



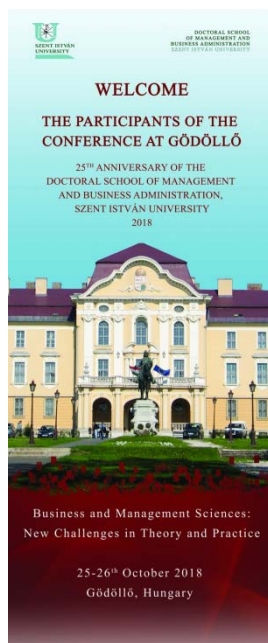
**Business and Management Sciences: New Challenges in Theory and Practice
Conference on the 25th Anniversary of the Doctoral School of
Management and Business Administration**

Book of Abstracts

**Gazdálkodás- és szervezéstudomány: Új kihívások az elméletben és gyakorlatban
Tudományos konferencia a Gazdálkodás és Szervezéstudományok Doktori Iskola
alapításának 25. évfordulója alkalmából**

Előadások összefoglalói

**Szent István University Gödöllő, Hungary
25-26th October 2018**



**Gödöllő
2018**

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Anita Tangl

Business and Management Sciences: New Challenges in Theory and Practice
25th Anniversary of the Doctoral School of Management and Business Administration

Book of Abstract / Előadások összefoglalói

International Conference on “Business and Management Sciences
“New Challenges in Theory and Practice”

Gazdálkodás- és szervezéstudomány:
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**BUSINESS AND MANAGEMENT SCIENCES: NEW CHALLENGES
IN THEORY AND PRACTICE**
**25th Anniversary of the Doctoral School of Management and
Business Administration, Szent István University**

**Szent István University, Gödöllő,
25-26th October 2018**

organized by the
**Doctoral School of Management and Business Administration, Szent István University,
Gödöllő**

in cooperation with the
Faculty of Economics and Social Sciences, Szent István University, Gödöllő, Hungary

**Doctoral and Habilitation Council of the University, Szent István University, Gödöllő,
Hungary**

The international scientific conference is organized for celebrating the 25th Jubilee of the Doctoral School of Management and Business Administration of the Szent István University. The aim of the conference is to summarize the mainstream concepts and the future trends of management and organizational sciences, and the future challenges and the possible alternative solutions in this field of science. Our main concept is to bring together the different generations of scientists and researchers, as well as PhD students to exchange and share their experiences and research results about contemporary management issues. An additional goal of the conference is to provide a place for academicians and professionals representing different schools, research institutions, countries, and regions to develop new research networks, which may give proper and up-to-date solutions for the forthcoming challenges of the management and organizational sciences.

Conference topics:

1. Business strategies, planning and management, business models
2. Management of SMEs
3. Entrepreneurship
4. Corporate Social Responsibility
5. Human capital, social capital and intellectual capital, knowledge management
6. Human resource management, leadership and corporate governance
7. Innovation and competitiveness
8. Risk management, change management and crisis management
9. Competitiveness of agricultural and food processing enterprises
10. Management and innovation in agriculture and food processing
11. Sustainability aspects of production
12. Food quality and food safety management
13. Accounting, finance and financial management
14. New trends in marketing and supply chain management
15. Regional policies and regional development management

The official languages of the Conference are English and Hungarian.

All the information about the conference can be found at the website of the conference:

<http://gszdi25conf.szie.hu/en>

GAZDÁLKODÁS- ÉS SZERVEZÉSTUDOMÁNY: ÚJ KIHÍVÁSOK AZ ELMÉLETBEN ÉS GYAKORLATBAN

Tudományos konferencia a Gazdálkodás és Szervezéstudományok Doktori Iskola alapításának 25. évfordulója alkalmából

**Szent István Egyetem, Gödöllő,
2018. október 25-26.**

A konferencia főszervezője a
Szent István Egyetem Gazdálkodás és Szervezéstudományok Doktori Iskola,

társszervezői:

Szent István Egyetem Gazdaság- és Társadalomtudományi Kar

Szent István Egyetem Egyetemi Doktori és Habilitációs Tanács.

A Szent István Egyetem Gazdálkodás és Szervezéstudományok Doktori Iskola idén ünnepli megalapításának 25. évfordulóját, amelyet egy nemzetközi tudományos konferencia szervezésével kívánunk megünnepelni. A konferencia fő célja a gazdálkodás- és a szervezéstudományok jelenlegi helyzetének bemutatása, a jövőbeni trendek és alternatívák, illetve a várható töréspontok felvázolása. További cél, hogy a rendezvény segítségével tovább mélyüljenek, illetve szélesedjenek az együttműködések a kutatói generációk, a kutatási intézmények, régiók és országok között. Ezzel az együttműködő magatartással olyan kutatási hálózatok létrehozását és fejlesztését szeretnénk segíteni, amelyek képesek lesznek hatékony válaszokat adni a menedzsment- és szervezéstudománnyal szembeni jövőbeli kihívásokra.

A KONFERENCIA TÉMAKÖREI:

1. Üzleti stratégiák, menedzsment, üzleti modellek.
2. Kis- és középvállalkozások menedzsmentje.
3. Vállalkozások indítása és működtetése.
4. Vállalati társadalmi felelősségvállalás (CSR), üzleti etika.
5. Humántőke, társadalmi tőke, szellemi tőke, tudásmenedzsment.
6. Emberi erőforrás menedzsment, vezetés és szervezés, vállalatirányítás.
7. Innováció és versenyképesség.
8. Kockázatkezelés, változás- és válságmenedzsment.
9. Agrár- és élelmiszeripari vállalkozások versenyképessége.
10. Agrár- és élelmiszeripari vállalkozások menedzsmentje és innovációs tevékenysége.
11. Fenntarthatóság a mezőgazdaságban.
12. Élelmiszerminőség és élelmiszerbiztonság menedzsmentje.
13. Számvitel, finanszírozás és pénzügyi menedzsment.
14. Trendek a marketingben és az ellátási lánc menedzsmentben.
15. Regionális fejlesztési politikák és menedzsment megoldások.

A konferencia hivatalos nyelve: magyar és angol.

A konferenciával kapcsolatos információk a konferencia hivatalos honlapján található:

<http://gszdi25conf.szie.hu/hu>

PREFACE

The international scientific conference entitled “Business and Management Sciences: New Challenges in Theory and Practice Conference” is organized for celebrating the 25th Anniversary of the Doctoral School of Management and Business Administration. The conference is organized by Doctoral School of Management and Business Administration of Szent István University, Gödöllő, in cooperation with the Faculty of Economics and Social Sciences and the Doctoral and Habilitation Council of the Szent István University, Gödöllő, Hungary.

These conference papers and discussions cover a wide range of topics in economic and social sciences and practices. The different points of view of different scientist generations represent the development of the scientific research techniques and topics. The conference gives a good opportunity to build new relationships between the young and experienced scientist generations. The participants are from 28 countries of the world representing 4 continents, North and South America, Europe, Africa and Asia from the Middle East to Indonesia.

The Conference topics cover of the 21st century’s actual and widely discussed fields as management, management of SMEs, productivity, accounting and finance, social and human fields, new marketing trends, the food quality and food safety, IT tools, agricultural actualities, sustainability and social responsibilities issues.

Organizers wish to give opportunity for researchers, students and professionals to share their experiences and research results and to discuss how to put them into practice.

I hope that our conference will be successful and you all will enjoy your stay in Gödöllő and in Hungary.

25th October 2018, Gödöllő, Hungary

Assoc. Prof. Dr. Anita Tangl, PhD
Editor
Member of the Organizing Committee

ELŐSZÓ

„A Gazdálkodás- és Szervezéstudomány: Új kihívások az elméletben és gyakorlatban” című tudományos konferencia a Gazdálkodás és Szervezéstudományok Doktori Iskola alapításának 25. évfordulója alkalmából kerül megrendezésre a Szent István Egyetemen 2018. október 25-26-án. A Konferencia megrendezésében társszervezőként a Szent István Egyetem Gazdaság- és Társadalomtudományi Kara és a Szent István Egyetem Doktori és Habilitációs Tanácsa vett részt.

A konferencián elhangzó előadások és a megjelenő tudományos munkák napjaink gazdasági- és társadalomtudományi problémáivai és a gyakorlati élet által életre hívott megoldásokkal foglalkoznak. A különböző generációk különböző nézőpontjai által megközelített tudományos megoldások és elméletek tükrözik az alkalmazott tudományos módszerek változását és használatát.

Az esemény jó alkalmat teremt a fiatal és a tapasztalt tudósok közötti kapcsolatok kialakítására, a nézőpontok megvitatására és az együttműködések megalapozására. A konferencia résztvevői 32 országból 4 kontinenst képviselve mutatják be eredményeiket Észak- és Dél-Amerikától indulva Európán és Afrikán keresztül Ázsiáig, a Közel-Keletről egészen Indonéziáig.

A konferencia témakörei a XXI. század aktuális és széles körben vitatott területeivel foglalkoznak, így a menedzsmenttel, a KKV-k menedzsmentjével, a termelékenységgel, a számvitel és pénzügy kérdéskörével, a szociális és humán területekkel, az új marketing trendekkel, az élelmiszer minőséggel és élelmiszer biztonsággal, informatikai eszközökkel, az IT által nyújtott lehetőségekkel, a mezőgazdasági termeléssel, fenntarthatósággal és társadalmi felelősségvállalással kapcsolatos kérdésekkel.

A szervezők szeretnék lehetőséget adni a kutatóknak, a hallgatóknak és a szakembereknek, hogy megosszák tapasztalataikat, kutatási eredményeiket, és megvitassák azok gyakorlati megvalósítási lehetőségeit.

Bízunk a Konferencia sikerében! Hasznos és kellemes részvételt kívánunk!

Gödöllő, 2018. október 25.

Dr. Tangl Anita, PhD
egyetemi docens
szerkesztő
a Szervezőbizottság tagja

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**PROGRAMME OF THE CONFERENCE
A KONFERENCIA PROGRAMJA**

**1st DAY
Thursday, 25th OCTOBER 2018**

8.00 – 9.00 REGISTRATION (*Building: SZIE Tudástranszfer Központ*)

9.30 – 10.00 CONFERENCE OPENING

◆ *Welcoming the guests*

• **Prof. Dr. Csaba Bálint ILLÉS**

Chair of Organizing Committee, Szent István University, Hungary

• **Prof. Dr. János TÓZSÉR**

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Dean of Faculty of Economics and Social Sciences, Szent István University

• **Prof. Dr. József LEHOTA**

Head of Doctoral School of Management and Business Administration, Szent István University

◆ *25 Years of the Doctoral School of Management and Business Administration at Gödöllő (1993-2018) - The History of the Doctoral School*

• **Prof. Dr. József LEHOTA**

Head of Doctoral School

◆ *Awarding medals “For the PhD School”*

10.00 – 12.00 PLENARY SESSION

CHAIRS: PROF. DR. JÓZSEF POÓR DSC, GÖDÖLLŐ, HUNGARY

PROF. DR. IMRE FERTŐ DSC, BUDAPEST, HUNGARY

SECRETARY: DR. ANITA TANGL, GÖDÖLLŐ, HUNGARY

10.00 – 10.25: *József POÓR, Szent István University, Hungary*

HRM at Foreign Owned Firms in CEE Countries and Russia, Kazakhstan

10.25 – 10.50: *Miklós ILLÉSSY and Csaba MAKÓ, Szent István University, Hungary*

Innovation as a Tool of Inclusive Growth

10.50 – 11.15: *Dorota JELONEK, Częstochowa University of Technology, Poland*

The Meaning of Big Data in the Support of Business Management

11.15 – 11.35: *Csaba Bálint ILLÉS, Anna DUNAY and Beatrix TURZAI-HORÁNYI, Szent István University, Hungary*

Lifecycle of enterprises: organizational lifecycle of car dealerships in Hungary

11.35 – 12.00: **Discussion**

12.05 – 12.15: Photo Session

12.15 – 13.30 **Lunch** (at the place of registration)

14.00 – 18.00 CONTRIBUTED PAPERS SESSIONS
Thursday, 25th OCTOBER 2018

Parallel sessions (A)

14.00 – 15.30 Session 1: Competitiveness, Management and Innovation in Agriculture
(Room: 10, 2nd floor)

14.00 – 15.30 Session 2: Information Analysis and Theoretical Models for Competitiveness
(Room: 11, 2nd floor)

14.00 – 15.30 Session 3: Marketing, fogyasztói magatartás
(Room: 12, 2nd floor)

14.00 – 15.30 Session 4: Contemporary Issues of Economy
(Room: 210, 2nd floor)

15.30 – 16.00 Coffee break

Parallel sessions (B)

16.00 – 18.00 Session 5: Food Quality and Food Safety Management
(Room: 10, 2nd floor)

16.00 – 18.00 Session 6: Human Resource Management, And Leadership
(Room: 11, 2nd floor)

16.00 – 18.00 Session 7: Accounting and Finance
(Room: 12, 2nd floor)

16.00 – 18.00 Session 8: Human Capital, Tourism
(Room: 210, 2nd floor)

16.00 – 18.00 Session 9: Information Management, Big Data and IT Applications
(Room: 224, 2nd floor)

18.45 – 23.00 CONFERENCE DINNER & CULTURAL PERFORMANCES

2nd DAY - FRIDAY, 26th OCTOBER 2018

8.00 – 9.00 REGISTRATION (*Building: SZIE Tudástranszfer Központ*)

9.00 – 12.00 Contributed papers Sessions

Parallel sessions (C)

9.00 – 10.30 Session 10: Marketing, Consumer Behaviour and Supply Chain Management
(Room: 10, 2nd floor)

9.00 – 10.30 Session 11: Management of enterprises
(Room: 11, 2nd floor)

9.00 – 10.30 Session 12: Agrár- és élelmiszerágazat aktualitásai, kihívásai
(Room: 12, 2nd floor)

9.00 – 10.30 Session 13: Számvitel és pénzügy
(Room: 210, 2nd floor)

9.00 – 10.30 Session 14: Challenges of Enterprise Management
(Room: 224, 2nd floor)

10.30 – 11:00 Coffee break

Parallel sessions (D)

11.00 – 12.00 Session 15: Új trendek, kihívások a vállalati gyakorlatban I.
(Room: 10, 2nd floor)

11.00 – 12.00 Session 16: Új trendek, kihívások a vállalati gyakorlatban II.
(Room: 11, 2nd floor)

11.00 – 12.00 Session 17: Sustainable Society, Sustainable Enterprises (CSR)
(Room: 210, 2nd floor)

12.10 – 12.30 SUMMARY AND CONCLUSIONS OF THE CONFERENCE
(Room: 12, 2nd floor)

12.40 Departure to the Lázár Equestrian Park from the building of Registration

13.00 – 16.30 Visiting the Lázár Equestrian Park

PLENARY SESSION

PLENÁRIS ELŐADÁSOK

**HRM AT FOREIGN OWNED FIRMS IN CEE COUNTRIES AND RUSSIA,
KAZAKHSTAN**

József POÓR

Our CEEIRT (Central and Eastern European International Research Team) model is built on three components. First, we relied on the widespread perception of international management, in regards to the external factors influencing the HR activities of a subsidiary, that is factors related to firm size, maturity, country of origin and strategic orientation. Given the context provided by these dimensions we secondarily examined how different HR variables (e.g. presence and number of HR professionals employed, the importance of HR functions, HR skills and the employment of external service providers), vary systematically across nations in our regional sample. The third component of our study consisted of a comparison of the similarities and differences of the HR practices of foreign owned companies in the countries surveyed. There is a deficit in the HRM (Human Resource Management) literature when it comes to identifying new patterns of Multinational Company (hereafter MNC) involvement and its impact on the HR/HRM activities of these firms. In this ongoing regional research project we examine the HR functions and strategic practices of Multinational Company (MNC) subsidiaries in Central and Eastern Europe. The current research is part of long-term research cooperation – the CEEIRT team that is composed of researchers from universities across the Central and Eastern European (CEE) region and aimed at examining the changing HR practices and roles in MNC subsidiaries. Our contribution summarizes the main results of our research and provides a series of conclusions, based on our four surveys (2004; 2008-2009; 2011-2013 and 2015-2015).

Keywords: Human Resources Management, Foreign owned subsidiaries, Central and Eastern Europe

INNOVATION AS A TOOL OF INCLUSIVE GROWTH

Miklós ILLÉSSY, Csaba MAKÓ

Innovation studies have come a long way since the first systematic analysis were made during the 1950s. This scientific evolution can be roughly summarised as a shift from the narrow to the broad-based approach of innovation. When evaluating most relevant innovation policy documents of the EU, we tried to trace back the elements of these two approaches and to locate these policy papers on a scale with the narrow and broad-based concepts of innovation at the two endpoints. Almost a quarter-century history of the EU level innovation policy documents indicates that the narrow innovation approach reflected in these documents is gradually weakening during the translation process of strategic documents into more practice-orientated policy measures. A visible gap exists between strategy-type documents applying mainly the broad-based approach and the concrete action plans and policy measures reflecting the narrow concept of innovation. An asymmetry characterises the speed of the innovation policy learning capacity: higher collective learning capacity was mapped in the Nordic, Continental and Anglo-Saxon country groups while the Mediterranean and the Central and Eastern European countries proved to be slower learners. It would be beneficial to deepen the professional dialogue between the academic community and practitioners engaged in different levels of policy making. During this process, stakeholders could require a deeper understanding of each other's points of view and reasoning. This may help to unlock cognitive and structural path dependencies and open new roads in the innovation policy learning. This would be especially important on the eve of digitalisation and automation.

Keywords: innovation, policy, European Union

THE MEANING OF BIG DATA IN THE SUPPORT OF BUSINESS MANAGEMENT

Dorota JELONEK

Big Data is related to data sets which exceed the capacity of traditional data processing systems and enforces significant changes in the data analysis approach. Big Data analytics may show new relations between data, reveal unseen earlier trends and contribute to the creation of new knowledge, which can then be used to create value.

The aim of the presentation is to indicate potential directions of using analytics solutions in the area of Big Data in enterprise management in the face of opportunities and threats related to the growing stream of ubiquitous data. Possible changes in decision-making processes due to the use of Big Data analyzes were indicated.

Keywords: management, Big Data, business management

LIFECYCLE OF ENTERPRISES: ORGANIZATIONAL LIFECYCLE OF CAR DEALERSHIPS IN HUNGARY

Csaba Bálint ILLÉS, Anna DUNAY and Beatrix TURZAI-HORÁNYI

The passenger car market was among the most successful sectors in Hungary between the 1990s and the crisis in 2008, but since then the sector has undergone a deep downturn. The main objective of our research is to introduce the Hungarian passenger car market and describe the lifecycle of different car dealerships in Hungary using the Adizes corporate lifecycle model. The research was conducted by in-depth interviews taken by owners of car dealerships representing segments of higher and lower price categories of car brands (18 single-brand dealerships with one location and 3 multi-branded dealerships with more than one location). In addition, questionnaire survey was also started to gain primary data: questionnaires were submitted to 405 car dealerships from which 60 could be evaluated. The first results showed that the lifecycle stages of the dealers in the passenger car market have well visible stages with special features, and results showed the differences between cars of different price categories. Besides describing the lifecycle of dealership, a comprehensive situation analysis was also conducted in aspects of competitiveness, risk management and steps taken for survival of the economic crisis not only for the individual dealerships, but also for the whole sector. Research results highlight the most important challenge for Hungarian car dealerships, namely, to find the appropriate business model and strategy which can be applied under present circumstances.

Keywords: car dealerships, car sales, lifecycle models, economic crisis

CONTRIBUTED PAPERS SESSIONS

SZEKCIÓ ELŐADÁSOK

**SMES SUPPLY CHAIN CHALLENGES IN TURBULENCE MARKETS: CASE
STUDY OF PALESTINIAN SMES**

Mohammed Salem ABDALRAHMAN

Small and Medium-sized Enterprise (SMEs), plays a significant role in emerging economies development. SMEs have several exceptional attributes that differentiate it from larger commercial enterprises. SMEs are smaller and therefore they are more flexible to adapt their processes and strategies to market changes and to respond to new market difficulties with greater ease and innovation. The purpose of this paper is to focus on the challenges of supply chain management (SCM) in small and medium-sized enterprises (SMEs) and highlight main challenges they face in turbulence markets. To achieve the research purpose, a desk research was conducted, and a through literature survey was carried out on the main concepts of supply chain management. The resulted summary was that in case of Palestine, SMEs are facing many difficulties and risks due to the instability in political and economic factors. This instability is due to movement restriction imposed from the Israeli side, limited firm access to natural resources, restrictions on products imports and exports, weak transportation infrastructure and weak government supporting policies. On the other hand, the SMEs in Palestine also suffering from some internal issue as insufficient financial resources, underdeveloped production process, lack of managerial expertise, and lack of marketing capabilities and skills

Keywords: Supply Chain Management, SMEs, SCM challenges, Palestinian SMEs

FINANCIAL LEVERAGE AND FINANCIAL PERFORMANCE OF OIL AND GAS COMPANIES IN NIGERIA

Ahmadu ABUBAKAR

This study assessed the effect of financial leverage on the financial performance, using data from the annual reports of 7 quoted oil and gas firms in Nigeria, as well as from the Nigerian Stock Exchange (NSE) daily official lists over the period 2005- 2016. Descriptive statistics were used in data presentation, while random effects panel estimator was applied in determining the effect of financial leverage variables as short-term debt ratio (STDR), long-term debt ratio (LTDR) and total-debt equity ratio (TDER) on the financial performance, measured by the return on equity (ROE). The regression results from the random effects model (REM) indicate that STDR and LTDR have no significant effect on the financial performance, and TDER has a negative significant effect on the financial performance denoted by ROE. The study concludes that higher financial leverage of quoted oil and gas companies in Nigeria attenuates shareholders' wealth. The investment implication of this conclusion is that oil and gas companies should look more carefully at the utility maximization value of debt vis-à-vis equity in their capital structure.

Keywords: financial leverage, financial performance, Nigeria, oil, gas, random effects model, return on equity

CRISIS MANAGEMENT PRACTICES AND STRATEGIC RESPONSES IMPACT THROUGH PRICE STRATEGY: AN EVIDENCE FROM TEXTILE INDUSTRY

Hina AFFANDI

This study has discovered the impact of crisis management practices and strategic responses on the price strategy in the textile industry of Pakistan. In this research, independent variable is crisis management practices (efficiency improvement and competitiveness improvement), mediating variable is strategic responses (pro-activeness and reactiveness) and where the dependent variable is price strategy. This study investigated the textile industry firms of Pakistan by means of correlation and regression analysis via empirical findings. Data has been gathered from the questionnaire method from the companies of textile industry. It is hypothesized that crisis management practices, strategic responses have significant impact on the price strategy in which strategic responses have a mediating role and these noteworthy impacts have been denied by the results of the study. The result of this study suggests that there is no mediation found in the proposed conceptual model. However, only the relationship between the strategic responses and price strategy has been found significant. The results of this research have contribution to the vast knowledge of crisis management practices in literature associated to strategic management. The current study has definite limitations of simply studying certain variables with price strategy. This research study can further undertaken with incorporation of managers personality role and other external and internal factors for more extensive results. Other implications are for the policy makers to opt out multiple standard and flexible operating procedures for the crisis management.

Keywords: Crisis Management Practices; Efficiency improvement and competitiveness, Strategic Responses; Pro-activeness and Reactiveness, Price Strategy

**FOOD SAFETY PRACTICES AMONG OLDER ADULTS WITH
A HOME-DELIVERED MEAL PROGRAM**

*Cláudia Neves AFONSO, Angélica CRUZ, Ana Paula PINTO, Bruno MPM OLIVEIRA,
Sandra ARAÚJO, Catarina MALHEIRO and Cláudia AFONSO*

In the recent years there has been a notorious growth of social supports for the older adults, and the home-delivered meal program. The aging process, presented in most of the clients with a home-delivered meal program, is usually associated with an increased fragility and loss of independence. Still, there are few studies that aim to observe food safety practices by those who receive their meal ready-to-eat at home. The main goal of this study was to get an inside look of the food safety practices of the clients using a home-delivered meal program. This study is observational descriptive with a cross-sectional design. The sample is composed by 58 clients from 4 social institutions of Portugal. To attend the proposed objectives, it was developed a structured questionnaire for indirect administration. The results of this study show behaviors that aren't consistent with the good manufacturing practices recommended by many authors and organizations. The fact that the clients didn't know about the quality of the water they consume, the time/temperature abuse, the poor hand, equipment and utensils hygiene practices and the exposure of food to favorable environments for recontamination, are bad manufacturing practices observed in this study that could put food in risk, and consequently the client's health. It is urgent to educate and train these clients, as well as to adequate and improve the procedures of the institutions that provide home-delivered meals.

Keywords: Food safety, older adults, meals on wheels

**ENTREPRENEURSHIP SUPPORT AGENCIES (ESA) AND DEVELOPMENT OF
SMALL AND MEDIUM ENTERPRISES (SMES) IN NIGERIA**

***Olufemi Amos AKINBOLA, Salami Akeem OLANREWAJU, Abiodun Abolaji JOACHIM
and Akinbola Omolola SARIAT***

Small and medium scale enterprises (SMEs) are lifeblood of most economies. On the average SMEs represent over 90% of the enterprises and account for 50 to 60% of employment in most African countries. This study appraised the developmental efforts of Enterprise Supporting Agencies (ESAs) and their Contribution to Small and Medium Scale Enterprise (SMEs) Growth in Nigeria. The study adopted survey technique of which about one hundred and eighty-five (185) questionnaire were administered to selected small businesses in Lagos State, Nigeria through purposeful random sampling to get primary data that treated appropriate research questions and two hypotheses were tested accordingly. The study found that the ESAs need to advance on their primary functions of advisory and informational support and that there is a relationship between training and development of ESAs to SMEs Growth in Nigeria. The study recommends that Government should work relentlessly towards providing infrastructural support, reduction of bottlenecks of business registration and mitigate the high costs of doing business and ESAs should be properly be regulated and the role of business support should not be duplicated by other agencies to enhance efficiency.

Keywords: Enterprise Support Agencies (ESAs); Small and Medium Enterprises (SMEs); Business Support Services; Entrepreneurship.

LEAN PRODUCTION APPLICATION IN SUPPLY CHAIN MANAGEMENT

Yelena ALASKAROVA

The purpose of this paper is to assess the relationship between Lean management and supply chain management. Nowadays, more and more companies are trying to explore the possibilities of lean tools. In the process of analyzing the literature, first of all, emphasis was placed on the analysis of the supply chain and lean as a whole. Thus, the analysis of the relevant literature allowed us to identify two main areas for studying the research topic: a) Supply Chain and Supply Chain Management, and b) Lean thinking and lean supply chain management. This paper is structured as follows. First, the system of SCM was investigated. Secondly, the effect of lean management tools on the company's supply chain has been analyzed. Through transformation of traditional lean tools to the supply chain practices, the link can be perceived between lean management and supply chain. Our research will focus on methods that enable combatting tools of the seven wastes in supply chain, as well as define differences between traditional SCM and Lean supply chain. The work ends with a conclusion of the results with reference to the literature. The scientific novelty of the study is to solve a number of important theoretical and methodological issues related to increasing the productivity of the enterprise's supply chain through introducing principles and methods of lean production.

Keywords: Lean Management, Lean Supply Chain (LSC), Supply Chain Management (SCM), production, waste

**COUNTER-PRODUCTIVE BEHAVIOR AND PERSONNEL MANAGEMENT
IN SMALL AND MEDIUM-SIZED ENTERPRISES**

Anna ALBRYCHIEWICZ-SŁOCIŃSKA, Felicjan BYŁOK and Leszek CICHOBŁAZIŃSKI

The aim of this study is to show which problems in the field of personnel management are encountered by small and medium-sized entrepreneurs with regard to counterproductive behavior and their consequences. The first part of the paper presents the issue of counterproductive behaviors and their role in weakening the market competitiveness of the company. Next, the results of own study and other researches referring the discussed phenomenon, including statistical data, will be presented. The main question that the authors try to answer is about methods and techniques in the field of personnel management, which are or should be used to eliminate counterproductive behaviors in organizations, or at least mitigate their negative effects. The above issues are particularly important in the context of the currently existing employee market, which is a difficult challenge for employers in the area of broadly understood personnel management, including, for example, the processes of acquiring and maintaining staff.

Keywords: counterproductive behavior, personnel management

**THE ROLE OF CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABILITY
IN ACHIEVING THE CORPORATE GOALS AND THEIR IMPACT
ON PROFITABILITY**

Houda Qasim ALEQEDAT

Social responsibility is an idea that has been of concern to mankind for many years. Over the last two decades, however, it has become of increasing concern to the business world. Most of literature showed that the consumers take in their account the firms' CSR activities in their purchase, and they may increase their purchase from this firms' products and services. This paper is a review paper; that will make a review for a number of previous studies in the field of (CSR) and sustainability, most of studies have addressed CSR and sustainability through various public issues, but the impact of both CSR and sustainability has rarely been linked to profitability, this study combines both of CSR and sustainability and conducted their impact on profitability. And it will take into consideration how other managerial decisions or other factors within the organization is affected by the CSR and sustainability and this is did not take in the account of most previous studies. And this paper undertaken a particular business (Lego group) and examined the impact of CSR and sustainability on this company. The paper will also highlight the benefits for other managers of companies that are concerned to increase their social performance as a factor of profitability. CSR is part of the Governance of the company. The CG comprises of CSR and both well implemented would enhance the sustainability of the company. On the other hand some studies found a positive and significant effect of sustainability on a firm's profitability.

Keywords: Corporate social responsibility, Sustainability, Corporates goals, Profitability.

KÍNAI GOMBAVERTIKUM HELYZETE ÉS FEJLESZTÉSI LEHETŐSÉGEI

ALMÁDI Bernadett, Li MAOHUA and DUNAY Anna

Manapság a gazdasági fejlődéssel együtt egyre fontosabb az életminőség. A gomba, melyet egészséges ételként tartanak számon a világon, funkcionális élelmiszerként szerepel a kínai emberek hétköznapijaiban, hagyományai az ősi Kínáig vezethetőek vissza. Kína történelme régóta összefonódik a gombával és sok értékes gombafaj található itt természetesen. A technológia fejlődésével Kínára a világ gombapiacán az egyik legfontosabb szerep hárul. Tanulmányunkban bemutatjuk a kínai gombaágazat jelenlegi helyzetét, fejlesztési lehetőségeit. A cikk Kínában gyűjtött adatokat használ fel, gravitációs modell segítségével vizsgálja, elemzi az ágazat előnyeit és hátrányait, majd ezt követi az ágazat lehetőségeinek és veszélyeinek feltárása. A tanulmány számos alkalommal él a leíró elemzés lehetőségével, miközben a kínai gombaágazat exportjának valós helyzetéről ad leírást. A gravitációs modellt széles körben használják a nemzetközi kereskedelemben, s jelen tanulmány is ezt használja a kínai gombaágazat problémáinak megoldására. Azért, hogy meggyőződjünk arról, hogy a problémák valóban megoldhatóak, a "RAIS" elvet használjuk. Végezetül, javaslatot teszünk azon problémák megoldására, melyekkel a kínai gombatermesztés szembesül.

Kulcsszavak: Kína, Gomba, Gravitációs modell

THE SITUATION AND DEVELOPMENT OPPORTUNITIES OF THE CHINESE MUSHROOM PRODUCT CHAIN

Nowadays, along with the economic development, the quality of life has increasingly been important. Mushrooms, which are considered as healthy foods in the world, are listed as functional foods in the everyday life of Chinese people, and their traditions can be traced back to ancient China. China's history has long been intertwined with mushrooms and many valuable mushroom species are found here. With the advances in technology China plays one of the most important roles in the world's mushroom market. In our study we present the current situation and development possibilities of the Chinese mushroom industry. The article uses data collected in China, and analyzes the advantages and disadvantages of the industry by using a gravity model, and then tracks the opportunities and the threats of the industry. The study uses a descriptive analysis on several occasions while describing the real situation of Chinese mushroom exports. The gravity model is widely used in international trade, and this study also uses it to solve the problems of the Chinese mushroom industry. To make sure that problems can be solved, we use the "RAIS" principle. Finally, recommendations are made to solve the problems that the Chinese mushroom production is facing.

Keywords: China, Mushroom, Gravity modell

THE RELATIONSHIP BETWEEN SOME SUPPLIER SERVICE QUALITY DIMENSIONS AND WASTE IN SUPPLY CHAIN

Waleed Ali Hussein AL-ZAIDI, Csaba Bálint ILLÉS

In an efficient supply chain, eliminating waste in supply chain (overproduction, waiting, transportation, inventory, motion, over-processing and defective product) are extremely important to reduce cost which does not add value to company finally customers. The main reason in creating waste is inventory fluctuation. Diyala pharmaceutical supply chain-Iraq was chosen as a sample of the study due to the importance of medical supplies to ensure the high level of health service. Although there are considerable studies tried to determine the main reasons causing inventory fluctuating, which causes several kinds of waste like expiration and spoilage of goods, consuming extra energy and spaces, and etc. and there are numbers of studies have tried to select service quality dimensions in supply chain, there is no study in the literature review has tried to examine the relationship between service quality dimensions and waste in supply chain. Therefore, the current study tries to investigate the role of some service quality supply chain dimensions represented by reliability and responsiveness, and waste. The study also aims to know if there is waste in Diyala pharmaceutical supply chain. The methods have been used are interviews with the main directors of some pharmacies and main drug stores in Diyala health institutions - Iraq and using questionnaires as well. the numbers of distributed questionnaires to the directors were 46 questionnaires, but 42 questionnaires were returned which means that the response rate is 91%. SPSS has been used to analyze data and find the correlation and regression between variables.

Keywords: Bullwhip effect, supplier service quality, Iraq, reliability, responsiveness

A KOZMETIKUMOK ELŐÁLLÍTÁSÁRA ÉS VÁSÁRLÁSÁRA HATÓ TRENDÉK BEMUTATÁSA, KÜLÖNÖS TEKINTETTEL A KÖRNYEZETTUDATOSSÁGRA

AMBERG Nóra, GYENGE Balázs

Gyorsan változó világunkban újabb és újabb kihívások érik a vállalatokat és a fogyasztókat. A kozmetikumok előállítását, megvásárlását és a kapcsolódó folyamatokat, vagyis a vállalati és a fogyasztói magatartást napjainkban a környezet- és egészségtudatosság trendjei alapjaiban meghatározzák. A kozmetikai piacon a nagyvállalatok kínálatában egyre inkább megjelennek a natúrkozmetikumok, amelyek természetes összetevőkkel/természetes csomagolóanyagban kerülnek az üzletek polcaira. E natúrkozmetikai termékínálat bővülésével párhuzamosan a tudatos fogyasztás kerül előtérbe, vagyis az egészség- és a környezettudatosság, az ár-, érték-, márká- és eredettudatosság, a pénzügyekben, a célokban és a fogyasztói jogokban megjelenő tudatosság, vagyis a „felelős, tudatos trendek”. A tudatos fogyasztó folyamatosan keresi az információkat a kozmetikai termékpalettaival kapcsolatban, hogy megfelelő döntést hozhasson a kozmetikum kiválasztását tekintve. A tudatos fogyasztás fókuszában a fenntarthatóság áll, melynek mind a „tudatos” vállalatok, mind a „tudatos” fogyasztók próbálnak megfelelni. Azok a vállalatok és fogyasztók, akik igyekeznek megővni a környezetet, csökkentve ökológiai lábnyomukat, célul tűzve ki a fenntarthatóságot, a jövő generációi számára tiszta, egészséges környezet örökül hagyását, tudatosan cselekednek felelősséget vállalva környezetükért, ezért preferálják azon kozmetikumok előállítását, illetve megvásárlását, melyek a legkevésbé szennyeznek a környezetet, továbbá a fogyasztók egészségére is kedvező hatással vannak. A tudatos előállítás és fogyasztás felelős magatartás, amely társadalmilag felelős, környezettudatos és etikus. Az előállítási és vásárlási döntésekre a fenti „felelős, tudatos” trendeken kívül különféle mega- és metatrendek is hatnak. Az előbbieket elsősorban erejükkel, utóbbiakat pedig összetettségükben és alapvető voltukban lehet megragadni. Összefoglalva, a vállalatokra és a fogyasztóra számtalan trend, irány hat, melyek alapján a felmerülő igényeket figyelembe véve hozhatnak döntést a kozmetikumok előállítására és vásárlására vonatkozóan.

Kulcsszavak: fogyasztói magatartás, környezettudatosság, kozmetikumok, trendek, vállalati magatartás

PRESENTATION OF TRENDS FOR THE MANUFACTURING AND PURCHASE OF COSMETICS, WITH SPECIAL PRECISION ON ENVIRONMENTAL CONSCIOUSNESS

In our rapidly changing world, more and more challenges for companies and consumers are at hand. The production, purchase and related processes of cosmetics, ie corporate and consumer behaviors, are nowadays fundamentally determined by trends in environmental and health awareness. In the cosmetic market, natural cosmetics are becoming increasingly popular in the large companies, which are placed in the store shelves with natural ingredients / natural packaging. In addition to the expansion of this natural product range, conscious consumption is at the forefront of consciousness, namely health and environmental consciousness, price, value, brand and originality, awareness in finances, goals and consumer rights. Conscious consumers are constantly looking for information on the cosmetic product range to make a good decision about cosmetic selection. Conscious consumption is focused on sustainability, which both "conscious" companies and "conscious" consumers are trying to meet. Companies and consumers who seek to preserve the environment by reducing their ecological footprint, aiming for sustainability, leaving behind a clean, healthy environment for future generations, knowingly act responsibly for their environment, and therefore prefer to produce and purchase cosmetics that are at least polluting the environment and have a beneficial effect on the health of consumers. Conscious production and consumption is a responsible behavior that is socially responsible, environmentally conscious and ethical. In addition to the "responsible, conscious" trends above, production and purchasing decisions also have different mega- and metatrends. The former can be captured by their strength, the latter being complex and fundamental.

To sum up, there are countless trends and directions for companies and consumers to make decisions about the production and purchase of cosmetics, taking into account emerging needs.

Keywords: consumer behavior, environmental consciousness, cosmetics, trends, corporate behavior

ROLE OF GOVERNMENT FUNDING TO ENSURE SUSTAINABLE TECHNOLOGY INNOVATION IN AGRICULTURAL SECTOR

Aleksandra ANGELOSKA, Nikola TRENDOV and László VASA

This paper contributes to the literature on financing innovation, the role of government founding innovation, forming a mechanism of financing innovative processes, as well as system of interaction between public finance and innovation in agricultural sector. The analysis shows relationship between government regulation tools and innovation in agriculture. In matters of innovation financing, state needs to take into consideration a special role of conversion mechanism from scientific ideas to application development, from prototype to mass production, which we defined as the process of innovation. Nevertheless, the results of our study are of interest to policy makers. The analysis exploits a unique scheme of financing innovation could be used to build an effective financial mechanism for agricultural innovation and authors believes this will helps to improve the system of state financing innovation processes thus ensuring sustainable agricultural technology. Direct methods are more suited to promote basic and applied research, while the indirect methods are more effective in the area of commercialization of their results. The essence of indirect methods of financing innovation is to provide innovative agricultural projects with necessary material, technology, human and information resources. Scientific novelty of the research is to develop recommendations for improving the existing methods of financing innovation, allowing more accurately than existing methods and approaches to ensure widespread and effective development of innovative agribusiness enterprises

Keywords: financing innovation, government financing, sustainable technology innovation

**THE IMPACT OF INTERNATIONAL FINANCIAL REPORTING STANDARD
ADOPTION IN THE NIGERIA BANKING SECTOR**

*Ademola Emmanuel AYODELE, Dorcas Adebola BABATUNDE,
Olufemi Patric ADEYEYE and OLALEY Banji R*

The study explores the impact of adopting International Financial Reporting Standard (IFRS) in the banking sector and compares the profitability of Nigerian banks pre and post-adoption of IFRS. The study also examines the value relevance of the financial statement in the pre and post IFRS adoption. Secondary sources of data obtained from the financial statements of five (5) selected banks were used. Descriptive, inferential analysis like t-test analysis and simple regression analysis were employed to test the hypotheses formulated. The result of the analysis revealed no statistical difference in the banks' profitability due to IFRS adoption. All the profitability ratios did not differ significantly at 5%. The findings also revealed that pre IFRS is more value relevant while post IFRS is less value relevant. The post IFRS financial information shows weak value relevance while pre IFRS financial information indicates strong value relevance. The study therefore recommends that management, external auditors and regulators should ensure broad implementation of the standard and total compliance in the Nigerian Banking sector in order to enjoy the benefits of its impact.

Keywords: IFRS Adoption, Financial Statement and Bank Profitability

MAGYARORSZÁG GAZDASÁGI HELYZETÉNEK VIZSGÁLATA LAU2-ES SZINTEN

ÁLDORFAI György, ÁLDORFAINÉ CZABADAI Lilla Mária

Napjainkban egyre fontosabbá válik globális világunkban a belső erőforrásaink megismerése a lehető legkisebb térszerkezet szintjén. Ezen a térszerkezeti szinten számos problémát, hiányt, lehetőséget tárhatunk fel, amelyek alapját képezhetik egy objektív tényezők alapján lehatárolt új térszerkezeti szint megalkotásának. Kutatásunkban településszintű vizsgálatokat végzünk a 2006 és 2016 közötti időszakban Magyarország gazdasági helyzetének feltárása céljából. A gazdasági helyzet elemzésének összetettségére való tekintettel a szigorúan vett gazdaság-statisztikai adatok (vállalkozások statisztikái, munkanélküliségi adatok) mellett kitérünk a főbb demográfiai, társadalmi indikátorokra (öregedési index, függőségi ráta) is. Ezáltal vizsgálatunknak abban is nagy szerepe van, hogy kimutassa a Magyarországon meglévő területi egyenlőtlenségek, különbségek mértékét, amelynek jelentősége a hátrányos helyzetű, fejlesztendő területek és a gazdasági magterületek helyzetének megítélésében van. Az eredményekből GIS program segítségével térképeket készítünk, amelyek segítséget nyújtanak az esetleges új gazdasági körzetek lehatárolásában. A földrajzi információs rendszer (GIS) egy olyan számítógépes rendszer, melyet földrajzi helyhez kapcsolódó adatok gyűjtésére, tárolására, kezelésére, elemzésére, a levezetett információk megjelenítésére, a földrajzi jelenségek megfigyelésére, modellezésére dolgoztak ki. A GIS egyetlen rendszerbe integrálja a térbeli és a leíró információkat, alkalmas keretet biztosít a földrajzi adatok elemzéséhez és szemléltetéséhez, ezzel fontos eszközévé válhat a területi kutatásoknak. Gazdasági körzetek kialakításának és lehatárolásának számos gazdaságfejlesztő potenciált takar. Az új típusú megközelítés pedig lehetőséget nyújt a fejlesztési politikák támogatására.

Kulcsszavak: GIS, gazdasági körzet, helyzetkép

THE ANALYSIS OF HUNGARY'S ECONOMY ON LAU-2 LEVEL

Nowadays in our globalised world it is increasingly important to explore endogenous resources on local level. On this level we can also reveal problems and opportunities, which can be the basis of creating a new spatial unit based on objective factors. In our study we present a research about the economic situation of Hungary between 2006 and 2016. Due to the complexity of the economic dimension we included some major demographic and social indicators (ageing index, dependency rate) beside the purely economic ones (enterprise statistics, unemployment rates). This way our analysis is also suitable to reveal the level of territorial inequalities in Hungary, which is very important related to identifying and evaluating the lagging behind areas and core areas. By using a GIS software, we created maps from the results of the calculations, which can help in defining the borders of new possible economic districts. A GIS software is suitable for collecting, containing, managing and analysing data and also for illustrating the information on maps, and therefore, to investigate geographic phenomena and for modelling territorial processes. The software integrates spatial and descriptive information into one system, and it provides a proper frame for analysing and presenting geographic data; therefore, it is a key component of spatial research. Creating economic spatial units and defining their borders hold significant economic development potential, and our approach can support development policies.

Keywords: GIS, Economic district, Situation

A SUCCINCT RECOGNITION OF ORGANIZATIONAL CULTURE AND ORGANIZATIONAL ANTECEDENTS IN IMPROVING PERFORMANCE IN THE PUBLIC SECTOR

Dorcas Adebola BABATUNDE, Ademola Emmanuel AYODELE

The business world majorly apprehensive with competitive advantage and attainment could be achieved through organizational performance. Thus, this study investigates on recognition of organizational culture and organizational antecedents in improving organizational performance. From the literature scrutiny this paper clasp the organizational antecedents to be information security risk management, job clarifications, organizational executives support, and employees' recognitions and incentives were illustrated as factors that improve performance within the organization. Quantitative survey was employed to get data. This study use both multiple regressions and hierarchical regressions to test the research hypotheses and data were meritoriously analyzed using SPSS. The findings indicates that organizational culture moderate the relationship between organizational factors. Also there is a significant relationship between organizational factors and organizational performance. An efficient organizational performance can be achieved through organizational culture and organizational ant incidents. Thus, organizations should place more emphasis on organizational factors as well as organizational culture, in turns would help organizations to achieve performance effectively. During hierarchical regression, size of organization does not produce better organizational performance when combined with organizational culture. Thus, size of organization should be given a consideration. This research investigates the recognition of organizational culture and organizational antecedents in improving organizational performance. The findings of this study will serve as precursor to chief information officers as well policy makers to evaluate the importance of improving organizational performance through a gaudy scrutiny of organizational antecedents and organizational culture in the organization to achieve a better competitive advantage that will produce well balance performance indicator.

Keywords: Organizational Performance, job clarifications, employees' incentives and recognitions and Organizational culture

ENTREPRENEURIAL ATTITUDES IN CASE OF SMALL AND MEDIUM ENTERPRISES

Éva BALÁZS

George Katona highlighted in 1962 that behavioural patterns cannot be approached solely from the economic aspect. It seems that with the rise in the standard of living, the economic considerations are slowly falling in the background, while compliance with social expectations is becoming more and more decisive. We show our social affiliation to our environment through our way of life and with our purchases as well.. Among the influencing factors, individual beliefs and the normative opinion of the community play an emphasized role. The former is defined by personality traits and selective perceptions that vary in space and time, the latter is being influenced by culture, family influence, formal and informal groups. Attitude can be changed, so we consider this to have a prominent role when examining behaviour. With the Fisbein-Ajzen model and measurement methods applied in consumer behaviour research, we do not examine consumer behaviour in the traditional sense, but the behaviour of the entrepreneur and the opinion on the entrepreneur. We do all this in order to further modulate the analysis of the decision of SMEs, which is more decisively influenced by the personal goals, plans and motivations of the owners, than in case of large corporations. The SME owner projects its personality on the business to a greater extent, it is emotionally more tied to the company, it defines the company management, operation, and their personal attitudes and personalities are inevitably intertwined.

Keywords: entrepreneur attitude, SME organization, behavioural patterns

EMOTION AND MOTIVATION IN THE ECONOMIC ORGANISATIONS***Éva BALÁZS***

Economics uses the model of rational choices in its analyses. According to the model, the decision maker strives to maximize its own utility function. This model is formal in nature, and it is not about if the decision-maker may have egoistic or altruistic preferences and, if it may make rational decisions in a formal sense, in this context. Zsolnai calls this a weak version of rationality. He considers the homo-oeconomic model to be the stronger version of rationality, according to which the decision-maker, besides the formal model of rationality, knowing the consequences, maximizes its self-interest. According to Herbert A. Simon, economist and psychologist, in reality, due to the limited cognitive abilities of the decision makers, the availability of information is also limited, so the decision makers make satisfying decisions rather than maximizing their utility function. Kahneman also criticized the model of rational decision-making. Robert Frank, behavioural science oriented economist, emphasizes the strategically decisive role of emotions. Jon Elster believes that human action is influenced by self-interest and by social norms as well, which are imprinted into the human as commands. In the framework of our study, we analyse the results of a qualitative research, partly as the effects of individual emotions and motives on success, and partly in the aspect of motivation theories, applying associative and complementary techniques.

Keywords: emotion, motivation, economic organization

ARTIFICIAL INTELLIGENCE: BLESSING OR CURSE?

Gergő BARTA

The use and the development of Artificial Intelligence applications shows an emerging trend for business organizations to optimize and automate business processes, as well as many new services and products utilize its power to increase customers' experience and make their life more comfortable. In recent years, Artificial Intelligence has been the oil for several new technological inventions by contributing to the development of self-driving cars, virtual assistants, virtual reality etc., however, Artificial Intelligence at the same time has its dark side and can be used for other purposes than contributing to the wealth of the society such as automatically producing new malicious code to steal sensitive business information, infect devices and violate privacy or creating robots that can produce and spread false information and news that may result in an upcoming false reality. The objective of the article is to analyze current research results regarding the pros and cons of Artificial Intelligence and the dark side what this technology is capable of, and tries to understand whether it creates more value than damage for the society in the foreseeable future.

Keywords: artificial intelligence, machine learning, business automation, social value

AZ AFRIKAI SERTÉSPESTIS HATÁSA A HAZAI VADGAZDÁLKODÁSRA

BATTAY Márton, DOBOS Attila, ILLÉS Bálint Csaba és ÓZSVÁRI László

Az Országos Vadgazdálkodási Adattár statisztikái szerint 2017-es vadászati évben Magyarországon 143.081 vaddisznó elejtésére került sor, melyből vadaskertben több mint 11.000 esett. Ezek rendkívül jelentős terítékadatok, amelyek a vadászati árbevételben meghatározó jelentőségűek, mind a bérvadásztatás, mind a vadhúskereskedelem vonatkozásában. Ugyanakkor a jelentős vaddisznóállomány rendkívül jelentős mértékű vadkárt is okoz, melynek döntő hányada a hatályos szabályozás alapján a vadászatra jogosultakat terheli. Az afrikai sertéspestis (ASP) 2018. évi hazai megjelenése várhatóan jelentősen megváltoztatja a vaddisznóval kapcsolatos eddigi vadgazdálkodási gyakorlatot. A betegség, amely Kelet-Magyarországon már felbukkant, ugyan emberre teljes mértékben veszélytelen, ám a vaddisznóra nézve közel 100%-os mortalitással jár, alapjaiban írhatja át a vaddisznó vadászatának és vadásztatásának jövőjét. Az állami kártalanítás rendszere, valamint a várható állománycsökkenés miatti vadkárkiadások mérséklődése azonban szintén meghatározó hatást gyakorol a vadászatra jogosultak költségvetésére. A jelen kutatás célja, hogy a fertőző vadbetegségek, különös tekintettel a klasszikus sertéspestis eddigi hazai megelőzési és kártalanítási gyakorlata és az ASP ellen való védekezéssel kapcsolatos nemzetközi tendenciák figyelembevételével elemezze a vadászatra jogosultak vonatkozásában várható gazdasági hatásokat. A nagyvadas területen vadászatra jogosultak vaddisznóval kapcsolatos gazdálkodásának vizsgálata révén válik lehetővé az egyes várható hatások modellezése. A szabályozás és a gyakorlat fejlesztési lehetőségeinek feltárása révén szerzők kísérletet tesznek a szabályozási környezet változtatására, valamint az ASP vadgazdálkodást érintő kockázatainak mérséklésére irányuló javaslatok kidolgozására.

Kulcsszavak: vadgazdálkodás, ASF, CSF

THE IMPACT OF AFRICAN SWINE FEVER ON DOMESTIC WILDLIFE MANAGEMENT

According to the statistics of the National Wildlife Management Database (OVA), 143.081 wild boars have been hunted, in the hunting year of 2017, from which more than 11.000 fell in game gardens. These hunting bags are very significant in terms of hunting and venison sales. The large numbers of wild boars are causing very large amounts of wildlife damage. Under current regulations, the entitled for hunting must bear a large proportion of these damage costs- under current regulations. The appearance of African swine fever (ASP) in Hungary in 2018 is expected to significantly alter the wildlife management practices of wild boar. This disease, which has already appeared in Eastern Hungary, is completely harmless to humans, but causes almost 100% mortality for wild boar. It can fundamentally change the future of wild boar hunting and game management. However, the system of state compensation and the reduction of wild game expenses due to the expected depletion of wildlife damages also have a decisive impact on the budget of the entitled for hunting. The purpose of this research is to analyze the expected economic impacts of infectious wildlife diseases in particular the existing domestic prevention and compensation practice of classical swine fever (CSF) and the international tendencies of defence against ASP. Analyzing the management of wild boars in the hunting territory allows the modeling of some expected impacts. By exploring developing ways in regulation and practice, the authors attempt to make changes to the regulatory environment and to develop suggestions to reduce ASP's risk in game management.

Keywords: game management, ASF, CSF

EXAMINING PRICE VOLATILITY ALONG THE MEAT SUPPLY CHAIN

Marwa Ben ABDALLAH

Since the mid-2000s, the global change in agricultural prices has been characterized by high volatility which presents an important risk factor for the consumer and the producer. For the producer, high price volatility might lead to greater potential losses, because it implies price changes that are larger and faster than what producers could be able to cope with. For the consumer, great price volatility may lead them to reduce the quantity or the quality of the products they buy or economize on other needed goods and services . It is quite important to explore price volatility along the meat supply chain as it is an important product in Europe and all over the world. In this context, we examine both producer and consumer price volatility in two different countries from northern and southern Europe with different climates and consumer preferences (Greece and Finland), in three meat categories (beef, pork and poultry). The purpose of the present work is to explore the volatility linkage and spillover between producer and consumer prices. For this purpose we use monthly series of producer and consumer price indexes, covering the period 1999-2013 and applying the generalized autoregressive conditional heteroskedastic (GARCH) model. Results of this study may have implications for meat producers and consumers, which could serve as support for the government to adopt policy options to mitigate price volatility consequences, in order to protect both consumers and producers.

Keywords: price volatility, garch model

LEGUME CONSUMPTION IN HUNGARIAN SCHOOLS

András BITTSÁNSZKY, András J. TÓTH and Csaba Bálint ILLÉS

In accordance with the European trend, more and more children have their meals in the canteen, so all the questions of nutrition biology related to school catering have come into the limelight. Legumes are well represented in Hungarian school catering since regulations oblige the caterers to serve legume at least once in a ten schooldays period. Green pea, green bean, kidney bean, lentil and yellow pea are served regularly in various form. However the regulations are moderately suitable to determine the real consumption, because pupils can reject or consume partly the served food. Therefore limited information is available about the real quantity of consumed food in schools. In 2017 a food preference survey was conducted in more than 80 Hungarian secondary schools. In this research, plate waste of the canteens was analyzed according to the main ingredients. By analyzing the served portions and the amount of plate waste, we estimated the real quantities of the consumed food. This research will focus on dishes with legume ingredients. Legume dishes was served in 26 schools for altogether 2 329 person (pupils and teachers) on the survey days. About 726 kg of legume containing dishes were served, 474 kg were consumed and 252 kg became food waste.

Keywords: school meal, legumes, preference, food waste

**CURRENT USAGE LEVELS OF COMPUTER- BASED BUSINESS SIMULATION
GAMES IN ACADEMIA FOCUSING HUNGARY**

Márton Attila BODA

The first use of business simulations in business schools can be dated to 1957. From the establishment of business simulation games in the '50s, there were several reports which concluded how many business faculties were using simulation games in at least one course. Studies made in the '60s found that in America the usage of business simulations is above 90% in business schools. Since the '80s almost all the AACSB (Association to Advance Collegiate Schools of Business) schools (97.5%) were using business simulations. Based on KSH (Central Statistics Bureau) data it can be stated, that in the 2017/18 academic year, 283.35 thousand young adult attend tertiary education. Today in Hungary there are 64 higher education institution. Although the government ceased financial state support of business education, it is still the most popular field amongst students applying (17.7% of all the applicants ranked business education programs on first place). According to my experiences business simulation usage in Hungary is lagging behind the USA or Western Europe. However, there are not any reports yet made about business simulation usage in Hungary. This study's main aim is to have a clear view about current usage levels of computer-based business simulation games in academia focusing Hungary.

Keywords: business simulation games, tertiary education, Hungary

COLLABORATIVE TRANSPORTATION SHARING SERVICES WITHIN THE CITY

Gabriella BUDA, Barbara PETHES, Manolisz KARAJANNIS and József LEHOTA

Compared to traditional public transport, sharing-based transport provides flexible and individualized possibilities for passengers within the city. In case of sharing transport, smartphone and mobile Internet access are needed to use this type of services, activation takes place via mobile application. Types of sharing based transport services: car, bicycle and scooter sharing. These are spreading extremely fast in Europe's major cities, and in the previous few years the first service providers are present also in Hungary, mainly in Budapest. In the first part of our study, we provide a comprehensive picture of the current situation in Europe and in Hungary, in the second part we are looking for the extent to which residents are open to the different forms of shared-based transport services in Hungary and what socio-demographic and consumer attitudes are more open to use services. As a result we have found that 16% of the Hungarian population is open to use the community electronic car, while 23% of the population would use community bicycles in the future. Our results show that the demographic characteristics examined (gender, economic status, marital status, educational level, financial situation, place of residence) influence the openness of people towards public transport, and the results have always shown a significant relationship. We have found that students and active workers, families, younger generations, metropolitan and wealthiest people are more open to using the service.

Keywords: sharing economy, transportation, socio-demographic, digital revolution

**FROM PASSIVITY TO ACTIVITY AND MOBILITY: SOCIAL ATTITUDES OF
THE YOUNG GENERATION VISEGRAD COUNTRIES
TOWARDS PROFESSIONAL WORK**

Rafał CEKIERA, Urszula SWADŹBA

The paper discusses the issues attitudes towards work of the young generation – students from Visegrad (V4) countries. The young generation of V4 countries is the first generation whose reality is based on the laws of capitalism, with all the opportunities and threats presented by this system. The paper first presents the concept of attitudes. An analysis was carried out on the basis of empirical research, with the use of auditorium survey, within the framework of the Visegrad Standard Grant: “The economic awareness of the young generation of Visegrad countries” and our own additional research. The research was conducted in higher education institutions in the four V4 countries – in Poland in Katowice, in Slovakia in Nitra, in the Czech Republic in Olomouc and Ostrava, as well as in Hungary in Gödöllő. In our paper will be analyzed three components attitudes toward work: cognitive, affective and behavioural. During the analysis following questions will be answered: What is the students’ knowledge about getting a job? What is their work experience? What is their willingness to take an action in order to have a better position on the labour market (higher qualifications, external and internal mobility)? The differences between young generations in certain countries will be pointed out. In the summary similarities and differences in attitudes of young generation towards work will be presented.

Keywords: Key words: social attitudes, work, young generation, Visegrad countries.

FORECASTING OF STOCK MARKET MOVEMENTS

Selim COREKCIOGLU, Márk MOLNÁR

The purpose of this paper, is to understand what effects stock price movements. Estimating stock price movements is quite a difficult task. However, investment analysts are trying to predict the future performance of the stock by using some data in financial models. Basic analysis examines the basic financial information of a business, as well as macroeconomic data, such as interest rate, money supply and exchange rate. In order to predict future stock price movements research are essential. Balance sheet and income statement analyzes, dividend policy, price / earnings ratios, current ratio etc. are used in order to make estimations about the current situation and future of the company. The basic analysis examines the financial conditions, operations and / or macroeconomic indicators of a company to determine the real value of its shares. If the real value of the stock is greater than the market price, the basic analysts will decide to buy and sell if they are small. The performance of the stock is based, to some extent, on the analysis of financial data presented in the company's annual reports. The annual report contains a lot of information, which may be transformed into different rates. Financial ratios are an important tool in evaluating future stock performance. Analysts, investors and researchers use financial ratios to identify future stock price trends. Ratio analysis is developed, so it is one of the key parameters used by investors and fund managers to determine the true value of stocks.

Keywords: Stock, price

MANAGEMENT CONSULTING TRENDS, TENDENCIES IN CENTRAL AND EASTERN EUROPE 2000-2018*Ildiko CSAPÓ*

Management consultancy is a rapidly changing world where new players, disciplines and capabilities are continuously being integrated into the profession, where borders are continuously expanded and horizons recede until our trade becomes a global network of businesses, covering a wide spectrum of areas that only few years had not been imagined. The last decades, technological and social progress have greatly appreciated the role of Management Consultancy in the economy. Foreign direct investment was very important for economic development, employment and economic growth of Central European countries on their way to the market economy. The digital technology is now everywhere, new business models and radically changing the workplace and the way work is done. The rate of change has accelerated that means several new business models were appeared such us Uber and Airbnb is forcing organizations to respond and reposition themselves quickly to meet new challenges. This paper describes key features of general and Management consulting in Central and Eastern Europe. The Management Consulting industry in the past three years achieved a significant turnover growth which has grown much more than GDP. The significant growth of Management Consulting turnover has triggered a positive trend in employment as well.

Keywords: Management Consultancy, HR Consultancy, Talent management

AN ARCHITECTURE FOR LEAN-TPM CMMS

Miklós DARÓCZI, Tuan-anh TRAN, Khai LUU

Computerized Maintenance Management System (CMMS) is already a staple in industrial management. It includes the required ideas and concepts of organizations to guide the maintenance activities. In the era of digitalized manufacturing, especially in the forthcoming Industry 4.0, maintenance also sees a new ways of integration the new knowledge into enterprises' information system. As far as in concern of manufacturing, Total Productivity Maintenance (TPM) is no longer a negligible ingredient, along with Lean principles gain many attention from production and services field. Conceiving the incorporation of TPM and Lean principles into conventional CMMS is an up-to-date topic, this article studied the promising concepts and ideas from previous literature, those could be employed in maintenance management, and then a CMMS architecture is elaborated based on the utilization of them. The case study of implementing the constructed software is conducted in Tienphong Plastic Joint Stock Company in Vietnam, which shows a prospective leap toward Industry 4.0, and generates sufficient prerequisite data for further productivity and quality improvements. By incorporating Lean and TPM thinking in designing a CMMS architecture, the wastes in maintenance can be detected and removed by applicable Lean tools, machines' condition and hazard/defect source is well tracked. The continuous improvement culture within the company can be generated, with the knowledge of personnel are well-preserved and transferred.

Keywords: CMMS, Industry 4.0, Lean, Maintenance, TPM.

MAPPING THE OBJECTIVE VALUE FUNCTION OF LP MODELS TO SUPPORT MANAGEMENT DECISIONS

Imre DIMÉNY, Tamás KOLTAI

Allocation of scarce resources is a typical problem often encountered by managers and linear programming (LP) is a widely used tool for supporting the decision making in this matter. Finding the optimal solution is just the first step. Since many of the parameters involved in the models are generally approximations, managers must deal also with the uncertainty in the available data. Although general sensitivity analysis provides good inside on the effect of small changes in objective function coefficient (OFC) or right-hand-side (RHS) parameters, in some cases the resulted ranges may be too tight for decision support, thus information about a wider range may be useful. The objective of this paper is to present an implementation of parametric analysis of OFC and RHS parameters which ultimately maps the effect of changes in the OFC and RHS parameters for the whole feasible region and presents the objective value function related to any of the critical parameters. The objective value function can help operation managers to see directly the effect of planned or random parameter changes, or the possible consequences of the inaccuracy of data applied in the operation planning phase.

Keywords: Decision support, LP Sensitivity analysis

**COMPARISON OF AGILE AND TRADITIONAL PROJECT MANAGEMENT BY
SIMULATION: CRITERIA FOR EVALUATION OF THE RESULT**

Nils ENGELHARDT

Since the launch of the Agile Manifesto in 2001, many product development projects have been carried out using the methods of agile project management. Traditional and agile project management have been extensively described and compared in the literature. This raises the question under which framework conditions or with which project properties which process model promises greater success. In my PhD thesis, I compare both approaches by means of a simulation by using the software Matlab/Simulink®. A generic project with randomized parameters is used to statistically evaluate the influence of newness, complexity and difficulty of the project as well as the experience of the developers. For the evaluation of the simulation it had to be determined how the criteria for the project success could be represented. In addition to the so-called Iron Triangle (quality/scope, cost, time), also the fulfillment of changing customer requirements should be considered. This paper describes how these success factors were implemented into the simulation to be statistically evaluated.

Keywords: simulation, agile projectmanagement, product development

GÉPÜZEMELTETÉSI KIHÍVÁSOK A MAGYAR MEZŐGAZDASÁGBAN

ERDEINÉ KÉSMÁRKI-GALLY Szilvia, GULYÁS Zoltán

Napjainkra a mezőgazdasági termelés jelentősen eszközigenyessé vált input oldalról. A modern mezőgazdaság és a versenyképes termék-előállítás fontos tényezője a magas szintű gépesítés, melyet a szakmai tapasztalat mellett a gazdaságos gépüzemeltetés is meghatároz. Az elmúlt években recesszió jellemezte az európai traktorpiacot (új gépek értékesítése tekintetében). A magyar géppiacon minden meghatározó gépgyártó és forgalmazó jelen van. A gyártók legújabb és legkorszerűbb géptípusai a hazai mezőgazdasági termelők részére rendelkezésre állnak, elérhetőek. A mezőgazdasági gépek portfóliója nagyon változatos, de a piac koncentrált. A gépek nem megfelelő alkalmazása jelentősen befolyásolhatja a gazdálkodás eredményességét és hatékonyságát. A hatékony termelés alapja a gépek megfelelő kihasználása, korszerűsítése és pótlása, vagyis a gépesítési döntéseknek műszaki-ökonómia oldalról is megalapozottnak kell lenniük. A gépek teljes üzemeltetési költségei a mezőgazdasági termelés költségeinek jelentős részét teszik ki, ezért minden mezőgazdasággal foglalkozó számára fontos az üzemeltetési költségek figyelemmel kísérése és a költségek csökkentése. De jelenleg hogyan alakul a gazdaságok erőgépparkjának teljesítménye és aránya, illetve mekkora a gépüzemeltetési költségek nagysága? A Nemzeti Agrárkutatási és Innovációs Központ Mezőgazdasági Gépesítési Intézete (NAIK MGI) magyarországi bázisgazdaságokban évről-évre figyelemmel kíséri a mezőgazdasági gépállomány alakulását és az üzemeltetési adatokat. Tanulmányunk célja bemutatni az európai géppiacot, megvizsgálni az üzemeltetési költségeket, valamint elemezni a hazai piac változásainak okait az elmúlt években.

Kulcsszavak: termelési költség, mezőgazdasági gép, bázisgazdaság,

CHALLENGES OF OPERATION OF AGRICULTURAL MACHINERY IN HUNGARY

Nowadays, agricultural production has become a highly technical input on the input side. An important factor of modern agriculture and competitive production is high level mechanization, which is also determined by economical machine operation. In recent years, there has been recession on the European tractor market by the sale of new machines. All major machinery manufacturers and distributors can be found on the Hungarian machinery market. The latest and the most innovative types of machines are available for farmers. The portfolio of agricultural machinery is very varied, but the market is concentrated. The use of the machines affects the efficiency of farming. Efficient production is based on proper utilization, modernization and replacement of machines, so all decision must be also technically and economically feasible. The total operating costs of the machines are a significant part of the agricultural production costs, so it is important to monitor and reduce operating costs. But how much is the performance of engine power and how much is the cost of machine operation today? The operating costs and agricultural activities based on Hungarian farms data are monitored annually by the National Agricultural Research and Innovation Centre (NARIC) Institute of Agricultural Engineering. The purpose of our study is to present the European machinery market, to examine operating costs and to analyse the causes of changes in the domestic market in recent years.

Keywords: production costs, agricultural machinery, farm data

**HOW WORKPLACE SPIRITUALITY ENHANCES JOB OUTCOME: AN
EMPIRICAL STUDY THROUGH CONTINGENCY APPROACH EMPLOYEES OF
SOCIAL WELFARE ORGANIZATIONS OF PAKISTAN**

Muhammad Asim FAHEEM, Shafaq ARIF and Iqra ABDULLAH

Abstract In this study, the spirituality at workplace is examined with relation to the outcomes, job satisfaction and job performance among the employees of social welfare organizations of Pakistan. Social welfare organizations are considered significant around the world as they deal with the human capital and overall for the betterment of the society and spiritual values among employees contribute positively toward their productivity, enthusiasm and satisfaction at workplace. Therefore, this study considered the spirituality at workplace (personal and organizational) significant with relation to the outcome of employees in social welfare organizations of Pakistan. Thus, to find the impact of spiritual values on employees outcome a cross sectional research was conducted using the survey type of research design and questionnaire was used as a tool for the data collection. Initially, 400 questionnaires were distributed out of which 269 responded and used for the purpose of analysis. The anonymity of the participants was ensured. The convenient sampling technique was used to select the sample. Analysis was done through the structural equation modeling (SEM) and results indicated that the existence of spiritual values at workplace heightened the job satisfaction and job performance of employees.

Keywords: Workplace Spirituality, Social Welfare Organization, Job Satisfaction, Job Performance

ÚJ KIHÍVÁSOK A SZÁRAZTÉSZTA PIACON: HOSSZÚTÁVÚ VERSENYKÉPESSÉG ELEMZÉS

FEHÉR Ilona, LEHOTA József

Az élelmiszerek fogyasztása (a trendek) a gazdaság fejlődésével párhuzamosan változik. A kutatás célja: A száraztészta piacon megvizsgáljuk ez a folyamatot. A kutatás módszerei: a korabeli folyóiratok segítségével 1950-2018 között. Eredmények és kifejtés: Elemzésünk első szakaszában a tésztatermékek mennyiségi változásait tárjuk fel, elénk tárul a hiánygazdaság (1950-1989 között). A második részben a száraztészta fajtáinak bővülését, a differenciálódását látjuk, (1970-1989 között). A száraztészta kínálata fokozatosan egyre több minőségi igényt elégít ki. A tésztapiac telítődik a harmadik szakaszban (1990-2006), a verseny élesedik, ezt jelzi a tésztapiacon megjelenő fekete- és szürkegazdaság. Az utolsó szakaszban kirajzolódik a kiskereskedelmi száraztészta márkák és a gyártók márkáinak a vetélkedése, amelyet az agrárgazdaságról szóló jelenté nevezett először „márka-kannibalizmusnak”. Következtetés: A jövőbeli trendek a kiskereskedelmi márkák erősödését jelzik. Ezek hatása a gyártói márkákra kedvezőtlen, mert a feldolgozók piaci részesedését nem növelik, annak ellenére, hogy a multinacionális kiskereskedelmi üzletláncok exportvolumenének növekedéséhez a globális száraztészta piacon is hozzájárulnak.

Kulcsszavak: száraztészta ipar, piaci helyzet, versenyképesség, „Porteri” gyémánt modell

NEW CHALLENGES ON DRIED PASTA MARKET: LONG TERM COMPETITIVENESS ANALYSIS

The trends of food consumption change along with the economic development. The purpose and methods of the research: We analyze this process with the help of contemporary journals, dating back from 1950 until 2018. Results and discussion: In the first section of our analysis we demonstrate the changes in quantity of the pasta products, and we diagnose the state of deficiency economy between 1950 and 1989. In the second section we reveal the expansion and differentiation of the pasta varieties, between 1970 and 1989. We find that the supply of dried pasta gradually satisfies the increasing quality needs. In the third section of our analysis, we find market saturation in between 1990 and 2006. The growing competition on the pasta market leads to the emerge of underground economy in this sector. In the last section, we can see the rivalry between the retail trademarks and the pasta factories that was called for the first time by the evaluation report on agricultural economy “brand cannibalism”. Conclusions: The future trends predict the strengthening of the retail trademarks. This has a negative impact on the brands of the factories, because they do not increase the market share of the processors, while they contribute the export volume of the multinational retail store chains on the global dried pasta market.

Keywords: pasta industry, market situation, competitiveness, Porter’s Diamond-mode

A TÁRSADALMI FELELŐSSÉGVÁLLALÁS (CSR) ÉS AZ EGÉSZSÉGTUDATOSSÁG KAPCSOLATÁNAK VIZSGÁLATA

HEGYESNÉ GÖRGÉNYI Éva, FARKASNÉ FEKETE Mária,

Napjainkban a fenntartható fejlődés néhány speciális területe, mint például az egészségtudatosság a kormányzati, gazdaságpolitikai döntések központi kérdésévé vált, azonban a kapcsolódó gyakorlati tapasztalat kevés. A témában folytatott kutatások rámutattak, hogy a fenntarthatóság kialakításában nagy szerepe van az úgynevezett CSR tevékenységnek, vagyis a társadalmi felelősségvállalásnak. Jelen kutatásban az egészségtudatosság, mint társadalmi fenntarthatósági tényező CSR-ral való kapcsolatának a vizsgálatát tűztük ki célul, mivel ez egy eddig kevésbé kutatott terület hazai és nemzetközi szinten egyaránt, és hatalmas versenyelőnyt jelenthet egy vállalat életében. A kutatást motiválta, hogy ez annak ellenére marginális terület, hogy az 1986-ban megfogalmazott Ottawai Charta az egészségpolitika megvalósításának fő színtereként az iskolákat és a munkahelyeket nevezte meg, majd 1996-ban létrejött az Európai Munkahelyi Egészségfejlesztő Hálózat (European Network for Workplace Health Promotion, ENWHP) is. Egy jól felépített és alkalmazott CSR stratégia nem csupán versenyképessé teheti az adott vállalatot, hanem a fenntartható fejlődés egyik kulcseleme is. A legfontosabb egészségügyi kérdések kétségtelenül a fenntarthatóság minden pilléréhez kapcsolódnak, ezáltal különböző gazdasági, társadalmi és környezeti hatásai vannak. Az egészségfejlesztés leglényegesebb pillérei az életmódunkban keresendők, ezért elsősorban életmódbeli változtatásokkal befolyásolhatjuk, javíthatjuk egészségi állapotunkat. Mindemellett azonban a különböző hazai és nemzetközi szervezetek is elkezdtek felismerni az egészséges munkaerő fontosságát, ezért már egyre többen építik be a társadalmi felelősségvállalást stratégiájukba. A jelen kutatás legfőbb célja tehát, hogy betekintést nyújtson az egészségtudatosság és társadalmi felelősségvállalás kapcsolatrendszerébe, valamint gyakorlati példákon keresztül bemutassa a munkahelyi egészségfejlesztés legfontosabb aspektusait és egyúttal rávilágítson azokra a hiányosságokra, amelyek segítségével az egészségtudatosság munkahelyi szinten is tovább növelhető.

Keywords: fenntartható fejlődés CRS, egészségtudatosság

ASSESSMENT OF CORPORATE SOCIAL RESPONSIBILITY (CSR) AND HEALTH AWARENESS

Nowadays some special areas of sustainability such as health awareness have become the central issues of governmental and economic policy decisions, however, the related practical experience is still limited. In parallel, many researches have shown that so-called CSR activity (corporate social responsibility) also plays a major role in sustainability. Considering the efforts made since the 1980's (e.g. Ottawa Charter or the European Network for Workplace Health Promotion (ENWHP)) in the interests of sustainability and CSR, we conclude, there is no unified action to facilitate the change of patterns and, on the other hand, the progress made so far is actually marginal. However, a well-structured and implemented CSR strategy can make the organisations not only more competitive, but it can be also the key forward sustainability. There is no doubt the most relevant health issues are connected to all pillars of sustainability – they have different economic, environmental and social effects. The key pillars of health promotion can be found primarily in our lifestyle; therefore, we can influence and improve our health condition primarily with changes in our lifestyle. Organisations also started to recognise the importance of healthy workforce; therefore, they need to build the social responsibility in their strategy. The best solution to achieve a sustainable, long term responsibility is the workplace health promotion which was supported also by the present work. This study is intended to provide a better understanding of the relationship between health awareness, workplace health promotion regarding to CSR through the literature review and some practical examples.

Keywords: corporate social responsibility, health awareness, workplace health promotion, sustainable development

EXTENSIVE AND INTENSIVE MARGIN IN HUNGARIAN AGRI-FOOD TRADE

Imre FERTŐ

An increase in exports of a given product group could be a result of combination of three factors: first, intensive margin, where the same set of product is exported in larger volumes; second, extensive margin, where larger quantities of a larger set of products are exported; and third, higher quality products . We use 6-digit bilateral trade data to document the evolution on the extensive and intensive product margins of agri-food trade in the Hungary over the period 2000 and 2015. In line with previous research our results confirm the importance of extensive margin in the Hungarian agri-food trade. We show that importance of margins are varying according to product differentiations. Econometric analysis reveals that drivers are partly different for extensive and intensive margins. In addition, market access and trade cost variables on the intensive margin differs between homogeneous and differentiated products due to their product characteristics. Our results are relatively robust to alternative definitions of trade margins.

Keywords: Extensive margin, intensive margin, the growth of Hungarian agri-food trade

NEMZETKÖZI BIG DATA TRENDEK A VÁLLALATI GYAKORLATBAN

FODOR Zita, MOLNÁR Attila

Az információtechnológia korábbi szakaszaiban az adatok néhány előre meghatározott forrásból érkeztek és jól strukturált formában álltak rendelkezésre; az adatfeldolgozás fejlődése a riportálási eszközök folyamatos finomodását jelentette. Az információtechnológia nagymértékű hálózatosodásával és egyre szélesebb körű elterjedésével az adatok egyre nagyobb tömegben, egyre több forrásból és mindennek köszönhetően egyre rendszerezetlenebb formában kezdtek megjelenni, így feldolgozásuk is folyamatosan egyre bonyolultabbá válik. Ennek ellenére kevés vállalat engedheti meg magának, hogy a rendelkezésre álló információvagyokban rejlő lehetőségeket ne aknázza ki. A technológia fejlődésével mára a rendkívül nagy mennyiségű, rendkívül heterogén adattömeg valós idejű feldolgozása is megvalósíthatóvá vált, így már nemcsak stratégiai döntések előkészítésére, hanem azonnali operatív döntéshozatalra is alkalmasak az úgynevezett big data megoldások. Ez azt jelenti, hogy a módszer használata óriási hatékonyság-növelési lehetőségeket rejt magában bármilyen iparágban tevékenykedő vállalat számára. Jelen cikkünkben bemutatjuk, hogy a mai technológiai környezetben mit is jelent a big data, miben tér el a hagyományos reporting megoldásoktól, és milyen lehetőségeket kínál a vállalati működés egyes jellemző területein. Magyarországon egyelőre nagyon kevés gyakorlati tapasztalat áll rendelkezésre, hiszen még a nagyvállalati szektorban is alig-alig indultak big data projektek, ezért cikkünkben a várhatóan hamarosan Magyarországon is jellemzővé váló nemzetközi trendeket mutatjuk be. A jelenleg futó projektek legnagyobb része egyelőre az értékesítési üzleti területen keresi a fejlesztési lehetőségeket, de jellemzőek már a logisztikai, karbantartási és termékinnovációs területeken megvalósuló projektek is: mindegyik esetében megmutatjuk a vállalati gyakorlatban elérhető előnyöket. Néhány konkrét, valós és a közelmúltban megvalósult nemzetközi big data projekt tapasztalataira támaszkodva megvizsgáljuk a legfontosabb eredményeket, a gyakorlati buktatókat és a sikeres projekt alapvető feltételeit.

Kulcsszavak: big data, IT, optimalizáció

BIG DATA TRENDS IN CORPORATE PRACTICE

In earlier stages of information technology, data came from a few predefined sources and were available in well-structured form; the development of data processing meant continuous refinement of reporting tools. With the vast networking of information technology and its widespread dissemination, the data has become more and more systematic in increasing numbers, more and more resources and as a consequence of all, so their processing is becoming more and more complicated. Nevertheless, few companies can afford not to exploit the potential of information assets available to them. With the development of technology, real-time processing of very large amounts of extremely heterogeneous data mass is now possible, so the so-called big data solutions can not only be used to prepare strategic decisions, but also real-time operational decision-making. This means that by using this method, enormous efficiency gains can be achieved for any industry-based company. In our present article we show what big data represents in today's technological environment, how does it differ from traditional reporting solutions and what it offers in some typical areas of business operation. For the time being, there is little practical experience in Hungary, since even large-scale pilot projects have been launched in the large enterprise sector, but the potential of technology and business applications is already clearly outlined. It is difficult to find information, because in practice, the concept of large data analysis and large data analytics interpreted in the literature is confused. Based on market-based interviews, we investigate the large data analysis capabilities available in corporate practice in the most relevant sales, logistics, and maintenance business areas.

Keywords: big data, IT, sales, maintenance

BIGDATA SYSTEM USING IN CASE OF CIRCULAR ECONOMIC BUSINESS MODEL DEVELOPMENT

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In the research program of "BigData system using in case of circular economic business model development" we would like to assess Big Data, this explosion of digital data generated by the internet and connected objects, can be an ally and an accelerator for the circular economy! Within the Smart City, a city that uses digital technologies, Big Data can help to better understand and thus better manage resources, waste, and pollution in real time. Circular economy scope is a regenerative system in which resource input and waste, emission, and energy leakage are minimized by slowing, closing, and narrowing energy and material loops. This can be achieved through long-lasting design, maintenance, repairing, reusing, remanufacturing, refurbishing, and closed recycling loops. Basically the circular economy describes an economic model that isolates development and improvement as a global model, considering the limited assets of consumption systems, with a restorative design process; you keep the products and their components at the highest usage level and value.

Keywords: circular economy, repairing, remanufacturing, closed recycling loops

TŐKESZERKEZETI ELMÉLETEK ÉRVÉNYESÜLÉSÉNEK VIZSGÁLATA A NÓGRÁD MEGYEI CÉGEKNÉL

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Nógrád megye hazánk legkisebb területű, gazdaságilag hátrányos helyzetű régiója, amely lakosságban és vállalkozások számában is a legalacsonyabb értékkel bír a 19 magyar megye vonatkozásában. A piacoktól, felsőoktatási intézményektől való távolsága, a korszerű infrastruktúra hiánya nagymértékben korlátozza a terület fejlődését. A megyében Salgótarján és környéke a rendszerváltozás vesztesei közé tartozik, a gazdasági vezető szerepét már Balassagyarmat és térsége, a Nyugat-Nógrádi térség vette át. A megye lakossága csökken, iskolai végzettségben szintén hátrányos helyzettel bír. Ennek megfelelően a vállalkozások fennmaradása, megfelelő működése nagymértékben a megfelelő tőkeszerkezeten, likviditáson és jövedelemtermelő képességen múlik. Sajnálatosan a megyében működő cégek száma csökkenő tendenciát mutat, a cégek egy része csak a pályázati feltételek miatt helyezi székhelyét a térségbe. A tanulmányban Magyarország egyik hátrányos helyzetű megyéjének cégeit vizsgáljuk meg, működési jellemzőik és számviteli beszámolóik alapján 2014-2017 közötti időszakban. A tanulmány az általános tényezők bemutatásán túl kísérletet tesz arra, hogy bemutassa, milyen mértékben érvényesül a tőkeszerkezeti elméletkör egyike a régióban. A hipotézisünk az, hogy a fejlettségéből, a családi vállalkozások magas száma miatt a hierarchia-elmélet érvényesül, amelyet statisztikai módszerekkel kívánunk alátámasztani. A hipotézisünkben azért fogalmaztuk meg, mivel a hierarchielemélet egyik feltevése, hogy a cégek inkább a saját tőkéjükre hagyatkoznak, a tulajdonostársak bevonásától ódzkodnak. Nem tartjuk elfogadhatónak a választásos elmélet érvényesülését sem, mivel a vállalkozások az „addig nyújtózkodj, míg a takaród ér” felfogásnak megfelelően nem bíznak a hosszú lejáratú forrásokban, inkább a rövid lejáratú kötelezettségeket és a saját tőkét, valamint a visszaforgatott nyereséget tekintik főbb finanszírozási forrásnak.

Kulcsszavak: Tőkeszerkezet, likviditáskezelés, vállalkozásfinanszírozás

ANALYZING THE CAPITAL STRUCTURE AND EARNINGS OF CORPORATES OPERATING IN RURAL SETTLEMENTS

Nógrád county is the smallest, economically disadvantaged region of our country, which has the lowest value regarding the population and the number of enterprises in the 19 Hungarian counties. Its distance from markets and higher education institutions, the lack of modern infrastructure greatly limits the development of the area. Salgótarján and its surrounding, with its serious industrial tradition belongs to the losers of the change of regime, the role of economic leader has been taken over by Balassagyarmat and its region, the West Nógrád region. This fact shows the accumulated problems. The population of the county is decreasing, and also has a disadvantageous concerning education. Accordingly, the survival and proper functioning of undertakings largely depends on the appropriate capital structure, liquidity and income-generating capacity. Unfortunately, the number of companies operating in the county shows a decreasing trend, with some of the companies placing their headquarters in the region only because of the tender conditions. In the study, we will examine the companies of one of the disadvantaged counties of Hungary, based on their operational characteristics and accounting records, in the period between 2014 and 2017. In addition to presenting the general factors, the study attempts to demonstrate to what extent one of the capital structure theories apply in the region. Our hypothesis is that due to the development and the high number of family businesses, the hierarchy theory prevails which we intend to support with statistical methods. In our hypothesis we have formulated because one of the assumptions of the hierarchy theory is that companies rely more on their own capital and they are reluctant to get the coowners involved. We do not consider the election theory to be acceptable because companies do not trust long-term sources, in accordance with the theory of 'Cut your coat according to your cloth', but they rather consider short-term liabilities and the own capital as well as reinvested earnings the main source of financing.

Keywords: financing, capital structure, capital structure theories

KIHÍVÁSOK ÉS VÁLASZOK: MUNKAERŐHIÁNY ÉS DIGITALIZÁCIÓ A RUHÁZATI KISKERESKEDELMI ÜZLETEKBEN

GONDA György, FARKASNÉ FEKETE Mária

A ruházati kiskereskedelem rendkívül széles skálán mozog, vizsgálatunk a minőséget képviselő divatcikk kiskereskedelmi üzleteire koncentrál. Ezt a területet az üzletek sokszínűsége és az erős verseny jellemzi. Ebben a versenykörnyezetben az utóbbi években Közép Európában a munkapiaci fordulat jelent kihívást. Az elmúlt időszakban az egyik fő gazdasági célkitűzés a munkanélküliségi ráta csökkentése volt, a munkahelyteremtés, amely sokszor prioritást kapott a hazai és uniós pályázatok estében, a hatékonysági szempontokat is megelőzve. Napjainkban a kereskedelmi szektort - sok más területhez hasonlóan - egyre növekvő mértékben sújtja a munkaerőhiány. A növekvő költségek és a fogyasztói preferenciák alapos megismerésének igénye a digitalizáció nyújtotta lehetőségek számbavételére kényszeríti az üzleteket, ez ma az élet- és fejlődésképeség feltételeként jelentkezik. A jelen tanulmány a versenykörnyezet bemutatása mellett az új innovatív, digitális technológia alkalmazási lehetőségeit vizsgálja elsősorban a kisméretű, de gyorsan fejlődő vállalkozások szemszögéből.

Kulcsszavak: munkaerőhiány, digitalizáció, Ipar 4.0, ruházati kiskereskedelem

OPPORTUNITIES OFFERED BY DIGITALIZATION IN FASHION RETAIL

The fashion retail area is characterized by the diversity of stores, which are operating in a strong competitive environment. In the last years in Eastern Europe, the labor market difficulties are becoming the strongest challenge besides the necessity for reaching a competitive level in digitalization. The growing labour costs, the need to get familiar with consumer preferences and the competitors' developments will force businesses to take digitalization opportunities into stronger consideration. Our study is focusing on the premium sector of the retailers. In addition to analyzing the factors and obstacles in the spread of new technologies, this paper brings examples of using innovative digital technologies in the fashion retailing, based on interviews made with retailers.

Keywords: digitalization, retail, fashion, competitiveness

INFORMATION MANAGEMENT AND CORPORATE LIFE CYCLES***Gergely GÖRCSI***

Corporate life cycle theories attempt to describe the typical life path of a corporation. These models summarize the situations, scenarios, and various, common problems that characterize the stages of corporate life, especially in regards to the management of the company. In this research, I will analyze the management cycles as described in the Greiner model and the Adizes model of corporate life cycles. I will examine how the company's decision-making function can be implemented for each stage of the model, as successful execution of management tasks cannot be done without adequate decision support. The importance of producing and achieving relevant, accurate and up-to-date information is unquestionable, as information itself is a corporate resource. Processing information is top priority, since information knowledge needs to be transformed. Knowledge management itself varies in different corporate life cycles. Consequently, corporate executives form their own decision support functions so that circumstances best suit the interests of the enterprise. The aim of this research is to determine the key factors for each business life cycle that management should focus on in order to provide a decision-support function that meets expectations.

Keywords: decision support, corporate life cycle, information management

ANALYSIS OF HEALTH AWARENESS RAISING THROUGH THE USE OF SOCIAL MEDIA APPLICATIONS

Éva GÖRGÉNYI HEGYES, Lisa Chillingworth WATSON and Mária FEKETE-FARKAS

Nowadays some special areas of sustainable development such as health awareness have become the central issues of governmental and economic policy decisions, however, the related practical experience is still limited. The concept has changed significantly – more and more attention is focused on social welfare, its preservation and increase; besides the issue of production and use of resources. Considering the efforts made since the 1980's in the interests of sustainability and health awareness raising, we conclude, there is no unified action to facilitate the change of current consumer patterns and, on the other hand, the progress made so far is actually marginal both at domestic and international level. In parallel, due to the rapidly and continuously changing business environment, the impacts of globalisation and digitalization, staying competitive is a great challenge for companies both in public and private sectors in the 21st century. Through the information society or knowledge-based society came to the fore, the use of diverse information technology tools and methods - such as different social media applications - has become a significant influence factor in the daily life of both individuals and organisations. The current paper is intended to summarize and organize the most relevant relationships between the health awareness raising and the use of social media applications through the literature review. Moreover, the study also represents the current consumer patterns in relation to health awareness and also the role of the different social media applications in them through the results of the conducted survey.

Keywords: health awareness, social media, sustainability, consumer behavior

SOURCES OF FINANCE TO SME IN GHANA

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A major barrier to rapid development of the SME sector is a shortage of both debt and equity financing. This paper provides a review of SME financing in Ghana. Specifically, the paper covers the following, a review of the various schemes of financing and initiatives and funding mechanisms of SMEs. Even though there are various forms of formal financing available to SMEs, In Ghana the formal financial institutions led by the commercial banks and other traditional sources of credit have always considered SMEs as a greater risk than larger companies, and respond by adopting anti-risk measures like charging higher interest rates or demanding landed collateral security. This makes it more and more difficult or almost impossible for many SMEs to effectively borrow from banks where the price of credit is too high. In spite of the numerous sources of start-up fund available to small and medium enterprises in Ghana, these businesses principally relied on personal savings as their mainstay. Therefore, it is recommended that the Government of Ghana should encourage small and medium enterprises in Ghana and more government financial schemes.

Keywords: Collateral security, Small and Medium Enterprises, Personal Savings.

A PRIMER ÉS SZEKUNDER SZÉKTOR FINANSZÍROZÁSÁNAK ÉS PÉNZÜGYI HELYZETÉNEK ELEMZÉSE MAGYARORSZÁG PÉLDÁJÁN

GYURCSIK Petronella, PATAKI László és TÓTH Róbert

A vállalkozások működésének vizsgálata mind mikro, mind makroszinten releváns területe a közgazdasági kutatásoknak. A vállalkozások hatékony és gazdaságos működés az egész nemzetgazdaság sikerének egyik fontos záloga, tekintettel a napjainkra jellemző turbulens gazdasági, pénzügyi és társadalmi folyamatokra. Olyan jelentős átalakulásnak lehetnek szemtanúi a XXI. század vállalkozásai, amelyekhez történő alkalmazkodás megfelelő válaszokat követel meg a vállalatok menedzsereitől. Ezen válaszreakciók alapjai pedig a megfelelő pénzgazdálkodás és finanszírozási-, valamint tőkestruktúra megléte, illetve a kihívásokhoz teljes körűen alkalmazkodó pénzügyi döntések sorozata. Tanulmányunkban a működéshez szükséges pénzügyi források elemzésével foglalkozunk, összehasonlítva a primer és szekunder szektorban működő vállalkozások finanszírozási és tőkeszerkezeti sajátosságait. Az elméleti megközelítés mellett a rendelkezésünkre álló empirikus adatok lehetővé teszik a gazdasági társaságok tőkeszerkezetében bekövetkezett változások tendenciáinak elemzését is. Kutatásunk során kitérünk a változások lehetséges okainak feltárására, továbbá azt vizsgáljuk, hogy a különböző makrogazdasági eseményekre hogyan, és milyen mértékben reagáltak a vizsgált szektorok. Jelen elemzésünk egy széles körű kutatás első állomásának tekinthető, és az elért eredmények tükrében jelöljük ki a további kutatási irányokat.

Kulcsszavak: finanszírozás, tőkeszerkezet, ipar, mezőgazdaság

ANALYSIS OF THE FUNDING AND FINANCIAL SITUATION OF BUSINESSES IN THE PRIMARY AND SECONDARY SECTOR IN HUNGARY

The operation of businesses on both micro and macro level is a relevant field of study in economics. The efficient and economical operation of businesses is the key to the success of national economy, regarding today's turbulent economic, financial and social phenomena. The businesses of the 21st century are witnessing such significant changes that require appropriate adaptive responses from company management. The basis for these responses is the existence of suitable financial management, funding and capital structure, as well as a series of financial decisions fully adjusted to the challenges. The present study analyses the financial resources necessary for the operation of companies, comparing the funding and capital structure specificities of primary and secondary sector businesses. The available empirical data and the theoretical approach together enable the analysis of the tendencies in capital structure changes of companies. The research includes the possible reasons for these changes and seeks to answer the question how and to what extent have the relevant sectors reacted to the different macroeconomic events. This paper is the starting point for an extensive research project, its results will mark the way for future research approaches.

Keywords: funding, capital structure, industry, agriculture

REDUCTION OF FOOD WASTAGE IN SCHOOL CATERING

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In 2015, Hungary has adopted a new legal framework about school cafeterias to regulate their meals. The goal was to ensure certain criteria regarding their nutritional values and health effects. As an unwanted result, food waste has started to grow significantly, children did not prefer those new meals that met these standards; and started to find other, unregulated sources to supplement their daily school meals. This has led to multiple adverse effects: - children did not turn to healthy meals as the original regulation intended, - school cafeterias started to produce significantly more food waste. The aim of this project is to reduce the amount of food waste in school catering. This research focuses on: -data collection about the amount and nutrition value of food waste generated in schools - microbial risk analysis of non-served food - feasibility study about the reuse of non-served food Non-served food is about 20% of the total produced food in school cafeterias.

Keywords: food waste reduction, school food, food microbiology, food safety management

A SZLOVÁK KIS- ÉS KÖZÉPVÁLLALKOZÁSOK TÁRSADALMI FELELŐSÉGVÁLLALÁSA

HORBULÁK Zsolt

„Zöldnek” lenni, „environmentális” lenni, hozzájárulni a társadalom és a szűkebb környezet fejlődéséhez, támogatni bizonyos lakossági csoportokat vagy eszméket, ma már valamennyi vállalat kötelességének tartja. Az ilyen irányú aktivitást a közvélemény is elvárja. A tanulmány egy 2014-ben végzett kérdőíves kutatás eredményeiről tájékoztat. Témája a szlovákiai kis- és középvállalatok vásárlóinak és ügyfeleinek, illetve a lakosságnak a véleménye arról, mennyire várják el a kkv-éktől, hogy gazdasági tevékenységük mellett jótékonyági és adományozási tevékenységet is folytassanak. Mintegy negyed évszázaddal a rendszerváltozás után már kialakult egy stabil vállalkozói környezet, amelyben nagyszámú nyereséges és perspektivikus kis- és középvállalat, illetve családi vállalkozás működik. Vállalkozni persze továbbra is nehéz. Ennek ellenére mégis felmerül a kérdés, hogy ez a vállalkozói réteg mennyiben tud és akar hozzájárulni össztársadalmi problémák megoldásához, enyhítéséhez, illetve a helyi kisközösségek életének a könnyebbé tételéhez. A Szlovákia egész területére kiterjedő kutatás többek között azt is megpróbálta feltérképezni, hogy a lakosság részéről van-e generációs különbség a vállalkozások ilyen irányú aktivitását illetően, mi a véleményük a kérdéstről rendszerváltozás előtt szocializálódott generációknak, és miként vélekednek azok, akik felnőtté válása a vasfüggöny leomlása után történt. Ez a kérdés azért fontos, mivel a volt Csehszlovákiában a szocializmus alatt a magánjellelű gazdasági tevékenység – Magyarországgal ellentétben – szigorúan tiltott volt. A kérdéseket négy csoportba osztottam: 1) milyen szerepük a van vállalkozóknak a gazdaságban; 2) mi az általános vélemény az általuk kínált áruk és szolgáltatások minőségéről; 3) szükséges-e a vállalkozások állami támogatása; 4) vélemények a kis-és középvállalkozások társadalmi felelősségvállalásáról.

Kulcsszavak: CSR, kis- és középvállalkozások, Szlovákia

COPORATE SOCIAL RESPONSIBILITY OF SME'S IN SLOVAKIA

The paper refers to a research made in 2014. Its topic was the evaluation of estimations of clients and consumers towards the Slovak small and medium enterprises, how these companies are ready to practice charity and donations besides his economic activity. After a quarter century from the velvet revolution has already come into existence a stable entrepreneurial background and was formed a large number entrepreneurs and family owned businesses. However, to run a business is still difficult. In spite of this fact still arise the question how this entrepreneurial stratum is ready or able to support the solution or the easing of social problems, or how are they ready to help to local societies. The research which spread to whole Slovakia among others tried to evaluate what does social responsibility mean to the public, and how individual social groups evaluate entrepreneurs' social activities. The results of the research prove that respondents have a firm idea of social responsibility, which is different from what the entrepreneurs' opinion about the subject

Keywords: Corporate Social Responsibility, Small and Medium Enterprises, Slovakia

LEAN MENEDZSMENT MÓDSZEREINEK ADAPTÁLÁSA NONPROFIT SZERVEZETEK IRÁNYÍTÁSA SORÁN

HORVÁTH Zoltán

Egy társadalomban számos terület van, ahol a profitorientált szervezetek csak korlátozottan tudnak bizonyos társadalmi igényeket hatékonyan kielégíteni. Ezekben az esetekben megoldást jelentenek a civil kezdeményezések, amelyek létrejöttét és működését segíti, hogy olyan feladatokat látnak el, amit profitorientált vállalkozások a költséghatékony működésük fenntartása miatt gyakran nem tudnak vállalni. A civil szervezetek nagy száma, jelentősége miatt egyre nagyobb az igény arra, hogy a gazdasági szervezetek mellett ezek vezetési-szervezési sajátosságai is komolyabban feldolgozásra kerüljenek. Jelen tanulmányban a forprofit vállalkozások esetében már egyre szélesebb körben használt lean-menedzsment módszer alkalmazási lehetőségeit vizsgálom a nonprofit szervezetek esetében. A tanulmány címéhez kapcsolódó fogalmi meghatározások (nonprofit szféra, lean menedzsment) után, megvizsgálom, hogy a lean elemei, módszerei mennyiben és milyen formában használhatók nonprofit szervezeteknél. Különösen hangsúlyossá válik ez a szemlélet, ha a szervezetek forrásai csökkennek, viszont a tevékenységük színvonalát, értékteremtésüket szeretnék megtartani és fejleszteni. Egy mondatban összefoglalva a lean szemlélet lényege, hogy az értékelőállításban kevesebb erőforrást használjanak fel, vagy ugyanolyan erőforrásfelhasználással nagyobb értéket állítsanak elő. A felhasznált információk a szakirodalmi források mellett saját megfigyelésből, tapasztalatból, illetve tíz szervezet vezetőivel folytatott fókuszcsoporthoz tartozó megbeszélésből származnak.

Kulcsszavak: nonprofit, lean, menedzsment, hat szigma

ADAPTATION OF LEAN MANAGEMENT METHODS FOR NON-PROFIT ORGANIZATIONS

In a society there are many areas where for-profit organizations can satisfy certain social needs effectively only in a limited way. In these cases, civil initiatives can be the solution, whose establishments and functioning are helped by the fact that they perform tasks that for-profit organizations often cannot undertake because of the maintenance of their cost-effective operation. Because of the great numbers and significance of non-profit organizations, there is a growing demand to process the characteristics of their management beside economic organisations. In this study I will analyse the special features of the lean-management technique in the case of non-profit organizations, which is widely used by for-profit organizations. The main objective of the study is to define the terms that are connected to the topic (non-profit sector, lean management), I will analyse to what extent can the elements and techniques of lean be used in case of non-profit organizations. This approach becomes particularly emphasized if the resources of the organizations decrease, but they would like to keep and improve their activity standards and value creation. In a single sentence, the essence of the lean approach is to use less resources in the value creation or to produce more value with the same resource consumption. The information used in this study involves the literature, my own observations and experiences, focus group interviews with directors of ten different organizations and a questionnaire survey which contains the answers of 50 organizations.

Keywords: lean, management, non-profit, Six-Sigma

A FILMNÉZÉS MINT KULTÚRAFOGYASZTÓI MAGATARTÁS ELMÉLETI VIZSGÁLATA ÉS MODELLEZÉSE

HORVÁTH Ádám, GYENGE Balázs

Napjaink kultúrafogyasztói már nem azonosak a két évtizeddel ezelőttiekkel. Az újonnan megjelenő szórakozási lehetőségek (melyek akár elnyomhatnak más tradicionálisabb kulturális formákat is) jelentős változásokat hoztak a kulturális fogyasztási gyakorlatokban, a közönség választásaiban, motivációiban, valamint a kulturális termékekkel és szolgáltatásokkal való kapcsolatukban. Ennek megfelelően kulcsfontosságú, hogy a kulturális piac szolgáltatói felismerjék és kielemezzék e kapcsolat sajátosságait, hogy az ajánlataik képesek legyenek megfelelni az aktuális elvárásoknak. Jelen tanulmány célja a filmnézés, mint kultúrafogyasztás fogalmának és főbb ismertető jegyeinek vizsgálata, illetve a filmfogyasztói magatartás specifikus koncepciómodelljének felállítása. A modell a fogyasztó fekete dobozának részletes vizsgálata mellett összegezné mindazon befolyásoló- és döntési tényezőket, melyek szerepet játszhatnak a film mint egyedi termék kiválasztásában, illetve a filmekben túlmutató – de azokhoz szorosan köthető – egyéb magatartásaikban. A kutatási modell megalkotásának támogatásaként és háttéréül a tanulmány vizsgálja a fogyasztói- és vásárlói magatartás területén megalkotott korábbi modelleket, illetve azok szemléletmódjának vizsgálata során a különböző szolgáltatási folyamatmodelleket és a konkrét kultúrafogyasztásra irányuló döntési modelleket is. A tanulmány a koncepciómodell leendő elemeit is behatóbban vizsgálja majd (illetve azok eltérését a fogyasztói magatartás klasszikus közeli- és távoli környezet megközelítésétől), összevetve a szekunder kutatási információkkal, valamint a területhez vonatkozó aktuális trendekkel (és a folyamatos változás mellett is uralkodónak bizonyuló megatrendekkel). A kutatás eredményeképp megszülető koncepciómodell a későbbi primer kutatás gerincét fogja alkotni, illetve ott kerül majd érvényesítésre.

Kulcsszavak: kulturális marketing, filmfogyasztás, fogyasztói magatartás, magatartásmodell

THEORETICAL ANALYSIS AND MODELLING OF MOVIE VIEWING, AS A CULTURAL CONSUMING BEHAVIOR

The cultural consumers of today are not the same as the ones two decades ago. The leisure and entertainment opportunities that have surfaced as new (which may, from time to time, even suppresses other, more traditional cultural forms) have brought major changes to the practices of cultural consumption, to the choices of audiences, their motivations and their relation with cultural products and services. This is why it is of utmost importance, to have the service providers of the cultural industry recognize and analyze the nature of this relation, so their offers are capable to fulfill all the current needs and expectations. The aim of this paper is to analyze the concept and main features of movie watching, as a form of cultural consumption, as well as to aid in the creation of a specific concept model of movie consumption. Apart from the detailed exploration of the consumers' black box, the model would summarize all influencing and decisive attributes, which might play a role in the choices regarding movies as unique products, as well as their other (but still closely related) behaviors beyond movies. To establish a proper background and to support the creation of the research model, the paper explores earlier models made on the field of consumer- and buyer behavior, as well as certain service process models for their approach and some decision models made specifically about cultural consumption. The paper will also examine the prospective elements of the concept model in more detail, comparing them with the secondary research data and the current trends of the field (and the dominant megatrends of the constant changes). The concept model that will be created based on this research will both serve as a backbone to the future primary research, and be validated by it.

Keywords: movie consumption, consumer behavior, cultural marketing, behavior model

MARKET TRENDS AND THE LIFE CYCLE

Tamas KOPLYAY, Hilda HURTA, Hamed MOTAGHI and Mario MALOUIN

At the core of the market, is the customer profiles which define the demand forces bubbling up along the life cycle? The life cycle itself pushes the market over the core as if it were a continental drift. We have deep structure defined by the customer profile, a path of evolution defined by the life cycle and a sequence of characteristic events which are related to both. The deep structure gives rise to a surface structure that defines specific significant market events; these events begin with the volcano, a white hole, which spews firms into the young market, then fades away as the life cycle moves on to a series of grey holes, ever darker, ever deeper which culminate in the final black hole and market exit. Furthermore the surface structure organizes market collaborative groupings such as platforms, clusters and value chains that result in very different competitive strategies; from the singular to the collaborative. This paper will review the structure of these interactions and examine the class of intensifying and diminishing trends that create and constrain market dynamics. Furthermore it will summarize market behaviour based on both the deep and surface structures, the associated strategies and the market landscape.

Keywords: market trends, market behaviour, life cycle,

**THE USE OF DONATION TO NGO'S AS A MEANS OF TAX AVOIDANCE:
UN AGENCIES AS AN EXAMPLE**

Wisam Neema HUSSEIN, Satam Salih HUSSEIN and Tariq Khalid KHORSHEED

Most taxpayers use some form of tax avoidance. Even though it may seem negative, it really isn't. In fact, tax avoidance is a legal way for people or other entities to minimize their tax liability. These can be in the form of deductions or credits used to their advantage to lower their tax bills. Tax avoidance is the use of legal methods to modify an individual's financial situation to lower the amount of income tax owed. This is generally accomplished by claiming the permissible deductions and credits. This practice differs from tax evasion, which uses illegal methods, such as underreporting income to avoid paying taxes. Taxpayers usually try to avoid tax by all legal means available; one of the most widely used methods is to donate to charitable and religious organizations, most laws exempt taxpayers when they donate to a non-profit organization. The problem of the study is the extent of the use and effectiveness of this legal article by taxpayers, and whether the payment of the donation is of financial benefit to taxpayers, and the study aims to highlight on the proportion or number of beneficiaries of this legal article. Finally, the study attempts to explain the views of researchers on this point through looking at studies and articles, and the sample of the study will be a group of taxpayers and UN agencies in Iraq.

Keywords: Tax avoidance, NGO, Iraq

HARD, SOFT AND FUTURE SKILLS IN ENTREPRENEURIAL CURRICULA DESIGN IN RUSSIAN UNIVERSITIES

Alexander IASHIN, Alexey KLIUEV and Anna BAGIROVA

The present state of the development of entrepreneurship in the Russia provokes the search for systemic solutions in creating entrepreneurial ecosystems, overcoming barriers of ‘anti-entrepreneurial’ lifestyle choices among young people. One such systemic solution is the development of entrepreneurial education in the country. Among the topics of our research are the role of future skills in entrepreneurial curricula of Russian higher education and comparative analysis of the potential to form the future skills of undergraduate and graduate curricula in the sphere of entrepreneurship education in Russia and EU countries. The paper presents the results of analysis of entrepreneurial curricula delivered at Russian universities. Authors tried to find answers how Russian universities have to design its educational environments to achieve such learning outcomes in the sphere of entrepreneurial education that corresponds with demand from business stakeholders in the conditions of complex and dramatic economic and socio-economic changes in modern Russia. Our analysis of entrepreneurial curricula at Russian universities is one of the first studies in this area of research in our country. Our research enables forming a rather full and accurate picture of the role of universities in training graduates as specialists for an economic segment as significant as entrepreneurship in Russia.

Keywords: Entrepreneurial education, russian universities, future skills, correlation analysis

THE IMPACT OF SOCIAL COHESION ON ECONOMIC AND SOCIAL OUTCOMES

Igor BORISOV, Sergey VINOGRADOV

This paper attempts to examine the concept of social cohesion, develop measurements, and investigate the relationship between social cohesion and economic and social outcomes. The individual-level samples from 23 European countries were obtained from the Round 8 (data collected in 2016) of European Social Survey (ESS). Values of 25 indicators that were relevant to the measurement of dimensions and sub-dimensions of Social Cohesion were available from 37,051 respondents. Factor analysis was applied to create the scores of sub-dimensions of Social Cohesion. The cluster analysis obtained with Ward's method based on the nine sub-dimensions of Social Cohesion revealed four clusters of countries. As expected countries with higher value of social cohesion are more likely to have higher level of innovation, competitiveness and social progress. To achieve further advancement in economic and social outcomes, European countries should consider policies that would foster a society with a high level of trust, social diversity, social inclusiveness, solidarity and helpfulness.

Keywords: competitiveness, innovation, social capital, social cohesion, social progress

**MANAGEMENT INFORMATION SYSTEM ON BUSINESS PERFORMANCE OF
SELECTED ENTREPRENEURS IN ILORIN METROPOLIS**

Bisayo Otokiti Oluwatosin ILORI

Management Information System takes into account integrative nature of information flow as well as the structuring of the organization around decision centers. Standards of performance are part of the good plans; hence, determination of standards like other aspects of the planning process depends on the availability of relevant management information system. This research tends to study management information system on business performance of selected entrepreneurs. A Survey of two hundred and thirteen entrepreneurs was considered and a combination of descriptive research design and epistemology philosophy was put into use. Data generated were analyzed by means of descriptive and inferential statistics. The results found out that there is significant relationship between Information Systems and Sales of Entrepreneurs. Drawings from the sample used for the study, entrepreneurs adopt information systems method to increase sale. The study also revealed that Information System has significant impact on Profit Making of Entrepreneurs. The adoption of information system reduces the cost of the production through the reduction of days and enhances quality increase due to the advancement in technology. In conclusion the practice of management information system significantly improves the overall business performance of entrepreneurs within the stipulated region. It is therefore recommended that there should be constant training and education of staff in management information system practices; this will ensure changes in employees' beliefs, behavior and attitude to information systems. There should be constant evaluation of management information system so as to ensure constant improvement in business sales.

Keywords: Management Information System, Business Performance, Entrepreneurs

**THE STUDY OF THE ROLE OF TOURISTS' SAFETY IN SELECTED SITES
IN THE CENTRAL REGION OF GHANA**

Nicholas IMBEAH

Cape Coast tourist destination in Ghana has gained a reputation for being a popular place to go for holiday. The purpose of this paper is to ascertain the tourists' perceptions of safety at selected destination in Central Region of Ghana and examine the impressions of Ghana Tourism Authority (GTA) about tourists' safety. A survey of tripartite approach: tourists, destination workers and tourism policy implementer - involving 300 tourists to Cape Coast Castle, Elmina Castle and Kakum National Park (KNP) were undertaken with purposive sampling technique. Interview with destination workers and GTA yielded some revelations about non-existent of tourism policy in the destination and unreliable installation of CCTV cameras. It is recommended that GTA should organize members from tourism related agencies to form a monitoring team to oversee safety issues in these facilities. Since the tourists were mostly youthful and felt safe at the destination, the destination managers should build the appropriate infrastructure in addition to safety equipment in these facilities.

Keywords: Cape Coast Castle, Elmina Castle, Kakum National Park, Destination, Facility

ECONOMICS AND ENTREPRENEURSHIP: REVIEW OF THE CURRENT APPROACHES

Nasib JAFAROV

The aim of this paper is to review the degree to which entrepreneurship is embedded in an economics education. The paper mainly discusses how the concept of entrepreneurship and entrepreneurship research is covered in an economic theories and in economics' textbooks. The study is a review of the some of the approaches developed by the gurus of the relevant scientific spheres where the integration of entrepreneurship and economics is a topic of hot debates. The paper concludes that concept of entrepreneurship is far from its real value in the economics' textbooks although it was the main player of the Cantillon's theory of entrepreneurship and economic theory in the 18th century and scholars such as Schumpeter (1934), Baumol (1993, 2009) and many others have raised the importance of entrepreneurship as the essential factor of production. Furthermore, despite the role of entrepreneurship in the economic theory is gaining more and more attention, there is not enough consensus in the literature reviewed under this study.

Keywords: Economics, entrepreneurship, Cantillon's theory of entrepreneurship

**THE RELATIONSHIP OF THE MOBILE PHONE MARKET PLAYERS AND
OTHER MACROECONOMIC VARIABLES IN AZERBAIJAN AND HUNGARY**

Maral JAMALOVA, Milán CONSTANTINOVITS

It is impossible to find the general pattern for consumer behavior of people from different cultures in the different economic situation. Actual purchase and usage of products in various fields is increasing each year. However, purchase intention depending on different kind of internal and external variables. Not only CPI (Consumer Price Index) but also Total Income and growth rate of GDP is very important in analyzing of consumer behavior. Azerbaijan is one of the rapidly developing countries in the world. Decreasing oil prices and the exchange rate of national currency can also influence to the decision of consumers in Azerbaijan. This paper aims to examine the behavior of consumers during changes in the economic situation in Azerbaijan and how this macroeconomic situation influence to buying intention of consumers. Results show that total and disposable income decreased and customers try mostly to save money

Keywords: Consumer behavior, mobile phones, mobile phone vendors, market share

THE IMPACT OF THE ORGANIZATIONAL CULTURE ON THE NGO'S LEADERSHIP ORIENTATION IN SYRIA. EVIDENCE FROM THE SYRIAN ARAB RED CRESCENTSARC, AND THE DANISH REFUGEE COUNCIL DRC

Ahmad JURATLI, Viktoria KHANOUF and Majd KHOUDARI

The aim of this study is to understand the impact of the organizational culture on the leadership orientation of two Syrian NGO's, according to the actual situation in Syria. The competing value framework model is used to investigate the key dimensions of organizational culture (Clan Culture, Hierarchical Culture, Adhocracy Culture and Market culture) on leadership orientation with three dimensions (Innovativeness, Risk Taking, Proactiveness). A questionnaire was distributed and collected on a sample of 202 administrative staff, team leaders and volunteers in the above-said NGO's in Syria between 2016-2017, a linear regression test on SPSS program was used to obtain the results. This study finds that Adhocracy culture and Market culture have a positive significant impact on all orientation dimensions, while Clan culture has a negative significant impact on risk taking and proactiveness also, the Hierarchical culture has a negative significant impact on innovativeness and proactiveness, on the other hand, it was noticed that NGO's size moderates the relationship between hierarchical culture and orientation of institutional leadership.

Keywords: Organizational Culture-Leadership orientation – NGO's

**THE MOTIVATION OF EQUESTRIAN TOURISTS IN RURAL AREAS:
A PROPOSED MODEL**

Nesrine KHAZAMI

As the tourism industry grows; so does the demand by tourists for specialized travel alternatives. One niche market that is growing, but has received very little attention in the tourism literature, is Equestrian Tourism. Outdoor recreation activities such as hiking, walking, paddling, bird watching and horseback riding are key travel motivators that occur in a variety of settings; are intricately linked to the tourism development process, and are often developed by entrepreneurs within the community. The Equestrian activity is a motivating activity of tourism displacements, which could be developed as part of the tourism experience due to its wide international acceptance in different countries of Europe and America (Kyle et. al., 2004, Marion - Leung, 2001, Oh - Hammitt 2010). For this reason, to promote Equestrian Tourism in an efficient way for all those involved, the relations between the same tourist who performs activities on horseback, the establishments that offer it, the authorities, the local community and the conservation of the environment have to be strengthened. The main objective of this study is to explore Equestrian activity as a catalyst for slow tourism development.

Keywords: Equestrian, motivation, tourism development

STRESS AND ITS EFFECTS ON EMPLOYEES' PRODUCTIVITY: A CASE STUDY OF BARCLAYS BANK, ACCRA MAIN BRANCH

Gifty KENETEY, Samuel KWAKYE, Josephine Yeboah ADDO, Isaac ONUMAH and Konadu MAVIS

In today's world, stress has become a worldwide phenomenon, which occurs in various forms in every workplace. In today's work life, employees are generally working for longer hours, as the rising levels of responsibilities require them to exert themselves even more strenuously to meet rising expectations about work performance. The main purpose of this study is to ascertain the effects of stress on employee productivity of Barclays Bank, Accra. The objectives of the study are to: ascertain the causes of stress in Barclays Bank, Accra. The primary source of data was obtained through questionnaire and interviews. Various interrogation techniques were used to elicit primary data from interviewees. Questions that were used in the research included closed and open-ended questions. The closed-ended questions were intended to restrict respondents' answers; this provided an objective basis for comparative analysis. There is evidence to the effect that the majority of employees reported working under pressure and that they feel uncared for by the organization. Thus stress is a factor that the employees at Barclays Bank Accra – Ghana endure. The organization should conduct a needs assessment for an Employee Assistance Programme. Management should conduct an analysis of the organizational mood and climate by assessing the reasons why the employees think Barclays Bank Accra – Ghana does not care about its employees and what can they do to change it.

Keywords: stress and its effects, impact of stress, theories of occupational stress, managing stress

UNIQUENESS OF FOOTBALL CONSUMERS

Murad KHUDIYEV

In this paper, it will be investigated soccer marketing and management. As it is known, soccer market is expanding from day by day and gaining importance. Soccer as human practice, trying to explain the historical human reality is the subject of scientific initiatives. Where the speculation about football ends, science begins trying to understand the practice of football. Scientific initiatives, systematic and its consistent expression is theory. Therefore, in relation to theory and practice, the place of science in understanding the insights that create pedantic ignorance, but it is not understanding them as real. There is no ideology or politics in football /sport, they are just leisure activities. Theory and practice are not two different things. Theory explanation of practice; thinking and thinking on what he thought reflecting, understanding, understanding and developing and converting is the logical, systematic and consistent activity of the person who creates possibilities. There is no ideology of football, everyone's game, politics of football Do not push, the ideology in football won't "with words, the football market and the general do ideological propaganda of the market. This is the theoretical approaches used to explain football and some of these explanations

Keywords: Football, soccer, marketing, consumer, customer

BUDAPEST ÉS A MÁTRA TÉRSÉGÉNEK ÖSSZEHASONLÍTÓ VIZSGÁLATA A TERMELŐI ÉRTÉKESÍTÉS SZEMPONTJÁBÓL

KISS Konrád

A fejlett országokban és sok fejlődő országban is, az élelmiszer-kiskereskedelem legnagyobb részesedését a nagyméretű bevásárlóközpontok birtokolják. A kisméretű termelők számára igen nehéz bekerülni azok beszállítói láncába, és rajtuk keresztül értékesíteni. Alternatív megoldás lehet számukra a rövid ellátási láncokban (REL-ekben) való részvétel. A jelenlegi tanulmány a rövid láncokat, illetve a kistermelői értékesítési lehetőségeket vizsgálja Budapest, és a Mátra térségében. A Közép-magyarországi régió Magyarország leginkább urbanizált területe, ami összehasonlításra kerül egy vidékies jellegű térséggel (korlátozott módon). A szekunder kutatás összehasonlítja a térség fogyasztói keresletét meghatározó adatokat, a primer kutatás pedig a termelők véleményét az általuk használt REL-csatornákat illetően, az adott területen. A kutatás fő célja meghatározni, hogy a vizsgált urbánus térséghez képest a vidéki régió mennyire vonzó, és „alkalmas” a rövid termelői értékesítésre. A kérdés háttérében a Budapestre történő nagyarányú termelői ingázás áll. A vizsgált kérdés, hogy mennyire alkalmasak a vidéki REL-csatornák a termelők értékesítési igényeinek kielégítésére. A tanulmány távlati célja egy további, átfogóbb kutatás megalapozása.

Kulcsszavak: termelői értékesítés, rövid ellátási lánc, területi különbségek

COMPARATIVE EXAMINATION OF THE AREAS OF BUDAPEST AND THE MÁTRA, FROM THE VIEWPOINT OF PRODUCERS' SALE

In the developed, and in a lot of developing countries, the greatest share of the food trade is owned by large chain stores. It is very hard for the small sized agricultural producers, to join their supply systems. Taking part in short supply chains (SSC-s) can be an alternate solution for them. The present study examines the short supply chains and the sale opportunities of the small sized agricultural producers in the area of Budapest and the Mátra. The region of Central Hungary is the most urbanized area of Hungary, and it is compared (in a restricted way) with a region having rural characteristics. The secondary research compares the data determine the consumers' demand in the area. The primary survey examines the producers' opinions about the SSC-channels used by them, in the given area. The main aim of the research is to determine that, in how measure is the rural region „attractive” or „suitable” for the short or direct trade of producers, compared to the examined urban area. A lot of producers commute regularly to Budapest. It is a reason of making this survey. I examine the question that how far the rural SSC-channels are suitable for satisfactory producers' trade. A long-term aim of this study is to make a basis for a further, more comprehensive survey.

Keywords: producers' sale, short supply chain, territorial comparative examination

**THE HARDSHIPS OF MEDIUM AND SMALL ENTERPRISES: COMPARISON
BETWEEN THE EUROPEAN UNION AND THE AFRICAN UNION**

Sheila Merley KORLEY

SMEs account for over 95% of firms and 60-70% of employment. On the African continent, SMEs represent over 90% of private business and contribute to more than 50% of employment and of GDP in most African countries. In terms of major business issues and challenges faced by SMEs in the EU in 2016, ‘finding customers’ is cited most frequently by SMEs participating in the “2016 SAFE Survey” as the ‘most pressing issue’, as was also the case in 2015. In Africa, the overall challenges in the Ghanaian SMEs are high cost of electricity and multiplicity of taxes among others. The major objective of the study is to find out solutions to these challenges faced by SMEs in order to make SMEs competitive in the African economies. The main outcomes came out in the form of recommendations that: 1) the government should implement policies and programmes as promised; 2) The government and financial institutions should support SMEs to add much value to goods and services and be encouraged to move from factor driven to efficiency and innovation driven economy; 3) Fiscal and legal incentives for local entrepreneurship and promotion of innovation for private enterprises should be pursued by the government. The study used secondary and tertiary data sources for content and data analysis. The research design looked at the definition of what SMEs are in both unions, their characteristics, similarities and differences, and finally offered some solutions.

Keywords: SMEs, European Union, African Union, Challenges

FENNTARTHATÓSÁG ÉS KÖRNYEZETVÉDELEM A KLÍMAVÁLTOZÁS TÜKRÉBEN

KORSÓS-SCHLESSER Ferenc

A fenntartható fejlődés a gazdaság, a társadalom és a környezet közötti kapcsolat reformálásán keresztül az emberiség jövőjét célozza. Az elmúlt évtizedekben egyre világosabban körvonalazódott, hogy az emberiség környezetszennyező és energia-pazarló életvitele hosszú távon a természeti erőforrások kimerüléséhez, ökológiai katasztrófához vezethet. A tanulmány arra kíván rámutatni, hogy agrárgazdaságunk hosszú távú versenyképessége szempontjából a fenntartható fejlődés elveinek érvényre juttatása egyike a legfontosabb teendőinknek. Az emberi tevékenység, üvegházhatású gázok kibocsátása által, jelentős szerepet játszik a klímaváltozásban. A klímaváltozás elsődleges természeti hatása az átlaghőmérséklet növekedése. Magyarországon 2050-ig az átlaghőmérséklet 0,5-3 Celsius fokos növekedése várható. A klímaváltozáshoz kötődő migrációt idézhet elő a vízhiány növekedése, az egyre gyakoribbá váló természeti katasztrófáknak való kitettség, valamint a tengerszint emelkedése. A következő évtizedekben a megújuló energiaforrásokra való áttérés határozza meg az energiaipari trendeket. Az alternatív vagy megújuló energiafajták alkalmazása a jelenlegi árszintek mellett ma még általában nem gazdaságos. Emellett számottevő közvetlen beruházási támogatás, egyéb pénzügyi preferenciát és sok esetben költségtámogatást is igényel. A bioüzemanyagipar növekedése kihívást jelent egyes szerzők szerint a biodiverzitásra és környezetünkre. Jövők szempontjából elengedhetetlen a helyes mértékek és arányok megtervezése. Az új technológiák új helyzetet hozhatnak, így nem szabad elhamarkodott döntést hozni. Az európai indikátorkészlet mutatói hierarchikus rendszerben, három szinten helyezkednek el, amelyek alapul szolgálnak a fenntartható fejlődés helyzetének elemzéséhez, valamint a bekövetkezett változások követéséhez. Csökkenteni kell az üvegházhatású gázok légkörbe való kibocsátását, illetve fel kell készülni a változó időjárási és éghajlati hatásokra. Célunk, hogy a bekövetkező változások bemutatásán túl azok gazdasági hátterét is feltárjuk, s a változást alapvetően meghatározó tényezők közötti összefüggéseket elemezzük. et.

Kulcsszavak: fenntarthatóság, klímaváltozás, innováció

AZ EMBERI ERŐFORRÁS MENEDZSMENT REGIONÁLIS ÉS HAZAI SAJÁTOSSÁGAINAK VIZSGÁLATA KÉT EGYMÁST KÖVETŐ CRANET KUTATÁS TÜKRÉBEN

KOVÁCS Ildikó Éva, KAROLINY Mártonné és POÓR József

Az emberi erőforrás menedzsment működése mindig egy rá befolyást gyakorló, sajátos szervezeti és külső környezeti kontextusba van beágyazva, beleértve a kulturális, társadalmi, intézményi és politikai kényszerek hatását is. A kontextuális megközelítésen alapuló komparatív HRM kutatások e regionális hasonlóságok és különbözőségek megragadására törekcsenek. Különös izgalmas kérdés ez Közép-Kelet-Európa országaiban, ahol a térségbe beáramló működő tőke és a hozzákapcsolódó menedzsment tudás és gyakorlat hatására a rendszerváltást követően kezdte felváltani a politikai jellegű személyzeti munkát a gazdaságorientált HR tevékenység. Kutatásunkban a nemzetközi HR-kutatásokra specializálódott CRANET hálózat felméréseire támaszkodva, az emberi erőforrás menedzsment sajátosságait és annak változásait vizsgáltuk Európa hat régiójában, és a HRM „őshazájában”, az Amerikai Egyesült Államokban. Választ keresünk arra, hogy a gazdaságilag fejlett országokkal összehasonlítva napjainkban hol tart, milyen jellemzőket mutat Közép-Kelet-Európa és hazánk szervezeteinek HRM gyakorlata. Milyen egy irányba mutató folyamatok azonosíthatók, illetve milyen regionális sajátosságok, divergens vonások mutathatók ki. Közép-Kelet-Európa, benne hazánk, vállalatainál folyó HR gyakorlatok globális kontextusban való értelmezése, tendenciáinak feltárása alapul szolgálhat a hatékonyan működő HR tevékenységek kialakítására, elősegítve a térségbeli vállalatok versenyképességének erősödését.

Kulcsszavak: HRM, kulturális klaszterek, konvergencia és divergencia az emberi erőforrás menedzsmentben

THE REGIONAL AND DOMESTIC CHARACTERISTICS OF HUMAN RESOURCE MANAGEMENT IN THE LIGHT OF TWO CONSECUTIVE CRANET RESEARCHES

HRM is always embedded in a specific organisational and external environment context where it is influenced by its context including the impact of cultural, social, institutional and political forces as well. Comparative HRM research based on contextual approaches seeks to grasp and explain these regional similarities and differences. It is a particularly exciting issue in the countries of Central and Eastern Europe, where working capital entering the region and the related management skills began to reform the politically oriented personnel administration soon after the regime change. In this study, based on the surveys of the CRANET network specializing in international HR research, we examined the specificities of human resource management and its changes in the six regions of Europe and in the HRM's home country, the United States. We are looking for the current characteristics of HRM practices of the organizations of Central and Eastern Europe and Hungary compared to the economically developed countries. What processes can be identified in one direction, and what regional characteristics and divergent features can be detected.

Keywords: Cranet Research Network, HRM, Comparative HRM, Cultural Clusters

A STUDY OF E-BANKING IN INDIA: WITH SPECIAL REFERENCE TO NEW PRIVATE SECTOR BANKS

Manoj KUMAR

The U.S. banking system is unusual in consisting not only of some very large banks but also a large number of relatively small community banks. This bifurcated banking structure resulted largely from a legal framework that, in the past, restricted banks' abilities to diversify geographically. This institutional structure, in turn, reflected a long-standing concern in the United States about the concentration of banking power in a few very large institutions located far away from many of the customers they serve. The bifurcated banking system in the United States has served the economy well. Over time, with regulatory change and financial innovation, large banks have become complex organizations engaged in a wide range of activities. They provide a variety of services to their customers, but often rely on hard financial information, computer models, and centralized decision-making as the basis for conducting business.

Keywords: ATM e-banking

**THE IMPORTANCE OF COST MANAGEMENT IN MODERATING
THE EFFICIENCY OF A MANUFACTURING ENTERPRISE**

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The aim of this publication is to learn and evaluate cost management processes in moderating efficiency in the context of the manufacturing industry enterprise. Cost management in the case under study was described and defined based on the principles of case and study analysis. The study presents the concept of cost management in accordance with lean culture. The study brings both theoretical and practical knowledge about the differences in traditional and modern cost management. All presented considerations are divided in two main parts, theoretical and empirical. In addition, the publication deepens the understanding of the impact of cost management in accordance with lean culture on moderating the efficiency of the manufacturing enterprise. The methods used to achieve the goal are: literature studies, trend analysis and descriptive analysis used in management sciences. The paper has a review character and is an attempt to systematise knowledge about the importance of cost management in moderating the efficiency of a manufacturing enterprise. It has been shown that among the cost optimization sources described in the paper as the most effective source is lean management. The problem of lean management in order to moderating the efficiency of a manufacturing enterprise is not new but still up-to-date due to its impact on the decision-making processes in the area of the performance of enterprises.

Keywords: lean management, cost management

HOW DOES THE EFFECT OF INTELLECTUAL LEVERAGE SHAPE OF THE COMPANY'S PROFITABILITY

Sylvia ŁĘGOWIK-ŚWIĄCIK

The objective of the paper is to explore and assess the effect of intellectual leverage in a smart enterprise. This article is a contribution to the research of the determinants of profitability of modern companies. By focusing on the dimension of the intellectual leverage effect, the role of intellectual capital in shaping the profitability of enterprises was examined. In order to answer the research question, the empirical study was based on a case study of the electromechanical branch enterprise operating in Poland. The received conclusions suggest that the intellectual leverage effect influences the efficiency of management of the studied enterprise and increases its profitability. The article contributes to the discussion on the extent to which companies should engage intellectual capital in order to gain a competitive advantage. The considerations presented in the article include the research methodology adopted in the study. The research methods used to achieve the goal are literature studies, case study, descriptive analysis and trend analysis. The problem of the measurement and assessment of intellectual leverage is important and up-to-date on account of its impact on efficiency of management in smart enterprises. The paper has a review character and is an attempt to systematise knowledge about smart specialization at the regional level.

Keywords: profitability of companies, intellectual leverage

AZ ÉLELMISZERFOGYASZTÓI INFORMÁCIÓ-ELLÁTOTTSÁG, A BIZALOM ÉS A FOGYASZTÓI MAGATARTÁS KAPCSOLATRENDSZERE

Zsuzsanna LEHOTA, József LEHOTA, Nándor KOMÁROMI, Csaba Bálint ILLÉS

Az élelmiszerellátási láncok fejlődésével párhuzamosan erősödött a koordináció a piaci szereplők között, viszont a makro és mikro környezeti tényezők változása miatt a bizonytalanság is megnőtt, így az szereplők piaci információ iránti igénye is felértékelődött. Ez a folyamat jelentősen hatott az élelmiszer láncon belül az élelmiszer beszerzői és fogyasztói magatartásra. A növekvő bizonytalanság, az információ ellátottsági problémák, az információs asszimetria miatt megnőtt a bizalom szerepe az élelmiszerfogyasztói döntésekben. A kutatás keretében Choe et al. (2007) modellje alapján vizsgáltuk a termékdiagnosztika, az információ ellátottság, a bizalom, az információs asszimetria, a aladók opportunista magatartása, a bizonytalanság és a vásárlási illetve az árprémium fizetési hajlandóság kapcsolatrendszerét. A kutatás kérdőíves formáját alkalmaztuk, 1038 fős, felnőtt (15 év feletti) lakossági mintán, amely nem, kor, lakhely és foglalkozási kör szempontjából reprezentatívnak tekinthető.

Kulcsszavak: ellátási lánc, élelmiszer, információ ellátottság

THE RELATIONSHIP SYSTEM OF INFORMATION SUPPLY, TRUST AND CONSUMER BEHAVIOR OF FOOD CONSUMERS

The relationship system of information supply, trust and consumer behavior of food consumers The coordination of industry players have gained strength alongside the development of food supply chains, however due to changes in macro and micro environmental factors uncertainty has also increased, thus the players' need of market information has greatly risen as well. This process had a major influence inside the food chain, affecting the behavior of both food suppliers and consumers. The growing uncertainty, the problems of available information and the asymmetry of information have caused the role of trust play a bigger role in the food consumer decisions. In the framework of our study we have used Choe et al. (2007) model as basis to examine the relationship system of product diagnosticity, information supply, trust, informational asymmetry, seller opportunism, the uncertainty, and the willingness of making a purchase or paying premium price. For our research we have conducted a survey, which was made with a sample of 1038 participants of adult (above 15 years old) population, which may be considered representative by gender, age, residency and occupation.

Keywords: supply chain, food, information supply

A STOCHASTIC SIMULATION OF THE UNMANNED AERIAL VEHICLES IN WEED MANAGEMENT

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The theory of intelligent environment is spreading among the farmers who are recipient toward environmental responsible plant production all over the world. Among the precision farming, the possible feasible technology of this theory devices should base on use of Unmanned Aerial Vehicles (UAV). The fixed wing devices, the helicopters and the multicopters are also named as UAV in the agriculture. Constant technological developments of remote sensing techniques utilizing drones (specifically of UAV) are increasing spatial and temporal resolution of data availability for land and crop management. The efficiency and applicability of UAVs are dependent on different factors for example payload capacity, flying range, average speed, operation costs, etc. In the Hungarian agricultural situation the two obstructive factors are the attitude with the describe IT devices and the cost of the adaptation which is linking with aspects of the economical of scale. In case of IT the farmers have not appropriate knowledge and they are afraid of use the IT based technology. In the practice there are several examples for the badly prepared decision which went to the risky situation. The aim of the study is to examine the feasibility of UAVs with an economic model which is able to construct and analyse the UAV devices in service compare to the non-aerial precision farming vehicles for plant protection. For these calculation we make a simulation model in Excel.

Keywords: smart farming, plant protection, weed management, decision support, precision farming

THE MAIN PROBLEMS OF SUSTAINABILITY FINANCIAL SYSTEM IN LITHUANIA

Angele LILEIKIENE, Jurgita MARTINKIENE

Following the global financial crisis, the main objective of global banks and other financial institutions has been to ensure the sustainability of the financial system in order to avoid the huge losses caused by instability in the financial system, which directly affects the performance of organizations in the global economy. Ensuring the sustainability of the financial system has become an important aspect in assessing the financial situation at the national and global levels (Santos and Batunanggar 2007). A credible and sustainable financial system is an important factor in ensuring long-term and sustainable economic growth (Financial Stability Monitor 2013). From the point of view of economic policy, key issues are formed to focus on aspects of risk management in financial markets of financial institutions, companies and other financial market participants, which are related to the formation of systemic risk and the regulation of financial market participants' decisions. In this regard, research into the effectiveness of risk analysis and risk management activities of enterprises, banks, venture capital and equity funds and investment funds is important. Given that the financial system, which is a significant part of the commercial banking sector, is attributable to one of the most sensitive sectors that determine the country's economy, the population and economic operators' confidence in the financial system, and therefore the sustainability of this system, which ensures an appropriate and timely implementation of the financial stability measures is a key aspect of the validity of research.

Keywords: financial system, sustainability of the financial system, risk, measures of the financial stability

NÉHÁNY EMPIRIKUS KUTATÁSI MEGKÖZELÍTÉS A 2007-BEN INDULT VÁLSÁG KAPCSÁN

LÖBLIN János

Néhány empirikus kutatási megközelítés a 2007-ben indult válság kapcsán Az elmúlt évtized válságai kezdetekor sokrétűen elemezték annak vélt természetét, súlyosságát, terjedésének módját, kiváltó okait a makro-gazdasági és -pénzügyi egyensúlyi követelmények alapján. Ez a szabályozási igények mellett a bankrendszer, a finanszírozás, a pénzügyi egyensúly, majd a tőkepiaci szervezetek rugalmas és megbízható működésének helyreállítását is célozta. Együttesen jelentkezett az indokolt szigor és a túlszabályozás. A bankrendszer teljesítményének visszafogottsága majd fokozatos javulása együtt járt a tőkekövetelményekhez és a szigorodó prudenciális szabályokhoz alkalmazkodás elhúzódásával. A korábbi időszakban alkalmazott eszközök egy része alkalmas volt a tünetek kezelésére. Az adósság állományok, a növekedési igények, a bankrendszer és a tőkepiaci alternatívák korlátozott lehetőségei azonban indokolták a még nem próbált nem-konvencionális monetáris eszközök alkalmazását, amelyek kivezetése is új problémákhoz vezet. Mivel az elméleti modellek alapján kialakított sztereotip magyarázatok egy része nem volt helytálló, előtérbe kerültek az empirikus, nem torzított adatokra épülő elemzések iránti igények. Néhány újabb kutatás árnyaltabban mutatja az elméleti alapokon kialakított intézkedésektől várt eredményektől eltéréseket, azaz a „hiányt”: a hiányzó növekedést, inflációt, termelékenység növekedést, a foglalkoztatási szintet, a nem pénzügyi beruházásokat; a továbbra is alacsony a kamatszintet; a fennálló adathiányt, az elméletileg várt, de nem bekövetkezett szuverén válságokat; újra jelentkező a centrum – periféria feszültséget, a valuták és a protekcionizmus kérdését. Ezek további magyarázatokat igényelnek. A heterogén elhúzódó válság szabályozása türelmet kíván, a piacok alkalmazkodó képessége ehhez nem volt elég. A következménye mélyrehatóbb volt a politikára, mint a közgazdasági alapokra.

Kulcsszavak: pénzügyi válság, empirikus kutatások, eltérések a várakozástól

THEORETICAL APPROACHES: EMPIRICAL QUESTIONMARKS RELATING THE 2007 CRISIS

During the past 10 years large number of high standard analyses based on macroeconomic and financial aspects was devoted to the causes triggering the 2007 crisis and the channels, the nature and severity of its escalation. The bases of the conclusions have mainly been aggregated data and many of them have strongly been built on the experience of historical archetypes. At the same time the aim of the analyses was to restore prudent and resilient banking, financing and capital market operations and their regulation. The latest empirical analyses and models give more granulated explanations to the heterogenous features by making use of a large amount of data that has already become available. Some previous presumptions and explanations were completed and defined more precisely, but several of them proved to be partly inaccurate or unacceptable. This paper is related to the banks' credit activities and based on some conclusions of the analytical works published during the previous years.

Key words: credit quality, derivatives, empirical studies, leverage

THE POSSIBILITY OF PRODUCING BIOMASS-BASED METHANOL: HUNGARIAN PROJECTIONS

Robert MAGDA, Judit TÓTH

The use of fossil fuels has enabled the rapid development of human society, but this entails a large amount of anthropogenic carbon dioxide emissions causing unfavourable global environmental changes. The European Union is committed to the principles of sustainable development and low-carbon economy, and by 2050 it intends to build a competitive and resource-efficient economy. The current EU energy policy aims to achieve a balance between sustainable development, competitiveness and maintainability. The upcoming period in energetics will be the era of change in structure and paradigm, and technological development will make alternative energy production more economical. Research on new raw materials and technologies is driven by serving the increasing energy demand and environmental sustainability: as materials are in a constant circulation, nothing is lost, because it will be reused, or transformed. The raw materials of bio-methanol production can be very diverse: wood and agricultural crops and their waste by-products, municipal solid waste, animal waste as well as aquatic plants and algae. Biomass-based bio-methanol production reduces the use of fossil fuels and greenhouse gas emissions. There is considerable potential for biomass use at the European level in reducing greenhouse gas emissions and contributing to the reduction of dependence on energy imports in Central and Eastern European countries. The National Energy Strategy of Hungary emphasizes that during the production and utilization of biomass for energy purposes, ecological, environmental aspects and impacts, the need for safe food supply and soil power supply requirements should be considered.

Keywords: biomass, bio-methanol, greenhouse gas, sustainability

**EFFECTS OF PROACTIVE PERSONALITY ON CAREERISM:
A MEDIATED- MODERATED MODEL**

Muhammad Faisal MALIK

The Objective of the current study is to investigate the relationship between proactive personality and careerism in the Fast Moving Consumer Goods (FMCGs) industry of Pakistan with mediating role of career self efficacy and moderating role of extroversion and openness to experience. The present research is basically an attempt to build/ analyze the relationship of proactive personality with careerism which is not fully captured in the previous literature. We also did a comparative analysis of both genders to see the proactive behaviors of males and females in handling their careers. The population of the study is the employees of different private FMCG related organizations operating in Islamabad and Rawalpindi. The unit of analysis is the individuals who left their previous organizations to acquire higher position in other organizations. The sample size of the study was determined at one hundred and fifty (150). Judgmental sampling technique was used in this study in order to collect data for the purpose of analysis. The results of the study show that proactive personality has significant relationship with careerism. Female respondents report lower proactive behavior than male. Overall the results supported three hypotheses and the one related to moderation was rejected. Limitation and future direction of the study are discussed in detail.

Keywords: Personality, Career Self Efficacy, Extroverts, Openness to Experience, Gender and Careerism.

A COMPARATIVE STUDY OF HUNGARIAN AND KENYAN STOCK MARKETS

Edmund Bwire MALLINGUH

It is well established in the literature that stock markets play a critical role in the financial stability of any economy across countries. Moreover, it is commonly believed that stock markets are expected to have a significant role which is, trade of securities and inspiring investor confidence. However, it is not known at what level the nature and operations of these stock markets are similar or dissimilar. The differences and similarities stem from factors such as regulation, the structure, objectives among others. Today's dynamic global and regional economic environment dictates that stock markets keep evolving too to accommodate changes. Therefore, the goal of this study is to examine the structure and operations of stock markets both in Hungary and Kenya, a maturing and emerging market economies respectively. The two markets are in completely different geographical and economic regions, that is, Hungary being in Central Europe and European Union whereas Kenya is in East Africa and East Africa Union. The results indicate that there are both points of convergence and divergence between the two securities markets. The findings of the study may help regulators and policymakers in introducing best practices. Equally, it contributes to the existing literature and offers an opportunity for further studies by academicians.

Keywords: Comparative, Market, Stock

**INNOVATION GENERATING ROLE OF THE STATE: NEW REFLEXION
IN HISTORICAL PERSPECTIVE**

Mario MALOUIN, Csaba MAKÓ

This paper examines the innovative role that the state plays to create and sustain a National (radical) innovation-led growth capacity by aligning its vital interests with the private sector interests. Specifically, four government interventions are critical to create such capacity: Push policies can be used to address market failures; Pull policies have a role in rectifying market failure; Grow policies are important to help promising inventions move from the R&D stage to the point where they are ready for large scale market entry and Strength policies – those that support the ecosystem as a whole – magnify the impact of all other policies. In this historical perspective State not only regulates but creates markets. In line with the seminal work of Mazzucato (2013:15) on the entrepreneurial role of the State, ‘In innovation, the State not only crowds in’ business investment but also ‘dynamizes it in’– creating the vision, the mission and the plan. The paper present some case studies on both success and failure of this market dynamizing role of the State.

Keywords: innovation, growth, state, policies

THE EFFECT OF AUDIT FIRM SIZE ON AUDIT QUALITY

Hasan Mohammad Anwar MANSUR, Anita TANGL

This study aimed to highlight on the effect of audit firm size on audit quality. It investigated the perceptions of credit managers in seventeen Jordanian commercial banks regarding the effect of audit firm size on audit quality. This paper is an analytical, synthesizes the existing literatures between audit firm size from one side and audit quality from the other side. A survey questionnaire was distributed on forty credit managers at seventeen Jordanian commercial banks, thirty-four questionnaires were returned. A seventh scale was used to give more precise answers. It was concluded that credit managers' perceptions towards big four audit firm were negative where their answers distribute between agree and disagree in diverse levels, and they don't support the opinion that big four audit firms' have different extra achievements relative to local and non-big four audit firms. Moreover, credit managers' perceptions towards non-big four audit firms and local firm positive, because they don't believe that local firms achieve lower level of audit quality, and lack of trust from credit managers' side towards the external auditors from big four audit firms has been shown. It's noted that there is a lack of trust of credit managers' side towards the external auditors from big four audit firms.

Keywords: Audit quality, Audit firm size

VÁSÁRLÓI DÖNTÉSHOZATAL VIZSGÁLATA EGY FELTÖREKVŐ GAZDASÁG ÉLELMISZERPIACÁN

Tiago MANUEL

Az élelmiszerfogyasztó napról napra szembesül a mit, hol, mikor, mennyit, mennyiért kérdésekkel. Egyéni forgatókönyvet alakít ki, mely mindennapi vásárlási döntéseit irányítja. Vizsgálatunk célja a vásárlási szokások, az élelmiszerfogyasztást befolyásoló főbb tényezők azonosítása egy, az európaítól eltérő, fejlődő piac bizonytalan körülményei között. Strukturált kérdőívünk 300 fővárosi élelmiszerfogyasztó bevonásával készült. Törekedtünk a társadalmi arányok (életkor, családstruktúra, iskolai végzettség) figyelembevételére. Eredményeink alapján elmondható, hogy a lakosság nagyobb része jelenleg is a hagyományos, többgenerációs családmodellben él. Számukra a mindennapi élelmiszerszükséglet kielégítése a szűkös anyagi lehetőségek, az eltartottak magas aránya, a közlekedési nehézségek, valamint a magas és gyorsan változó élelmiszerárak miatt komoly nehézségekbe ütközik. Ugyanakkor egyre szélesedik a középosztályhoz tartozó fiatal-középkorú, iskolázott, jövedelemmel rendelkező, kisebb családban élő társadalmi középréteg fogyasztói kapacitása, a fejlett gazdaságokra jellemző fogyasztói igények megjelenésével. A lakosság élelmiszer ellátását több tényező is nehezíti: az elégtelen hazai élelmiszertermelés és feldolgozás; az évi fél millió főt kitevő népességnövekedés; infrastrukturális és logisztikai hiányosságok miatt az áru ellátási láncához való kapcsolódásának akadályozottsága; az importált élelmiszerek megkérdőjelezhető élelmiszerbiztonsága, a minőségbiztosítási rendszer kidolgozatlansága. A folyamatos hiánnyal küzdő, bizonytalan élelmiszergazdaság az élelmiszervásárlási döntés folyamatos újraértékelésére kényszeríti a fogyasztót, aki kiszolgáltatott, adekvát információ hiányában kényszerül döntéshozatalra. A piac és a fogyasztói döntési folyamat ismeretében diverzifikált, a hagyományos, és a folyamatosan bővülő, megújuló igények kielégítésére is alkalmas, hatékony marketing stratégiák kialakítására nyílik lehetőség.

Kulcsszavak: élelmiszerfogyasztás, fejlődő gazdaság, fogyasztói magatartás

DECISION MAKING OF CONSUMERS ON THE FOOD MARKET OF AN EMERGING ECONOMY

The consumer is faced with the questions of what, where, when, how much to buy and pay for the products? Depending on their possibilities and experience, they make up their own decisions, their own scenarios, which guide their daily shopping decisions. The main goal of our survey was to identify the main factors affecting food consumption under uncertain circumstances of an emerging market. Our survey was carried out with the participation of three hundred food consumers from the capital city. We have endeavoured to consider real social portions (age, family structure, education). According to our results, a large proportion of the population continue to live in traditional, multi-generation households. Because of the scarce income, the high number of dependents, the transport problems and the high and variable food prices, fulfilling their daily needs can raise serious difficulties for them. At the same time, the consumption capacity of young/middle aged, educated middle-class consumers with higher income living in smaller families, is widening, characterized by consumption needs that are typical in the developed economies. The food supply of the local residents is impeded by the insufficient national food production and processing, the population growth of half a million per year, the difficulties of the products to join the food supply chain because of infrastructural and logistics deficiencies, the questionable safety of imported food products and the unelaborated food quality assurance system. The unstable food industry struggling with constant deficit, forces the vulnerable consumers to continuously reconsider their food purchases, without providing adequate information. Knowing the market and the process of the decision making, there is a potential for the development of diversified and effective marketing strategies to fulfil the traditional as well as the constantly expanding and changing consumer needs

Keywords: consumer behaviour, emerging market, food consumer

**ASSESSMENT OF DEVELOPMENT OF MANAGERIAL COMPETENCES
IN A BUSINESS ENTERPRISE**

Jurgita MARTINKIENE

Today's labor market requires not only professional economists, engineers, but also management specialists with managerial competences that would correspond to the needs of the labor market. Such specialists should be prepared by higher schools, where the contents of curriculum of study programmers designated for preparation of specialists, the didactic, managerial approaches and the system of values would be adjusted to the needs of the labor market. Conducted investigations only confirms that an increasing gap remains between the competences acquired in a professional education institution and requirements for a specialist set by the labor market. Relevance of the topic is determined by the need to find out whether business simulation enterprises actually serve as a tool for of managerial competences development required by the labor market. The aim of the research – having assessed the development of managerial competences in a business simulation enterprise to determine the levels of correlations between needed and developed managerial competences. Analyze the findings of the performed survey of managers' approach combining both the qualitative and quantitative research methods, identifying the MC developed in business simulation enterprise (BSE). A survey of students' approach at the beginning and at the end of the training in BSE was conducted, applying the method of quantitative research, to determine the level of change in components of MC, at the second stage of investigation.

Keywords: managerial competencies, business enterprise, development assessment.

PERFORMANCE MANAGEMENT IN CAREER MANAGEMENT PERSPECTIVE

Vita MAYASTINASARI, Benyamin LUFPI, Rahmadsyah LUBIS

This study aims to identify the perception of personnel towards the implementation of career management, where there are various factors that affect the positive performance. The study was conducted in 2017 with the Police of the Republic of Indonesia in the Province Riau, East Kalimantan and Central Java areas, with an observation of 800 personnel, and the data were analyzed by quantitative descriptive approach, with the result having a tendency of positive appraisal, : a) Fair treatment in the career of 66.65%, b) Concern of direct supervisor in the career development of members of 56.08, c) Access information about various promotion opportunities of 68.74%, d) Interest to be promoted for 56.11%, e) Compatibility of competency test results with a placement of 54.51%,). Feedback system in career development of 55.78%. The implications of this study are; a).Under fair treatment in career development can be done by the establishment of an integrated competency test instrument with appropriate weighting according to job characteristics per position. b).The need for competence development with limited authority possessed by the leadership in promoting its members and involving its members to follow the development of its competence can be done by knowledge management method, share knowledge among members on one function and cross function at certain period of time periodically and continuously so that members have the competence of execution tasks that are his responsibility.

Keywords: Performance, Competence, Career, Management, Development

**THE USE OF AKERLOF AND KRANTON'S UTILITY MODEL
IN HIGHER EDUCATION**

Nikolett MIHÁLY

The identity and utility research carries significant role in the modern economics. There are financial outputs, if we can moderate appropriate the student's and worker's identities. Objectives: The paper examines the possible use of the utility model and theoretical principles of Akerlof and Kranton (2000, 2002) in higher education. The examined aspects are utility, identity and role. Methods/Approach: The research aims at employing the model of Akerlof in higher education and how the terms identity and utility can be interpreted in this environment. Results: To sum up, we can say that while case studies and certain experiments seem to justify the model of Akerlof and Kranton, there are few scientific results in higher education to rely on that prove the relationship between identity and utility. Conclusion: It can be deduced that the identity of students has some economic impacts. Institutional policy can increase not only the success of its students but also their income through identity changes.

Keywords: Education, Well-Being, Innovation

**APPLICATION OF THE ANALYTIC HIERARCHY PROCESS TO EVALUATE
AND SELECT SUPPLIERS**

Kinga Szilvia MORAUSZKI

Several selection processes are available to companies which enable them to find the most suitable supplier. Some of the methods are easier to use while others are more complicated, but the aim is still to find the suitable partner. The main priority is that the chosen supplier can fit in with the processes of the buyer company as well as possible, which means that the supplier can meet the requirements of the buyer. Nowadays it is not enough if the supplier makes the ordered products available in due time, in the appropriate quantity and quality, but there are other „minor” requirements they must fulfil. For both parties, the aim is to stay alive and to stay in competition in the market. This article shows how AHP can be used to structure the supplier selection process. AHP is a multiple criteria decision-making tool that has been used in almost all the applications related with decision-making. The AHP is a tool that has found uses in a wide range of problem areas from simple personal to complex and capital intensive decisions.

Keywords: supplier selection, comparison, criteria, AHP

MARKET POWER OF STOCKS AND ITS IMPACT ON MARKET PERFORMANCE: EVIDENCE FROM BUDAPEST STOCKS EXCHANGE

Musaab MOUSA, Judit SAGI and Zoltan ZÉMAN

The stocks exchange is similar to the production market in many economic characteristics, especially the levels of competition for listed securities. The purpose of this paper is to analyze the economic structure of the Budapest Stocks exchange in order to identify the market power degree of the most-traded shares, the Prime equity market was divided into two portfolios, the first includes the most four companies in terms of trade value as, while the second includes the remaining listed shares in prime market. In addition to investigate the impact of market power measured by concentration rates on market performance measured by return and liquidity for a period of eight years (2010-2017), the findings show that the significant impact of trade value concentration of two most traded shares on the liquidity for the entire market portfolio, concentrated portfolio and non-concentrated portfolio, Also the concentration of the most traded share has impact only on the liquidity for the entire market portfolio and concentrated portfolio, while the return does not affect by any of the four concentrations levels.

Keywords: stocks exchange, market power, BSE, liquidity, return

FACTORS STIMULATING THE PURCHASE INTENTIONS OF COUNTERFEIT PRODUCTS

Muhammad Zeeshan NAEEM

The objectives of the current study were to investigate the impact of economic and socio demographic factors on purchase intentions of counterfeit products with mediating role of attitude. Counterfeiting in manufacturing has emerged over the last decade. Counterfeiting means pirated or duplicate products, it's basically infringement of the legitimate rights of someone's intellectual property. This infringement could be in trademark or any other product. Increased income levels captivate consumers towards foreign goods and brands, save for Chinese people, who have become so habitual in purchasing cheap and copied goods, that now they are not even willing to purchase high priced authentic products. Furthermore, producing counterfeit products is cutting across many producers in Business to Consumer (B2C) and Business to Business (B2B) markets in both the developed and developing economies, in the same manner as illegal trademark cannot be disregarded. Counterfeiting practices are distressing the manufacturers of original brands, affecting hundreds of thousands of jobs, raising the expenditure of marketing legitimate market offerings and diluting brand equity or trade-mark owner's repute. The sample of 374 students from different universities was selected to identify the impact of selected variables on purchase intentions. The results indicate that all the selected variables are having significant impact on purchase intentions. Moreover, future research directions are also presented in the conclusion section of this research.

Keywords: Affordability, Availability, Legal Sensitivity, Word of Mouth, Purchase Intentions

**THE IMPORTANCE OF SPIRITUAL LEADERSHIP AND SPIRIT AT WORK AS
INTANGIBLE RESOURCE CAPABILITIES IN THE SERVICE INDUSTRY: A
RESOURCE BASED VIEW FRAMEWORK**

Amelia NAIM, Adi Zakaria AFIFF, Tengku Ezni BALQIAH and Riani RACHMAWATI

Despite the increasing interest in the research of Spirit at Work (SW), empirical research on the SW from a resource based view (RBV) framework is still lacking. This study takes an empirical examination with 530 data taken from a leading telco service company in Indonesia on the impact of organizational intangible resource (in the form of integrated spiritual leadership (SL) variables: Vision, hope/faith, altruistic love, meaning/calling and membership) toward SW, showing that SL is organized into employees experiencing SW. Further, SW is tested toward Job Satisfaction (JS) and Organizational Commitment (OC) as competitive advantages, where both JS and OC are valuable and directly influence service excellence. Findings show that all work related SL variables are significant toward SW, while one variable of spiritual leadership, namely Altruistic Love, is not significant toward SW. The SW is also significantly and positively impacting JS and OC. SL and SW conforms to valuable, rare, inimitable resource and organized VRIO framework which leads to sustainable competitive advantage.

Keywords: Resource Based View, Spirit at Work, Spiritual Leadership, Workplace Spirituality, Competitive Advantage, Service Industry

FORECASTING SHADOW ECONOMY IN CENTRAL EASTEN EUROPE COUNTRIES

Mykolas NAVICKAS

In this article the relationship between shadow economy and its' determinants in Central and Easter Europe has been examined. Forecasting shadow economy in these countries is made, based on historical data of variables with historically determine size of shadow economy. Time span of 2003-2016 has been selected, as 2017 data has yet to be released. Article analysis consists of examination of the current situation and shadow economy trends in Central Eastern European countries. Overview of shadow economy scientific literature is followed by hypothesis, which are examined by constructing regression models. Models aim to distinguish the relationship between selected determinants and shadow economy size. Scientific literature analysis revealed that increase of tax burden on labour is seen as a primary reason for the increase of shadow economy, however, such relation has been determined to be insignificant. Furthermore, results show that corruption and self-employed people ratio negatively affect shadow economy, rejecting the hypotheses.

Keywords: shadow economy, forecasting, Central Eastern Europe

**RELATIONSHIP BETWEEN RESIDENTIAL ELECTRICITY CONSUMPTION,
CLIMATE FACTORS AND ENERGY EFFICIENCY IN THE CASE OF THE
EUROPEAN UNION COUNTRIES**

Tamás Antal NAÁR, Zsuzsanna TÓTH-NAÁR, Szergej VINOGRADOV

This study examined the impact of the energy savings in residential sector (kWh electricity reduction per consumer) and the climate factors measured in Cooling degree days (CDD) and Heating degree days (HDD) on the residential electricity consumption in the European Union countries. The average values of annual HDD and CDD, residential electricity consumption, and kWh reduction per residential consumer at the state-level were calculated from raw data for the years 1990 through 2017 from Eurostat. A multiple linear regression analysis using stepwise variable selection procedure was performed to examine the variability in residential electricity consumption explained by climate factors (CDD, HDD), and kWh electricity saving per consumer.

Keywords: residential electricity consumption, energy efficiency, climate change

MÚZEUMI LÁTOGATÓK, LÁTOGATÓKUTATÁSOK

NÉPESSY Noémi

Az előadás a múzeumi marketing témakörén belül a látogató (visitor) kérdéskörével foglalkozik. A múzeumok társadalmi felelőssége a közösség szolgálata, az egyéni látogató igényeinek kielégítése egyre szélesebb körben terjedve és létjogosultságot szerezve az intézményi gyakorlatban és a szakmai közgondolkodásban. Mindez azonban területileg más és más ütemben és mélységben épül és épült be az intézmények mindennapi gondolkodásába, céljaiba, tevékenységébe. A látogatók megítélése az európai és tengerentúli múzeumi gyakorlatban eltérő fejlődési utat járt be. Míg a tengerentúlon a látogató integráns része a múzeumnak, addig Európában, és különösen igaz ez hazánkra, a tudományosság szellemébe működő intézményekben a „szükséges rossz” szerepét töltötte be. Az „új muzeológia” elméletének 20. század végi megjelenése hatására, amely a múzeumok közösségi nyitását, társadalmi szerepvállalásának növelését hirdette meg, ezáltal a látogató egyre fontosabbá kezdett válni. Ma már a látogató-központú múzeum ideája sem egy teoretikus elem a – főleg az angolszász - múzeumok életében. A látogatók megismerésének eszköze a látogatókutatás. Az előadás áttekinti látogatókutatás fejlődésének történetét, nemzetközi irodalmának összefoglalását, miközben bemutatja a magyarországi gyakorlatot. Módszertanát tekintve a látogatókutatás marketingkutatás, amely múzeumi környezetre szabott, múzeum specifikus kérdésekre keresi a választ. A kutatások típusait tekintve lehetnek látogatókat megismerő, a kiállítások fejlesztéséhez köthető, programstruktúrát fejlesztő, általános környezetet és látogatói szolgáltatásokat mérők. A látogatók sokfélék, látogatásuk gyakorisága, a látogatás időtartama, a látogatás motivációiója, értékeik, a múzeummal szembeni attitűdük, az előzetes tudásuk, ismereteik mértéke és mélysége, észlelésük, életmódjuk, életstílusuk különböző, amely intézmény specifikusan kutathatók. A kutatások és az elemzés azonban számos problémát is felvet, mint például a múzeumi menedzsment, a humán erőforrás-struktúra, vagy a piaci jelenlét kérdése.

Kulcsszavak: múzeum, marketing, látogató, látogatókutatás

MUSEUM VISITORS, VISITOR STUDIES

The lecture focuses on the topic of visitor in the field of museum marketing. The social responsibility of museums is to serve the community, to meet the needs of the individual visitor, becoming increasingly widespread and obtaining the right to institutional practice and professional public thinking. However, this varies by territory and was and is still built into the everyday thinking, goals and activities of the institutions based in different phases and depths. In the practice of European and overseas museums the judgement of visitors has developed differently. While overseas a visitor is an integral part of the museum, in Europe, and especially in the case of Hungarian institutions working in the sphere of scientific discipline, visitors are considered the ‘necessary evil’. Due to the appearance of the ‘new museumology’ theory at the end of the 20th century, which promoted the opening of the museums to the public urged them to increase their social role, the visitor became increasingly important. Today, the idea of a visitor-centered museum is not a theoretical element in the life of the museums, especially in the Anglo-Saxon museums. Visitor research is a tool to get to know visitors. The lecture reviews the history of the development of the visitor research, a summary of its international literature, and presents the Hungarian practice. From a methodological point of view, visitor research is a marketing research that is tailored for museum-specific environment and looks for answers to museum-specific questions. By type research may focus on visitors, the development of exhibitions, may develop a programme structure, or may measure general environment and visitor services. The diversity of visitors, the frequency of their visits, the duration of the visit, the motivation of the visit, their values, the attitudes towards the museum, their knowledge, the depth and depth of their knowledge, their perception, standards or life and lifestyles should be researched by specific institutions. Research and analysis, however, raise many issues, such as museum management, human resource structure, or market presence.

Keywords: museum, marketing, visitor, visitor research

INTRODUCING INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) IN ACCOUNTING SYLLABUS INTO VIETNAM UNIVERSITIES

Duc Phong NGUYEN, Anita TANGL

International Financial Reporting Standards (IFRS) is a set of international accounting standards issued by the International Accounting Standards Board (IASB). The goal of IFRS is to provide a global set of theoretical frameworks for major companies to prepare and present the financial statements. Adoption of IFRS has become increasingly popular in the world. Applying IFRS contributes to improving the quality, transparency, and comparability of financial statements. For businesses, the application of IFRS could enhance the credibility of investors, develop the ability to raise capital, especially foreign capital. Thanks to the application of IFRS, investors could quickly grasp the financial status of listed companies on the stock market to make good decisions. Vietnam is in the process of international economic integration, the Government's direction is to apply IFRS in the near future. Many factors contribute to the success of implementing IFRS in Vietnam, and one of the important factors is the university curriculum. This paper explores how IFRS can be integrated into the accounting syllabus of Vietnamese universities based on the experience of some countries such as USA, India and Hong Kong. Besides, the paper describes the actual situation of accounting training at Vietnamese universities, then proposing solutions to put IFRS into the curriculum.

Keywords: IFRS, IASB, VAS, Vietnam University, Accounting Syllabus

DESIGNING BUSINESS MODELS: TOOLS AND APPLICATIONS

Saeed NOSRATABADI, Csaba Bálint ILLÉS

The prevalence of using the business model concept takes place simultaneously in practice and in the research as both practitioners and researchers are always looking for solutions to design a business model which can maximize, at the same time, the businesses profitability and the customers' satisfaction. Different tools are provided in the literature to design a business model whilst there is not any study conducted to provide in detail the models are provided in the literature to design a business model. Therefore, the main objective of this study is to provide a big picture of the existed tools in the literature, which are provided by different authors to design and evaluate a business model. To reach the goal of the study, a wide literature of business model is studied so as for finding the articles in which a unique framework is proposed to design a business model. Finding exposed that there are five individual frameworks suggested in the literature. These five models are respectively MAP-IT, IDEI, STOF, Business Model Canvas, and VISOR. This study provides a better understanding of tools assisting the organizational decision makers to design and evaluate their business model.

Keywords: Business model, business model design, business model frameworks, business model canvas

EFFECT OF DIVIDEND PAY OUT RATIO ON FINANCIAL PERFORMANCE OF COMPANIES LISTED ON THE NAIROBI SECURITIES EXCHANGE

Daniel Oigo OGACHI, Zoltán ZÉMAN

The sole objective of a firm is to maximize shareholders return and the same time minimize costs. It has been argued that companies pay dividends not because they are financially stable but they do so because of the shock waves that are sent out there to customers. We have had cases where companies give out dividends even in cases where the companies have a serious financial crisis. Most investors would want to invest their money in viable projects or organizations. So, the issue of using dividend payout as a measure of financial performance for a company may not be adequate tool for measuring the financial performance of a particular company. A number of studies have been done in different countries and the findings have revealed that there exists a relationship between the dividend payout ratio and firm's financial performance. None of the studies conducted have been focused on the listed companies in the energy and petroleum industry. General conclusions have been made but none of the scholars has tried to validate the results using companies in the energy and petroleum industry. Therefore, the main aim of this study is to evaluate the financial implication of dividend payout on performance of listed companies in the energy and petroleum industries. The study will use secondary sources of data from the financial statements of the listed companies. Panel data for the last 10 years from 2007 to 2017. A descriptive research design will be used for this study.

Keywords: dividend pay out ratio, financial performance, listed companies

INVENTORY MANAGEMENT PRACTICES AND TECHNIQUES OF QUOTED AGRO-ALLIED COMPANIES IN SOUTHWESTERN NIGERIA

Banji Rildwan OLALEY, James Unam MONDAY and Yakibi Ayodele AFOLABI

Inventory Management is pivotal in running an effective and efficient organization, and a well-designed inventory management can be employed to promote industrial development. This study assessed the practices of inventory management of agro-allied companies in Southwestern, Nigeria. Data were sourced through administration of structured questionnaires on one hundred and fifty-nine officers across four publicly quoted agro-allied companies. Data sourced were analysed using frequency, percentage, mean and standard deviation, and OLS regression technique. The results showed that ABC inventory system, Bin card, Economic Order Quantity (EOQ), Just-In-Time (JIT), and Material Resource Planning (MRP) were the inventory management techniques used by the agro-allied companies. However, MRP, EOQ and Bin card were the most commonly adopted techniques. Also, demand forecast, inventory accuracy, inventory shrinkage, lead time, and ordering cost were the major factors influencing inventory management in the agro-allied firms. Furthermore, the results showed that low physical assessment of raw materials at the point of delivery, lack of information from the part of production planning and inventory control officer, space constraints, environmental factors, and non-availability of raw materials were the key constraints to implementation of effective inventory management practices. The study concluded that agro-allied companies in Southwestern Nigeria employ robust inventory management techniques to handle their inventories.

Keywords: Inventory Management, Production Planning, Agro-allied Industry, Nigeria.

**AN EMPIRICAL ANALYSIS ON UNCERTAINTY TOLERANCE AND
MOTIVATIONAL PERSISTENCE FOR FEMALE ENTREPRENEURS IN TURKEY**

Mehmet Sercan ONALAN, Róbert MAGDA

In recent years, women's entrepreneurship, which has become widespread in the world, creates a favorable employment opportunity for women and is seen as a source of income for their families. While the work of women as owners of their own work is very old, the contributions of a country to its gross national and domestic output are predominantly in the last thirty years, and in some countries only in the last five years. In that perspective, countries make entrepreneurial policies to increase share of entrepreneurs in economies. One of the key points for these policies is to understand the profile of entrepreneurs and make investments on the target profile. The aim of the research is to reveal the relationship between tolerance towards uncertainty and motivational persistence in Turkish females who work based on entrepreneurship intention. This research was conducted within the framework of a relational survey model. This study was carried out on a total of 150 participants who are female and actively in working life. The data collected via online form and used Likert scale. During the analysis process, it has been applied data Correlation Analysis, Independent-Samples T-Test and One way ANOVA methods were used to analyze the data.

Keywords: motivational persistence, uncertainty tolerance, female entrepreneurship

**STUDENTS' ATTITUDE TO TEACHING-LEARNING MATERIALS AND
TECHNIQUES IN ONLINE LEARNING ENVIRONMENT**

Zsigmond Gábor SZALAY, István PETŐ

E-Learning is becoming a key instrument in education at universities and companies fast. Our study attempts to answer how students use educational e-materials, which teaching-learning techniques they prefer. In other words, we examine the efficiency of our e-Learning system. Subjects of the research were the graduating part-time students on the Management and Leadership MSc and Supply Chain Management MA programme. The results help the curriculum developers and teachers/instructors to determine the appropriate development directions.

Keywords: education management system (EMS), e-Learning, educational technology, technology-enhanced education

A FUNNY THING HAPPENED AT THE INTERVIEW

Amy PUDERBAUGH

The interview has been traditionally perceived as a solemn environment where interviewers serve as gatekeepers to the company and hold to a formal and structured process. Candidates may be polished or nervous. Their attire is more formal than is typical and they may be presenting an image that is a step above their true self. The interview is not a natural environment, but humor is a basic part of human nature and some degree of humor will inevitably exist in employment interviews. For an interviewer, humor can be used to create or minimize power distance, show a playful company culture, or to mask aggression. For a candidate humor may show creativity, authenticity, or confidence. Humor can be a way to cope with the unexpected or to reduce stress. Current studies on interviews as a selection tool focus on interview validity, interview structure, and legal concerns. This study is a rare attempt to identify the differences in humor usage of interviewers and job candidates. The sample consists of those who have performed recent interviews and recent job searchers.

Keywords: humor, human resources, selection process, interview

**THE INFLUENCE OF CAPITAL STRUCTURE ON THE BUSINESS COMPANIES'
PERFORMANCE IN THE MARITIME SECTOR**

Kristina PULEIKIENE

Scientific financial literature emphasizes that from appropriate policy of capital structure depends company's financial stability, operational risk and the level of profitability. Therefore, company managers, investors and other interested parties need to answer the question of how to choose the optimal capital structure in order to ensure a profitable and long-term company performance and thus increase the value of the company's business. Aim of the paper is to evaluate the relationship between capital structure and firm's performance. The research has been performed using data of listed maritime shipping companies in Eastern and Western Europe. According to financial scientific literature and previous studies, the indicators of capital structure refer to financial ratios such as long-term debt to capital, financial leverage, debt to common equity and others, while firms' performance is measured by return on equity, return on assets, earning per share, operating margin, Tobin's Q and so on. The study also highlighted the differences in financial performance between companies in Eastern and Western Europe. The results of research could help companies adopt capital structure and operational management decisions. Research methods applied: analysis of scientific literature, correlation analysis, regression analysis, graphical representation.

Keywords: capital structure, performance of company, financial ratios

**ANTECEDENT VARIABLES OF CAREER SUCCESS OF LECTURERS
IN JAKARTA**

Sylvia Diana PURBA

The purpose of this research is to extend the relationship of career management with career success by proposes the organizational support as moderates variable and the job satisfaction as mediates variable. This research raises the question of how academics, in this case lecturers in Jakarta respond to changes in information technology in the era of industrial revolution 4.0. Job satisfaction is known to mediate career management, in improving career success among lecturers in Jakarta. The survey was conducted in 2017 and using SEM analysis, shows that; 150 lecturers as samples were tested in a fit research model and applicable to predict the variables that affect the career success of lecturers. Organizational support significantly moderates the effect of career management on job satisfaction while job satisfaction mediates the effect of career management on career success. The implication of this study is dedicated to the lecturers in order to encourage their knowledge related to information technology.

Keywords: career management, job satisfaction, organizational support, career success

FOOD SAFETY AND FOOD ALLERGY: FOOD HANDLERS' KNOWLEDGE

*Ana GOIOS, Margarida Liz MARTINS, Lígia FERREIRA, Antónia NUNES and
Ada ROCHA*

Inadequate food handling practices present a major contributor to the transmission of foodborne illness. Previous research described unfamiliarity of food handlers about food allergy. Under the new EU legislation staff must be able to provide information about the 14 everyday allergens to customers. This study aimed to assess food handler's knowledge towards food safety and food allergy in restaurants and foodservice units. A transversal descriptive study was conducted in 28 food units in Portugal, namely restaurants, hospitals, schools, universities and prisons. Face-to-face interviews were conducted using a structured questionnaire. 82 food handlers were inquired. They were mostly female aged 38 years old. The majority had the elementary school. 59% worked at restaurants and 41% at foodservice units. A great discrepancy was found concerning professional experience at foodservice. 87% referred that already attended to specific training about food safety. Regarding food safety and food allergy knowledge the highest scores were obtained in the issues concerning cross contamination and cleaning and the lowest in the group of questions regarding cooking practices. Food handlers' age did not influence their knowledge scores. No significant differences were observed according to gender, educational level and type of foodservice establishment. Professional experience had a significant impact on the participants' knowledge scores. Food safety training did not reveal an impact on food handler's knowledge scores. Food handlers presented a reasonable level of knowledge about the safe handling of food. Further studies are needed in order to investigate whether this knowledge is effectively translated into working practices and behaviors.

Keywords: allergy; food safety; food units; restaurants, food handlers

**THE INFLUENCE OF FOOD ENVIRONMENT ON HEALTHY FOOD
CONSUMPTION AMONG CONSUMERS**

Kevin SERREM, Csaba Bálint ILLÉS

Abstract: The salience of food, variety of food, size and shape of the serving equipment the size of the package and portion sizes served during a meal are among the few food environmental factors that can influence the consumption of food far more than most consumers realize. Although they might look unrelated, they influence consumption by inhibiting consumption monitoring and suggesting alternative consumption norms. The objective of the study is therefore, is to ascertain the influence of contextual factors on food consumption. The findings of this review will be valuable to consumers in the food service industry as it will create awareness and sensitize them against unknowing over consumption. Food outlets can also acquire knowledge on the influence contextual factors have on food consumption, so that other than just providing meals to consumers, they can provide meal experiences to their clients, hence leading to better competitive advantage. The review also concludes that better knowledge and understanding of the determinants of food environmental factors, would likely result in improved and healthier food consumption.

Keywords: Food environment, Healthy food Consumption, Consumers

**THE AFFECT USE OF INFORMATION TECHNOLOGY TO PERFORMANCE
POLICE AT HUMAN RESOURCES BUREAU OF SOUTH SULAWESI
REGIONAL POLICE**

Chairul Muriman SETYABUDI, Novi Indah EARLYANTI and Rahmadsyah LUBIS

This study aims to know how far the use of information technology affect the performance of Police Officer at Human Resources Bureau of South Sulawesi Regional Police. Grand theory to use analysis are information technology and performance. The approach used in this research is quantitative approach with survey method. Population and samples in this study amounted to 65 people (total sampling). Technique of collecting data by using questioner. This research discovered that sub-sub variable use of information technology have a significant effect on performance at South Sulawesi Regional Police HR Bureau either simultant or partially. Result for estimation regression multivariate are: $Y = 19,605 + 0,351X1.1 + 0,295X1.2 + 0,403X1.3 + 0,957X1.4 + 0,525X1.5 + 0,307X1.6 + \epsilon$, and (X1.1)is social factor; (X1.2) is affect; (X1.3) is job mathcing; (X1.4) is long-term consequences; (X1.5) is conditioning fasilitaty; and (X1.6) is complexicity. Influence partial can we show at estimation regression. Analysis result the factors are influence to performance of Police to explain with Carmona dan Gronlund (2003) are (1) leadership, (2) the use information technology, (3) structure organization implementation. The factors dominant that most influence simultaneously in the use of information technology at South Sulawesi Regional Police HR Bureau is sub-variables of long-term consequences. While the weakest factor influence is the affect factor.

Keywords: Information Technology, Performance

LIQUIDITY, LEVERAGE, ASSET USAGE EFFECTIVENESS AND FINANCIAL PRESSURE PREDICTION: THE ROLE OF PROFITABILITY

Tigor SITORUS, Andre KRISTIANTO, Supardi HAMID and SYAFRUDDIN

The purpose of this study is to extend the relationship of the liquidity, leverage, Asset Usage Effectiveness with the prediction of financial distress by propose the profitability as a meditation variable for filling the gap of prior research, while the property sector in Indonesia experienced a significant decline in sales caused by various many factors. This research conducted on property sector listed in Indonesia Stock Exchange from period January 2014 until December 2017 and the 152 financial datas was analyzed by Structural Equation Model using Smart PLS3.0 and the results shows only 3 (three) of 7 (seven) hypotheses are accepted and significantly, namely; (1) Liquidity has a positive and significant effect on the prediction of financial pressure, (2). Asset Usage Effectiveness has a positive and significant effect on profitability and (3). Profitability has a positive and significant effect on financial pressure predictions, The finding of the study is the Profitability acts as a mediator for giving effect to the relationships of Asset Usage Effectiveness with prediction of financial pressure.

Keywords: Liquidity, Leverage, Asset, Profitability, Pressure

A CASE STUDY ABOUT THE APPLICATION OF GAMIFICATION AS A TOOL TO IMPROVE THE EMPLOYEES' KNOWLEDGE CONCERNING THE STRATEGIC PLAN OF A PUBLIC ORGANIZATION

Sidney Soares FILHO, Rafael Garcia BARBOSA

The Strategic Plan is a document of a company (lato sensu) used to express the organization's goals, the actions needed to achieve those goals and all of the main elements developed during the planning exercise. Everyone who works in a company (employees, businessman, owner, entrepreneur and others) must know its Strategic Plan so that they can help to achieve of the company's goal. Since communication is usually a problem in most organizations, new methodologies are necessary to make sure that the people involved with a company know its Strategic Plan. Thus, the purpose of this paper is to develop a case study about the application of Gamification as a tool to improve the communication at the Information Technology (IT) area on the Judicial Court of Ceará State in Brazil (TJ/Ce). The main method used in this research is experimental, because the researchers have applied a Gamification technique to the participants (employees of the IT area of TJ/Ce) and a thorough observation was done in this event. After this, the employees have filled in a questioner about the experiment and the results have been analysed. As one of the results, it was possible to conclude that more than 50% of the participants have improved their knowledge about the Strategic Plan of TJ/Ce and that a satisfaction level higher than 90% was achieved with the use of Gamification.

Keywords: case study, gamefication, public organization, organization's goals and strategic plan

THE EVALUATION OF AGRICULTURAL LAND AS AN INVESTMENT

Ádám Pál SŐREG, Zsuzsanna NAÁR-TÓTH

Long-term data on agricultural land prices and returns were collected for some of the most advanced economies in the world, including the United States, Canada and old member states of the European Union. The international tendencies prove that the recently observed increasing concentration of utilized agricultural area have been realized not so much with land purchases but rather through extensive tenancy agreements. For farmers, land use rights could be considered more crucial than ownership, as there is less and less land for sale in most of the advanced economies and prices are constantly going up due to the narrow and inflexible supply conditions of the land market. Only a small fraction of owners are willing to sell their land because they consider it as an investment with ever increasing value. The low turnover speed of land, as a resource renders the evaluation of land assets markedly difficult. Our main hypothesis is that agricultural land gains more and more characteristics of an investment asset and thus it becomes more inappropriate to analyze it only as a mean of production. The return of a land investment is originating from rent, direct payments and long-term price increases. Across the given countries, declining price to rent ratios could be observed in the recent decades. Within the EU, we can also note that the local price level of agricultural land increasingly depends on factors not directly related to agriculture, thus suggesting the growing importance of non-rent and non-agriculture related factors in explaining price levels.

Keywords: land economics, natural resources, investment valuation

INTERNATIONAL ENTERPRISES COOPERATION MANAGEMENT IN THE ASPECT OF ELIMINATION OF BASE EROSION AND PROFIT SHIFTING

Marcin STEPIEŃ

Enterprises can take advantage of opportunities occurred at the interface of international cooperation through cooperation in international business networks. The opportunities that can be used can increase innovation, effectiveness and resource management efficiency. The cooperation can be the source of building competitive advantage of enterprises. It is also the source of tax risk resulting from intensification of national governments actions, which implements elimination of base erosion and profit shifting known as Action Plan on Base Erosion and Profit Shifting (BEPS) published on 19th July, 2013. BEPS action plan contains 15 actions that states should take to prevent unfair tax avoidance and profits transfer. States actions connected with BEPS implementation have a significant impact on the functioning of international enterprises and they are an important factor influencing decision making and coordination of international enterprises cooperation. All presented considerations are divided in two main parts, theoretical and empirical. The paper has a review character and is an attempt to systematise knowledge about smart specialisation at the regional level. The research methods used to achieve the goal are literature studies, case study, descriptive analysis and trend analysis. The considerations presented in the article characterize research and development activities of enterprises in terms of taxes.

Keywords: cooperation management, profit shifting

SOCIAL MEDIA AS A TOOL FOR THE PROMOTION OF THE PHILHARMONIC

Aida Kinga STEPANIAK

Nowadays, social media has become not only a tool facilitating people's contact, sharing knowledge and fulfilling broadly defined social functions, but also gave institutions a wide range of promotional and commercial opportunities. This article has addressed the issue of promoting a philharmonic through social media on the example of the most popular portals such as Facebook, Twitter or Instagram. The main goal of this article was to find out how chosen Polish philharmonics use social media to promote their institution. Electronic observation, analysis and synthesis of data was chosen as a research method. The research was based on publicly available profiles of selected philharmonic institutions, which were analyzed according to the assumed criteria. The analysis covered: types of published materials, frequency of posting, tweets and photos, regularity of their publishing, content, user's reactions, number of observers, etc. Based on them, conclusions were made regarding the current methodology and the scale of using such tools in the promotion of philharmonic institutions. The directions for further potential research in this topic were also indicated.

Keywords: social media, promotion, philharmonics

MARKET STUDY ON THE ECONOMIC IMPACT OF A "SUNDAY OPEN FOR BUSINESS" IN COLOGNE/GERMANY.

Marcus STÖRKEL, Martin FONTANARI

Sundays open for sale have been a controversially discussed topic in the German public for years. While trade unions and churches are critical and opposed to the concept, the majority of traders and business representatives support the occasional, exceptional opening of shops on Sundays. The political framework conditions for the opening on Sundays are changing with changing political majorities. While the red-green state government, which held office until 2017, handled the conditions for Sunday shopping rather restrictively, the current state government has opted for a more liberal concept. The corresponding amendment to the law, which affects the opening hours of shops as a whole, provides for "up to eight Sundays open for business per year, although admissibility is subject to conditions. The topic is ideology-covered as ver.di (the union) threatens lawsuits, state legislation aims for levelling needs legally secure design judges will ask for empirical basis Cologne Chamber of Industry and Commerce needs a study. The questions needs to be answered if Sunday shopping - irrespective of the question of purchases and sales - attracts people to the city and town centres, stimulates them and increases the awareness and image of the respective city and town centre. The research will contain a local consumer survey with 500 plus interviews. The survey will be finalized in December 2018 only so that an interim report in terms of a scientific paper can be ready by early October 2018.

Keywords: Sunday open for Business, Increase sales for retail in the city center

THE ROLE OF MANAGEMENT ACCOUNTING IN LEAN MANAGEMENT CONCEPT

Anna SUROWIEC

Today's organizations, operating in an increasingly competitive conditions often decide to move away from traditional methods of management and create lean business model (lean enterprise). The concept of lean management raises a number of challenges to the accounting systems and creates demand for new methods and tools of accounting, taking into account the assumptions of lean enterprises. This article focuses on the potential role that management accounting information can play in lean enterprise management. It also shows the main aspects of lean management and emphasizes the role of lean accounting in process of implementation lean management to enterprise. There are also presented and discussed the key rules of lean accounting involving applying lean methods in accounting practices, accounting processes supporting lean transformation, communicating understandable and up-to-date information, planning from a lean perspective and strengthening internal accounting control. The presented methods and lean accounting tools can be implemented at various stages of lean transformation. These methods can be adapted to the specific needs of companies and lead to eliminating waste, improving control mechanisms and reducing costs. The research approach is based on analyzing selected literature in order to present a critical interpretation perspective. The research result is a critical analysis of the possible benefits that lean accounting can bring in lean enterprise management.

Keywords: accounting, management accounting, lean accounting, lean management

MANAGEMENT CONTROL AND GOVERNANCE MECHANISMS IN INTERORGANIZATIONAL RELATIONSHIPS

Anna SUROWIEC

Cost transparency and the sharing of cost information between customer and supplier in a way which allows customer and supplier to work together to reduce costs and meet customer expectations is the domain of interorganizational cost management. It means that the concept of cost management has been extended to interorganizational relationships. The paper focuses on the idea of open book accounting (OBA) in supply chain management as the method of interorganizational cost management. Implementation of cost transparency in supply chain carries specific risks resulting from opportunistic behavior of supply chain participants and improper use of shared cost information. The purpose of this article is to review research on the management control mechanisms in the supply chain in terms of transaction costs theory as the dominant theory explaining the formation of interorganizational relationships. The analysis of the relationship between the participants in the supply chain are made on the basis of the transaction costs economics theory and in the context of the use of incomplete contracts. The paper also examines the concept, various definitions and functions of interorganizational governance mechanisms in the context of supply chain. This article aims to present the essence and the importance of interorganizational governance and management control mechanisms that can enable and facilitate implementation of open book accounting in supply chains.

Keywords: open book accounting, supply chain costing, governance mechanisms, management control

BIOMASS CLUSTERS COMPETITIVE ADVANTAGE INCREASE IN LITHUANIA

Mantas SVAZAS, Valentinas NAVICKAS

Globalization, scientific innovations has a major impact on today's business environment, providing opportunities for companies to collaborate and compete in international area. It encourages to search new forms of business interaction therefore over the past decade clusters plays an important role in world's market. Competitive advantage can be achieved in various sectors, however nowadays energetic area is one of the most perspective economics sector. Therefore in modern economy biomass clusters becomes a priority in improving business results and country's competitiveness. Clusters formation is one of the most important factors in economical growth. Biomass cluster – agglomeration of several types of interrelated firms and intensive biomass production operations. Clusters create conditions for companies to develop productivity, innovativeness and entrepreneurship and with the help of biomass clusters companies can achieve advantages of biomass production and asset sharing. Biomass clusters are very important economic development factors in the whole world since the demand for biomass clusters is growing in the global market. Biomass clusters form a new but successful and valuable structure, which can create financial, technological value in and out of the participants in a cluster, all this impacts country's international competitiveness. The aim of the article – to analyze paradigm shift of biomass clusters competitive advantage in modern economy. Tasks of the article: to evaluate formative assumptions of biomass clusters; to present expert evaluation of biomass clusters impact on Lithuania's international competitiveness.

Keywords: Biomass clusters, Competitiveness, Sustainable economics

**THE INFLUENCE OF CONSUMER BEHAVIOR ON THE DEVELOPMENT OF
NEW SERVICES**

Povilas ŠVOGŽLYS, Ilona SKAČKAUSKIENĖ

In order to be exclusive in a very competitive environment, the enterprises of the services are conducting an analysis of consumer behavior. Those analyses allow to identify the needs or behaviors of the consumers, but efficiently utilize the available resources of an enterprise, increase the loyalty of the consumers and improve the satisfaction with the provided services as well. The enterprises, that prefer the analyses of consumer behavior, are able to create a self-supporting environment for the fluent generation of the ideas, an engagement of the employees, an assurance of the quality, and an efficient preparation for the deployment of the new services. In accordance with the views of the different analyzed authors, the article discusses the concept and development of consumer behavior, as well as it analyzes the features of the X, Y and Z generations that makes an influence for the development of the new services. The article introduces the measures that can ensure the smaller changes in the behavior of the consumers in a context of development of the new services. In order to objectively evaluate the influence of consumer behavior on the development of new services, the study was conducted from a perspective of a business entity. In accordance with the analysis, the guidelines for a further research were formulated. The comparative analysis, synthesis and survey were used as the main methods in order to make the research.

Keywords: Consumer behavior, loyalty, new service development, satisfaction

ANALYSIS OF VEGETABLES AND FRUITS CONSUMPTION TRENDS IN HUNGARY SINCE THE CRISIS

Imola SZABÓ, József LEHOTA

In 2008, the world economic crisis affected deeply the Hungarian economy, people lost their jobs and households had less incomes, which shown in their expenditures. However, since that, more and more people have job permanently and their wages increase continuously, which data are presented by Hungarian Central Statistical Office. This study's aim is to examine relationship between annual per capita incomes and annual per capita food expenditures during the period after crisis, which are influenced by incomes. The change in food expenditure influences the households' choice, which is presented in components of consumption. People spend more for foods, but the proportions of components are changeable, which depends on income differences. Consumers, who are in tenth income deciles category, spend fivefold for fruits than the poorest consumers. Considering expenditures of vegetables, this difference is almost triple. However, the average annual proportion of expenditures of vegetables and fruits per capita is not change significantly, which means average 7% fruits and 11% vegetables expenditures compared to all food expenditures, which proportion is less and high depending on income deciles. The main goal is to highlight to vegetables and fruits consumption depending on income differences and changing of food expenditures. The main goal to analyze vegetables and fruits consumption' trends in the years since the crisis, which depends on incomes, especially income deciles.

Keywords: vegetables-fruits, incomes, consumption, trends, food expenditures

USING 3PL SERVICES IN THE ASPECT OF CSR

Tomasz Mateusz SZCZEPANIK

The speed of changes in the world economy is proportional to the technological progress. A dynamic development of new technologies, growing global competition and consolidation of enterprises have been observed in the last years. Management, especially in the area of distribution logistics, represent a challenge for companies, especially in light of increased competition in the market. Enterprises are forced to search for sources of savings while maintaining the highest quality. Consequently, enterprises see more and more benefits of using 3PL services. This allows for focusing of attention on core activities, thus ensuring the specialized services in a specific area. The aim of the article is to identify and present logistics services offered by 3PL (Third Party Logistics) as an element supporting effective management in enterprises and to examine the impact of the concept of CSR (Corporate Social Responsibility) on the choice of 3PL and the functioning of these enterprises. The article presents the most important features of logistics services and describes the range of logistics services. Presented the management fundamentals and defined 3PL with the most important features and reasons for use. The foundations of corporate social responsibility were outlined, identifying the most important features of this concept. An analysis of the impact of the choice of logistics services offered by 3PL in enterprises was also made, taking into account the concept of CSR for the operations of enterprises.

Keywords: 3PL, CSR, Logistics Services, Management

AZ UKRÁN SZÁMVITELI RENDSZER FEJLŐDÉSE AZ EURÓPAI UNIÓS INTEGRÁCIÓ TÜKRÉBEN

SZEMJON Viktória

Az ukrán gazdaság modern átalakulása, amely a piaci viszonyok fejlődésére és az ország nemzetközi integrációjára fókuszál, alapvetően új feladatokat határoz meg a vállalatirányítás minőségének emeléséhez. Az integrációs folyamatok közepette fontos szerepet kap az ukrán számviteli rendszer megreformálásában a vállalatok pénzügyi beszámolóinak harmonizálása a nemzetközi standardokkal (IFRS-kel). A számviteli reformintézkedések megkövetelik a jogszabályok áttekintését és újítását. Ezért jelenleg elsődleges feladat – olyan számviteli szabályozás kidolgozása, amely igazodik a nemzetközi standardokhoz, mint leginkább egységes számviteli szabályokhoz, melyek a nemzeti számviteli rendszereket hivatottak konvergálni. Az ukrán számviteli rendszer eltérései a nemzetközi gyakorlattól megakadályozzák az ország kilépését a világgiacra. Ukrajna már a 90-es évek végén 2000-es évek elején megtette az első lépéseket a számviteli rendszer nemzetközivé tételéhez, elfogadva 1999-ben a Számvitelről és pénzügyi beszámolókról Ukrajnában szóló Törvényt, valamint 2007-ben Az IFRS-ek használati stratégiáját Ukrajnában. Jelenleg Ukrajnában a nemzetközi számviteli standardok ajánlott jelleggel vannak jelen a legtöbb gazdálkodó számára, vagyis a vállalat önállóan döntheti el hogy használja e azokat könyvelésében. Viszont a 2017-ben elfogadott, 2018. január 1-én hatályba lépett Törvény módosítás szerint az IFRS-ek kötelező használata kiterjed a közérdekű nagyvállalkozásokra (tőzsdén jelenlevő vállalatok, biztosítók, magán nyugdíjalapok, egyéb pénzügyi intézmények, részvénytársaságok). Ukrajna számviteli rendszerének jelenlegi helyzetét az adminisztratív és piaci koncepciók, a nemzeti és nemzetközi standardok szimbiózisaként jellemezhetjük. Az ország irányt véve az Európai Unió integrációra köteles megfelelni az elvárásoknak. A tanulmány bemutatja az ukrán számviteli rendszer jelenlegi helyzetét, kihívásait és problémáit, megfogalmazza azokat a lépéseket, amelyek az ország gazdasági fejlődéséhez vezethetnek a számvitel, mint az üzlet nyelve segítségével, rámutat a IFRS-rendszer előnyeire.

Kulcsszavak: Számvitel, IFRS, Ukrajna

DEVELOPMENT OF THE UKRAINIAN ACCOUNTING SYSTEM IN THE VIEW OF EUROPEAN UNION'S INTEGRATION

The modern transformation of the Ukrainian economy, which focuses on the development of market conditions and the international integration of the country, basically sets new tasks to increase the quality of corporate governance. The harmonization of financial statements of companies with international standards (IFRS) plays an important role in reforming the Ukrainian accounting system in the midst of integration processes. Accounting reform measures require an overview and innovation of legislation. Therefore, at present, it is a primary task - to develop such accounting rules that are aligned with international standards, rather than the standardized accounting rules that are intended to converge national accounting systems. The discrepancy in the Ukrainian accounting system from international practice prevents the country from the secession to the world market. By the end of the 1990s and in the early noughties Ukraine already took the first steps towards the internationalization of the accounting system, by adopting the Rules about the Accounting and Financial Reporting in Ukraine in 1999 as well as the Strategy for Use of IFRSs in Ukraine in 2007. Currently, international accounting standards are present optionally, they are recommended for most businesses in Ukraine, so the company can independently decide to use them in their accounting. However, according to the Act Amendment adopted in 2017 - which entered into force on 1 January 2018 - the compulsory use of IFRSs covers large companies of public interest (companies listed on the stock exchange, insurers, private pension funds, other financial institutions, joint stock companies). The current status of Ukraine's accounting system can be characterized as a symbiosis of administrative and market concepts as well as the national and international standards. The country is obliged to meet the expectations of European integration. The study presents the current situation, challenges and problems of the Ukrainian accounting system and outlines the steps that can lead to the economic development of the country through accounting, as a business language, pointing to the benefits of the IFRS system.

Keywords: Accounting, IFRS, Ukraine

A MAGYARORSZÁGI GAZDASÁGTUDOMÁNYI KÉPZÉST NYÚJTÓ FELSŐOKTATÁSI INTÉZMÉNYEK ÖSSZEHASONLÍTÁSA - A FELSŐOKTATÁSI INTÉZMÉNYEK ÖNKÖLTSÉGSZÁMÍTÁSI MÓDSZERTANÁNAK ÉS NEHÉZSÉGEINEK ISMERTETÉSE

SZIJÁRTÓ Boglárka, FÖRDŐS Fanni, SISA Krisztina

Tanulmányunk és cikkünk egy kutatási folyamat második produktuma, melyben célunk, hogy ismertessük, elemezzük és értékeljük a magyarországi felsőoktatási intézmények gazdaságtudományi képzésterületének jelenlegi helyzetét, a jelentkezett, a felvett és a sikeresen államvizsgát tett, továbbá az intézményeket elhagyó hallgatók tükrében. A nyilvánosan elérhető adatokat különböző statisztikai vizsgálatok alá vetjük (idősor elemzés, többváltozós korreláció és regresszió számítás), mely során arra keressük a választ, hogy milyen összefüggések tapasztalhatóak a jelentkezések, a felvett hallgatók, az önköltség, a képzési terület, a területi elhelyezkedés és az intézmények brandje között. Várakozásaink között szerepel, hogy szignifikáns különbség mutatkozik a fővárosi és a vidéki intézmények vizsgálatait esetén. Tanulmányunkban továbbá figyelmet fordítunk az állami fenntartású felsőoktatási intézmények önköltségszámítására, az önköltség, a tandíj jelentőségére. Az önköltség ismeretében mérhető és ítéhető meg igazán a közfeladatellátás eredményessége és hatékonysága, továbbá a finanszírozás, a költségallokáció esetén is meghatározó adat, információ. A jogszabályalkotó kötelező előírásai alapján az önköltségszámítás rendjének kialakítása során biztosítani szükséges, hogy szakonként, képzési szintenként, munkarend szerint meghatározható legyen az egy hallgatóra jutó önköltség féléves összege. Az intézményi gazdálkodás teljes vertikumában jelentkeznek olyan költségek, amelyek egyes tevékenységek közötti felosztása komoly akadályokba ütközik. Így a megfelelő önköltségszámítási módszertan kialakítása kiemelendő feladat mind az intézmények oldaláról, mind fenntartói finanszírozás szempontjából. Célunk a felsőoktatás önköltségszámításához kapcsolódó módszertani háttér, problémakör feltárása, a felmerülő kérdések azonosítása.

Kulcsszavak: felsőoktatás, költségszámvitel, vezetői számvitel

COMPARISON OF HUNGARIAN HIGHER EDUCATION INSTITUTIONS PROVIDING ECONOMICS TRAINING DESCRIPTION OF THE TUITION FEE CALCULATION METHODOLOGY AND DIFFICULTIES OF HIGHER EDUCATION INSTITUTIONS

The study aim to present, analyze and evaluate the current state of economics training in Hungarian higher education institutions, in light of students who applied, got admitted, successfully passed the state exam and the ones who dropped out of the institutions. The publicly available data were subjected to various statistical surveys, in which we sought to find out the correlations between applications, the students enrolled, the tuition fee, the field of training, the geographical location and the brand of the institutions. Our expectation is that there is a significant difference between the institutions in the capital and the rural ones. In our study, we also focus on the importance of tuition fee calculations and tuition fees of state-funded higher education institutions. Knowing the tuition fee allows measuring and assessing the effectiveness and efficiency of public service provision, moreover, it is also determining data and information in case of financing and cost-allocation. According to the mandatory requirements of the legislator, in establishing the order of tuition fee calculations, it is necessary to ensure that the tuition fee per student per semester is determinable per training program, level of training and schedule. In the whole verticality of institutional management, there are costs where the division among the certain activities is seriously hampered. Thus, the development of a proper tuition fee calculation methodology is a major task from the aspects of the institution and the maintainer's financing. Our aim is to explore the methodological background and problem areas related to tuition fee calculation of higher education, and to determine the emerging questions.

Keywords: higher education, cost accounting, managerial accounting

DÖNTÉSHOZATAL A DIGITALIZÁCIÓ KORÁBAN

SZÉKELY Csaba

A döntéselmélet kialakulására a matematika, ezen belül különösen a valószínűségszámítás, a kombinatorika és a játékelmélet nyomta rá a bélyegét, de a gazdaságtudományok hamar felfedezték a döntéshozatal központi jelentőségét a menedzsmentben. A gazdasági döntéshozatal fejezetei beépültek a szervezés- és vezetéstudományokba. A pszichológia is egyre fontosabb szerepet játszott a döntéshozatal alapvető összefüggéseinek feltárásánál, különösen a döntéshozók személyiségének, a kockázatos helyzetekhez való hozzáállásának elemzésével. A preskriptív és a deskriptív döntéselmélet megkülönböztetésével pedig gyakorlati tapasztalatokon alapuló döntési modellek és módszerek vonultak be a döntéselmélet eszköztárába, amelynek alapjait H. Simon korlátozott racionalitás elmélete teremtette meg. A korábbi évtizedekben kidolgozott elméleti alapvetések napjainkban is érvényesek, jelentősen új koncepciót azóta sem dolgoztak ki. Ugyanakkor a döntéshozatal egyes körülményei alapvetően megváltoztak, ezért a döntéshozatal modelljét is ki kell egészíteni. Elsősorban a számítástechnika, az informatikai és kommunikációtechnikai rendszerek rohamos fejlődését kell megemlíteni, amelynek révén a korábban bonyolult döntési dilemmának tekintett helyzetek akár egyszerű probléma megoldássá alakulhatnak át. Mindez azonban nem változtatja meg sem a döntéselmélet és a gazdasági döntési gyakorlat szerepét és fontosságát, sőt a digitalizáció korában fedezhetjük fel ezek valódi jelentőségét

Kulcsszavak: döntéshozatal, döntési modellek, digitalizáció

DECISION-MAKING IN THE ERA OF DIGITIZATION

Mathematics, including especially probability theory, combinatorics, and game theory, were the most influencing factors and methods in the development of decision theory, and economic and management science discovered the central importance of decision-making in management soon. Chapters of economic decision-making have been incorporated into the organizational and management sciences. Psychology has also played an increasingly important role in exploring the fundamental relationships of decision-making, particularly by analyzing the personality of decision-makers, their attitude to risky situations. By distinguishing prescriptive and descriptive decision theory, decision models and methods based on practical experiences were introduced into the tools of decision theory, which foundations were created by H. Simon's bounded rationality theory. The theoretical foundations developed in the previous decades are still valid today; a new concept has not been developed since then. At the same time, certain circumstances of decision-making have changed fundamentally, so the model of decision-making must be complemented. First of all, the rapid development of computing, information technology and communication systems has to be mentioned, whereby the situations considered as a complicated decision-making dilemma can be transformed into simple problem solving. However, this does not change the role and importance of decision theory and economic decision-making practice, and indeed, in the age of digitization, we can discover their real significance.

Keywords: decision-making, decision models, digitization

**A SPECIAL APPLICATION OF THE LEARNING EFFECT IN OPERATIONS
MANAGEMENT**

Alexandra TAMÁS, Tamás KOLTAI

The purpose of this paper is to study the learning effect in manufacturing and service operations. Learning effect assumes that as the quantity of units manufactured increases, the time needed to produce an individual unit decreases. The function describing this phenomenon is the learning curve. Various learning curves have been developed and applied in the area of production economics in the past and many research studies the significance of the learning effect in management decisions. When learning is present, several classical models of operations management must be revised. This study contains a summary about learning curve models and the analysis of economic manufacturing quantity determination with learning effect based on the literature. Summarizing the findings, we made the conclusion that even if the optimum can be approached, it is hard to apply the methods in practice. The use of classical models not only simplifies the calculations but also provides close approximations to the optimal solutions.

Keywords: Learning curve, Learning effect, Economic Manufacturing Quantity

**INVESTIGATION ON CAPACITY UTILIZATION FACTORS OF TWO
ANALYTICAL LABORATORY INSTRUMENTS ACQUIRED FROM EU FUNDS**

Anita TOLNAY, Ildikó BARTUS, András KORIS

The purpose of this study is to attempt an analysis on the capacity utilization factors of laboratory instruments financially supported by European Union Operative Program Funds in the two major sectors, namely non-profit and for-profit. The analyzed data were gathered from the Hungarian laboratory market as an own research. In this work only the most important aspects based on the Research and Development activities were examined for sustainable economic development. Naturally, the conceptual scope and extent of this study do not permit all the possible issues to be examined from every aspects, thus it will be endeavored to point out merely the most relevant considerations. This study focuses on the development of a method in order to measure and evaluate the capacity utilization of two European Union projects funded laboratory instruments in the analytical field of chromatography. The measurements were carried out by idle-time indicators for a 6-months/ a year period of time to determine the efficient utilization of the lab devices. Significant difference were found between the classifications and periods of idle times for an HPLC instrument for non-profit and profit oriented institutes and thus capacity utilization is slightly different in these two cases. Based on the results, at last it was stated that a number of effect of EU resources on R&D development and their significance is still unsolved and so a more complex survey has to be carried out in future in the major sectors of the laboratory B2B market.

Keywords: European Union Operative Program Funds, capacity utilization, R&D

ÁTFOGÓ TERMELÉKENYSÉGNÖVELÉS ÉS MINŐSÉGFEJLESZTÉS LEAN ESZKÖZÖK KOMPLEX ALKALMAZÁSÁVAL MAKRO ÉS MIKRO SZINTEN

TANGL Anita, VAJNA István

A kutatás egy termelési folyamat fókuszált fejlesztését mutatja be egy kiválasztott termékcsaládra vonatkozóan. A megnövekedett vevői igények következtében a kapacitásnövelés elengedhetetlenné vált. A cél elérése érdekében selejtszűrés és az áramlás megteremtését kellett együttesen biztosítani lean alapokon a ciklusidők csökkentése érdekében. A termékcsaládban 9,2 % selejtráta mellett 10250 db lemaradást is fel kellett dolgozni. Pareto diagram segítségével meghatározásra kerültek a selejttípusok. A lemaradások további okai közt a gép karbantartásának és üzemeltetésének az ingadozása, a hiányzó folyamatstandardizálás, és az alacsony szintű képzetlen operátorok is szerepet játszottak. A problémák megoldására a lean módszerek közül a 3K Monozukuri módszerre helyezték a hangsúlyt, amelyet integráltan alkalmazták a VSM / RVSM felméréskor és munka folyamatok fejlesztésekor. A négy hónapos projekt során a megtett azonnali intézkedések folyamatos teljesítményjavulást eredményeztek, miáltal a vevőnek is igazolni lehetett, hogy műszaknyitás nélkül is képes a cég a növekvő igényt kielégíteni. Első lépésben a fejlesztés eredményeként 75,40% OEE növekedés volt elérhető és a tervezett ciklusidő csökkentés csakis a lean folyamat veszteségek párhuzamos csökkentésével volt biztosítható. A lean számítások alapján azonos mennyiségű és értékű erőforrás felhasználásával magasabb bevételt ért el a cég, mely a jövedelmezőség növekedésében is megnyilvánult.

Kulcsszavak: 3K, 5S, Visual Menedzsment, TPM-AM, TQC

COMPREHENSIVE PRODUCTIVITY ENHANCEMENT AND QUALITY IMPROVEMENT THROUGH COMPLEX APPLICATION OF LEAN MANUFACTURING ON MACRO AND MICRO LEVEL

The research presents a focused development of a production process for a selected product family. As a result of increased customer demands, capacity development has become indispensable. In order to achieve this goal, scrapping and flow creation had to be combined on a lean basis to reduce the cycle times. Beside the 9,2% of the scrap ratio has to be processed by 10250 backlog in four months. For ranking the problems was used Pareto distribution and graph for scraps. Other reasons waste was the fluctuations in the maintenance and operation of the machines in the shift, due to the lack of process standardization, and the low level of unskilled operators. To increase productivity 3K monozukuri method was combined / integrated in the VSM / RVSM survey in the workflow and layout development. During the four-month project, the immediate KAIZEN measures were taken that led to day by day measurable performance increase. In this way there was enabled the company to demonstrate to customer that the company can meet the increasing demand even without a shift. The first development phase resulted and 75.40% OEE growth. The required cycle time reduction could only be achieved by eliminating process losses applying simultaneously the lean methods with lean mindset and real commitment and team effort. Based on the lean controlling calculations the company gained higher revenue, using less resources.

Keywords: 3K, 5S, Visual Management, TPM-AM, TQC

A KÖNYVVIZSGÁLAT SZÁMVITELI BESZÁMOLÓK MINŐSÉGÉRE GYAKOROLT HATÁSÁNAK ELEMZÉSE

TÓTH Gábor

A piacok megfelelő működéséhez elengedhetetlen, hogy az érintettek számára megfelelő mennyiségű és minőségű információ elérhető legyen. A számviteli beszámolók egyik kiemelt célja, hogy ezt a szükségletet kielégítse. A közzétett beszámolók minőségére számos tényező hatással van, melyek közül fontos szerepet tölt be a könyvvizsgálat. A könyvvizsgálat kimenetelére, a könyvvizsgálói jelentés tartalmára szintén számos könyvvizsgálati standardokon, szabályozáson kívüli körülmény hatással van. A közlemény célja bemutatni, hogy a számviteli beszámolók magasabb minőségét már kizárólag a könyvvizsgálat megtörténte isbiztosítja. A könyvvizsgálat számviteli beszámolók minőségére gyakorolt tényleges hatását, annak mértékét közvetetten a könyvvizsgálatra ható tényezők formálják. A számviteli beszámolók minőségén a Számviteli törvényben meghatározott alapelvek közül a mérhető minőségi alapelvét értelmezhető alapelvek teljesülését értettem. Felállítottam egy számviteli minőség mérésére használható modellt, ami a korábbi kutatásokban használt módszereket veszi alapul, azok eredményeit együttesen értékelve határozza meg, hogy van-e szignifikáns eltérés a vizsgált csoportok között. A vizsgált minta 2 000 db beszámoló adatait tartalmazza, a minta összeállítása során minden könyvvizsgált beszámolóhoz a lehető leghasonlóbb nem könyvvizsgált beszámoló került kiválasztásra. Eredményeim szerint már csupán a könyvvizsgálat ténye is szignifikánsan magasabb minőségű számviteli beszámolók közzétételéhez vezet.

Kulcsszavak: Számvitel, Könyvvizsgálat, Közzétételi minőség, Számviteli törvény

THE EFFECT OF EXTERNAL AUDIT ON ACCOUNTING QUALITY

For the proper functioning of the markets, it is essential to have the right amount of information available to those concerned. One of the key objectives of the financial statements is to satisfy this need. There are a number of factors affecting the quality of the disclosed reports, of which auditing plays an important role. There are also a number of factors other than regulation affecting the outcome of the audit and the content of the auditor's report. The aim of this paper is to examine the impact of the audit on the quality of financial statements. The quality of financial statements meant the fulfillment of the basic accounting principles that can be interpreted as measurable qualitative principles. To this end, we studied the separate (non-consolidated) financial statements of 200 Hungarian companies during the period of 2007-2017. The examined sample contained 2 000 financial statements. Fifty percent of the statements were disclosed by audited companies and fifty percent were disclosed by non-audited companies. Each audited company has a non-audited company as a match. To summarize the results, I developed an evaluation model which is based on the basic accounting principles and the methods used in prior researches. The results suggest that audited companies have higher accounting quality compared to non-audited companies.

Keywords: Accounting, Audit, Disclosure quality, Accounting quality, Hungarian law of Accountancy

**FOOD ALLERGY KNOWLEDGE OF FOODSERVICE WORKERS
IN HUNGARIAN SCHOOL CATERING**

András József TÓTH, Csaba Bálint ILLÉS and András BITTSÁNSZKY

Food allergies are considered a public safety problem since it affects more and more children and adults as well. A food allergy is an abnormal immune response to proteins in certain food items. Approximately 90% of the reported food allergy cases are caused by 8 foods. With the increased concern of society and public health the knowledge, attitude and practice of food handlers toward food allergen became more and more significant. The aim of our research was to survey the food allergy knowledge of food handlers in Hungarian school catering units. Self administered questionnaire was prepared according to the relevant literature. It contained 12 questions and demographic data were also collected. The survey was conducted among food handlers in primary and secondary schools, altogether 227 participant filled the questionnaire. Twenty-four cooks, 11 storage managers and 191 kitchen maids participated in the test sessions. Food allergy training were not provided before test writing. The average results of the 227 food handlers were 10.69 ± 1.47 . The average results according to positions were as follows: kitchen maids: 10.544 ± 1.52 ; storage managers: 11.73 ± 0.49 ; cooks: 11.28 ± 0.83 . The knowledge of kitchen maids were significantly lower compared to cooks and storage managers.

Keywords: food allergen, food handlers, school catering, knowledge

**BRIDGES ARE CREATED TO BE USED: THE IMPORTANCE OF THE
CONTINUOUS COMMUNICATION IN THE EFFECTIVE HR-PRACTICES**

Zsuzsanna NAAR- TOTH, Eszter SZILAGYI-MARCZELL

Right - and left-brain learning, the characteristics of the different personality-types, the differences between the experts'- and the managers' points of view, the analytic- kontra synthetic ways of understanding these are all popular and often-used categories nowadays in such publications that deal with human resource management and with its several connected fields (like communication-theories, psychology or knowledge-management). This study wishes to reveal that behind all such categories above we can find the different groups of competences on one hand and the differens ways of the development of these competences. At the beginning of the 21st century the increasing interest towards HR and its connected fields can mainly be understood by the fact that the changes in the social and market-environment became faster and faster: and the effective adaptation to these changes for the companies is unimaginable without the high-level and aligned contribution of their human resources. There is an approach that can significantly increase the effectiveness of this work: it does NOT value some competence-groups to be more effective than others but emphasizes the role of the continuous and substantive communication on the persons', on the groups' and also on the organisational level. Such active, bridge-building and conciliatory communication can increase the efficiency of both individual and also group-learning models.

Keywords: knowledge-management, HR-practices, communication, competences, individual and group-learning models

A KKV SEKTOR FINANSZÍROZÁSI STRATÉGIÁINAK VIZSGÁLATA A PÉNZÜGYI TUDATOSSÁG TÜKRÉBEN

TÓTH Róbert, GYURCSIK Petronella, MESTER Éva és TÚRÓCZI Imre

A kis- és középvállalkozások meghatározó szerepet töltenek be valamennyi nemzetgazdaság, így a magyar gazdaság szerkezetében is, és jelentős hatást gyakorolnak a fenntartható gazdasági növekedésben. A KKV-k könnyebben találják meg az új piaci lehetőségeket, rugalmasságuk, kreativitásuk és alkalmazkodóképességük révén. Azonban a világ jelenlegi gazdasági szakaszában a vállalatvezetőknek sokkal körültekintőbb megfontolással szabad döntéseket hozniuk a vállalat menedzselésével, működtetésével kapcsolatosan. A globális gazdasági folyamatok, a vállalatokra nehezedő folyamatos innovációs nyomás, a digitális transzformáció, az ipar 4.0 eszközrendszerének terjedése miatt a vállalkozások finanszírozása napjaink egy sarkalatos területe, hiszen ezen átalakulásokhoz megfelelő pénzügyi forrásokra van szükség. Így a finanszírozás területén is olyan tudatos tervezésre, megfelelő pénzügyi döntésekre és pénzügyi stratégiák kialakítására lenne szükség, amelyek teljes körűen képesek szolgálni mind rövid, mind pedig hosszútávon a vállalat stabilitását, a teljesítmény fokozását. Jelen tanulmány célja, hogy képet adjon a magyarországi kis- és középvállalkozások jövedelmezőségi helyzetéről, a szektorban tapasztalható finanszírozási stratégiákról, és empirikus elemzéseinken túl a releváns nemzetközi és hazai szakirodalmak alapján rávilágítson a pénzügyi tudatosság valódi jelentőségére.

Kulcsszavak: finanszírozás, jövedelmezőség, KKV, pénzügyi tudatosság

ANALYSIS OF SME FUNDING STRATEGIES IN THE LIGHT OF FINANCIAL AWARENESS

Small and medium enterprises play a fundamental role in the structure of national economies, Hungary included, and they have a significant effect on sustainable economic growth. SMEs find new market opportunities easier due to their flexibility, creativity and adaptability. However, in today's economic phase, company leaders have to make much more circumspect considerations prior to decisions about company management and operation. The global economic processes, the constant pressure for innovation, the digital transformation and the spread of 4.0 industry tools make company funding a crucial area, as these transformations require adequate financial resources. Therefore, funding needs conscious planning, appropriate financial decisions and the development of financial strategies, which can ensure stability and enhanced performance both in the short and the long run. The present study aims at providing a picture of the profitability situation of Hungarian SMEs, and the funding strategies in the sector. In addition, using data from own empirical analysis, as well as relevant national and international literature, the aim is to shed a light on the true importance of financial awareness.

Keywords: funding, SME sector, financial awareness, funding strategies

KÖNYVVIZSGÁLATI MINŐSÉGÉRTÉLMELZÉS ÉS ANNAK EGY LEHETSÉGES MÉRÉSI MODELLJE

TÖRÖK Martina Zsófia

Az elmúlt években nemzetközi szinten időről-időre visszatérő kérdés a könyvvizsgálati munka minőségének és az arra ható tényezőknek a vizsgálata. Az audit minősége nagyban befolyásolhatja a vállalkozás üzletmenetét, ezért a könyvvizsgáló kiválasztása kritikus fontosságú. A könyvvizsgálat minőségértelmezésével számos nemzetközi tanulmány foglalkozott az elmúlt években, hazánkban azonban eddig még nem készült olyan kutatás, amely azt részletekbe menően vizsgálta volna. Kulcskérdésként kezeltem a könyvvizsgálat minőségének és az üzletmenetnek a kapcsolat-vizsgálatát. A gazdasági válság és a megemelt könyvvizsgálati értékhatár lecsökkentette a könyvvizsgálatra kötelezett vállalkozások körét. A rendelkezésre álló adatokból az látható, hogy bár visszaesett a könyvvizsgálatra kötelezettek köre, a könyvvizsgáló cégek száma csak kismértékben csökkent, ebből adódóan erős árverseny alakult ki, amelynek hatására a könyvvizsgálat minőségének kérdése előtérbe kerül. Az elvégzett szisztematikus kutatás eredményei alapján felállítható egy könyvvizsgálati minőségértelmezési és mérési modell. A modell öt témakörben és három dimenzióban vizsgálja a könyvvizsgálati minőséget, ami lehetőséget ad a minőség teljes körű mérésére. Az öt téma hatféle szolgáltatási minőségértelmezését teszi lehetővé. A modell használatával azonosítani lehet a könyvvizsgálat fejlesztendő területeit, elősegítve a hatékonyabb és eredményesebb könyvvizsgálatot és ezen keresztül a magasabb ügyfél elégedettséget.

Kulcsszavak: könyvvizsgálat, minőségmérés

A POSSIBLE MEASUREMENT MODEL OF AUDIT QUALITY

In recent years, the question of how the audit rotation affects auditor independence and the quality of audit work has been recurring on a global scale. The quality of the audit can greatly affect the business, so the selection of the auditor is critical. The interpretation of audit quality has been addressed in several international studies in recent years, but no research has been carried out in Hungary yet to examine it in details. As a key issue, I address the relationship between audit quality and business success, rotation and business success, and the quality of rotation and audit quality. The economic crisis and the increased auditing limit have reduced the scope of auditing firms. From the available data, it can be seen that although the number of auditors fell, the number of audit firms declined only marginally, resulting in a strong price competition, which led to the issue of quality of auditing. Based on the results of the systematic research carried out, an audit quality interpretation and measurement model can be established. The model examines the audit quality in five themes and three dimensions, which provides a full measure of quality. The five themes allow us to interpret six types of service quality gap. Using this model can identify areas for improvement in auditing, helping to provide more effective and more effective auditing and, consequently, higher customer satisfaction.

Keywords: audit, quality measurement

AZ IDENTITÁS MEGJELENÉSE A TELEPÜLÉSMARKETINGBEN

URBÁNNÉ TREUTZ Ágnes

Napjainkban egyre fontosabbá válik a települések számára, hogy megtartsák helyi lakosaikat. Amennyiben a helyiek elégedettek adott településsel, az nemcsak kötődést alakít ki az adott város/ falu irányába, de hozzájárul az egyén identitásának fejlődéséhez, formálásához is. A településsel való azonosulás fontos lépése a lokálpatriótává válás folyamatának, ahol fontos, hogy ne csak megismerjék, de megszeressék, és elköteleződjenek a lakosok a település iránt. A társadalmi marketingben és napjaink településmarketingjében egyre fontosabbá válik a helyi lakosok identitástudata, ennek vizsgálata, települési stratégiaalkotásnál való figyelembe vétele, hiszen egyre nagyobb mértékben van jelen a tértől való függetlenedés, melyet a nagymértékű migráció hív életre. A migráció során az emberek elhagyják tradicionális tereiket, elköltöznek más településekre, ahol átformálódik addigi identitástudatuk, helyhez való kötődésük. Mindennek azért van jelentősége, mert a helyi lakosok az adott településen a lokális identitás képviselői. A tanulmány bemutatja a helyidentitás településmarketinggel való kapcsolatát, továbbá, hogy miként képezi a lokális identitás a településmarketing alapját. A területi identitás szoros kapcsolatban áll a helykötődéssel is. A tanulmány fókuszál az identitás bemutatására, tovább szűkítve a helyidentitás különböző elméleti megközelítéseire, illetve az egyes szerzők által felvázolt dimenzióira. Az identitás egyéni és társadalmi produktum együttléve, amely társas interakciók következtében jön létre. Bizonyos helyek tulajdonságai hozzájárulhatnak az egyén önmaga, illetve identitásának értelmezéséhez. Bemutatásra kerülnek a lokális identitás típusai, illetve a területi identitás-elemek egyaránt.

Keywords: településmarketing, helyidentitás, helykötődés

THE PRESENCE OF IDENTITY IN THE PLACE MARKETING

There is more and more importance for settlements nowadays to retain their local residents. If the residents are satisfied with the settlement, it will develop not only their attachment to the given location but contributes to develop and shape each individual's identity. The identification with the settlement is an important step in the process of becoming a provincialist, where it is important for residents to not only get to know the settlement, but to develop affection and commitment towards it. The local residents' consciousness about their identities is becoming more and more important in social marketing and the place marketing of our days. It is also important to examine and observe this consciousness according to the creation of a place's strategy, as the independence from space is an increasing tendency which is called into being by the high degree of migration. In the course of migration people leave their traditional spaces, as they move to other settlements, where their previous identity consciousness and place attachment gets reshaped. The significance of all this is that local residents are the representatives of a given settlement's local identity. The study presents the connection between place identity and place marketing, furthermore how local identity constitutes the base of place marketing. The place identity has a very close connection with place attachment. The study focuses on introducing the identity, further narrowing to different theoretical aspects of place identity and certain dimensions demonstrated by different authors. Identity is an individual and social product at the same time which comes into existence due to social interactions. The features of certain places could contribute to the interpretation of one's self and his or her identity. The study shows the types of local identities as well as the place identity elements.

Keywords: place identity, place attachment, place marketing

THE FACTORS AFFECTING OF WHEAT PRODUCTION IN MONGOLIA

Amar UULD, Robert MAGDA

In 1990, prior to the political and economic transition, the agriculture sector was Mongolia's most important economic sector. Since 1990, the share of agriculture in GDP has been decreasing than mining sector. The agricultural sector is one of the main sectors in industries, agricultural sector's characteristic is traditionally nomadic and pastoralist based, and considerably dependent on natural climate. Therefore, that sector is still important economic in Mongolia. In 2016, agricultural sector produced 12.1 percent of total GDP, which of agricultural production is 80 percent of the livestock sector and 20 percent of crop production. Crop production has been increasing since 2008 when the Third Land Rehabilitation Campaign started. Even domestic production of wheat is increasing, amount of imported wheat in Mongolia is still significant. The main objective is to analyze the current situation in wheat production and the impact of factors on wheat production in Mongolia.

Keywords: wheat production, third land rehabilitation campaign

**CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABLE
ENTREPRENEURSHIP: THE EFFECTS AND COMPETITIVE ADVANTAGES**

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CSR is defined by the European Commission as the responsibility of enterprises for their impacts on society. The corporate social responsibility and enterprises should have in place a process to integrate social, environmental, ethical and human rights concerns into their business operations and core strategy in close collaboration with their stakeholders. While this reporting requirement will help to increase transparency and accountability in European companies, it only applies to about 6,000 large companies, including listed companies, banks, insurance companies and others designated by national authorities as public-interest entities. SMEs are essential to achieve the EU's growth and jobs strategy and should therefore be considered in the requirements for company responsibility. This paper deals with outlines the effects of CSR on SMEs' competitiveness and sustainability and provides an overview of the business benefits that may be achieved. Perspectives are essential in understanding the resulting effects of CSR on a company's business model. Specific business benefits, including improved image and reputation, increased revenue and market share and risk reduction. Explicitly focuses on these benefits in SMEs, considering specific strengths that can be found in SME company structures and values. Proximity to local needs and problems, innovative business culture, and less hierarchical structures, supports the creation and appreciation of shared economic, social and environmental capital within local communities. This increases the potential for more strategic and integrated CSR strategies and depends largely on the commitment and values of SME top management.

Keywords: Corporate social responsibility, sustainable entrepreneurship, effects and competitive advantages

STRATEGIC CHANGE IN BUSINESS DYNAMICS AFTER ONE BELT ONE ROAD

Abdul WAHID, Muhammad Zubair MUMTAZ

The notion of globalization is generally developed around the synchronization of domestic and global resources. This led towards the higher level of liberalization of, interrelated synchronization and high level of integration among countries. After the financial crisis occurred in 2007, this concept has lost its strategic importance that it has been pertaining for decades which shifted the trade dynamics and interest of financial analysts towards the regional connectivity, alliance and integration. However, the concept of regional connectivity and alliances, that is, Belt and Road Initiative (BRI) was emerged in 2013. The main objective of this initiative was to eliminate trade barriers, create business and investment opportunities, mutual trade cooperation, and promotion of free trade for all allies of BRI. These objectives would be achieved through Infrastructure development like construction of roads, rail and ports projects and promotion of services like banking, logistics, finance and other professional services. The study deliberates upon to investigate the enablers and pillars of globalizations as well as BRI and to address the question that what explains differences in positioning and importance of globalizations and BRI. For this purpose, we divide chapter into three parts; (a) financial integration, (b) capital market convergence and (c) trade cohesiveness. Secondly, what changes are being brought out in the domain of financial and project management due to these three interrelated concepts? This chapter is a way forward to explore that how this emerging concept will sustain in highly integrated market and obtain desired outcomes.

Keywords: Globalization, Convergence theory, Belt & Road Initiative, Financial and project management perspectives

**STRATEGIC CHANGE IN DYNAMICS OF MARKET TRANSITION PATTERN
FROM US AND UK MARKET TO CHINESE MARKET POST-CPEC**

Abdul WAHID, Gulfam Khan Khalid BAGHOOR

The notion of globalization is generally developed around the paradigm shift from localization to internationalization. After the financial crisis in 2007-08, market dynamics have been shifted towards the regional connectivity, alliance and integration. This concept is required to be investigated from the perspective of China-Pakistan Economic Corridor (CPEC) that whether or not regional connectivity shifted mean and volatility spillover which illustrates predictability of PSX returns from global markets (i.e. NASDAQ and FTSE 100) to regional market (i.e. Shenzhen Stock Exchange). A two-state Markov-switching model, and (GARCH) (1, 1) are applied to differentiate between bull and bear regimes and to seek the return and volatility spillover using daily and monthly market returns during the period from January 2001 to July 2017. The results suggest that PSX's return predict bear and bull markets employing the stock returns of US, UK and China. The findings of this study posit that regional connectivity shifts financial integration and trends predict PSX's returns from international to regional market.

Keywords: CPEC, Return and Volatility Spillover, Bear & Bull Market, Predictive Models, GARCH, Two-State Markov Switching Model.

EFFECTIVE LEADERSHIP STYLES

Archana YADAV

Leadership is key aspect of organizations. Effective Leadership is perceived to be the one which brings results, solutions. This article attempts to answer the question which leadership style is best for effective Leadership. Effective Leadership is perceived to be the one which brings results, solutions on the basis of empirical studies, Reviews, Literature available and on the basis of Primary data obtained by survey conducted on NTPC's middle level executives. The findings show that no particular single style of leadership is best, rather it is a combination of more than one or many styles and Leader's flexibility play a role in turning leadership to be effective leadership or as title suggests –Leadership that gets results. Purpose: To answer the key question which leadership style is best in order to determine Effectiveness of Leadership Methodology: Both primary and secondary data were used, Secondary data was collected from Available literature in form of Reviews, articles, Empirical studies and Primary data, obtained by conducting survey on middle level executives of NTPC Ltd. NCR India. The survey was conducted in October 2017, 80 questionnaires were distributed, out of which 50 were completed. Data was collected from these 50 respondents who were middle level executives. The questions were framed on the basis of Three point Likert scale. Findings: No single Leadership style is best rather it is combination of many styles depending on the situation. Leadership should be flexible in nature. Leadership at Middle Level Executives in context with motivation was Highly Effective in NTPC Ltd.

Keywords: Leadership Styles, Effective Leadership

**INVESTIGATING OF TAX AVOIDANCE AND THE FACTORS IMPACTING THE
ATTITUDE OF THE TAX PAYERS IN KERMAN PROVINCE, THE EASTERN
IRAN**

Mohammadali YAGHOUBI, Reza SANJARIPOUR

It is widely argued that tax can play a significant role in sustainable economic development while incoming the financial domestic resources, mainly in developing countries. This study aims to investigate the factors that influence the attitude of the tax payers as an approach for sustainable development in the region. Recognition of tax avoidance factors and inducing a positive attitude towards tax payers in the region will provide an opportunity for promote inclusive economic growth and struggle to raise sufficient revenue to provide basic services. Based on the result, 15 fundamental factors have been ranked that play important role in people attitude. It seems providing the detailed information on the use of tax resources will be effect on positive attitude toward taxes. This study further discusses how future development programs should provide economic incentives for local communities and while increasing awareness and positive attitude towards taxes payers in order to strengthen and increase the effectiveness of tax systems.

Keywords: Tax avoidance, Local community, Sustainable development, Kerman, Iran

E-LEARNING KÖRKÉP

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Az e-learning helyzetének áttekintése a szakirodalom tükrében. Az e-learning definíciója. A cégek hozzáállása az e-learninghez. Mire használják az e-learninget elsősorban? Milyen helyzetben van jelenleg az e-learning piac? Kik ennek a piacnak a legfontosabb szereplői? Az e-learning terjedése 2015-től kezdődően jelentősen lelassult. A vállalkozások fele egyáltalán nem szándékozik bevezetni ilyen rendszereket. Akik használják az e-learninget, miért teszik? Akik nem használják, azok miért nem? Az e-learninget alkalmazó vállalkozások egy része is pusztán az oktatási tartalom elektronikus formában való tárolására használja a számítógépet. A modern e-learning rendszerek azonban ennél sokkal szélesebb funkcionalitást kínálnak. Az e-learning szakemberek kifejezetten lelkesek az e-learning rendszerek potenciálja tekintetében. A vállalatok vezetői azonban jóval visszafogottabbak e tekintetben. Vajon miért nem indul el az e-learning igazi térhódítása? Mikor mondhatjuk azt, hogy egy adott szervezet megfelelően felkészült az e-learning rendszer bevezetésére? Mik a tipikus akadályok, amelyek az e-learning rendszer bevezetését eleve megakadályozzák? Melyek a legelterjedtebb szoftverek? Mik az alapvető különbségek a hagyományos oktatási rendszerek és az e-learning között? Mely szakmáknak kell részt vennie az e-learning koncepció kialakításában? Mik a működő e-learning rendszerekkel kapcsolatos kihívások, problémák? Mitől lehet sikeres egy e-learning rendszer?

Kulcsszavak: e-learning, kollektív intelligencia, gamifikáció, MOOC, WEB 2.0, felhő, LMS, ACTIONS modell, TAM modell

E-LEARNING APPLICATIONS

Reviewing the current standing of e-learning. The essence of e-learning. The fundamental differences between traditional education and e-learning. The attitude of firms to e-learning. For what purposes is e-learning mainly used? What is the actual status of the e-learning market? The spreading of e-learning has lost pace since 2015. Half of the companies does not at all want to launch such system. Why do some use e-learning and others use it not? Some apply it merely as a means for electronically store training content. E-learning systems on the other hand offer a lot wider functionality than this. E-learning experts are firmly enthusiastic about the potential of the system. Company executives are much less wholehearted. Why does the system fail to proliferate? Under what conditions can we regard a firm as e-learning ready? What are the typical hindrances in its way from the outset? Which are the most prevalent pieces of software? Which professions should play a part in devising e-learning systems? What are the challenges for an e-learning system to be successful?

Keywords: e-learning, collective intelligence, gamification, MOOC, WEB 2.0, cloud, LMS, ACTIONS model, TAM model

IMPORTANCE OF STRATEGIC HUMAN RESOURCES MANAGEMENT IN ORGANIZATIONAL PERFORMANCE

Ugur FILIZ

Globalization of the world economy, structural changes in the workforce and increasing significance of the knowledge turned human resources into one of the important sources in the rapidly changing competitive environment. Efficient and effective use of human resources is recognized as a fundamental element towards the success of organizations by ensuring them a sustainable competitive advantage in the market.

Rising importance of the human resources practices led to the emergence of a more strategic approach to human resources in terms of the concept and its implementation. Strategic human resources management aims to create a linkage between the overall business strategies and human resources strategies. It is vital to manage the human resources strategically and to align the human resources strategy with the organizational strategy to maximize the organizational performance.

This study aims to examine the relationship between strategic human resources management and organizational performance. Strategic human resources management is analyzed theoretically, its impact on organizational performance is discussed by analyzing various elements of human resources management and a positive correlation is found according to the literature review.

Keywords: Competitive Advantage, Human Resources Management, Organizational Performance, Strategic HRM

**THE IMPACT OF CUSTOMERS RELATIONSHIP MANAGEMENT ON
CUSTOMERS SATISFACTION IN THE BANKING INDUSTRY OPERATED IN
PALESTINE- NORTH WEST BANK**

Mohannad ABU DAQAR

The objective of this paper is to discover the impact of Customers Relationship Management on improving the Customers Satisfaction in banking industry operated in Palestine- North West Bank. The researcher obtained the main data source as primary data from the employees working in the banking sectors in Palestine-NWB. According to the tests results used in this paper; Pearson Correlation and Multiple Regression analysis, the researcher finds that these two main predictors which are (Service Quality) and (CRM System Integration) can explain 64% of the variance in the dependent variable (Customers Satisfaction), the variance ($R^2 = 0.640$, $F(5,223) = 50.2$, $P < 0.05$). Likewise, the researcher found that Customers Relationship Management System Integration succeeded to predict Customer Satisfaction ($\beta = .728$, $p = 0.00$), as well as Service Quality ($\beta = .192$, $p = 0.001$). Furthermore, this paper finds a positive significant relationship between CRM variables and the dependent variable. In conclusion, this study recommends that Banks need to pay the significant attention to review all of the customers problems in order to overcome all common problems that customers face, and to find alternative solution as Online Banking Services to give customers another tool and solution in the absence of the relationship managers in the banks.

Keywords: The North West Bank-Palestine, Customers Relationship Management, Customers Satisfaction, CRM System Integration

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