



# Masters International R&D Center

MIRDEC 2018

MIRDEC – 9th  
International Academic Conference  
Multidisciplinary and Independent Studies on Social Sciences  
(Global Meeting of Social Science Community)

CONFERENCE PROCEEDINGS

ROME, ITALY

Book of Abstracts

University of Washington Rome Center  
Rome, Italy  
14-16 August 2018

MIRDEC-9th, International Academic Conference on  
Multidisciplinary and Independent Studies on Social Sciences  
(Global Meeting of Social Science Community)  
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**BOOK of ABSTRACTS**

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## **MIRDEC International Academic Conference**

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BOOK OF ABSTRACTS

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Venue  
University of Washington Rome Center

14-16 August 2018  
Rome, Italy

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## MIRDEC-9th, Rome, Italy

### CONFERENCE TOPICS

**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, agro-economics, 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.



**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, competitiveness, 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

**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.

**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.

**MIRDEC-9th**, Rome, Italy

## **KEYNOTE SPEAKERS**

**Carole Burrell**

*Pre-hearing Examinations in the First-tier Tribunal (Mental Health): Are they Worth the Effort?*

**Northumbria University, United Kingdom**

**Christopher Peter Mitford**

*Who Needs Proof When you have Suspicion? Banks, Money Laundering and the Test for Reporting*

**Northumbria University, United Kingdom**

**Asmahan Altaher**

*The Effect of Strategic Human Resource Practices on Employees Performance*

**Applied Science University, Jordan**

**Antonio Focacci**

*Overview of Critical Drawbacks and Reflections in Capital Budgeting Practical Implementation within Net Present Value and Asset Pricing Models*

**University of Bologna, Italy**

**MIRDEC-9th, Rome, Italy**

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Northumbria University, United Kingdom

**Christopher Peter Mitford**

Northumbria University, United Kingdom

**Asmahan Altaher**

Applied Science University, Jordan

**Antonio Focacci**

University of Bologna, Italy

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IBF, Macedonia

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# MASTERS INTERNATIONAL

## Research & Development Center

# MIRDEC-2018

## ROME 2018

**CAROLE BURRELL<sup>1</sup>**

**PRE-HEARING EXAMINATIONS IN THE FIRST-TIER TRIBUNAL (MENTAL HEALTH):  
ARE THEY WORTH THE EFFORT?**

**Abstract**

People in England suffering from mental disorder may find themselves subject to the Mental Health Act 1983, which authorises detention in hospital for compulsory treatment. Patients can challenge their detention before a court of law, called the First-tier Tribunal (Mental Health). This involves attendance at a Tribunal hearing before a panel, made up of three Tribunal members, where evidence is presented and a determination made. The Tribunal has the power to quash the patient's detention, thereby restoring their liberty and freedom of choice over care and treatment decisions. The pre-hearing examination (PHE) is a feature of the Tribunal system in operation in England. It is an opportunity for the patient to meet privately with the Tribunal medical member, in advance of the hearing. The purpose of the PHE is to enable the medical member to 'form an opinion of the patient's mental condition' however it can also result in a reduction in patient anxiety and encourage greater patient participation in the hearing itself. Recent reform proposals support the abolition of the PHE. Arguments in favour of abolition include the lack of significance the PHE makes to Tribunal outcomes and the disproportionate demand the PHE makes on judicial time and financial resources. This paper critically examines the arguments for retention and abolition of the PHE with particular reference to the impact on justice, fairness and the promotion of patient rights.

**Keywords:** Mental health, detention, patient rights, First-tier Tribunal (Mental Health), reform

**JEL Codes:** K40, I10

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**CHRISTOPHER PETER MITFORD<sup>1</sup>**

**WHO NEEDS PROOF WHEN YOU HAVE SUSPICION? BANKS, MONEY LAUNDERING  
AND THE TEST FOR REPORTING**

**Abstract**

In November 2017 Wells Fargo agreed to pay a financial penalty to the US Treasury of \$3.5 million for failing to correctly report in excess of 50 instances of money laundering suspicion over a 15 month period. This paper outlines the legal duty imposed on banks to report the suspicious activity of their customers. It examines the context within which the infringement by Wells Fargo arose and thereafter considers the case law on, and the legal definitions of, suspicion and their application to money laundering investigations conducted by banks. Conclusions are then drawn on how banks can avoid similar penalties.

**Keywords:** Money laundering, reporting and suspicious activity

**JEL Codes:** G10, G18, G20, K34

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**ANTONIO FOCACCI<sup>1</sup>**

**OVERVIEW OF CRITICAL DRAWBACKS AND REFLECTIONS IN CAPITAL BUDGETING PRACTICAL IMPLEMENTATION WITHIN NET PRESENT VALUE AND ASSET PRICING MODELS**

**Abstract**

Investment analysis is extensively taught in universities and/or business schools all over the world. Moreover, it constitutes a distinctive background in skilled practitioners/consultants know-how when facing financial appraisal of long-term economic decisions. As well-known, currently the most academically preferred theoretical method for capital budgeting analysis considers the Net Present Value (NPV) framework. Nevertheless, despite an elegant form and an undeniable technical allure in its Capital Asset Pricing Model (CAPM) version, several critical issues are to be pointed out in its practical implementations. Deriving uncertainties are direct consequences of the nature and the quantity of underlying implicit assumptions. This holds true for larger companies as well as (and probably even more) for small and medium enterprises (SMEs). Without any pretension to be exhaustive, in the present work the most relevant implementation drawbacks are highlighted in the different practical cases with the aim to furnish a primer contribution for all those engaging in the art of investment decisions.

**Keywords:** Investment appraisal, investment decisions, capital budgeting

**JEL Codes:** G11, G31, M21

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ASMAHAN ALTAHER<sup>1</sup>

**THE EFFECT OF STRATEGIS HUMAN RESOURCE PRACTISES ON EMPLOYEES PERFORMANCE**

**Abstract**

Strategic human resource management (SHRM) practices are used by large foreign multinational companies to improve their performance. The study aimed to investigate the effect of strategic human resource management practices on employees' performance: in Jordanian pharmaceuticals Companies. The study population consisted of two Jordanian largest Companies. Questionnaire was developed to collect data from employees. Statistical techniques were used to test the study hypotheses. The result showed that the pharmaceuticals compensation factor is has the most effect on employee performance. The researcher recommend that companies need to improve their strategic human resource management, in order to build a strong SHRM system. The companies should provide their employees more fair incentives system Companies have to be more aware of their employee opinions by having a policy to motivate their lower-level employee. Finally the relationship between SHRM practices and firm performance is indirect through motivation.

**Keywords:** Human resource, strategies, performance

**JEL Codes:** O10, O15

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**KEMAL CEBECI<sup>1</sup>**

**TAX COMPETITION: SHIFTING OF TAX BURDEN BETWEEN TAX BASES**

**Abstract**

In recent years, increasing tax competition, especially in corporate tax, has become an important factor in shaping the tax policies of countries. Competitive policies emerging in terms of corporate income tax bring some risks in terms of tax policy as a whole. Tax competition can bring with it the problems of public finance and it can bring about remarkable results in terms of distribution of tax burden. Within the European Union, it seems to be a strong will to prevent tax competition. In the European Union, the harmful effects of tax revenues are underlined, and measures to remove tax competition can come into question. Our research focuses on tax burden shifts between different production factors on the basis of tax competition process. In this research, we statistically analyse the trend of tax burdens on capital, labor and consumption in the European Union after 2000's. In the framework of the statistical analysis in terms of tax burdens on factors, the dimensions and results of tax competition in the EU are examined.

**Keywords:** Tax competition, tax base, tax burden

**JEL Codes:** H20, H25, H71

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**TAMER BUDAK<sup>1</sup>**

**AN EVALUATION OF INITIATIVES OF TAXATION IN DIGITAL ECONOMY AFTER BEPS ACTION PLANS**

**Abstract**

It is mostly admitted that tax laws did not adapt to the development of the digital economy. After the meetings in the OECD and, some recommendations of OECD, countries try to find the best solution to solve the problems caused by the digital economy. There have been important initiatives of VAT regulations in the digital economy. These implementations largely depend on EU and OECD guidelines. India, France, Australia and Canada opted to apply the principles of the International VAT/GST Guidelines for the collection of VAT on cross-border B2C supplies of services and intangibles. In Australia, certain B2B supplies were taken out of the GST net as they would no longer be regarded as “associated” to Australia in October 2016. In Italy, it was considered “virtual permanent establishment” rules and withholding tax for digital services. In Japan, VAT regulations have been reformed and the activities that were previously not subject to the VAT. In the Netherlands, the tax authorities introduced Internet Service Center for the EU MOSS regime for digital services on 29 March 2016. In the UK, new VAT reverse charge was introduced for wholesale supplies of electronic communications services on 1 February 2016. Many countries try to apply new methods aimed at taxing income from digital commerce. Australia, Hungary, Israel, France, Luxemburg, India, the Netherlands, Italy, and the UK have presented measures for taxation of digital companies. Italy has approved a new transfer pricing rules that are different from the cost-based indicators for determining the arm’s length prices of digital transactions. Hungary chose to levy surtax in the publishing sector that also concerns online advertising by non-resident and domestic providers.

**Keywords:** Digital economy, international tax regime, taxation, BEPS Action Plans

**JEL Codes:** K34, F38, H26, O19

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AIMAN FARRAN<sup>1</sup>

**INVESTIGATION PRIVATIZATION INFLUENCING PERFORMANCE MEASUREMENTS  
IN HEALTHCARE SECTOR**

**Abstract**

*Purpose:* This paper aims to define the literature gap in order to contribute to filling this through the research project, which will investigate the impacts of privatisation on performance measurements in privatised public healthcare sector. This research project will be based on a contingency approach to investigate the privatisation influences on performance measurements by focusing on contingent factors changes resulted by the implementation of this reform.

*Design/methodology/approach:* This is a desk-based study of existing literature, analysed through influences of privatisation on performance measurements based on a contingency theory approach

*Findings:* This paper considers the contingency framework though defining different contingencies which have been affected following the implementing of privatisation, according to the related literature, as follows: organisational strategy, structure, culture and technology.

*Originality/value:* This review concludes the literature gap affording an opportunity for scholars to contribute to knowledge by filling this gap.

**Keywords:** Privatisation, performance measurements, healthcare sector

**JEL Codes:** M49

---

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**ARLINDA MEMETAJ<sup>1</sup>**

**TOWARDS AN EFFECTIVE SYSTEM OF FREE LEGAL AID IN MACEDONIA: PROBLEMS AND CHALLENGES**

**Abstract**

The right to free legal aid is a key precondition for performing the right to access to court by persons who – due to their financial inability – could not exercise their rights in front of competent authorities and institutions. As part of its Strategy on Judicial Reforms adopted in 2004, the Government of the Republic of Macedonia anticipated adoption of separate Law on Free Legal Aid (LFLA) aimed to overcome even then existing fragmented forms and capacities related to free legal aid provision. Consequently, the Country adopted its first LFLA in December 2009 and its implementation started in July 2010. This Law was designed to establish the basis for provision of free and efficient access to justice. The latter is reflected by the adoption of new Macedonian Strategy for Judiciary Reform 2017-2022 which (as in the 2009) envisage adoption of new LFLA with the same above mentioned aim. The paper ends with a series of conclusions in terms of recommendations, with a view to contributing thereby to the planned drafting process of new LFLA. In a word, the paper reaffirms the urgent need for the country to finally adopt a new LFLA, which will finally make the right to free legal aid an effective and practical one for any beneficiary concerned in the country.

**Keywords:** Access to court, applicants, beneficiaries, free legal aid, fair trial, free legal aid providers, inconsistencies, limitations, problems, shortcomings

**JEL Codes:** H83

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**TANU M. GOYAL<sup>1</sup>**

**INDIA'S DEVELOPMENT ASSISTANCE IN THE REALM OF SOCIAL SECTORS**

**Abstract**

Aid is recognised as a functional tool for bringing nations out of distress and providing an even platform to countries at different levels of development. For a long time, aid was focused on poverty alleviation and economic development. However, social sectors have gained importance in development aid and it is believed that targeting aid on more specific goals can help in creating better opportunities. There has also been an increased role of developing countries as a provider rather than recipient of development aid.

With this background, this paper looks at India's development aid to its neighbours namely Nepal in the realm of social sectors. India being a developing nation has for long been an aid recipient. From one of the highest recipients of multilateral development aid, India has transitioned into the role of provider. Since 2014-15 it has given more aid to foreign countries than it has received. Nepal is one of the earliest recipients of aid from India and since 2003, India has been providing aid for development of social sectors in Nepal through small development project scheme. The paper, based on a primary survey found that in countries such as Nepal where local bodies have a strong role to play in social sectors, aid for development of sectors such as education is effective when it is directly transferred to beneficiaries through local bodies rather than central-level authorities. In Nepal, India has entered in a tripartite agreement between the Embassy of India, local bodies and beneficiary for disbursement of aid. The paper found there are both pros and cons of this arrangement. While aid through this arrangement becomes effective in ensuring infrastructure development but these local bodies may not contribute to quality of services delivered by these institutions. Further, sometimes it leads to hegemonic relations enforced by local bodies. The paper recommended that while the arrangement is effective, yet, there should be some role of the central level bodies in disbursement of aid in select projects. Moreover, it is important to have the right marketing mechanism for improving the political and strategic relations.

**Keywords:** Social sectors, development

**JEL Codes:** F63, O10, O15

---

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**DANIELA ZARODŇANSKÁ<sup>1</sup>**

**REPERTORY THEATRES: OBSTACLES IN INTERNATIONAL COOPERATION**

**Abstract**

The international cooperation projects are one of the best ways for cultural organisations to internationally share their theoretical and practical experience, know-how, and research into specific artistic areas. Thanks to many funds, these kinds of projects are easier to carry out. However, there are still many internal and external factors that discourage cultural workers to get involved in projects like these. Since 2015, Daniela Zarodňanská does a research on obstacles (economic, legislative, processual etc.), which cultural workers have to face when dealing with their international projects. Its main aim is to find the best solutions, compromises and recommendations which will help overcome these obstacles. In 2015-2016, Daniela Zarodňanská worked on the research which identified the fundamental barriers in taking part in the international co-operational projects and provided recommendation for the Czech Creative Europe Desk as well as for the Ministry of Foreign Affairs. While proceeding from previous research, Zarodňanská has been continuing with the topic on repertory theatres since 2016. This new research is based on professional and research sources that have already dealt with the topic of international projects and their obstacles. The main part of the research consists of interviews with cultural workers in repertory theatres. The aim of these interviews is to describe specifically Czech theatre environment, to find typical obstacles, and provide recommendations.

**Keywords:** Repertory theatre, international cooperation projects, artistic projects, crossborder cooperation

**JEL Codes:** Z11

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**NABUFU NORAH<sup>1</sup>**

**INTEGRATE PSYCHOLOGY TO HELP DISABLED CHILDREN IN UGANDA**

**Abstract**

Tower of hope children' sanctuary and orphanage aims at providing a platform for researchers and practitioners to share cutting edge views on how to integrate the concept of psychology as a tool in rehabilitating children with disabilities. There is a great need to bridge the gap, fight and protect the children that have been victimized towards a healthy growth. **METHODS** case studies, data collection and key informative interviews. **RESULTS** Tower of hope children' sanctuary and orphanage has registered 25 children with disabilities and through assessment and the use of psychological treatment we have discovered the integration of the concept of psychology as a fundamental component of intervention to help children cope and overcome challenges that come with disabilities. The field of psychology has helped a great deal to support the disabled children and we have found it effective in rehabilitation for cognitive deficits. Children face problems like hyperactivity, antisocial behavior, aggression and intellectual deficits. **CONCLUSION** Such an event will help us to gather credible information and skills of effective intervention for the entire subsequent healthy growth and development of children with disabilities.

**Keywords:** Psychology, intervention, disabled children

**JEL Codes:** Z39

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**LEJLA BEQIRI VULA<sup>1</sup>**

**FLUTE CHALLENGE IN CHAMBER MUSIC**

**Abstract**

This paper presents the flute challenge in chamber music, an interpretive thesis of a performer with the importance and role of the flute as a wind instrument in chamber music. Flute will be analyzed and processed through different various of performing in chamber formation piano wind quintet. This analyze starts with historical review on the piece following with all theoretical analyzes up to the performance advantages and disadvantages of the flute in this chamber formation. Flute will be elaborated by performance point of view in the challenge of the same playing in this chamber formation with special accent on combining flute sound with other wind instruments. The problematic of performing in this formations appear in different categories from priorities to difficulties in examples like: melting the voices of all winds in between themselves as one moment and winds corresponding with piano as other moment, fraction of dynamics, character of the piece conceived by every instrumentalist individual while trying to work in group, observing the way rehearsals follow to the very moment of performing the concert.

**Keywords:** Flute, performance, chamber music

**JEL Codes:** Z00, Z11

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**ALEXANDRA SITCH<sup>1</sup>**

**THE ROLE OF CULTURE IN CONFLICT RESOLUTION AND PEACEBUILDING**

**Abstract**

In my international mediation and cultural diplomacy practice I focussed on the role of European cultures and the European Union on conflict resolution.

The actual situation:

- A fragmented Europe of lingering populism, where fear is being spread and used by politicians: a fear that Europe will be taken over by other cultures, but populist politicians do not seem to know what culture is or there is no budget for cultural subjects at school or projects in society.
- No connection between electorate and voters
- A lack of empathy or connection with the other in society; social media with no time for a real conversation, loss of understanding of the whole picture.
- A lack of understanding for the history and social context of other cultures in european politics and business.

Every culture or language has its own social codes and reference frames; Misunderstandings are often caused by different interpretations of concepts and ideas, but also the lack of knowledge of accepted social behaviour in a certain circle or country.

- Our systemic background: Every country or person carries with him subconscious convictions and patterns, obtained during his childhood.

This causes people to stay in certain patterns which may create blockages in communication and contact. Mediation is not only a communication process, a humane kind of conflict resolution, where both parties should come out as winners and active listening is being promoted, but it will also be a necessary tool in future for the prevention of conflicts in society.

- Within businesses and organisations; a lack of knowledge of cultural differences are a cause of less good business results and lack of emotional intelligence among managers, protocols and insufficient humane contact within teams cause absences, bullying and burnout problems. Mediation can stimulate a better dialogue,

- In society and politics in order to solve reactions of growing populism and lingering frustration among people.

Mediation on this macro level, called public diplomacy, would involve direct contact between the electorate and the citizen and create more cooperation in the form of workgroups, as well as a better holistic approach in education and business, emphasizing the importance of human values, empathy development and sustainability in society.

**Keywords:** International mediation, cultural diplomacy, conflict resolution, business, empathy development, emotional intelligence, peace building, intercultural, systemic coaching

**JEL Codes:** D74, F51

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**FATIMA ZAHRA<sup>1</sup>**

**INTRINSIC NATURE OF FOLIATED EURASIAN ORNAMENT “ARABESQUE”**

**Abstract**

Focus of the paper is on the geometrical and foliated intrinsic nature of the Eurasian motif “arabesque” and the application of this rhythmic linear pattern in architecture. As arabesque has measured into two phases i.e. Islamic Art phase and Europe decorative art “renaissance” phase. Intrinsic nature of the ornament is illustrated under the shelter of literature study method that spell out the Eurasian motif characteristics. This article briefly examined the characteristics of arabesque and explored its main decorative features which are floral and geometrical in nature with both nonfigurative (Islamic nature) and figurative (European nature) appearance. At the end, this paper likewise covers that due to non-figurative nature of Islamic art, arabesque decoration is consequently frequently a very prominent component in the most significant work of enrichment and plays an accentuation part in the embellishment of architecture. At long last, it takes a gander at the impact of the art created in the realm of Islam on the specialty of different societies, especially that of Europe. Arabesque, a masterpiece is particularly associated with methods for transmitting the message of Islam instead of the material shape utilized as a part of different societies.

**Keywords:** Arabesque, Islamic patterns in Architecture, Eurasian foliated motif

**JEL Codes:** Z13

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MAGDALENA PORAJ-WEDER<sup>1</sup>, GRAŻYNA WASOWICZ<sup>2</sup> AND CHRISTOPHE MATTHYS<sup>3</sup>

**FROM AMOTIVATION TO INTEGRATION: AN EXPLORATION OF MOTIVATION  
ACCOMPANYING A CHANGE OF EATING HABITS FROM THE PERSPECTIVE OF THE  
THEORY OF SELF-DETERMINATION**

**Abstract**

*Introduction:* Change is an integral part of life in its many facets. It can be induced externally, or can arise from an internally motivated need. Many studies have shown that attempts to change one's behaviour often end in failure. Old habits reassert themselves, making repeated attempts necessary, leading to frustration and disappointment.

*Objectives:* The goal of the study was to identify different types of motivation underlying a change of eating habits, as seen by patients and dietitians. A further goal was to identify motivation to seek professional help to bring about such change, and the causes of success and failure.

*Method:* Two exploratory qualitative studies were carried out, using the method of individual in-depth interviews. In the first study, the subjects were nutrition counselling professionals (7 IDIs), and in the second – individuals undergoing a change of eating habits at the time of the study, with or without the help of a dietitian (6 IDIs).

*Results:* The study has shown that the greater the role of internal motivation in the attempt to change one's eating habits, the greater the chance of success in internalising the principles of healthy nutrition. The more extrinsic the motivation, the weaker the determination, engagement and perseverance, and the greater the tendency to blame failure on external factors. Each type of motivation requires the dietitian to use a different approach and different methods. Failure to agree on goals and to use the right methods limits the outcomes to short-term change only.

**Keywords:** Dieting, motivation, self-determination theory

**JEL Codes:** Z00

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**CARLOS CALVO<sup>1</sup> AND ZEENAT SOOBEDAR<sup>2</sup>**

**A COMPARATIVE PRICE REACTION ANALYSIS TO DIVIDEND ANNOUNCEMENTS AND INVESTOR EXPECTATIONS: MULTIFACTOR INVESTING V/S DOMESTIC INVESTING STRATEGIES IN SPAIN**

**Abstract**

This paper looks into the impact of different dividend policies and investors' expectations on the returns of a Smart beta portfolio against that of a market portfolio in Spain between 2007 and 2016. Smart beta strategies have been gaining in popularity in recent years and research on whether they yield higher return upon dividend announcement, let alone taking into account investor expectations, is scarce. An event study analysis is used to compare the cumulative and buy-and-hold abnormal returns of both the MSCI Spain Factor Index and the IBEX 35 following dividend announcements, coupled with investor expectations. 466 dividend announcements were collected and classified them in relation to dividend changes and the surprise caused in investors. Significance of abnormal returns is examined using a parametric t-test. The results with respect to dividend announcement and investor expectations are in the line with the literature. Dividend policies based on increases/decreases led to positive/negative average abnormal returns and announcements with a positive/negative difference between the quantity declared and analysts' forecast also led to positive/negative average abnormal returns. IBEX 35 returns are slightly higher than MSCI Spain Index implying that investors holding both types of portfolio react similarly to dividend announcement, although the effect is slightly lower for those who invest in a more diversified and global portfolio which could be due to the long-term outperformance among domestic value strategies.

**Keywords:** Smart beta, MSCI Spain Index, IBEX35, event study analysis, dividend announcements, investor expectations

**JEL Codes:** G12, G14, D84

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

**INNER VIOLENT PASSIONS IN JEAN RACINE'S THEATRE AS EXPRESSION OF PSYCHOLOGICAL COMPENSATION?**

**Abstract**

The purpose of this paper is to present the possibility of the way Jean Racine presents his characters in his plays as being involved in love triangles, and ending up tragically, as well as the way the violent passions of impossible love, selfish love, going from love to hate, and jealousy are expressed as interiorized are reflections of the way the culture of his time functioned. Jean Racine's work appealed to the audience at the court of Louis XIV and the king himself promoted his work. Life for the noblemen and noblewomen in XVIIth century France included controlled expression of emotion, arranged marriages and falling in love with the wrong person. The passions described by using royalty from the ancient world and gods as well reflected the dilemmas the noblemen of the time were faced with. Louis XIV promoted the arts at his court and Racine's plays with their effect of catharsis were valuable as works of art and because they appealed to the audience. The paper will analyse the appeal from a psychoanalytical framework, ranging from Freud's theory of eros and thanatos (considering the Jansenist pessimism in Racine's plays), to the theory of compensation (a life which, on the surface, looked rich and quiet could hide the longing for adventures, and for violent passions, which are expressed in these plays, like in a dream). Cultural demands inhibit the expression of violent passions, yet they are expressed and promoted through art, and this is a compensation.

**Keywords:** Psychoanalysis, cultural studies, ideology

**JEL Codes:** Z00, Z11

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**M. VEYSEL KAYA<sup>1</sup>, ABDULKADIR TIGLI<sup>2</sup> AND AHMET COBAN<sup>3</sup>**

**CAPITALISM AND HUMAN RIGHTS IN TERMS OF HUMAN DEVELOPMENT AND INCOME DISTRIBUTION**

**Abstract**

The globalization of capitalized markets by international trade's development; undoubtedly is an undeniable fact of contribution to economies and in particular to welfare increasing. Substantially, globalization is exceeding the limits of cultural, social, political, economical and technological transactions and integration each of them. However, this extended explanation remains abstractive. So, concretely, the first thing comes to mind that is economical globalization. Also the increase of regionalism tendencies in parallel with global developments refer the transition to Homo-Economicus from Homo-Politicus and make essential a reconstructive investigation about human rights towards Homo-Politicus. Nevertheless, human rights' struggle with capitalism has traced Magna Carta, it became evident when the occurrence of French Revolution and has been triggered constitutional movements all over the world. Milestones, such as the Industrial Revolution, World Wars, Cold War Period, dissolution of the Soviets, the widespread of Fordist Production Band method, initiating the knowledge economy process by technological developments, industry 4.0 and industry 5.0; have rotate the mankind's attention to economical profits from democracy and law. The remarkable issues in society that belong to human rights violations, are that the labour factor can not earn revenue enough and gradually increasing income inequality. So, if the income inequality is taken into consideration as a significant human rights abuse; to investigate that, it would be the point of main issue by analysing French Revolution conditions and Post-Cold War era.

**Keywords:** Globalisation, human rights, capitalism, income distribution inequality

**JEL Codes:** I30, I38, I39

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**THE EFFECTIVENESS OF VALUE ADDED TAX COLLECTION IN ROMANIA**

**Abstract**

The design of tax system and the effectiveness of tax collection are major determinants of tax collection efficiency and the size of tax gap. This paper is focusing on the measures effectiveness of value added tax collection in Romania, by evaluating the measures implemented for increasing the efficiency of value added tax collection in Romania and investigating good practices for value added tax collection improvement in some Member States of the European Union. Various methods have been developed and refined for estimation of the non-observed economy, also adopted to estimate tax evasion in its broadest sense of tax gap. Two main approaches can be distinguished of tax gap estimations, the direct and the indirect one. The first, also called bottom-up approach, is based on microeconomic data coming from auditing activity or sample survey whose responses are voluntary; the second, also known as top-down method, employs macroeconomic indicators or information from National Accounts and financial services. The latter is further differentiated into two branches, one based on macroeconomic data and the other on econometric models. Particularly, the second stream has dealt with the limited availability of information to estimate tax evasion and unobserved economy. Previous studies indicate that there are real possibilities for reducing the value added tax gap in case of Romania, where the difference between the potential Value Added Tax (VAT) and the collected VAT was 37 per cent in 2015, the highest in the European Union (EU). There good examples in the EU and Central and Eastern European Countries (CEE) where can be observed improving VAT, by application of innovative technics and procedures for VAT collection. The adaptation and implementation of the best practices of tax collection can reduce the tax gap and increase the revenue to the public budget. Following the positive experiences of CEE countries important results can be achieved even in a relatively short period in Romania for the reduction of the 4.8 per cent VAT tax gap by improving the effectiveness of tax collection.

**Keywords:** Tax gap, value added tax collection, effectiveness, Romania

**JEL Codes:** H25, H26, G28, C18

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**AMERICAN COLLEGE STUDENTS' RECOLLECTIONS OF K-12 BULLYING EXPERIENCES**

**Abstract**

Three hundred and twenty four students (57% female) in a southeastern faith-based university in the United States, completed the College Student Retrospective Bullying Inventory (CSRBI), a 57-item survey based on Schafer et al., (2004) that asks respondents to recall their experience with bullying during their Kindergarten to 12th grade years in school. The study aimed to describe differences in students' reported experiences in those who had attended Seventh-day Adventist schools (faith-based) and those who had attended public schools (secular-based) during their K-12 experience. In addition to school type, gender and ethnic differences were explored. Four types of bullying was investigated: physical, verbal, indirect, and cyber bullying. Three levels of involvement were explored: victim, bully, bystander/onlooker. Results show that more bullying appears to take place in elementary schools, women recalled more verbal bullying than men, Hispanic/Latinos recall high levels of bullying both in elementary school and indirect bullying was the most prevalent type of bullying recalled by all groups. There were no statistically significant differences in SDA school as compared to public schools. The fact that this was a retrospective study indicates the need for more prospective studies and qualitative research designs to probe the complexity of this troubling social issue.

**Keywords:** Bullying, seventh-day adventist, college students' recollections

**JEL Codes:** I20, I21, I29

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**BULENT GULOGLU<sup>1</sup> AND MURAT GUVEN<sup>2</sup>**

**IMPACT OF GLOBAL VOLATILITY SHOCKS ON RISK OF EMERGING EQUITY MARKETS**

**Abstract**

The investigation of the risk and volatility spillover mechanisms do not only guide the policymakers and the market practitioners but also provide important opportunities for investors. Therefore, we investigate the impact of global volatility shock on the value at risk of some selected emerging markets. More precisely we analyze the effect of a shock in the Cboe volatility index (VIX) on value at Risk of Latin American and Asian Equity markets and Turkey as well. The dynamic Value at Risk is estimated employing quantile VAR technique recently developed by White (2015).

We also use quantile impulse- response function to determine the reactions of the markets to the long run risks, robustness of the markets to the volatility shocks and persistence of the shocks on market. We also adopt the bivariate cross-quantilogram approach to analyze the predictability of the quantiles. We provide the policy implications to discuss the results of the analysis.

**Keywords:** Volatility shock, Risk Spillovers, Emerging Markets, Value at Risk (VaR)

**JEL Codes:** G15, G32, D53

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AYLIN GUVEN<sup>1</sup>

**INDIVIDUAL ENTREPRENEURS AND LOCAL AUTHORITIES' VIEWS ON  
IMPLEMENTING SUSTAINABLE COMPETITIVENESS IN RURAL TOURISM AREAS**

**Abstract**

It is important to have a sustainable competitive advantage for a successful destination. This success is also expected in rural tourism areas and the responsibility of different tourism stakeholders is indisputable on providing and maintaining sustainable competitive advantage. In this study it is aimed to find out and understand the implementations on sustainable competitiveness and its advantages in rural tourism regions in Antalya. In accordance with the purpose of the study it is planned to conduct semi-structured interviews with the individual entrepreneurs and local authorities to get more detailed information within the scope of qualitative method.

The research is important both for creating awareness about sustainable competitiveness and for guiding to the rural tourism areas to achieve success in destination competitiveness. Thus, the opinions and proposals in this research, which will enable the rural tourism destinations more conscious, can also be taken into consideration by the administrators such as destination managers, local tourism authorities or municipalities.

**Keywords:** Sustainable competitive advantage, rural tourism destinations, qualitative method

**JEL Codes:** L83, Z30, Z32

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**TAMER BUDAK<sup>1</sup> AND KEMAL CEBECI<sup>2</sup>**

**PERSONAL INCOME TAX IN TURKEY: WHO BEARS THE TAX BURDEN?**

**Abstract**

Income tax has an important role in the tax systems by charging personal and corporate income. With the charges on wages, commercial, agricultural, industrial earnings, etc. personal income tax is the most important tax that creates a burden on personal taxpayers. It is a comprehensive issue in the literature on which the income tax burden is shared by which taxpayer groups. In general, it is determined that individual income taxpayers are subject to more tax burden compared to corporate income tax. One of the most important reasons is that corporate income taxpayers have more exceptions, exemptions, incentives and discounts. In addition, it is suggested that the burden on wage incomes may have negative consequences for tax justice in terms of individual income taxes. In our study, the income tax in Turkey is handled with different types of incomes/earnings. In addition, trends of the tax burden are analyzed in terms of which taxpayers focus on the taxpayer and especially in terms of wage income.

**Keywords:** Personal income tax, tax burden, wage, tax equity

**JEL Codes:** H20, H24, H26, H29

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