

# Masters International R&D Center

## MIRDEC 2020

MIRDEC – 17th International Academic Conference Economics, Business, Globalization and Social Science Studies (Global Meeting of Social Science Community) (Virtual/Online conference)

## CONFERENCE PROCEEDINGS BARCELONA 2020, SPAIN

**Conference Proceedings** 

**Book of Abstracts** 

Barcelona, Spain 25-27 August 2020

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**Accounting:** Auditing, business, social and environmental Business – SMEs, MNEs, strategy, responsibility in accounting and accountants, environmental, sustainable and responsible business, IFRS, public-private cooperation in sound accounting, global trends in accounting strategies, international audit standards.

**Business & Enterprise:** Business cycles, business planning, supporting SME, policies to promoting SME, e-commerce, women entrepreneurs education and development, strategic integration between innovation & entrepreneurship, entrepreneurship in developing countries, corporate and social entrepreneurship, leveraging digital skills for innovation in the society, high-tech, R & D, enterprises.

**Demography & Population**: Migration studies, demography, population studies.

**Economics:** Microeconomics, macroeconomics, economic growth, fiscal and monetary policy, finances, public regulations, sustainable development, agroeconomics, climate change.

**Environment:** Environment economics, fiscal policy for protecting environment, green production, sustainable growth, natural resource, management, climate change, macro-micro issues in environment studies.

**Education**: Research & development in education, technology and education, education strategies for different age groups, life time education, pedagogy, learning and teaching, educational psychology, curriculum and instruction, e-learning, virtual learning, global internet courses, blended learning, flipped, pathway, enabling, work integrated learning, executive training, training and development, educational leadership.

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**Entrepreneurship**: Product, innovation, social, political, knowledge, corporate venturing, digital media.

**European Studies:** EU crisis, monetary union, enlargement process of EU, tax harmonization in EU, fighting with tax competition in EU, EU energy policy, competitivenes, EU social policy, Fighting unemployment, income distribution, EU migration, understanding migrants and asylum in European Union, european migrant crisis, refugee crisis, social reflections of Syria crisis to EU area, cooperation for improving EU, Brexit, future projections, EU environment policy and resource efficiency, EU relations with third party countries, climate change and EU, integration, culture.

**Finance**: Corporate, international, green finance, financial reporting, public finance, financial markets, financial services, financial instruments, capital movements, government budgeting.

**Globalization studies:** Framework of globalization, history of globalization, economic globalization, cultural globalization, political globalization, globalization and international law, globalization and arts, globalization and conflicts, globalization and new world order, sustainable growth and development, globalization and climate change, regional integrations, human rights and globalization, migration, global institutions, technological platform for globalization, national boundaries, globalization and internet, globalization and sports, globalization and free trade.

**Health:** Public health, health policies, hospital management, public and private health services, economic, social and political aspects of health services.

**International Business**: Culture and business, regional-global business, entry modes, strategy, expansion, mergers & acquisitions, trade, franchising strategies.

**Internet & Social Media Studies:** Social media, internet, future of communication.

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**Management**: Human resources, cultural problems in labor mobilization, international human resource, mobility of human resource, business, cross cultural, corporate governance, financial resources, gender issues, technological resources, natural resources, knowledge.

**Marketing:** New media, social media marketing strategies, international, consumer research, market research, policy research, sales research, pricing research, distribution, advertising, packaging, product, media.

**Philology, Language & Translation Studies**: Historical study of language, aspects and research of speech production, transmission reception, linguistics, translation studies.

**Social Business**: Socially responsible enterprise, environmentally conscious enterprise, non-government institutional activities, globalization and social business, care programs.

**Social Sciences**: Anthropology, communication studies, new communication in new world order, demography, development studies, information and communication studies, international studies, journalism, library science, human geography, history, law, political science, public administration, psychology, sociology.

**Tourism:** Developing sustainable tourism destinations, tourism and heritage preservation, tourism economics, tourism policies, hospitality, tourism management and marketing, tourism planning and regional development, protected areas and tourism.

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#### BOOK OF ABSTRACTS – BARCELONA 2020

#### ANTONIO FOCACCI<sup>1</sup>

## COVID-19 AND ECONOMIC CRISES: MAY MONEY BE THE SOLUTION?: THE ROLE OF PRO-POOR ECONOMIC GROWTH

#### Abstract

Current COVID-19 pandemic and deriving global economic contraction will stress the most developed Countries' fiscal frameworks raising several concerns about the real and effective possibilities to deal with all issues. The magnitude of the resulting shock will surely affect the fiscal deficit and public debt in the majority of them. In the present letter an investigation of the money-inflation relationship is proposed by examining its direct and supposed influencing mechanism. The aim is to empirically advocate additional different options to implement within the current institutional instruments and policies both as an intellectual challenging exercise for economics scholars on a theoretical side and for policy makers on a pragmatic one.

Keywords: Inflation, Money, Central Banks, Monetization, Fiscal Policy

**JEL Codes:** E02, E31, E58

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#### AGNETHA FLORE<sup>1</sup> AND JAN ELMAR KRAUSKOPF<sup>2</sup>

#### A REFERENCE ARCITECTURE FOR MATURITY MODEL DESIGN FRAMEWORKS

#### Abstract

For small and medium-sized enterprises (SEM), the strategy-driven use of information and communication technologies in the scope of Industry 4.0 represents a challenge. In the context of intensified competitive conditions, many SMEs are focusing on the cost-benefit-oriented implementation of the topics Industry 4.0 and digitization. A first step in strategic planning is to assess the current situation. The maturity models used make it possible to evaluate the success of a transformation process and identify further potential for optimization by comparing the start and target status. The maturity models used make it possible to evaluate the success of a transformation process and identify further potential for optimization by comparing the start and target status. The publication quality of maturity models varies greatly, therefor several authors have published frameworks for their design ((Becker, Knackstedt and Poeppelbuss, 2009);(De Bruin et al., 2005)). These frameworks represent different views on the mental model of design science research within the field of information systems. The criteria described by the individual authors for the design of maturity models are modelled as feature models. This enables a differentiated analysis of the four common and scientifically accepted frameworks for the design of maturity models, whereby the differences and similarities are shown with regard to the underlying mental model in the research field of maturity models. Based on this analysis, a meta-framework is developed and also presented as a meta-feature-diagram in this contribution.

Keywords: Maturity Model, Meta-Framework, Feature-Diagram, Design Science Research

JEL Codes: M10, M20

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#### ELENA E. GRISHINA<sup>1</sup> AND ELENA A. TSATSURA<sup>2</sup>

## SUBJECTIVE POVERTY AND MATERIAL DEPRIVATION IN RUSSIA, ARMENIA AND GEORGIA

#### Abstract

This article provides an overview of different aspects of poverty in three Post-Soviet countries: Russia, Armenia and Georgia. It looks into the material situation of households and subjective and deprivation poverty. Our analysis shows a significant level of material deprivation among the population in the studied countries. The most vulnerable categories are rural population, 65+, and families with three or more children. Although the level of material deprivation in Russia is significantly lower compared with Armenia and Georgia, the level of relative subjective poverty in Russia is notably higher. This is likely due to higher inequality, which may point at risks of social instability.

Keywords: Households; financial situation; subjective poverty; material deprivation

**JEL Codes:** I31, I32, D31

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#### **IRINA ANA DROBOT<sup>1</sup>**

## THE ART OF ARGUMENTATION IN ANCIENT CHINA IN THE MOVIE SERIES: THE VIRTUOUS QUEEN OF HAN (2014)

#### Abstract

In the movie series The Virtuous Queen of Han (2014), a Chinese drama, we see in episode 23 a way of arguing against superstitious beliefs. In fact, the superstitious beliefs were only used as a means to manipulate the people in believing that the empress is a jinx that led to the drought that has affected the people's lives. This is just an example of moment when there are arguments against and in favour of a certain situation. Other examples when characters argue are when they wish to convince the Emperor or Empress about a certain state of affairs, e.g. about the innocence of a person at court and about the guilty ones. Unlike the Western world philospophers, the ancient Chinese used to argue by analogy (Rosker 2014: 23), and this specific trait can be traced back to the Book of Changes. The purpose of this paper is to analyse to what extent the argumentation of the characters on various occasions in the series is by analogy or it is adapted to the Western frame of mind.

Keywords: Argument by analogy, Book of Changes, Western philosophy, Chinese philosophy

JEL Codes: A10

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#### ANDREA RACZ<sup>1</sup>

#### ETHOS OF CHILD WELFARE IN THE MIRROR OF SOCIAL MOBILITY

#### Abstract

The study examines the extent to which social work is able to provide support to disadvantaged, marginalized families and persons, and the way how the dysfunctional operation of the system contributes to the perpetuation of the clients' life conditions. The research entitled The Mechanisms Guiding the Functioning of the Social and Child Protection System had a twofold target group: on one hand clients and families struggling with different issues, on the other hand professionals working with them and actors involved in local decision-making. Based on both quantitative and qualitative results, the study outlines the opinions of these two target groups regarding the functioning of the social and child protection system and the effect of assisting individuals and families on their well-being and social mobility. It stresses upon the fact that the scarcity of financial and human resources in the field of social work and child protection, and the low social esteem towards the profession lead to the persistence and conservation of marginalized life conditions. Dysfunctionality typical to practice threatens the basic values and intervention principles of social work, thus restricting activities of providing professional support.

Keywords: Social work, families with children, well-being, social mobility and social care system

**JEL Codes:** I31, I38, I23

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This research was supported by the Hungarian Academy of Sciences Excellence Cooperation Program Mobility Research Center, project titled 'Mobility and Immobility in the Hungarian Society' and by the János Bolyai Research Scholarship of the Hungarian Academy of Sciences. The author participates in another research project focused on social solidarity related to the social service system supporting families with children. (Domonkos Sik: Solidarity in Late Modernity, OTKA Young Research Fellowship).

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## ROSA MARIA VELAZQUEZ SANCHEZ<sup>1</sup>, JESUS GOMEZ VELAZQUEZ<sup>2</sup>, ABEL RAMOS FLORES<sup>3</sup> AND RICARDO ALARCON AVENDANO<sup>4</sup>

#### RISK MANAGEMENT PROTOCOL FOR COVID-19 IN THE MEXICAN SMALL HOTELS

#### Abstract

The tourism is currently showing a discouraging panorama caused by the COVID-19 pandemic. The suspension of travel and the reduction of mobility caused an unprecedented drop in hotel occupancy rates. In addition, after more than three months of closure, hotels must comply with new operating conditions. In the world, risk management protocols are established, regardless of the size of the hotel establishment. Due to the difference in opportunities between large and small hotels to comply with the risk management protocol, this research analyzed the risk management indicators shown by small hotel establishments in one of the main tourist destinations in Mexico. Representatives of small hotels were interviewed. The content of the recorded interviews was analyzed with the Atlas.ti software and five categories resulted. The five categories were operationalized and a questionnaire was designed with which 85 administrators of small lodging establishments were surveyed. The result of the quantitative analysis was of five factors that define risk management in small hotels in one of the main cultural tourist destinations in Mexico.

Keywords: Tourism, Lodging, Small hotels, Risk management-COVID-19

**JEL Codes:** Z30, Z31, Z32, Z33

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#### **GERI PILACA<sup>1</sup>**

#### CONSERVATISM IN ALBANIA: WHERE DID IT GO WRONG?

#### Abstract

Political ideologies have constantly been the mechanisms which have shaped and pushed forward the political movements. As an example of that, the Democratic Party of Albania has tailored its statute and justified its activities under the conservative ideological umbrella. However, there is a thin line between identifying with a particular ideology and properly following and putting into practice its core ideas. While the DP would consider itself as a liberal conservative party and has shown to follow some of the ideas and practices that are inspired by such ideological division, it nevertheless has also shown to act contrary to what it preached. Moreover, it is seen that the party violated some of the core concepts of conservatism, specifically in two scenarios: (a) the land reform and (b) the sea agreement talks with Greece. In order to verify these assumptions, this study firstly provides a discussion on conservatism as a political ideology, together with some of its main thinkers. Later on, the discussion proceeds with the concept of liberal conservatism and how it is incorporated by the DP and in relation to that, the two scenarios that were mentioned above, which are treated separately, but nevertheless, they remain under the common framework of the discourse on conservatism and its practices.

Keywords: Conservatism; liberal, democratic party, Albania

JEL Codes: E61, D72, D78

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#### TAMER BUDAK<sup>1</sup>

#### CLASSIFICATION OF CRYPTOCURRENCIES REVENUES IN TERMS OF TAXATION

#### Abstract

Cryptocurrency is a digital presence designed to work as an exchange tool that uses to secure financial transactions, verify the transfer of assets, and control the creation of additional components. The term cryptocurrency is also mainly used to describe a digital asset. Cryptocurrency usually processes independently of a central bank, central authority, or government. Cryptocurrencies have several features that set it apart from fiat currencies. It is decentralized, easy to set up and fast, anonymous, completely transparent, minuscule transaction fees, and irreversible transactions. The type of taxation of cryptocurrencies depends on its classified. One of the main debates that emerge from letting investments in and the use of cryptocurrencies and the specific activities involving them for purposes of taxation. This issue mainly because whether returns made from mining or selling cryptocurrencies are categorized as income or capital gains invariably assign the applicable tax rate. In this concept, the European Central Bank has classified cryptocurrencies as a subset of virtual currencies. The usage of cryptocurrency is highly expected to grow in the future. If the future of electronic commerce depends on the increasing use of digital currencies, economic, political, and legal institutions must be prepared to deal with them and to incorporate them into the existing or new legal framework.

**Keywords:** Taxation, cryptocurrency, classification, digital economy

**JEL Codes:** H2, K34, F38, H87

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#### INES STASA<sup>1</sup>

## TRANSITIONAL JUSTICE AS A LEADING NORM OR A LEADING SPACE FOR POLITICAL GAINS?

#### Abstract

Transitional Justice, as a leading norm or a leading space for political gains, is a question that intertwines several answers. At the core of it should be a balance in order to bring a new polity and a new legal order. On this matter, Albania has not invested politically or socially in terms of the creation of a 'space' filled with the 'time' of dealing with the past. Transitional political agenda have ignored transitional justice by rejecting, or putting off the table the core national issue to be dealt with. At the same time keeping files of the past as their personal privilege to blackmail and threaten each other. Within this never ending transition, Albania has evolved within several waves of transitions, which over years have overlapped and accumulated polarization. This analysis will focus on paradigm transition and contextbased approach as counter-response to a failed 'one size fit all' methodology. This brings into question the citizen's political agenda. Transition is not a one-time event, but rather is a persistent participation of all citizens in the democratic process; which includes a wide range spectrum of moral commitments from politicians to capitalize good willingness for cooperation and responsible leadership.

Keywords: Transitional justice, democratization, Albania

**JEL Codes:** D70, P48, Z00

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#### ALBAN NAKO<sup>1</sup>

#### POLITICAL BOYCOTT IN ALBANIA 1991-2019

#### Abstract

Political boycott in Albania, in the past 29 years, has been a key distinctive feature of the democratization process. Political actors have engaged in series of different types of political boycott, from impeding the work of the parliament, abandoning official duties, organizing strikes, violent uprisings and pivoting with refusing to participate in 2019 local elections.

Why do political parties engage in political boycotts? In this paper, I will investigate through a qualitative method the rationale of political parties that engage in such behaviour. Furthermore, I will analyze the effect of the institutional and non-institutional boycott on the process of democratization, civic engagement and voter turnout in Albania for the period 1991-2019.

Although we can agree on the political polarization in Albania there is no evidence for political radicalization. In this context, I propel the idea that political boycott is used as a tool between political actors to strike a political deal in order to profit politically. Therefore, it can be deduced that the political boycott in Albania is a product of elite polarization.

I conclude that political boycott is not a democratic mechanism per se, therefore, it is being used as leverage for political gain and concurrently it damages the process of democratization. The political boycott is a violent mechanism that sustains and controls the political status quo.

Keywords: Albania, political parties, boycott, election, parliament, polarization

**JEL Codes:** D70, P48, Z00

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#### DAN-DACIAN CUZDRIOREAN<sup>1</sup>

#### RISK MANAGEMENT IMPLEMENTATION IN ROMANIAN SMEs: THE CURRENT STATE

#### Abstract

Risk management has long been touted as a construct which differentiates SMEs from large organizations in terms of implementation. The purpose of this study has been to assess to current state of risk management implementation in Romanian SMEs. Using a descriptive survey as research method, data was collected from 29 SMEs assessed in two consecutive years. The results revealed that the large majority of SMEs do consider risk management implementation as being important but very few implemented it. The lack of resources was a determining factor in this regard. Main categories of risks covered under the company`s risk management system were the legal and compliance risk and financial reporting as those were regarded as main risks that Romanian SMEs are exposed to. The large majority of respondents concluded that risks are assessed based on their own methodologies, which are not formalized. Further, among the reasons found for risk management system implementation were the law changes and past experiences of such companies. No separate departments for risk management assessment were constituted in the sample examined. From one year to another no improvement was observed in terms of risk management practices, budget allocation nor attracting and retaining human resources specialized in such demarches.

Keywords: Risk management, Romanian SMEs, legal and compliance risk

JEL Codes: M41, G32

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#### SLAGJANA STOJANOVSKA<sup>1</sup>

#### FEMALE SELF-PERCEPTION FOR MACEDONIAN WOMEN ENTREPRENEURS

#### Abstract

It is difficult for women to start a new business and be entrepreneurs in a male-dominated business environment, with obstacles in the form of acquiring finances, entering new markets and working in a competitive environment. The purpose of this paper is to explore the framework of female perception of entrepreneurship in Macedonia as women entrepreneurship is a very neglected and overlooked issue worldwide. Doing so, we will analyze Global Entrepreneurship Monitor's (GEM) indicators for Macedonian entrepreneurship and compare them to female self-perception averages in middle income countries and globally. Also the paper will demonstrate what it takes to promote and improve women entrepreneurship, for women to run strong and viable enterprises.

This paper strives to send a message to decision makers for designing better and improved policy strategies for women entrepreneurship environment for enhanced social perception and attitudes; better promotional strategies; support and access to finance for women entrepreneurs.

Keywords: Female entrepreneurship, GEM indicators, social perception

JEL Codes: L20, L26

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