries were selected depending on different cultures, religions and consumer behaviour. Based on the acquired results, we established a structural model of female consumer behaviour in the selected countries. This model showed a spiral transfer of cultural limitations and prejudices to the respondent students through the environment.

Keywords: model of consumer behaviour, ethical consumerism, culture, taboo, feminine hygiene.

JEL: M31, C38

UTICAJ TURIZMA NA ŽIVOTNU SREDINU

INFLUENCE OF TOURISM ON THE ENVIRONMENT

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UVOD

Turizam je više zavistan od sredine nego bilo koja druga grana privrede. Životna sredina i turizam čine nedjeljivu cjelinu. Savremeni turizam zahtjeva značajna prostranstva izvorne ili dobro zaštićene životne sredine, jer se samo na takvim prostorima može planski razvijati i donositi ekonomske i društvene koristi i stanovništvu (receptiva) i turistima (inicijativa). Nauka i operativa zapotrebe turizma uvažava niz pozitivnih odnosa prema životnoj sredini, jer su neki njeni elementi posebno turističke vrijednosti. Za potrebe turizma ističe se potreba uvažavanja načela aktivne zaštite životne sredine, jer je uvek bolje planirati nego sanirati negativne posljedice.

Sve veća zainteresovanost zemalja u svijetu za razvoj turističkog sektora se prije svega objašnjava činjenicom da razvoj turizma proizvodi brojne pozitivne ekonomske efekte (na društveni proizvod i nacionalni dohodak i njihovu teritorijalnu preraspodjelu, na djelatnosti turističke privrede, na zaposlenost stanovništva, na platni bilans i druge) te da se turizam može iskoristiti kao faktor bržeg privrednog razvoja. U drugoj polovini XX vijeka je u mnogim turističkim zemljama bio primjenjivan koncept razvoja turizma koji je vodio računa isključivo o ostvarenju ekonomske ciljeva razvoja turizma koji se zapravo svode na ostvarivanje što većeg profita. Međutim, iako i danas ostvarenje ekonomskih interesa ima prioritet, mnoge zemlje su počele da sve više obraćaju pažnju i na ekološke interese destinacija.

INTRODUCTION

Tourism is more dependent on the environment than any other economic sector. Environment and tourism make an integral whole. Modern tourism demands a significant expanse of original or well protected environment, because only in those areas it can be systematically developed to create economic and social benefits for the inhabitants (receptive) and tourists (initiative). For the needs of the tourism, science and its practical application acknowledge a number of positive attitudes towards the environment, because some of its elements have significant tourist values. The need to respect the principle of active protection of the environment must be highlighted, because it is always better to plan ahead than to rehabilitate negative consequences.

The growing interest of countries for the development of the tourism sector is primarily explained by the fact that the development of tourism produces a number of positive economic effects (it influences gross national product, national income and their territorial redistribution, activities of the tourism industry, employment of the population, balance of payments and other) and that tourism can be used as a factor to accelerate economic growth. In the second half of the twentieth century, a concept of tourism development that concentrated only on achieving economic goals, that is, a concept reduced to achieving maximal profits, was applied in many tourist countries. However, although the achievement of economic interests is a priority even today, many countries have begun to pay more attention to the environmental interests of destinations.

PRISUTNOST KORPORATIVNIH KRIMINALNIH RADNJI NA GLOBALNOM NIVOU

PRESENCE OF CORPORATE FRAUDS AT A GLOBAL LEVEL

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Pregledni članak

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Review paper

REZIME

Zakonodavna tijela država, članovi računovodstvene i revizijske profesije, različita udruženja su preduzeli niz preventivnih mjera i mehanizama za suzbijanje korporativnih kriminalnih radnji i finansijskih prevara, ali nažalost, činjenica je da se i danas one često događaju kako u nerazvijenim zemljama, tako i u najrazvijenim tržišnim ekonomijama. Zbog toga je neophodno da se korporativnim kriminalnim radnjama i finansijskim prevarama da poseban značaj u poslovnom svijetu. Cilj ovoga rada je da prikaže prisutnost različitih oblika korporativnih kriminalnih radnji na globalnom nivou, te da prikaže konceptualni okvir kriminalnih radnji i motive za njihovo činjenje. Zaključnim razmatranja ovog rada navode smjernice za dalja istraživanja, kao i preporuke o tome kako poboljšati mehanizme za sprečavanje i otkrivanje kriminalnih radnji.

Ključne riječi: kriminalne radnje, ACFE, lažno finansijsko izvještavanje, korupcija, protivpravno prisvajanje sredstava.

SUMMARY

The legislative bodies of the countries, members of the accounting and auditing profession, various associations have taken a number of preventive measures and mechanisms for combating corporate criminal activities and financial frauds, but unfortunately, the fact is that even today they often happen in both undeveloped and the most developed market economies. It is therefore essential to pay significant attention to corporate criminal activity and financial frauds that are happening in the business world. The aim of this paper is to show the presence of different forms of corporate criminal activity at a global level, and to display a conceptual framework of criminal activity and motives for their doing. Concluding remarks of this paper provide guidelines for further research and recommendations on how to improve the mechanisms for preventing and detecting criminal activity.

Keywords: crime, ACFE, false financial reporting, corruption, misappropriation of funds



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