

**ACTA OECONOMICA
UNIVERSITATIS SELYE**
Vedecký recenzovaný časopis

**5. ročník
1. číslo**

UNIVERZITA J. SELYEHO - EKONOMICKÁ FAKULTA

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POSTAVENIE BOTSWANY V REGIÓNE SUBSAHARSKEJ AFRIKY

POSITION OF BOTSWANA IN THE REGION OF SUB-SAHARAN AFRICA

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Abstract

Botswana is a land-locked country in sub-Saharan Africa. This location predestined that Botswana would be one of the poorest and least developed countries in the world economy. Several circumstances influenced the development of Botswana. The country belongs to the most successful sub-Saharan African countries today. It achieves one of the highest rates of GDP per capita and it is one of the largest exporters. Botswana has achieved very good results in the fight against corruption and it belongs to the countries with the most developed infrastructure in sub-Saharan Africa. On the other hand the export of the country is concentrated on one commodity and there is a very high unequal distribution of income of the population. Botswana has to diversify its economy and lessen dependence on the production of diamonds. At the same time it needs to improve and build up the infrastructure to enable further development of the country in the future.

Key words: *Sub-Saharan Africa, diamonds, corruption, infrastructure*

Abstrakt

Botswana sa nachádza vo vnútrozemí subsaharskej Afriky. Táto nevýhodná poloha predurčovala krajinu na jednu z najchudobnejších a najzaostalejších krajín v rámci svetového hospodárstva. Viaceré skutočnosti ovplyvnili rozvoj Botswany a dnes patrí k najúspešnejším zo všetkých krajín subsaharskej Afriky. Dosahuje jednu z najvyšších hodnôt HDP na obyvateľa, patrí k najväčším exportérom, dosahuje veľmi dobré výsledky v boji s korupciou a patrí ku krajinám s najlepšie vybudovanou infraštruktúrou v subsaharskej Afrike. Na druhej strane má koncentrovaný export na jednu komoditu a je tam veľmi nerovnomerné rozloženie príjmov obyvateľstva. V budúcnosti musí Botswana diverzifikovať svoje hospodárstvo a znížiť závislosť od produkcie diamantov. Súčasne musí zlepšiť a dobudovať infraštruktúru, čo umožní rozvoj krajiny aj v budúcnosti.

Kľúčové slová: *Subsaharská Afrika, diamanty, korupcia, infraštruktúra*

JEL Classification: O55, O10, F19

Úvod

Väčšina krajín subsaharskej Afriky patrí v rámci svetového hospodárstva k najzaostalejším a najchudobnejším krajinám. Potvrďuje to aj fakt, že zo 49 krajín tohto regiónu je až 34 zaradených k najmenej rozvinutým krajinám (ďalej len "LDCs") v rámci OSN. Do tejto skupiny patrí v súčasnosti 48 krajín svetového hospodárstva. Len 4 krajinám sa podarilo dostať z tejto skupiny – Botswane, Kapverdám, Maledívám a Samoe.

Botswana bola prvá krajina, ktorá spĺňala kritéria na vyradenie z LDCs a v decembri 1994 bola zo skupiny aj vyradená. Je to vnútrozemská krajina v subsaharskej Afrike, ktorá má veľmi málo vhodnej poľnohospodárskej pôdy na obrábanie, čo ju predurčuje byť jednou z najchudobnejších krajín sveta. Dlhé roky ňou aj bola. V súčasnosti je ekonomická situácia v tejto krajine oveľa lepšia ako v iných vnútrozemských krajinách, ale aj niektorých krajinách subsaharskej Afriky s prístupom k moru. Súčasné postavenie Botswany v rámci subsaharskej Afriky, dôvody jej úspechu v rozvoji hospodárstva a možné riziká jej ďalšieho vývoja budú predmetom skúmania v rámci tohto článku.

Materiál a metódy

Ako bolo uvedené, predmetom skúmania bude postavenie Botswany v subsaharskej Afrike. Potrebné podklady na vyhodnotenie jej postavenia sa získajú z databáz medzinárodných ekomických organizácií, ako je Medzinárodný menový fond, Svetová banka, Konferencia OSN pre obchod a rozvoj, UN Comtrade a iných. Ďalšími zdrojmi budú vedecké články a štúdie, ktoré sa zaoberajú Botswanou a regiónom subsaharskej Afriky.

Na riešenie danej problematiky sa použijú viaceré vedecké metódy. Analýza a komparácia sa použije pri hodnotení postavenie Botswany v regióne z hľadiska jej tvorby HDP na obyvateľa, veľkosti a štruktúry exportu prípadne jej postavenia v porovnaní s ostatnými krajinami regiónu z hľadiska vnímania korupcie. V závere sa na základe syntézy určí, aké je súčasné postavenie Botswany v subsaharskej Afrike.

Výsledky a diskusia

Charakteristika regiónu subsaharskej Afriky

Všetky krajiny regiónu subsaharskej Afriky zaraďujeme k rozvojovým krajinám. Táto skupina krajín je veľmi heterogénna, ale môžeme pre ne nájsť niektoré spoločné charakteristiky, ktoré platia na veľkú časť z nich. Profesor Vířazoslav Balhar uvádza pri rozvojových krajinách také charakteristiky, ako je ich závislosť od zahraničného kapitálu, minimálne využívanie vedecko-technického pokroku, nedostatočné predpoklady rastu produktivity v poľnohospodárstve, ale aj v iných výrobných sférach (Balhar, V., 1982). Paul R. Krugman pri rozvojových krajinách rozoznáva spoločné charakteristiky, ako je dlhá história rozsiahlych priamych zásahov vlády do hospodárstva, vo veľkom počte krajín vláda nebola schopná zaplatiť za svoje výdavky a straty v štátnych podnikoch a súčasne vlády neboli schopné efektívne vyberať dane, pričom jediné riešenie na splácanie dlhov

videli vlády v tlačení nových peňazí, ktoré však rýchlo strácali hodnotu. To viedlo k vysokej miere inflácie – hyperinflácii (Krugman, R., Obstfeld, M., Melitz, J., 2012).

Niektoré rozvojové krajiny v minulosti zachytili vedecko-technický pokrok a v súčasnosti patria k vysoko konkurenčným hospodárstvám, ktoré môžu konkurovať najvyspelejším rozvinutým trhovým ekonomikám. Na druhej strane je však veľká časť rozvojových krajín, ktoré sú málo rozvinuté a veľmi málo konkurencieschopné. K takýmto krajinám môžeme zaradiť väčšinu krajín subsaharskej Afriky. Tento región tvorí 49 samostatných krajín s počtom obyvateľstva blížiacim sa k 1 miliarde (KPMG, 2014a). Aj keď je tento región tvorí veľký počet krajín s relatívne veľkým počtom obyvateľstva, tak sa na tvorbe svetového HDP, prípadne na svetových exportoch a importoch, podieľa len veľmi malou mierou. Podľa štatistiky Konferencie OSN pre obchod a rozvoj sa subsaharská Afrika podieľala v roku 2014 na tvorbe svetového HDP len 2,23 %, na celkovom exporte sveta 2,1 % a importe 2,24 % (UNCTAD, 2016). Veľmi nízky je aj podiel na celkovom príleve priamych zahraničných investícií, kde je tento podiel na úrovni 3,5 %. Na porovnanie región rozvojovej Ázie pritiahol 37,8 % a región rozvojovej Ameriky 12,9 % všetkých priamych zahraničných investícií (UNCTAD, 2016).

Veľmi nízku hodnotu v porovnaní s ostatnými regiónmi dosahuje aj ukazovateľ HDP na obyvateľa, ktorý v tomto regióne je na úrovni len 1 792 USD, tak ako je zobrazené v tabuľke 1.

Tabuľka 1 Hrubý domáci produkt na obyvateľa vo vybraných skupinách krajín v USD

Skupina	1990	2000	2014
Rozvinuté krajiny	19 853	26 325	43 393
Rozvojové krajiny	978	1 483	4 959
Subsaharská Afrika	729	584	1 792
Rozvojová Amerika	2 630	4 229	9 828
Rozvojová Ázia	759	1 235	5 009

Prameň: vlastné spracovanie na základe údajov UNCTADstat, 2016.

Dostupné na: <http://unctadstat.unctad.org/wds/TableViewer/tableView.aspx>

Veľkým nedostatkom tohto regiónu je malá konkurencieschopnosť výroby na svetových trhoch. Najväčší podiel na vývoze z krajín subsaharskej Afriky má ropa a zemný plyn, ktoré sa v roku 2014 podieľali na celkovom vývoze regiónu 45,6 %. Ostatné významné komodity v exporte však tvoria buď nerastné suroviny alebo poľnohospodárske produkty. Výrobky s vyššou pridanou hodnotou – osobné a nákladné automobily – sa podieľali v roku 2014 na celkovom exporte subsaharskej Afriky len 2,1 % (UNCTAD, 2016). Komoditná štruktúra krajín subsaharskej Afriky naznačuje, že veľká časť krajín má export tvorený len nerastnými surovinami a poľnohospodárskymi produktmi, ktoré sú často vystavené cenovým fluktuáciám s nepriaznivými dosahmi na výšku príjmov z exportov.

Malý prílev priamych zahraničných investícií, jednostranne zameraný export a málo diverzifikované hospodárstva krajín subsaharskej Afriky zapríčínujú, že veľká časť z nich patrí stále k málo rozvinutým a chudobným krajinám. 34 krajín tohto regiónu je preto zaradených v rámci OSN k LDCs. Tieto krajiny majú veľké zvýhodnenia v rámci svetového hospodárstva a čerpajú najväčšie výhody od

rozvinutých trhových ekonomik pri exportoch na ich trhy. EÚ im dáva v rámci systému EBA bezkvóťový a bezcolný prístup na trhy s výnimkou zbraní a munície.

Zatiaľ sa len štyrom krajinám z LDCs podarilo naštartovať svoj rozvoj tak, že boli z tejto skupiny vyradené. Historicky prvou z nich bola v roku 1994 krajina subsaharskej Afriky – Botswana.

Postavenie Botswany v rámci subsaharskej Afriky

Botswana je vnútrozemská krajina v subsaharskej Afrike. Jej poloha ju predurčila na jednu z najchudobnejších krajín v rámci svetového hospodárstva. Paul Collier identifikoval polohu bez prístupu k moru ako jednu z rozvojových pasív, ktoré zapríčiňujú zaostávanie najchudobnejších rozvojových krajín za ostatnými krajinami (Collier, P., 2009). V minulosti tomu aj tak v Botswane bolo, keďže v roku 1966 dosahoval HDP na obyvateľa len 70 USD (Svetová banka, 2016a). Aj z tohto dôvodu bola krajina v roku 1971 zaradená do zoznamu najmenej rozvinutých krajín.

To, že Botswana je v súčasnosti jednou z najlepšie fungujúcich krajín subsaharskej Afriky, je súhrou viacerých skutočností. V minulosti patrila dlho do koloniálnej sféry vplyvu Veľkej Británie, ktorá si tam zabezpečila vplyv protektorátom. Samostatnosť získala až v roku 1966. V prípade protektorátu Veľká Británia nemala taký záujem o toto územie, ako tomu bolo v prípade iných krajín v Afrike. Pri osamostatnení mala Botswana relatívne dobre fungujúce inštitúcie, mala dobré vzťahy so susediacimi štátmi a rozvíjajúce sa hospodárstvo. Od osamostatnenia sa tam konajú pravidelne každých päť rokov demokratické voľby, aj keď v nich vždy dominuje jedna strana. V roku 2014 vládnuca strana znovu vyhrala voľby, aj keď získaný podiel oproti minulosti klesol (Poteete, A., R., 2015). Súvisí si to aj so zložením obyvateľstva krajiny, kde hlavná skupina obyvateľstva – Tswana – tvorí skoro 80 percent (Cook, A., Sarkin, J., 2010).

Najdôležitejším rokom pre hospodársky vývoj Botswany bol rok 1967, keď geológovia zo spoločnosti De Beers objavili obrovské zásoby diamantov. Pre rozvoj krajiny bol tento nález veľmi dôležitý, lebo krajina má málo úrodnej pôdy (len 0,65 percenta), často ju trápia veľké suchá, čo má za následok obmedzenie poľnohospodárskej produkcie a vývozu. Botswana v súčasnosti stále patrí k piatim krajinám s najväčšou produkciou diamantov podľa hodnoty na svete tak, ako je uvedené v tabuľke 2. V roku 2014 bola, čo sa týka hodnoty vyťažených diamantov, druhá za Ruskou federáciou. Produkcia diamantov dosiahla 3,6 mld. USD.

Tabuľka 2 Najväčší producenti diamantov podľa hodnoty vyťažených diamantov za rok 2014

Poradie	Štát	Hodnota vyťažených diamantov v USD
1.	Ruská federácia	3 733 262 920
2.	Botswana	3 646 952 179
3.	Kanada	2 003 267 161
4.	Angola	1 317 456 071
5.	Juhoafrická republika	1 224 311 494

Prameň: vlastné spracovanie na základe Kimberley Process Certification Scheme. Dostupné na: https://kimberleyprocessstatistics.org/static/pdfs/public_statistics/2014/2014GlobalSummary.pdf

Veľkou výhodou po nájdení zásob bolo vytvorenie spoločného podniku medzi Botswanou a spoločnosťou De Beers s názvom Debswana. Vláda si tým zabezpečila kontrolu nad prírodným bohatstvom krajiny.

Ďalším krokom na zachovanie bohatstva z ťažby diamantov bolo zriadenie investičného fondu, do ktorého sa ukladá časť príjmov z exportu diamantov. Tento fond bol zriadený v roku 1994 a má zabezpečiť prostriedky budúcim generáciám (Bank of Botswana, 2015a).

Na rozvoj hospodárstva Botswany mala veľký vplyv vnútropolitická stabilita a solídna hospodárska politika. Výsledkom bolo, že medzi rokmi 1966 až 2002 patrila Botswana ku krajinám s najvyšším prírastkom hrubého národného dôchodku na obyvateľa vo svete a súčasne v tomto období prírastky hrubého domáceho produktu boli v priemere 10 % ročne (Svetová banka, 2016b).

V budúcnosti sa už taký vysoký rast hospodárstva ročne neočakáva. Medzinárodný menový fond vo svojej predikcii na roky 2016 až 2020 predpokladá, že Botswana bude rásť každý rok rýchlejšim tempom, ako sú 3 %. Na druhej strane sa predpokladá, že región subsaharskej Afriky bude rásť každý rok rýchlejšie ako hospodárstvo Botswany, tak ako je to uvedené v tabuľke 3.

Tabuľka 3 Rast HDP subsaharskej Afriky a vybraných krajín regiónu v rokoch 2016 až 2020 v %

Krajina	2016	2017	2018	2019	2020
Botswana	3,2	3,5	3,9	4,2	4,4
Konžská demokratická republika	7,3	6,8	6,2	6,5	5,2
Etiópia	8,0	7,6	7,5	7,4	7,4
Keňa	6,8	7,0	7,0	6,9	6,8
Mozambik	8,2	7,9	8,0	7,9	7,5
Niger	5,4	8,0	7,5	7,4	9,0
Rwanda	7,0	7,5	7,4	7,5	7,5
Tanzánia	7,0	6,9	6,8	6,8	6,9
Subsaharská Afrika	4,3	4,9	4,9	4,9	5,1
Svet	3,5	3,8	3,9	3,9	3,9

Prameň: vlastné spracovanie na základe údajov Medzinárodného menového fondu.

Dostupné na: <http://www.imf.org/external/pubs/ft/weo/2015/02/weodata/index.aspx>

Vysoký ročný rast HDP v minulosti znamenal pre Botswanu aj nárast HDP na obyvateľa. Keď si porovnáme vybrané ukazovatele tejto krajiny s ostatnými vnútrozemskými krajinami subsaharskej Afriky v súčasnosti, zistíme, že dosahuje niekoľkonásobne lepšie výsledky ako ostatné vnútrozemské krajiny regiónu. V tabuľke 4 sú vnútrozemské krajiny subsaharskej Afriky a porovnanie vybraných ukazovateľov za rok 2014. Botswana pri ukazovateli HDP na obyvateľa niekoľkonásobne prevyšuje všetky ostatné vnútrozemské krajiny Afriky.

Tabuľka 4 Vnútrozemské krajiny subsaharskej Afriky a ich vybrané charakteristiky za rok 2014

Krajina	Počet obyvateľov	HPD v USD	HDP na obyvateľa
Botswana	2 220 000	15 703 000 000	7 703
Burkina Faso	17 589 000	13 181 000 000	757
Burundi	10 817 000	2 900 000 000	277
Čad	13 587 000	11 385 000 000	862
Etiópia	96 959 000	54 255 000 000	562
Južný Sudán	11 911 000	9 599 000 000	818
Lesotho	2 109 000	2 151 000 000	1 025
Malawi	16 695 000	5 621 000 000	334
Mali	17 086 000	11 647 000 000	739
Niger	19 114 000	7 820 000 000	422
Rwanda	11 342 000	8 007 000 000	662
Stredoafriická republika	4 804 000	1 812 000 000	385
Svazijsko	1 269 000	3 360 000 000	2 651
Uganda	37 783 000	28 429 000 000	732
Zambia	15 721 000	22 384 000 000	1 503
Zimbabwe	15 246 000	13 650 000 000	935

Prameň: vlastné spracovanie na základe údajov UNCTADstat, dostupné na: <http://unctadstat.unctad.org/wds/TableViewer/tableView.aspx>

V rámci celej subsaharskej Afriky majú len 4 krajiny väčší HDP na obyvateľa ako Botswana – Rovníková Guinea, Seychely, Maurícius a Gabon (UNCTAD, 2016). Zároveň dosiahla Botswana 4,2-násobne vyšší HDP na obyvateľa, ako je priemer za celú subsaharskú Afriku.

Čo sa týka veľkosti exportu, tak Botswana patrí k desiatim najväčším exportérom regiónu s podielom 1,9 % na celkovom exporte subsaharskej Afriky, tak ako je to zobrazené v tabuľke 5.

Tabuľka 5 Najväčší exportéri subsaharskej Afriky za rok 2014 a ich podiel na exporte subsaharskej Afriky

Poradie	Krajina	Hodnota v mld. USD	Podiel na celkovom exporte SSA v %
1.	Nigéria	97,0	24
2.	Juhoafrická republika	91,0	22,5
3.	Angola	62,4	15,4
4.	Ghana	13,2	3,3
5.	Pobrežie Slonoviny	12,7	3,1
6.	Rovníková Guinea	12,6	3,1

Pokračovanie: Tabuľka 5 Najväčší exportéri subsaharskej Afriky za rok 2014 a ich podiel na exporte subsaharskej Afriky

Poradie	Krajina	Hodnota v mld. USD	Podiel na celkovom exporte SSA v %
8.	Gabon	8,9	2,2
9.	Kongo	8,2	2,0
10.	Botswana	7,8	1,9

Prameň: vlastné spracovanie na základe údajov UNCTADstat, 2016. Dostupné na: <http://unctadstat.unctad.org/wds/TableViewer/tableView.aspx>

Pri posudzovaní exportu krajiny je dôležitá jeho komoditná štruktúra. Treba zistiť, aká je miera koncentrácie exportu v rámci exportovaných skupín výrobkov. Čím je koncentrácia exportu na jeden produkt vyššia, tým hovoríme o väčšej monokultúrnosti exportov. Staré teórie medzinárodného obchodu (ako merkantilistická a Richardova) a nové (Heckscher – Ohlin) preukázali, že veľmi málo krajín sa rýchlo rozvíjalo na základe vývozu len jednej primárnej komodity. Je to preto, lebo väčšími diverzifikovaný export znižuje zraniteľnosť na strane dopytu a riziko z fluktuácie cien a zlepšuje príležitosti na regionálnom, ako aj na svetovom trhu (Fonchamnyo, C. D., Akame, A.R., 2016).

Dôležitým ukazovateľom je aj miera pridanej hodnoty v exportovaných produktoch. Krajiny subsaharskej Afriky majú často veľmi nevyhovujúcu štruktúru exportov, lebo sú monokultúrne a vyvážajú sa len nerastné suroviny a poľnohospodárske produkty s veľmi nízkou pridanou hodnotou.

V tabuľke 6 je znázornená komoditná štruktúra vývozu Botswany v členení SITC za rok 2014. Z uvedených hodnôt je zrejmé, že export Botswany je vysoko koncentrovaný na export v rámci skupiny 6 (priemyselný tovar), ktorá sa na celkovom exporte krajiny podieľa 85,41 percentami. Ak by sme však urobili podiel najdôležitejšej exportnej komodity diamantov, tak podiel ich exportu je až 84,43 percenta. Taká vysoká koncentrácia na jednu komoditu svedčí o stále vysokej monokultúrnosti exportu Botswany. Bez štrukturálnych zmien a diverzifikácie hospodárstva môžu krajine v budúcnosti hroziť ekonomické problémy súvisiace či už s poklesom cien diamantov prípadne v menšej miere s vyčistením ich zásob. Vyčistenie zásob diamantov podľa Národnej banky Botswany zatiaľ nie je aktuálne, keďže podľa jej najnovších predikcií, aj keď sa v Botswane nenájde nové veľké ložisko diamantov, tak súčasné zásoby postačia na významnú ťažbu najmenej do roku 2050 (Bank of Botswana, 2015b).

Tabuľka 6 Štruktúra vývozu Botswany v členení SITC za rok 2014

	SITC	Hodnota v mil. USD	Podiel na exporte v %
Potraviny a živé zvieratá	0	147,8	1,87
Nápoje a tabak	1	5,0	0,06
Suroviny nepoživatelné bez palív	2	561	7,09
Mínérálne palivá, mazadlá a príbuzné materiály	3	38,5	0,49
Rastlinné oleje a tuky	4	0,9	0,01
Chemikálie	5	81,7	1,03
Priemyselný tovar	6	6 760	85,41
Diamanty	6672	6 682	84,43
Stroje a dopravné prostriedky	7	198	2,51
Rôzne hotové tovary	8	39,6	0,50
Tovar a transakcie	9	80,9	1,02

Prameň: vlastné spracovanie na základe údajov UN COMTRADE. Dostupné na: <http://comtrade.un.org/db/>

Mať komodity je prítlačivé, ale nebezpečné. Keď sú ceny vysoké, politici v krajinách exportujúcich komodity majú veľké príjmy do rozpočtu. Môžu vytvárať dobre platené miesta. To však môže viesť k zanedbávaniu rozvoja v ostatných častiach hospodárstva. Keď ceny prudko klesnú, tak krajina pocíti dôsledky jednostranne zameraného hospodárstva (The Economist, 2015a). Botswana aj pre tento prípad zriadila fond, do ktorého ukladá časť príjmov z predaja diamantov a tak necháva časť prostriedkov na výdavky do budúcnosti. Podľa inštitútu SWFI tento fond v súčasnosti spravuje aktíva v hodnote 5,7 mld. USD (SWFI, 2016). Veľmi dôležité pre Botswanu je, že sa prostriedky z ťažby používajú aj na rozvoj infraštruktúry a na riešenie problémov spojených s liečbou infikovaných HIV, ktorých percento patrí k najvyšším na svete (The Economist, 2016). Čo sa týka infraštruktúry, tak od osamostatnenia sa v krajine vybudovalo 6 000 km spevnených a 12 000 km nespevnených ciest. Železničná trať je prepojená so Zimbabwe a Juhoafrickou republikou. Telekomunikačný trh patrí k najviac liberalizovaným v Afrike a Botswana patrí ku krajinám s najlepším pokrytím mobilnou sieťou v Afrike (KPMG, 2014b).

Pre budúcnosť bude dôležité, aby sa export, ktorý je v súčasnosti monokultúrne zameraný na vývoz diamantov, viac diverzifikoval. Vláda sa snaží budovať infraštruktúru a rozvíjať cestovný ruch, čo by mohlo v budúcnosti znížiť jednostrannú závislosť hospodárstva od ťažby a exportu diamantov. Ďalšie investície idú aj do rozvoja poľnohospodárstva. Aj keď v Botswane je veľmi málo úrodnej pôdy, tak veľká časť obyvateľstva má stále príjmy len z neho. Napríklad chov dobytky predstavuje hlavný príjem pre viac 40 % obyvateľstva a jeho vlastníctvo predstavuje dôležitý ukazovateľ postavenia a blahobytu pre veľkú časť obyvateľov žijúcich v oblasti púšte Kalahari (Serdeczny, O. a kol., 2016).

Dôležitou oblasťou bude aj zlepšenie finančných služieb v krajine, ktoré by mohli pomôcť zabezpečiť udržateľný rozvoj krajiny, diverzifikáciu, zvýšenie zamestnanosti a zníženie chudoby (Mmolainyane, K.K., Ahmed, A.D., 2015).

Ďalšou prednosťou Botswany oproti iným krajinám Afriky je boj s korupciou. Korupcia je veľkým problémom v tejto časti sveta a sú rôzne predstavy a programy, ktoré využívajú prostriedky na riešenie tohto problému (Gillanders, R., 2015).

Každoročne vydáva Transparency International rebríček krajín, kde sú zoradené podľa indexu vnímania korupcie. Botswana je každoročne najlepšie hodnotenou krajinou Afriky. V tabuľke 7 je hodnotenie vybraných krajín Afriky. V roku 2015 bola Botswana na 30. mieste. Ďalšia najlepšie hodnotená krajina z Afriky – Kapverdy – bola na 40. mieste. Najhoršie je každoročne hodnotený Južný Sudán, Sudán a Somálsko.

Tabuľka 7 Postavenie vybraných krajín Afriky v rebríčku Transparency International podľa indexu vnímania korupcie

Krajina	Poradie			
	2015	2014	2013	2012
Botswana	28.	30.	30.	30.
Kapverdy	40.	42.	41.	39.
Maurícius	45.	47.	52.	43.
Južný Sudán	163.	171.	173.	-
Sudán	165.	173.	174.	173.
Somálsko	167.	174.	175.	174.

Prameň: vlastné spracovanie na základe údajov Transparency International, Corruption Perceptions Index – 2012 – 2015.

Najlepšie hodnotenie Botswany vzhľadom na korupciu v rámci Afriky má viaceré efekty na jej hodnotenie aj v iných ukazovateľoch. Organizácia The World Justice Project vyhodnotila Botswanu ako najlepšiu krajinu pri dodržiavaní práva v Afrike. Okrem korupcie organizácia hodnotí obmedzovanie zo strany vlády, otvorenosť verejnej správy, dodržiavanie základných práv, poriadok a bezpečnosť, občianske a trestné právo. Botswana sa desaťročia považuje za jednu z najstabilnejších krajín regiónu (The Economist, 2015b). Botswana je vysoko hodnotená aj podľa indexu GASI (The Good African Society Index), ktorý hodnotí krajiny Afriky podľa úrovne demokracie, infraštruktúry, bezpečnosti, vzdelania a ďalších vybraných ukazovateľov. Botswana sa zo 45 hodnotených krajín Afriky umiestnila na treťom mieste (Botha, F., 2015).

Politickú stabilitu a vládnutie uvádza aj COFACE ako jednu z hlavných silných stránok krajiny, tak ako je uvedené v tabuľke 8.

Tabuľka 8 Silné a slabé stránky Botswany podľa spoločnosti COFACE

Silné stránky	Slabé stránky
Dostatok nerastných surovín – diamanty, urán, uhlie a meď	Závislosť od ťažby diamantov (tvorí 80 % a 30 % rozpočtových príjmov)
Udržateľný verejný a zahraničný dlh	Stále nedostatočná infraštruktúra (produkcia a distribúcia vody a elektriny)
Politická stabilita a vládnutie	Vysoký podiel chudoby, nerovnosti a nezamesnosť

Prameň: spracované na základe údajov COFACE. Dostupné na: <http://www.coface.com/Economic-Studies-and-Country-Risks/Botswana>

Ako bolo už uvedené, medzi rokmi 1966 až 2002 patrila Botswana ku krajinám s najvyšším prírastkom hrubého národného dôchodku na obyvateľa vo svete. Na druhej strane Botswana stále patrí ku krajinám s veľkým rozdielom v distribúcii príjmov medzi obyvateľstvom. Podľa Medzinárodného menového fondu dosahuje Giniho koeficient 0,52 (MMF, 2012). Ak to však porovnáme s krajinami združenými v Juhoafrickej colnej únii, tak je najnižší. Tabuľka 9 porovnáva Giniho koeficienty medzi týmito krajinami a krajinami s podobnou výškou hrubého domáceho produktu na obyvateľa. Pri porovnaní s takýmito krajinami Botswana dosahuje oveľa väčšiu nerovnosť v distribúcii príjmov medzi obyvateľstvom.

Tabuľka 9 Giniho koeficient v členských krajinách Juhoafrickej únie

Krajina	Priemerný	Historicky najnižší za 20 rokov	Porovnanie s inými krajinami s podobným HDP/obyvateľa
Botswana	0,522	0,485	0,427
Južná Afrika	0,527	0,417	0,432
Lesotho	0,610	0,503	0,412
Namíbia	0,739	0,421	0,433
Svazijsko	0,617	0,436	0,470

Prameň: Medzinárodný menový fond. Botswana. IMF Country Report No. 12/235.

Nerovnomerné rozdelenie príjmov môže v dlhodobom horizonte spôsobovať problémy v rozvoji hospodárstva. Vytvorenie vhodných mechanizmov na zníženie príjmovej nerovnosti pomôže vytvoriť lepšie prerozdelenie príjmov a tým aj rast dôchodkov väčšej časti obyvateľstva. V záujme Botswany by malo byť zníženie relatívne vysokej miery chudoby, ktorá podľa Medzinárodného menového fondu dosahuje 19 % z populácie Botswany (MMF, 2014).

Záver

Všetky krajiny subsaharskej Afriky v súčasnosti zaraďujeme k rozvojovým krajinám. Veľká časť z nich patrí k najchudobnejším a najmenej rozvinutým krajinám svetového hospodárstva. Najväčšie problémy s rozvojom v tomto regióne majú vnútrozemské krajiny. Poloha krajiny má zásadný vplyv na jej rozvoj, keďže ak je vo vnútrozemí, má veľké problémy dostať sa so svojou produkciou na regionálne a svetové trhy.

Botswana je vnútrozemská krajina v najchudobnejšom z regiónov rozvojových krajín. A aj napriek tomu patrí v súčasnosti k najlepšie fungujúcim krajinám subsaharskej Afriky. Jej súčasné postavenie ovplyvnili viaceré faktory. V minulosti patrila dlho do koloniálnej sféry vplyvu Veľkej Británie, ktorá tam mala zabezpečený vplyv vytvoreným protektorátom, keďže nemala veľký záujem o toto územie. Od osamostatnenia má Botswana relatívne dobre fungujúce inštitúcie, pravidelné demokratické voľby, politickú stabilitu a dobré vzťahy so susediacimi štátmi.

To napomohlo tomu, že Botswana aj napriek nevyhovujúcej polohe patrí v niektorých ukazovateľoch k najlepšie hodnoteným krajinám regiónu. HDP produkt na obyvateľa patrí k najvyšším zo všetkých krajín subsaharskej Afriky, je 10. najväčším exportérom regiónu a je to krajina s najnižšou vnímanou korupciou zo všetkých štátov Afriky.

Nález diamantov v roku 1967 bol základným faktorom, ktorý umožnil rast hospodárstva Botswany v dlhom časovom období. Často sa stáva, že krajiny, ktoré objavujú veľké zásoby dôležitých nerastných surovín, zanedbávajú rozvoj ostatných častí hospodárstva. Súčasne vysoké príjmy z ich predaja neinvestujú a celé ich minú na nákup spotrebných tovarov.

Botswana postupovala oveľa racionálnejšie a prebytky z predaja diamantov začala odkladať do fondu pre budúce generácie. Na druhej strane hospodárstvo Botswany je aj v súčasnosti veľmi závislé od produkcie diamantov a príjmy z ich exportu tvoria 84 % všetkých exportných príjmov. Vysoká koncentrácia exportu na jednu surovinu jej môže spôsobiť vážne problémy v hospodárstve. Veľká fluktuácia cien komodít na svetových trhoch spôsobuje veľké výkyvy pri exportných príjmoch krajiny.

Riešením do budúcnosti by mala byť diverzifikácia hospodárstva krajiny a zníženie závislosti od produkcie diamantov. Vláda si to uvedomuje a snaží sa investovať aj do iných odvetví hospodárstva. Investície idú hlavne do rozvoja infraštruktúry a sčasti aj do poľnohospodárstva. Rozvoj infraštruktúry môže v budúcnosti podporiť rozvoj obchodovania a rozvoj cestovného ruchu.

Závažné problémy, ktoré sa zatiaľ Botswane nepodarilo odstrániť, je vysoký podiel obyvateľstva infikovaných HIV, relatívne vysoká miera chudoby spojená s vysokou nezamestnanosťou a vysokou nerovnomernosťou v rozdelení príjmov.

Silné stránky krajiny, ako je dostatok nerastných surovín, udržateľný verejný a zahraničný dlh, politická stabilita a vládnutie, sú predpoklady, ktoré ak sa vhodne využijú, tak krajine môžu zabezpečiť ďalší rozvoj hospodárstva. Je predpoklad, že pri vhodnej hospodárskej politike a vnútropolitickej stabilite krajina bude patriť k najlepšie fungujúcim ekonomikám subsaharskej Afriky aj v budúcnosti.

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STAGES OF CAREER PATH THROUGH USEFUL CRISES

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Abstract

There is a wide range of studies on development in the talent management, knowledge management and assessment in the literature. This study intends to provide an approach, that indicates the dynamics of personal development during the career path. After summarising the related literature of assessment and personality development we introduce an analysis of career development consultancies and interviews of applicants. This analysis points out the importance of crises during their development progress.

Key words: *development, assessment, career*

JEL Classification: M12, M53, M54

Introduction

A significant part of the research focuses on measuring competencies among HR functions. The value of appointing the appropriate person to different positions is increasing as the business competition is intensifying. On the one hand, some studies clarify the adequate methods to assess the candidates along well-defined skills and competencies. On the other hand, one of the basic personality development approaches of Erikson (1956) shows the life pass stages identifying the typical crisis at the given stage. This study intends to add an own research of ours that attempts to identify people's possible development stages during the maturing processes by applying Erikson's logic. We would be able to understand the applicant's suitability better by concentrating on the role that represents a group of competencies. The study has analysed interviews with 51 top-3 candidates applying for different positions and 50 personal development progress consultations on career opportunities at a company. When analysing the professional experiences and applying Erikson's approach it is useful to point out the typical challenges and the winning answers for the crisis or the ones that lead to the person's stagnation or regression. Depending on the sector and the position some specific and common stages are recognised. Describing these stages and their crises there is a qualitative content that can be the key to assessment and development methods and a tool for the management. In addition, the employees could better recognise the hidden psychological part of the challenges that can generate or block their personal development.

Setting up the job descriptions, recruitants usually collect the necessary competences before selection process. Since the most important goal is to better predict

the future performance it is not easy to differentiate the detected potential skills and the manifest competences. That's why we were interested in how these competences open out. A manifested competence better ensures the required later performance as a reference. But what happens if we detect a potential but it didn't appear in practice with success? What kind of crisis can lead to development of a skill? To better understand the maturing process, it could be useful to describe the possible stairs of personal development in work and the characteristics of these stairs.

Theoretical background and Methods

Personality development

Existential opening is a very important part of the personality development (Sanford, 2006). Sanford uses Erikson's logic (1956), and emphasises, that the development process needed some stressful expectation. This challenge produces a crisis that should be solved by the person. Erikson says, that during the life there were 8 stages built on each other. Every stage presumes the solution of the previous one. One of Erikson's stages from this lifelong development dedicatedly belongs to career development. The solution of ego identity vs confusion of role (fifth stage) ensures the vocational choice and an optimally specialised career plan. Following Erikson's model maybe the career development can represent analogous solvable crises.

Assessment

Some researchers emphasises the usage of psychological testing (Carless, 2009), to detect potentials and competencies for a better prediction of the candidates. Some others, like Jones and his colleagues (Jones et al., 1991) revealed that the well-established assessment center can successfully predict the performance of the candidates but they concentrated to static state of competencies.

However, the method is suitable for observing the competence's manifestation in practice (Eurich et al., 2009), which can provide opportunity to understand if some development is blocked. We wanted to examine if the bed solutions of a stage can block the further progress in career. Better understanding of this process can help in prediction in case of assessment goals. To detect the process there are possibilities during structured interviews as well (König et al., 2007), especially because sometimes assessment center follows interview(s). However the validation of the prediction has a crucial problem. There are control groups missing in all patterns of the researches, due to the practical limit of the examinations. We are able to analyse only the candidates who won the application. We can't also give the opportunity of the positions to the underestimated applicants from a control group just in order to be able to compare their performance with the appointed ones.

Personal progress

Meyer (1965) pointed that the superior's coaching role is more effective if the objection setting is based on a common understanding. If the appraisal and the belonging personal targets point the position's challenge, it has the point to realise the blocking effects of the unsolved crisis of the given position. Beer (1981) emphasises the importance of the appraiser's responsibility in intimate awareness of appraisee's main frustrations and difficulties. Recognising the career stairs as crisis stages can provide a focused coaching in case of developmental goals.

Methods

Pattern

In this study we had two groups of pattern. There have been analysed conversations with 50 persons who applied to personal career development consultancy at a multinational business concern in the first group. The one-on-one session's process was at first identifying the possible ambition, at second, analysing the necessary and extant competencies, at third realizing the most important crisis, and finally setting up an action plan within the frame of current position. On the other hand the study has analysed 51 candidates applied for different positions at different companies. The current or latest crises had been also analysed.

Questioning method

The method of analysis was different in the groups of pattern. On the one hand there are differences between the intention of candidates and carrier consultancy applicants to unveil their crises. On the other hand the applicants of consultancy are partner in finding their blocks on their career without risk of losing the position or not win the other.

Interviews

Asking to describe the authority and scoop of activities.

The answer can indicate the perspectives and attitudes which can inform about the actual stair of career identity.

Asking to describe successes and failures

Not rarely the successes belong to a maturing process, sometimes the challenge makes the candidate exceed his or her comfort zone. The description informs us about the regression or improvement. Without the opportunity of regression there is no crisis. An authentic reference for a cross functional, higher level of solution indicates the won crises. Sometimes assessors need to check if the self-esteem builds in the success in a right way. The attribution (Covington & Omelich, 1988) of success can show differences according to control attitude (Rotter, 1975). There are some examples for the candidates meet the extra expectation, he or she is successful, but the regression still exists as he or she aims to go back to comfort zone. Recognizing the unknown skill does not widen the comfort zone.

Signs for the meeting with a crisis.

The most informative answers describe a frustration - it is a necessity of crises - that makes one to create the conditions of his job. Employees often need to have a deeper insight and wider perspective for that. We should find the items allude to regression or improvement.

Stress to authority exceeding

Higher responsibility means higher insight. If this deeper understanding is new it causes stress. Assessors should find the signs of regression or stress resistance. The coping strategy can be the most informative.

Asking about the role of duty of the superior can inform us about this insight. Before meeting the crisis applicants cannot describe this with insight. They describe the boss's higher responsibility stereotypically but without practical experience.

Defence mechanisms about a role

Improvement of a crisis changes the applicant's identification with their roles. The defence mechanism mostly belongs to the actual challenge (current or desired position) that can lead to regression or development.

Understanding that all the frustrating factors are parts of the game means accepting the role; and it initiates the improvement of the crisis.

Career consultancy, personal progress discussions

The method is different because the employee and his or her superior have (or should have) an intimate relationship. The leader is mostly aware of the subordinate's weaknesses, potentials and possible ambitions. In practice leader collects evidence during the year about these crises, but in this conversation he needs to identify and nominate them. In this case the employee has no interest to hide his or her limits, but the awareness and the consciousness are never as high as from the leader's point of view. The performance appraisals could focus on the same crises and role regressions. The most informative conversations analyses the interpretation of achieving or failing the personal objectives.

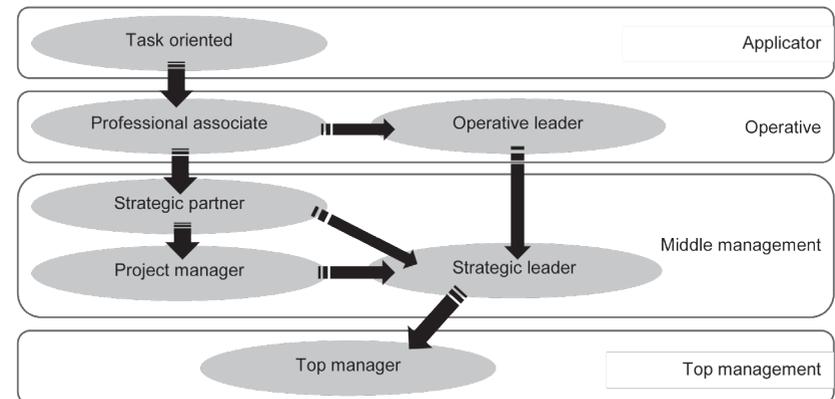
Results and Debate

Description of crisis progress

Identifying career stairs

After analysing the 101-member pattern the following possible stairs can be identified as it is indicated in the figure 1 below. The stairs more or less belong to some positions, but it is not a must. The stair is more dedicated to the typical crisis of the person. The kind and the progress of the crisis determine the stair rather (Chart 1).

Chart 1 Possible progress of career stairs



Source: own edition, 2016

The standard crisis belongs to the development stair can be described on the one hand with the shifting of the next career stairs role.

Table 1 Defence mechanisms of enriching roles – the development stairs of career

Career development stairs	Self-defence attitude	Subject of shifting
Applicator (who is task oriented and completes what he exactly has to even without understanding the reasons)	Let the task be obvious! I don't want to decide between quality and quantity (production example).	Shifting of complexity, contradicted information, decisions
Experienced subordinate	Let the task be obviously a professional question! I don't want to depend on others cooperation.	Shifting of contradicted interests and deeper insight in other processes.
Operative leader	Let the task be obviously a leadership problem! I need a target, and I organise the completion. I don't want to be expected to set up business objectives.	Shifting of strategic role.
Middle manager / strategic partner / key specialist with strategic responsibility	Let the task be obviously a strategic business problem! I don't want to worry about any hidden interests of some top managers.	Shifting of political sensibility and networking.
Top manager	Although in this stair of career can have crises, unsolved challenges, because appointing to this level of positions does not ensures winning all career crises.	

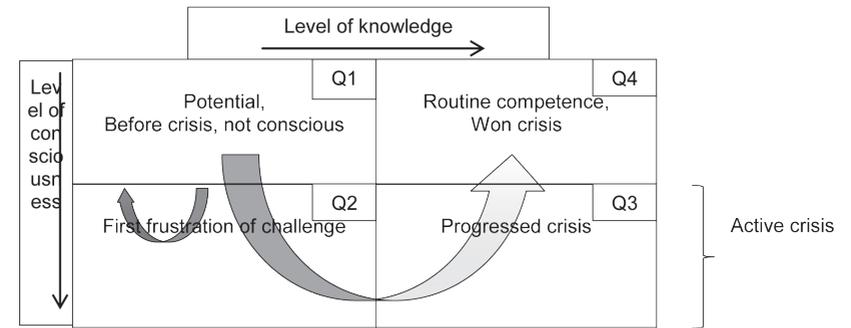
Source: own edition, 2016

On the other hand the stabile position in the current stair can mean all won crises of the current and previous challenges (Table 1).

Consciousness and knowledge factor of crisis process

The crisis more declares the career development stair. Each stair has the typical challenge as it seems above. The progress of crisis happens among two dimensions – the level of consciousness and the level of the improving knowledge. Before the challenge appears the person is not aware of his or her necessary competence as it seems figure 2 below (Q1). It is just a latent ability. As he or she faces with the challenge's frustration factor at first time, the low level of knowledge comes to surface (Q2). This is the first active part of the crisis. Due to the stress and the frustration the progress can develop to regression – that causes block in career development. The optimal way to winning continues to Q3 part as person develops his competences to manifestation. He or she still has to be aware, the stress and the concentration level is the highest in this part (Chart 2).

Chart 2 Way of crisis



Source: own edition, 2016

The person solves the challenge and after a few successes he become self-confident and steps to the Q4 as the challenge comes inside the comfort zone and the task becomes routine – that's why the lower level of consciousness again. The employee won his or her crisis.

Facts in the study

The study categorised the candidates and the career development consultancy's applicants to 7 different levels (Table 2, Table 3). The groups of the pattern have a different partition as the rows show. The left column indicates the level of identified crisis.

Table 2 Participants of career consultation

Progress level	Applicators' level (17)	Professional associate (13)	Strategic partner (10)	Field leader (2)	Strategic leader (4)	Project manager (4)	Top manager (0)
Not conscious 8% ¹	2 12% ²	1 8%	0	1 50%	0	0	0
First frustration 34%	7 41%	7 54%	2 20%	0	1 25%	0	0
Active progressed crisis 34%	6 35%	3 23%	4 40%	1 50%	2 50%	1 25%	0
Won crisis 24%	2 12%	2 15%	4 40%	0	1 25%	3 75%	0

Remarks: ¹ Rate of the 50 – member carrier consultancy-group, ² Rate of the 17 – member task oriented person Source: own edition, 2016

For example there was no top manager among career consultancy's participants and there was no task oriented person (applicator stair) among candidates. The possible reason for this later fact is, that the companies do not have resource head hunters to recruit an applicator candidate.

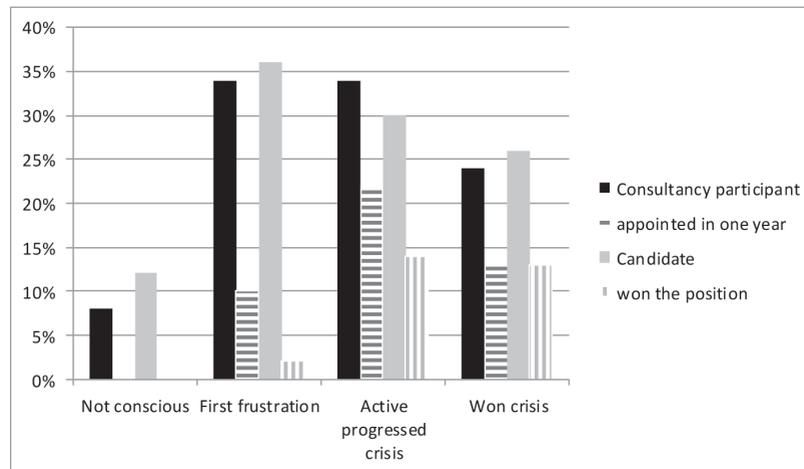
Table 3 Top 3 candidates

Progress level	Applicators' level (2)	Experienced associate (20)	Strategic partner (13)	Field leader (7)	Strategic leader (4)	Project manager (5)	Top manager (1)
Not conscious 12% ¹	2 100% ²	3 15%	0	1 14%	0	0	0
First frustration 36%	0	5 25%	7 54%	2 29%	2 50%		0
Active progressed crisis 30%	0	5 25%	2 15%	4 57%	2 50%	2 40%	0
Won crisis 26%	0	7 35%	4 31%	0	0	1 20%	1 100%

Remarks: 1 Rate of the 51 – member candidate-group, 2 Rate of the 2 – member task oriented person Source: own edition, 2016

The most interesting relationship between the persons' success and the progress of their career development stair's crisis can be seen in Chart 3.

Chart 3 The correlation of the workout level of the current stair and the career development



Source: own edition, 2016

Some of 44% of career consultancy-group appointed to a further position in the company within one year; while only 17% of other employees of the company were appointed in the same interval. Some of 2% of the counselee's group has finished the career initiated by the company from the Q2 part of the crisis. Some of 2-2% left the organisation. All the appointments of the group belonged to the active and the won part (Q2-Q3) of the current or the following (!) career development stair as it is indicated in black columns in Chart 3.

The appointments of top-3-candidate's group come from the higher knowledge parts of the stair's crisis since the consultants don't have to take risk with the further progress of the crisis (grey columns in Chart 3). The point is that sometimes the assessment tests indicate the competence in the first crisis part too but with a very low predictive value.

Conclusions

To evaluate the predictive factor of analysing the crisis and declaration of career development stair would need a further follow up. All the candidates who won the position worked in charge after one year. A further study can compare the relationship between the performance and the crisis in the stair. The present one year experience is not enough to say the won crisis ensures the performance of the position but in lower positions we can think it. In the group of career development consultancy the next appointment means to step to the next stair of career development or rotating on the same level helps to progress their own current crisis. As it has been experienced, preparing for the next positions challenge pays.

After analysing the conversation and the interviews with the two groups of pattern, a tendency has been set up, which shows the progress of crisis. In the pattern no candidates won the position from the first two groups. In the consultancy group, the career changing can be understood. The interpretation of result can be influenced by some possibilities. These could mean the limitations of this research. For example we cannot exclude that the candidates was already planned to appoint at the time they attended the consultancy sessions. It is not easy to organise the follow up the winner candidates, because they did not start their new job at the same time. It makes sense to think over, that there are different time-period can be relevant for different positions to decide about fitting the expectation of the position. There are plenty of areas to utilize the results. Understanding the progress of the crisis can give tools and inputs to superior to develop the person. The prediction factor of assessment methods can increase with the new information comes from the crisis' process, its prognosis related to career development stairs.

The further possibilities of the usage may be specific developmental or leadership tools dedicated to each part of the progressing crisis and also linked to career development stairs, we could work out. A further study can find which tools are pays in development.

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A HELYI ADÓZTATÁS SAJÁTOSSÁGAI MAGYARORSZÁGON

PARTICULARITY OF LOCAL TAXATION IN HUNGARY

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Abstract

A possible alternative of involving resources required for carrying out the municipal tasks is to introduce local taxes which allows the municipalities to manage themselves financially alone. Aim of the treatise is to present the development in number of municipalities introducing local taxes, the role of own revenues and local taxes in the budget of municipalities, highlighting the development in amount of the business tax by settlement type. Based on the data, it can be stated that there has been a significant change in the structure of budget of municipalities since 2008, the local taxes play a decisive role, those ones serve as important sources of funding in addition to the decreasing state aid.

Key words: *budget of municipalities, own revenues, local taxes.*

Abstract

Az önkormányzati feladatellátáshoz szükséges erőforrások bevonásának egyik lehetséges alternatívája a helyi adók bevezetése, amely lehetővé teszi az önkormányzatok számára, hogy pénzügyileg önállóan gazdálkodjanak. A tanulmány célja bemutatni a helyi adót bevezető önkormányzatok számának alakulását, a saját bevételek, a helyi adók szerepét az önkormányzatok költségvetésében, kiemelve az iparűzési adó összegének település típusonkénti alakulását. Az adatok alapján megállapítható, hogy önkormányzatok bevételeinek szerkezetében jelentős változás következett be 2008-óta, a helyi adók meghatározó szerepet töltenek be a települések költségvetési bevételei között, a finanszírozás fontos forrásául szolgálnak a csökkenő állami támogatások mellett, ezzel együtt csökkent az önkormányzatok pénzügyi önállósága is.

Kulcsszavak: *önkormányzati költségvetés, saját bevételek, helyi adók*

JEL Classification: G28, H26, H61

Bevezetés

Az elmúlt években kiemelt figyelem övezte a helyi önkormányzatok gazdálkodását az EU és az OECD országokban egyaránt. Egyrészt a 2008-ban kirobbant pénzügyi válság a legtöbb országban az önkormányzati szektort is érintette, másrészt

a központi és a helyi kormányzati szintek között a feladat- és forráselosztás rendszerében átalakulások mentek végbe a legtöbb országban. A téma hazai és nemzetközi tapasztalatait számos szerző feldogozta (Bordás, 2015; Fellegi, 2012; Halmosi, 2013; Horváth et al., 2014; Lentner, 2015; Sivák, 2014; Charlot, 2013; Bailey et al, 2009). A kutatás során bemutatjuk a magyar önkormányzatok helyi adóztatásának főbb jellemzőit, elemezzük az önkormányzatok költségvetési bevételeinek alakulását, külön vizsgáljuk a helyi adók, illetve az iparüzési adók szerepét, rámutatunk a helyi adóztatás néhány sajátosságára. Az elmúlt években többször történt az önkormányzatok gazdálkodását érintő törvényi változás, azonban nem törekszünk a szabályozás változásának – annak összetettsége miatt – részletes bemutatására. A magyar önkormányzati rendszer szabályozását korábban a források és feladatok decentralizációja jellemezte, 2011-től egyre inkább az állami szerepvállalás került előtérbe, ezzel is csökkentve a helyi önkormányzatok pénzügyi önállóságát.

Anyag és módszertan

A tanulmány elsősorban hazai és külföldi szakirodalmi bázisra, valamint a témához kapcsolódó statisztikai adatok feldolgozására, elemzésére épül.

Az EU-hoz való csatlakozás a magyar jogrendszer harmonizációját követelte meg, ezért röviden bemutatjuk a közvetlen és a közvetett adók esetében az uniós elvárásokat. Ezt követően a helyi adóztatás főbb lépéseit, illetve a helyi adókat bevezető önkormányzatok számát, a helyi adók formáit, az önkormányzatok által bevezetett adónemeket ismertetjük. A helyi adók egyre nagyobb szerepet játszanak az önkormányzatok költségvetésében, ezért elemezzük a helyi adók, a saját bevételek, a költségvetési bevételek összegének és arányainak alakulását, rámutatva az eltérések okaira. A helyi adókon belül jelentős szerepe van a vállalatok által fizetett helyi iparüzési adónak, statisztikai adatok alapján település típusonként megvizsgáljuk az adónem összegének alakulását, valamint régiónkénti eltérésekre is rámutatunk.

Az elemzés az Országos Területfejlesztési és Területrendezési Információs Rendszer (TEIR), a Magyar Államkincstár (MÁK) és az Állami Számvevőszék adatai alapján készült.

Eredmények

1. Adóharmonizáció

A nemzetközi adózás egyik legfontosabb fogalma az adóharmonizáció. Az 1990-es évek második felétől felgyorsult a magyar adópolitika tudatos alkalmazása az Európai Unió követelményeihez, ami az első lépés volt a csatlakozási tárgyalások elkezdéséhez. A jogharmonizáció során törekedni kell arra, hogy a hazai adózási feltételek alakítása az európai tagországok adópolitikai megoldásaihoz ne csak költségvetési érdekből történjen, hanem a gazdaságpolitika más területeinek a prioritását is tükrözze. Az adóharmonizáció több törvénynél megjelenik, nem csak a közvetlen adóknál (áfa, jövedéki adó), hanem a közvetett adóknál, a költségvetési támogatásoknál is. (Földes, 2005)

Az európai harmonizáció sarkalatos pontja a közvetlen adók harmonizációja területén a káros adóverseny elleni fellépés a tagállamokban. Az adóharmonizáció célja, eredménye a nemzetközi kapcsolatokból és a nemzeti adórendszerek különbségéből vagy éppen azonos módszerek alkalmazásából eredő adójogi konfliktu-

sok felszámolása az egységes piac kialakítása és működése érdekében. Az Európai Unió a tagállami adórendszerekbe teljes beavatkozást nem gyakorol, de negatív folyamatok és a kettős adóztatás elkerülése, valamint az egységes belső piac működésének biztosítása érdekében él a jogharmonizáció befolyásoló eszközeivel. (Erdős, 2012; 2009)

A közvetlen adók vonatkozásában a szabályok kevésbé harmonizáltak, mint a közvetett adók esetében. Ezen adók kapcsán nem a harmonizáció, hanem a koordináció a jellemző, aminek oka az, hogy az Európa Bíróság határozatai mutatnak irányt arra vonatkozóan, hogy hogyan lehet, vagy éppen nem lehet a közvetlen adót szabályozni. Azért fontos megemlíteni, mivel a közvetlen adók esetén – különös tekintettel – a helyi adók terén nincsenek uniós elvárások a négy szabadság elv érvényesülésén kívül. Ez az oka annak, hogy a helyi adó az egyik legfontosabb eszköz, minden tagállam számára szándékainak megfelelően alakíthatja ki saját adórendszerét. A helyi adókra a diszkrimináción túl más elvárás nem is vonatkozik, ami nagy mozgásteret ad a jogalkotók, illetve a települések számára. (Deák, 2013; Hamburger, 2002; Erdős, 2009)

A helyi adók jelentősége az OECD-országokban is jelentős, a helyi adózásban a vagyonaadózás került előtérbe. A helyi adó-reformok központi kérdése: egyrészt hogyan lehet az egyes adónemek és az igénybe vett szolgáltatások között kapcsolatot teremteni, másrészt a központi és a helyi adók közötti egyensúly megteremtése. (OECD, 2013a) Emellett az OECD-országok többségében kiemelt kérdés pl. az oktatási feladatok decentralizációja is. (OECD, 2013b)

2. Helyi adók bevezetése

A helyi adó bevezetésének célja az önkormányzat önállóságának biztosítása és a helyi adóztatási jog gyakorlása. Az 1990. C. törvény a helyi adókról (Htv.) felhatalmazta az önkormányzatokat a helyi adóztatási jog gyakorlására. A törvényben meghatározott adónemeket, illetékességi területükön rendelet útján vezetik be. Az új rendszer az önkormányzatokat nagyobb önállóságra és több feladatellátásra kényszerítette. Az önkormányzatok számára nélkülözhetetlen volt egy új rendszer kidolgozása, melynek kiépítése során figyelemmel kellett lenniük a helyi sajátosságokra, hogy a Htv. alapján megalkossák a saját rendeleteiket. A rendeletek megalkotása során meg kellett határozniuk a bevezetendő adónemeket, az adómértékeket, valamint ki kellett jelölniük az adómentességet érintettek körét. Tehát a helyi adók megállapítási joga 1990-től mondhatni hagyományok nélkül történt.

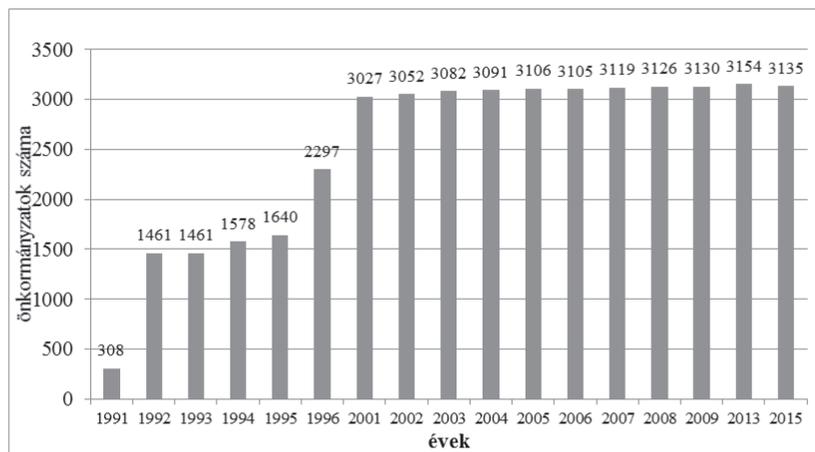
A törvénynek köszönhetően 1991-ben 308 önkormányzat vezetett be helyi adót (1. ábra). Döntően megyei jogú és nagyobb városok voltak, amelyek iparüzési adót, vállalkozók kommunális adóját és idegenforgalmi adót vezettek be. A folyamatos gazdasági helyzet változása azonban megkövetelte, hogy egyre több önkormányzat vezessen be helyi adókat, ezen belül is elsősorban az iparüzési adót. 1992-ben jelentős változás következett be, mivel már 1 461 önkormányzat vezetett be helyi adót, illetve a helyi adó bevétel is számottevően megugrott. Míg 1991-ben 4 milliárd forint volt, addig 1992-ben már 17 milliárd forint folyt be a helyi adóbevételekből. 1993-ban a helyi adót bevezető önkormányzatok számában nem történt változás, viszont a helyi adókból származó bevétel már elérte a 27,1 milliárd forintot (ÖN-KOR-KÉP, 1997).

Az 1994-es évet a választások jellemezték, melynek hatására az újonnan megalakuló képviselő-testületek éltek a helyi adó bevezetésének lehetőségével. Ennek köszönhetően a helyi adót bevezető önkormányzatok száma 1 578-ra emelkedett. Érdekes az a tény is, hogy azon önkormányzatok, amelyeknél igen csekély volt

a helyi adókból származó bevétel, nem tudtak róla lemondani. 1995-ben tovább növekedett a helyi adót bevezető önkormányzatok száma, mivel a hátrányos helyzetű önkormányzatoknak is szükséges volt bevezetniük valamely helyi adónemet az állami támogatás miatt.

1996. januárjában a helyi adókról szóló törvényt módosították, amelynek értelmében a mentességek, kedvezmények szűkültek és az adómértékek emelkedtek, 2001-re megtízszereződött a helyi adót bevezető önkormányzatok száma (3027db) 1991-hez képest. 2013 végéig további 127 önkormányzat vezetett be helyi adót. Magyarországon jelenleg 3178 települési önkormányzat működik, melyből 2015. január 1-től 3135 vezetett be valamilyen típusú helyi adót. Ez 98,6%-os arányt jelent.

1. ábra: Helyi adót bevezető önkormányzatok száma 1991-2015 között Magyarországon



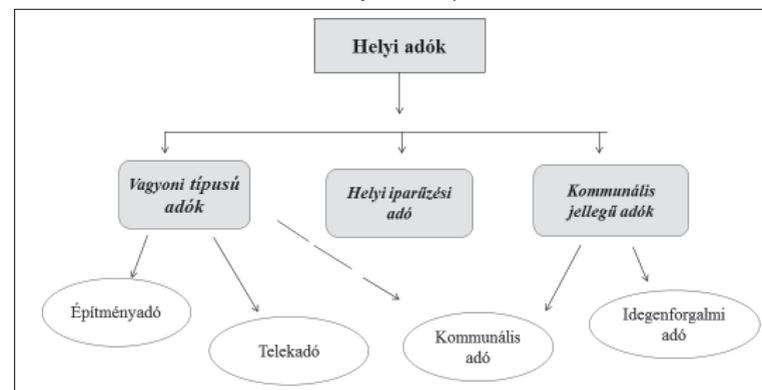
Forrás: Magyar Államkincstár, 2016 (11)

3. Helyi adók formái

Az elmúlt években egyre meghatározó szerepe van a saját bevételeken belül a helyi adóból származó bevételeknek, az önkormányzatok törekednek az adóbevétel növelésére. Ez egyrészt megnyilvánul a helyi adók mértékének folyamatos emelésében, valamint a korábban be nem vezetett adónem bevezetésében. A helyi adók csoportosítását a 2. számú ábra szemlélteti.

A 3. ábra adatai alapján látható, hogy 2015-ben magánszemélyek kommunális adóját a helyi önkormányzatok 72 %-a, helyi iparüzési adót az önkormányzatok 88 %-a vezetett be. A helyi iparüzési adó a vállalkozásokat terheli. Az adó alapja a nettó árbevétel (csökkentve a törvény által előírt közvetlen költséggel pl. az eladott áruk beszerzési értékével, közvetített szolgáltatások értékével, anyagköltséggel stb.), tehát nem a jövedelem adózik, ezért a veszteséges vállalatoknak is meg kell fizetniük a gazdasági tevékenységük után az adót. Érvényesül az az elv, miszerint a vállalkozás használja az ún. közjavakat (infrastrutúrát, szolgáltatásokat), akkor annak fenntartásához, működéséhez is járuljon hozzá függetlenül attól, hogy nyereségesen vagy veszteségesen végzi a tevékenységét.

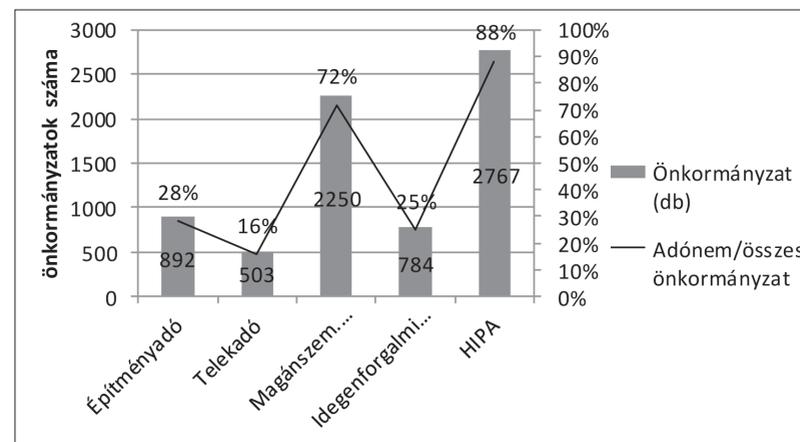
2. ábra: A helyi adók csoportosítása



Forrás: Heirich, 2016

A statisztikai adatok alapján megfigyelhető, hogy az iparilag fejlettebb városokban a vállalkozások adóztatását helyezték előtérbe. Az idegenforgalom szempontjából frekvenciált területeken elsősorban idegenforgalmi adót vezetnek be, ami nem a helyi lakosokat, hanem a településre érkező turistákat terheli. A nagy üdülő körzetekben pl. Balaton melletti településeken az önkormányzatok egyik legfontosabb bevételi forrása az idegen forgalmi adó. Ahol sem az iparüzési adó, sem az idegenforgalmi adóztatás nem jellemző, ott a lakosság kötelezhető helyi adó fizetésre. A kommunális adó a magánszemélyeket terheli, az adó anyja az épület, a telek ingatlan-nyilvántartásba bejegyzett vagyoni értékű jog jogosultja vagy annak tulajdonosa.

3. ábra: Kivetett helyi adók száma adónemenként (2015)



Forrás: Magyar Államkincstár, 2016 (11)

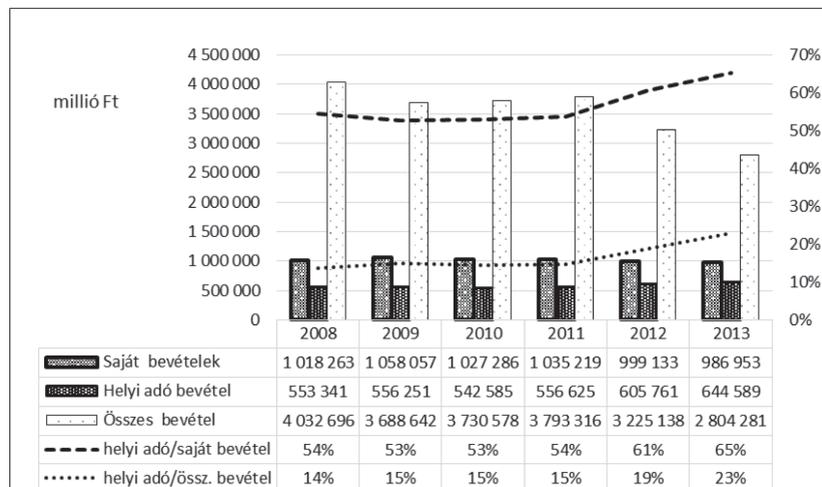
A helyi adók kivetése azonban sohasem volt korlátok nélküli, törvényben rögzített, hogy milyen típusú és mértékű adó vehető ki, mekkora a mértékének a határa, valamint az is, hogy milyen kedvezmények, mentességek érvényesíthetők. (Bordás, 2015) Ugyanakkor a helyi adók növelésének lehetőségét számos, egymást erősítő gazdasági, politikai körülmény korlátozza.

Lóránt már 2008-ban megfogalmazta, hogy az egyre szigorodó gazdasági körülmények mértéktartásra intik a helyi adó rendeleteket alkotó képviselő-testületeket. A potenciális adóalanyok (vállalkozások és magánszemélyek) adóterhelését a központi adók, a munkanélküliség, az inaktívák számának gyarapodása, a reáljüvedelmek csökkenése is egyaránt befolyásolja. Az egyes helyi adók bevezetésénél is komoly mérlegelésre készítetik az önkormányzatokat az adóalanyok kiválasztása (vállalkozók és/vagy lakosság), valamint az adómérték, a kedvezmények és mentességek meghatározása szempontjából. (Lóránt, 2008) A helyi adók a vállalkozások számára újabb terheket jelentenek, a lakosság adóztatása a háztartások kiadásait növeli, az újabb adók bevezetése politikai ellenállásba is ütközhet.

4. Helyi adó bevételek szerepe

Az önkormányzatok összes bevételeinek összege 2008-ban meghaladta a 4 ezer milliárd forintot, válságot követően jelentősen visszaesett, 2009-re 8,5 %-kal, 2011-ről 2012-re közel 15 %-kal, majd 2013-ra további 15 %-kal, 2,8 ezer milliárd forintra csökkent (4. ábra). A bevételek csökkenését a 2011-ben elfogadott önkormányzati törvény (Mötv.) egyik legjelentősebb változása, a feladatrendszer átrendeződése magyarázza. Megszűnt az önkormányzatok korábban kötelező feladatai közé tartozó alap- és a középfokú oktatás és az egészségügyi feladatok helyi szintre történő decentralizációja, az állam vette át ezeket a feladatokat. Így jelentős bevételektől estek el az önkormányzatok, megváltozott a költségvetésük kiadási szerkezete is, s egyben szűkült a kötelező feladatainak a köre is. (Sivák, 2014)

4. ábra: A magyar önkormányzatok helyi adó bevételeinek alakulása



Forrás: TEIR, I5

A feladatok átrendeződésével egyidejűleg megváltozott a források szerkezete is. A leglényegesebb elem a személyi jövedelemadó kikerülése a források közül, valamint az állami hozzájárulások és támogatások csökkenése a kötelező feladatok egy részének centralizációja miatt. A saját bevételek összege 6 év alatt közel 4 %-kal csökkent, ezzel szemben a helyi adó bevétel 2008 és 2013 között folyamatosan – kivéve 2010. évet –, összesen 111 milliárd forinttal, közel 16,5 %-kal növekedett. Ezzel együtt a helyi adók részesedése a bevételből jelentősen növekedett a vizsgált években. A helyi adók saját bevételen belüli aránya 54 %-ról 65 %-ra, a költségvetéshez viszonyított aránya 14 %-ról 23 %-ra nőtt. Az adatok azt igazolják, hogy az önkormányzatoknak magmaradt feladataik ellátásához egyre növekvő saját bevételre van szükségük.

Horváth és szerzőtársai kutatásai alapján a területi adatokból a nyugat-keleti, az egyes nagy régiók gazdasági fejlettségi színvonalában meglévő különbségek is láthatók (Horváth et al, 2014). Az önkormányzatok Közép-Magyarországon és Dunántúl fejlettebb részein képesek kihasználni a saját bevételi lehetőségeiket, míg a többi régióban jóval kisebb az összes bevételen belül a saját források aránya. A saját bevételek aránya az összes bevételből 2010-ben a legmagasabb Közép-Magyarországon (44,2 %) és Nyugat-Dunántúlon (33,6 %), a legalacsonyabb az Észak-Alföldön (22,2 %) és Észak-Magyarországon (21,8 %), miközben az országos átlag 31,9 %. A szerzők rámutatnak az urbanizációs különbségekre is, miszerint Budapesten az országos átlag kétszerese a helyi adó egy főre jutó összege, míg a tízezer fő alatti településeken rohamosan csökken a helyi adóbevétel, az egy főre jutó összege alig néhány ezer forintot tesz ki.

5. Iparüzési adó

A helyi adók a saját bevételek közel két harmadát, az összes bevétel egy negyedét teszik ki (4. ábra). Az önkormányzatok leggyakrabban az ingatlanhoz kapcsolódó (kommunális, vagyoni) adó mellett a vállalkozások által fizetett helyi iparüzési adót vezették be. Az 1. számú táblázat adataiból látható, hogy az iparüzési adóból származó bevétel 2010-ben 472 milliárd forint, 2013-ban 501 milliárd forint, ami a helyi adóbevételek közel 85 %-át teszi ki. A többi adónem 15 % körül részesedik az önkormányzatok helyi adó bevételeiből. (Állami Számvevőszék, 2010) Fellegi (2012) tanulmányában a helyi adóztatás fiskális szerepét hangsúlyozza, amit alátámaszt az iparüzési adó meghatározó szerepe a helyi adóbevételek között. Ugyanakkor rámutat arra is, hogy a magyar vállalkozások versenyképessége jelentősen függ a helyi adóztatás jellegetől és mértékétől.

Az ország területi koncentrációjából fakadóan az iparüzési adó több mint 60%-át a főváros és kerületei, valamint a megyei jogú városok szedik be. A fővárosban telepedtek le a legnagyobb cégek és itt működik a legtöbb vállalkozás, így a HIPA bevétel is ide koncentrálódik. Az egy településre jutó bevétel összegében is jelentős eltérések mutatkoznak. Míg országos átlag településenként 2013-ban 159 millió forint, addig Budapesten 99 milliárd forint, a főváros kerületeiben és a megyei jogú városokban 4-5 milliárd forint. A 2074 községi önkormányzat által beszedett adó csak tizede (16 millió forint) az országos átlagnak.

Ha a lakosok számát, arányát tekintjük, a főváros és kerületei, valamint a 22 megyei jogú város területén – ahol az össz lakosság kb. 37 %-a él – a helyi iparüzési adó közel 61 %-át szedik be. Ezenkívül még néhány magas adóerő-képességű település (pl. Paks, Budaörs) esetén jelentős az iparüzési adó. A községek, nagyközségek

és a kisvárosok – legalább 3000 ezer település – számára az iparüzési adó nem jelent meghatározó bevételi forrást, a finanszírozási problémájuk megoldására nem nyújt valódi megoldást. (Fellegi, 2012)

1 táblázat: Helyi önkormányzatok helyi iparüzési bevételei település típusonként

Település	Lakosok száma ezer fő	HIPA* millió Ft	%	Egy településre jutó HIPA millió Ft	2010		2013**	
					HIPA millió Ft	%	HIPA millió Ft	%
Főváros	1 705	94 431	20	94 431	99 554	20	99 431	
Kerület (23)		108 596	23	4 722	95 650	19	4 159	
Megyei jogú város (22)	1 986	103 874	22	4 722	113 084	23	5 140	
Egyéb város (266)	3 089	122 760	26	462	140 650	28	528	
Nagyközség (152)	643	14 165	3	93	10 232	2	67	
Község (2704)	2 702	28 329	6	11	42 065	8	16	
Ország összesen (3145)	10 125	472 155	100	150	501 238	100	159	

Forrás: Állami Számvevőszék, 2010-2013, Magyar Államkincstár

* HIPA: helyi iparüzési adó.

** 2010-ről 2013-ra Magyarországon a népesség száma közel 216 ezer fővel csökkent, ami elsősorban a születések és a halálozások számának különbségéből fakad. Ugyanakkor megfigyelhető, míg a községekben lakó népesség száma csökkent, addig a fővárosi és a városi lakosság száma valamelyest növekedett.

A kis létszámú települések gyakran versenyeznek egy-egy üzem, telep-hely nyitása, nagyobb beruházás megvalósítása érdekében, mert helyi adó fizetőként számolhatnak velük, az önkormányzat bevételi forrását növelik. Természetesen ellenkezőleg is igaz, ha pl. megszűnik egy nagyobb adózó telephelye az adott településen, akkor az önkormányzat költségvetésére hatással lehet. Tehát az önkormányzatok költségvetése jelentősen a függ az iparüzési adótól, 2010-ben a helyi adó bevétel 92 %-át a vállalkozások fizették.

6. Települési adó

2015. január 1-től az önkormányzatok már nem csak helyi adókat, hanem települési adókat is bevezethetnek, amennyiben más törvény nem tiltja, illetve a települési adó tárgyát közteher nem terheli. 2015-ben 128 helyi adófizetési kötelezettség újonnan került megállapításra. A meglévő helyi adók közül a legtöbben a helyi iparüzési adót vezették be (66 település). A MÁK (Magyar Államkincstár) adatai szerint az újonnan megállapított települési adót 98 önkormányzat vezette be, ami

116 adófizetési kötelezettséget jelent. Az újonnan megállapított települési adók közé tartozik a legtöbb önkormányzat által kivetett földadó, továbbá a járműadó, magas építményadó, ebadó és az útdadó. A földadó tárgyát az ingatlan nyilvántartásban szántó, szőlő, gyümölcsös kert, nádas, rét, legelő, fásított terület, halastó és művelési ágbán nyilvántartott termőföld képz. (MÁK, 2016)

Mielőtt bevezetésre kerülne egy települési adó, minden képviselő-testületnek mérlegelnie kell, hogy van-e értelme bevezetni újabb adóterhet, és mekkora forrást biztosít a településnek, mit tudnak belőle finanszírozni. Stanford már 1987-ben hét követelményt fogalmazott meg a helyi adók bevezetésével kapcsolatban, melyek a következők: a helyi adó legyen széles és viszonylag egyenletes eloszlású, az adóteher a helyi lakosokat érintse, a beszedett adó legyen magas, és lehetőleg állandó hozamot biztosíts, beszedés költsége legyen gazdaságos, legyen igazságos, átlátható, és biztosítsa az elszámolhatóságot helyi szinten. Bordás további elvárásaként fogalmazza meg, hogy ne lehessen az adót másra terhelni, azaz az adó-exportálás korlátozása érvényesüljön. (Bordás, 2015)

A magyar gyakorlatban a tapasztalatok szerint a vállalatok a piaci árak meghatározásakor a helyi adókat költségként tekintik, az árba bekapcsolják, így a fogyasztókkal fizették meg. A települési adó többsége (földadó, járműadó) a mezőgazdasági tevékenységhez kapcsolódik, ami ellentétes a központi kormányzat politikájával, mivel mezőgazdasági termelőket terheli. A települési adóból származó bevétel csak szociális ellátások finanszírozására és településfejlesztésre használható fel, így ezen adókból származó bevétel csak azoknak az önkormányzatoknak kedvez, akiknek nincs elég forrásuk ezen feladatok finanszírozására. A települési adóval szemben a helyi adó 2015-ig szabadon felhasználható volt, ezért egyfajta rugalmasságot is biztosított az önkormányzatoknak. Ettől az évtől a klasszikus adók felhasználásában változás történt, a helyi iparüzési adóból befolyó bevételeket a képviselő testület hatáskörébe tartozó szociális ellátások finanszírozására és a hivatali dolgozók bérköltségére kell/lehet felhasználni.

Összefoglalás

Az önkormányzatiság a demokratikus államok nélkülözhetetlen sajátossága, együtt jár a decentralizációval, a szubszidiaritás élvénnyel érvényesülésével, valamint a központi intézkedések helyi szinten történő megvalósításával. Vannak olyan országok, ahol az önkormányzatok döntési jogosítványai korlátozottabbak, a helyi hatóságok szigorú ellenőrzés alatt állnak, más országokban (pl. Anglia) a közügyekben való részvétel joga szinte teljes körűen érvényesül. (Paulo et al, 2013)

Magyarországon a helyi adókról szóló 1990. évi C. törvény lehetőséget biztosít az önkormányzatok számára adóztatásra. Az adózási kötelezettség akkor áll fenn, ha az adott település képviselő testülete élni kíván az adóztatás jogával és erről rendeletet alkot. A rendeletalkotást követően az önkormányzatok szabad kezelt kapnak abban, hogy a törvényi keretek között mely adónemet, milyen feltételekkel vezetnek be. Ez az oka annak, hogy a különböző településeken eltérő adónemekkel és mértékekkel találkozunk. Ezek meghatározásánál célszerű az adott település, régió gazdasági lehetőségeit és adóerő képességét figyelembe venni. Az önkormányzatok többsége a vállalkozások adóztatását helyezi előtérbe, ezzel csökkentve a versenyképességüket. Mellette szóló érv azonban, hogy a helyi adófizető beazonosítható, az üzleti forgalmat az adott településen végzi, használja az infrastruktúrát.

2015-re az önkormányzatok csaknem 99 %-a vezetett be a helyi adók közül egy vagy több adónemet. Települési adót csak 98 önkormányzat választott bevételi forrásként, az adónemből befolyó bevételt kötötten használható fel, a motiváció csupán abban rejlik, hogy a települések előteremtsek az állam által előírt kötelező feladatok pénzügyi forrásait. Bordás szerint egy szabadon felhasználható települési adó ösztönzőbb lenne az önkormányzatok számára, nagyobb motivációja lenne az önként vállalt feladatok ellátása érdekében. (Bordás, 2015)

A MÁK adatai szerint 2008 és 2013 között a magyar önkormányzatok forrásait tekintve a saját bevételek összege valamelyest csökkent, a helyi adó bevételek összege folyamatosan nőtt, miközben a költségvetési bevételek összege jelentősen, közel 30 %-kal csökkent, ami részben annak köszönhető, hogy a kötelező feladatok egy részét (pl. közoktatást) az állam átvállalta. A helyi adók aránya a saját és a költségvetési bevételből folyamatosan nőtt, ezzel is erősítve az önkormányzatok ún. bevételi rugalmasságát (Vasvári, 2013). Sivák szerint a feladatok átrendezésével egyidejűleg megváltozott az önkormányzatok forrásszerkezete. A leglényegesebb változás a személyi jövedelemadó kikerülése a források közül, valamint az állami hozzájárulások és támogatások csökkenése. (Sivák, 2014)

A helyi önkormányzati rendszer az elmúlt negyedszázadban többször átalakuláson ment át, de egy dolog nem változott, megmaradtak a helyi adók, a bevezethető adónemek száma növekedett. Megállapítható, hogy a költségvetésen belüli súlyuk folyamatosan növekedett, mivel a korábbi támogatásigényes feladatok jelentős részét központosították. Az első tapasztalatok szerint azonban a települési adó bevezetésével és a helyi iparüzési adó felhasználásának korlátozásával elindult a helyi adók átrendeződése. A magyar önkormányzati rendszerre jellemző decentralizáció helyébe a források és a feladatok centralizációja lépett, az állam olyan feladatokat vett át, mint a közoktatás, az egészségellátás egyes területei, melyek a legtöbb országban a helyi szint feladatai közé tartoznak.

Összeségében megállapítható, hogy a hazai rendszer változásában egyfajta kettőség figyelhető meg. Egyrészt a helyi feladatok átrendeződésével, a központi támogatások csökkenésével a helyi adók erősebb szerepet kapnak a helyi költségvetésben. Másrészt a bevételek felhasználásának kötöttsége gyengítette a helyi adók által korábban biztosított pénzügyi autonómiát.

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OWNER FAMILY AND BUSINESS SUCCESSION IN FAMILY OWNED COMPANIES

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Abstract

The foremost purpose of this research was to evaluate the level of influence coming from owner family on business succession processes in various successor modes. The targeted population was selected were the successors of family owned businesses that contain between 50 and 149 employees and who were involved in a business succession process within the last 10 years. Sample units were selected through simple random sampling method and consist of 128 units. The main data collection modes were a structured research questionnaire mail-out, and also in-depth discussions held on successors. All factors have a positive relationship to Initial satisfaction in Business Succession Process. However, the relatively important factor is family harmony. When succession is conducted with family member successors, the most important factor for success is family harmony. In practice business succession process encourages stakeholders to work for higher levels of satisfaction for the successor. Furthermore, the study recognizes Unrelated Manager Successor as a suitable alternative succession mode for family owned business.

Keywords: *Owner Family, Business Succession, Satisfaction, business Performance*

JEL Classification: L21, L26, L1

Background of the Study

When the incumbent is getting close to retirement, the Family Owned Business (FOB) and the owner-family is in a dilemma about the new successor appointment, and the success after the new appointment. If this process fails, that occurs just occasionally, it is the biggest loss in the entire life of the business entity. It is clearly not a regular incident in these generic types of businesses. Succession in FOB usually means one generation handing management to the next generation. If one or few families have the majority of ownership and the controlling power of the company, then simply it can be identified as a FOB (Shanker and Astrachan, 1996). Astrachan et al (2002) developed a new model for assessing to what extent family influence has on business organizations, using three dimensional powers, experience, and culture. Klein et al (2005), developed another scale named "F-PEC" to measure family influence on power, experience, and culture within a firm. Chrisman et al (2003), defined FOBs based on "familiness" which is current and next generation business control of a firm. Carsrud (1994), defined FOBs as when "A firm's ownership and policymaking are dominated by members of an 'emotional kinship group' whether

members of that group recognize the fact or not." Globally, FOBs are the prevalent form of business organizations, and they represent 60% to 75% of all worldwide enterprises - from the most developed countries to developing countries. However according to Ward (1987); Davis and Harveston (1998); and Kets de Vries (1993) "only 30% of FOB survive into the second generation, and 15% survive into the third generation." As per Miller et al (2003) poor Business Succession Process (BSP) is the central cause for this and factor behind this failure is stakeholders influence is one of the factor to the unsuccessful BSP. Successor, Incumbent and Owner family are the most influential stakeholders for the succession process (De Alwis, 2012).

As a group, family members are the most important internal stakeholders in FOBs because the successor must continually deal with families in financial and social transactions (Sharma et al., 2001) throughout succession process and after. Therefore successful continuation of the business, family managers must accept each other's role, and if they reject the successor, it hurts to the entire BSP. If owner-family act against the BSP, it will block the entire process of the BSP (De Massis et al., 2008; Lansberg, 1983). The challenges running the business for the successor are somewhat complex, especially when family members have different expectations for what they must do for the FOB. For instance, some family members may be directly involved with the FOB, and some not. However, all of them may have hidden or open expectations of goals for the FOB. The worst situation happens when the successor cannot accomplish those expectations from other family members, and then family members will go against the BSP as well as the successor. This encourage to appoint an outsider as a successor. Therefore their commitment, trust and agreement to work is very important for a successful BSP. Churchill and Hatten, (1987) believed that family harmony helps the succession process be successful because it brings great trust and mutual understanding among participants (Dyer, 1986 and Handler, 1990). Malone (1989) included mutual respect, trust, understanding among family members, and the presence of open lines of communication as the main features to help family harmony. This brings a shared vision for their future (Sharma, 2001). Further, Morris et al. (1997) confirmed that the quality of family relationships is a reliable indicator of whether a BSP will be successful, more reliable than either succession planning or preparing heirs. If there is family disharmony, it will badly affect the business such as discontinuing business involvement, put family stakes into jeopardy, and cause stakeholder powers to be dysfunctional. Those badly affected must still attempt to successfully continue on with the business. If the family chooses not to continue the FOB, the BSP cannot be seen to implement this decision. In some instances, children of the owner do not have any interest to join the FOB due to various reasons because family relationships are complex and people conflict with each other, which then damages the continuity of the business.

According to research findings, FOBs give foremost preference to hand over the business to family members because their ambition is to preserve family company ownership. To achieve this, they transfer management and control to the next generation (Morris et al., 1997; Lansberg, 1999), without considering the level of competence of the successor. The leading argument for this generational succession is the belief that family members can gather social capital, resources and specific knowledge on running the firm in a more efficient and profitable manner (Bjuggren and Sund, 2001). According to Davis et al (1997) "the family successor could perform better than other managers because they are exposed to higher non-monetary rewards associated with the firms' success that other successors do not share." They further argue "to get solid, specific knowledge and high levels of trust from key

stakeholders is very difficult to outsiders.” However due to the failures with family successor, BSPs have gone beyond that stage by considering alternative succession modes, not for family control but for the survival of the organization as a FOB. Nelton (1997) expressed that “families are now starting to recognize that it is not the end of the family enterprise if you bring in a non-family executive to lead the firm”. In other words, at present there is a trend to be a FOB as a “family owned - non-family managed” model, not as a “family owned-family managed” model. Therefore, the business succession process of FOBs is better defined as “the passing of the leadership baton from the founder/owner or incumbent owner to a competent successor, who will be either a Family Member Successor (FMS) or a non-family Unrelated Manager Successor (UMS) (De Alwis, 2011).” This paper defined FMS as “individuals who have a relationship with the incumbent and family by blood or by law (De Alwis 2012).” In general, the transition will come from generation to generation, but sometimes, due to the unavailability of blood relations; there is consideration given to whether the business should be handed over to more distant, legally binding relations. Thus, this study considers both types of successors. The adoption of UMS signifies the separation of ownership and control, or at least it dilutes the family control in the actual management of the business. Under these circumstances, the UMS is defined in this paper as “an individual who takes full charge of the day-to-day operations while retreating to the board of directors to assume advisory and supervising duties (De Alwis 2012).”

A successful changeover is extremely dependant on two foremost decisions. The first one is choosing the appropriate successor, and the second one is managing influential factors so as to maximise successor satisfaction because this directly affects PSP of the business unit. Under these circumstances, the author was in a conceptual puzzle: What are the family related factors influencing successful business succession process, and so on. Finally, this motivated the author to conduct empirical study to investigate that question.

Research Problem

As explained previously, BSPs of FOBs have become a serious issue for the longevity of this business entity. Therefore, there is a high tendency among researchers and practitioners to find feasible solutions to this succession issue, however in FOB literature; no one has researched owner family influences under the same conditions with different succession alternatives. This study aims to develop an understanding of this phenomenon, identified in the previous section. Hence, the research problem can be stated as follows: “What are the influences from owner family members on a successful business succession of a family owned business in generally and under alternative type of succession modes? How is the influence different with each type of succession mode?” The aim of this study is to examine the influence of owner family member’s related factors to the success of the BSP under different succession modes.

Therefore, the objective is:

To compare influences from owner family relevant factors of the BSP with different successor modes: family members and non-family unrelated managers.

Methodology

Conceptual framework

This conceptual framework has identified family related factors of the BSP as the independent variables and the Post Succession Business Performance (PSBP) and Initial Satisfaction on Business Succession Process (ISBSP) as dependent variables of the study.

Independent variables

- Family Harmony

The factors carrying a high level of influence on the BSP include family members’ commitments to the business (Dyck et al., 2002); their trust in the successor’s capabilities (Dyck et al., 2002; Sharma, 1997; Sharma et al., 2001); and their mutual agreement to accept the new successor and continue the business (Sharma et al., 2003). Churchill and Hatten (1987); Dyer (1986); Handler (1990) all identified the combination of these qualities as increasing family harmony, and this generates a shared vision for every participant (Sharma et al., 2001). This study defines family harmony as “the level of trust, commitment to business and mutual agreement among family members.” Therefore, this study was measured “family harmony” through three indicators: “trust, commitment to the business”, and “mutual agreement.”

- Willingness to support succession process

According to Tagiuri and Davis (1992), “an overlapping and interdependent relationship can be seen between the FOB, the owners of the business, and the family that controls the business.” If family members are not committed to the succession, it blocks the opportunity to demonstrate the requisite management abilities of the successor (De Massis et al., 2008). Moreover, most frequently, family members are more willing to offer higher positions to their relatives than to outsiders. In addition, they should be very willing to share their knowledge and portfolio of professional capabilities with relatives. However, in some instances, family members that hold important roles in the company may threaten to leave the company because of dissatisfaction with the selection. Under this background, this study defines family member’s willingness to the successor as “how much family members conform to the selection of the successor” and the study was measured it through two indicators: “sharing knowledge freely among members”, and “continuing the family role of doing business without any disconnection.”

- Family involvement to the management

Generally, the director of the board of any type of company is consisted the owners of the entity. It is not dissimilar with FOBs, and based on the level of ownership, family members take positions on the board of directors. If the business is totally owned by one company, on most occasions, the entire board is represented solely by family members. If a high percentage of family members are in executive positions, they have the power of decision making. In other words, without interference, they

can decide the future direction of the company. This study defines family involvement in management as “family member’s active contribution toward decision making”. Therefore this study was measured through two indicators: “expert evaluation vs. criticism of successor’s decisions”, and “the supportive role of being members of the board”.

Dependent variables

- Satisfaction

There is no definite agreement among researchers about what contributes to the successfulness or effectiveness of BSP in FOB. Some researchers suggest “satisfaction of the BSP from the incumbent, the successor and other family members, as the indicator of the perceived success” (Cabrera-Suárez et al., 2001; Dyer, 1986). Sharma et al.(2003) employed this performance indicator for their research on “predictors of satisfaction with the succession process in family firms.” Under this study framework however, this study has collected data from FOBs who had their BSP within the period from 2000 to 2013. Therefore, it has failed to collect data from incumbents and their family members. Therefore, this study has come to the decision to measure ISBSP of the successors of various business units. This study defines ISBSP as “perceived satisfaction of succession before post succession FOB performance is accurately known.”

- Business Performance

Apart from that, others have used “successors’ ability to keep the FOB healthy” as the measurement to appraise the business unit. Venter et al.(2005) and Sharma and Irving (2005) express the perceived success of the BSP is determined by the extent of satisfaction with the process and continued profitability. This study used Post Succession Business Performance (PSBS) as the second dependent variable. Business performance has several related terms such as business development, and business improvement. Riding (2005) illustrates that business performance can be divided into four categories: financial performance, customer base performance, employee base performance and environmental base performance. Jarvis et al (1996) have revealed in their organizational theories and accounting literature, that profit maximization is the central goal of firms. In that way, some studies have included both objective measures, which are obtained from organizational records (Seashore and Yuchtman, 1967) and subjective measures, which are perceptions collected from organizational members and stakeholders (Campbell, 1977).

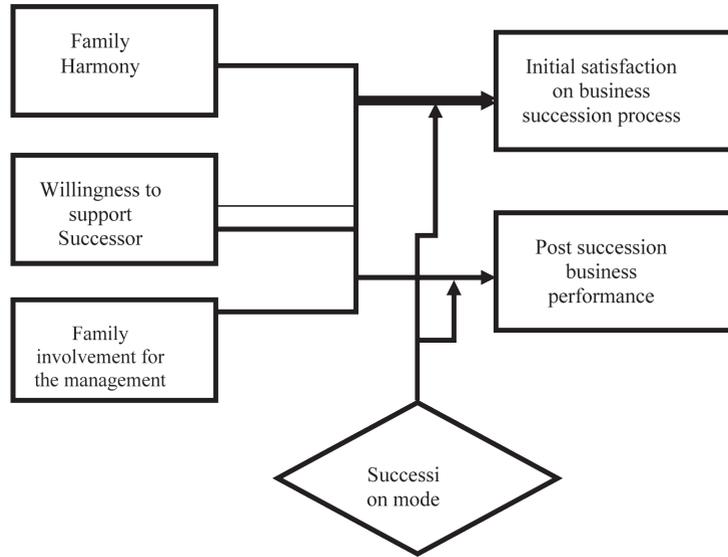
In order to be objective, this study considered financial performance the same as business performance. Furthermore, Zahra (1991) emphasises that growth measures for performance may be more accurate and available than accounting measures of financial performance. Rosemond (n.d) (cited in Etzioni, 1964) has reported that performance should be viewed in relation to one or more goals in an organization, and has suggested percentages to measure performances for businesses. In this context, this author agrees that business performance is a valid indicator for assessing the effectiveness of BSP (Morris et al., 1997; and Goldberg, 1996). Hence, this has been used to compare pre and PSPs of FOBs.

In various literature, relatively few papers endeavour to address this issue empirically, but most attempts focus on the comparison between family and non-family businesses (Daily and Dollinger, 1992) instead of the different modes of successes. Academics and researchers argue that business performance is a multi-dimensional construct (Fitzgerald and Moon, 1996 as cited in Wang et al., 2004). There are two highly recognise business performance modes for the evaluations named: the European Foundation Quality Management model and the American Malcolm Baldrige National Quality Award model. These provide a comprehensive framework that assesses companies directly and compares them with others. However, these two models are only highly appropriate for large-size companies and not medium and small sized organizations (Wang et al., 2004).

Financial outcomes enable managers and business owners to make decisions and plan business development (Jenkins, 1995 as cited in Wang et al., 2004). Financial outcomes are broadly utilized in the SME and entrepreneurship literature (Morris et al., 1997). However, there is broad agreement that no one single financial indicator can accurately and comprehensively capture business performance, particularly in the scope of small firms (Daily and Dollinger, 1992). Taking this into consideration, it is preferable to devise a multiple measure of financial performance and interpret the results based on one indicator in conjunction with other indicators. This study used business performance as a second dependent variable.

There are a number of performance evaluation tools available for profit-oriented organizations. Most of these techniques directly relate to the financial performance of the organization. “Profitability” and “management efficiency” are the indicators commonly used. Return on Equity (ROE), Return on Sales (ROS), Return on Assets (ROA) and Earnings per Share (EPS) are some common examples of profitability indicators. After considering the study population, this study expected to use Average Returns on Assets (ROA) and Average Returns on Sales (ROS). Handler (1989) and Morris et al. (1997) also mention that “success has two interactive dimensions: satisfaction with the process and the effectiveness of succession.” Chrisman et al.(2005) express the importance of family relations and the effectiveness of the business entity, and they identified two perspectives to measure the success of the process: business performance and family harmony, and named these as “two pillars for family firm performance.” The author agrees with Cabrera-Suarez et al.(2001) ; Dyer (1986); Handler (1990); Morris et al.(1997); Sharma et al.(2001) and they believe that the success of the BSP is defined as “the subsequent positive performance of the firm, the ultimate viability of the business and the satisfaction of stakeholders with the succession process.” At last, a conceptual argument can be brought toward as an interactive relationship between these two dimensions of success in the BSP of FOB. According to Sharma et al.(2001) “...performance may also alter family member’s satisfaction with the succession process even in the absence of any changes in the relationships among family members.”

Chart 1: Conceptual Framework



Source: Designed by the author based on exploratory study

In order to be subjective, further, this study considered to use a scale to measure successor's perception about business performance. For that, this study used scale named "the perceived success of the succession process" developed by Venter et al in 2005.

Hypothesis of the Study

Alternative hypothesis (H1.a1): Family harmony significantly correlates with the ISBSP.

$$H_{1.a1} : P_{FHAR2SSP} \neq 0$$

Where:

FHAR2SSP = Family harmony influences to the level of initial satisfaction business succession process

Alternative hypothesis (H1.b2): Family harmony significantly correlates with PSBP.

$$H_{1.a2} : P_{FHAR2BP} \neq 0$$

Where:

FHAR2BP = Family harmony influences to the PSBP.

Alternative hypothesis (H2.b1): Family member's willingness to support successors significantly correlate with the ISBSP.

$$H_{2.b1} : P_{FSUP2SSP} \neq 0$$

Where:

FSUP2SSP = Family members' willingness to support the successor influences to the level ISBSP.

Alternative hypothesis (H2.b2): Family members' willingness to support the successor significantly correlates with PSBP.

$$H_{2.b2} : P_{FSUP2BP} \neq 0$$

Where:

FSUP2BP = Family members' willingness to support the successor influences to the PSBP

Alternative hypothesis (H3.c1): Family involvement in management significantly correlates with the ISBSP.

$$H_{3.c1} : P_{FMGT2SSP} \neq 0$$

Where:

FMGT2SSP = Family involvement in management influences to the level of ISBSP.

Alternative hypothesis (H3.c2): Family involvement in management significantly correlates with the PSBP.

$$H_{3.c2} : P_{FMGT2BP} \neq 0$$

Where:

FMGT2BP = Family involvement in management influences to the PSBP.

Sample Design

This study screened the population of "FOBs that have done their BSP within the period from 2000 to 2010". Under these circumstances it assumes that memories of the BSP are relatively fresh in the minds of the successors and that their responses will be accurate. Due to a national database for screening being unavailable, SME database was used because according to the literature, the majority of SMEs are FOBs (Commission, 2006). Author preferred to use only the "number of employees" for identifying FOB units for their study. According to Sumanasena (n.d) "The most common categorization based on employees in Sri Lanka is 4 to 49 employees for small-scale enterprises, 50 to 149 for medium scale enterprises and more than 149 employees for the large scale."

Thus, for this study, the population is defined based on the following criterion: The sample unit must fit into the aforementioned definition; the SME has had a succession within the period 2007 to 2013; a FMS or an UMS has been appointed to the top executive senior position (CEO/ Chairman). The database managed by the National Chamber of Commerce in Sri Lanka used to distinguish FOBs from SMEs. For selecting sample units, the following procedure has been applied.

A structured research questionnaire that has developed by combining with universal accepted scales and author developed scales. This questionnaire was basically divided into two sections by considering the following objectives: Section 1 designed to collect demographic information about FOBs. This section also helped collect data on pre and post business performance. Owner family related factors were measured by the scales originally developed by the author based on the exploratory study. In addition to the financial data, the study used Venter et al.(2005) "the perceived success of the succession process" scales for collecting business performance information subjectively. The original alpha values for this scale was 0.84. Initial

satisfaction with the succession process was measured through the scale developed by Sharma et al.(2003). This instrument was constructed by 12 statements which were equally weighted. Every independent variable was also a construct calculated as an equally weighted average of the relevant indicators. The original alpha values for this scale was 0.93.

This study utilized postal and electronic mail surveys simultaneously as the data collation method. The questionnaire was sent with a covering letter and return-paid envelope to ensure it was convenient for the respondents to submit their information. The first reminder was sent three weeks after the initial mailing and the second reminder was sent after six weeks. In addition, selected FOBs were personally visited to some selected FOBs in order to get a deeper understanding about their BSPs.

The Bivariate Pearson correlation was used as the statistical tool for measuring hypotheses 1 to 3. Tests of significance for the first above-mentioned hypotheses developed to understand the nature and relationship either positive (+0.1) or negative (-0.1) between independent variables and dependent variables, those were designed on an interval scale and measured by denoting “two tailed.” The generally accepted conventional level of significance, denoted by ‘sig’ or ‘p’ value is 0.5 in social science researches (Shekaran, 2009). In this study also the degree of correlation was accepted if the variables had a significance of $p \leq 0.5$, which reflected 95 or more times out of 100 make sense of relationship existing among the variables were fallen true.

Reliability and validity

For the pilot survey, 10 successors were selected from the population, and the survey instrument was a structured questionnaire. Each successor took about 20 to 25 minutes to complete the questionnaire after the study objectives were explained. The author directly assisted the respondents to fill in the questionnaire by clarifying instructions and explanations. As a result of the pilot survey, a number of changes were made to improve the clarity of the questionnaire and to improve the construct validity of the questionnaire. This helped to increase the efficiency of the questionnaire and survey data.

Moreover, to test the internal consistency and reliability of the study, it used Cronbach’s alpha. The study employed the scales developed by Sharma et al.(2003) and Venter et al.(2005) for the present study. Sharma (2003) and Venter et al (2005) have confirmed that the scales were reliable (Cronbach’s alpha values were within the acceptable range). However, these scales were translated to Sinhala and Tamil languages. Therefore, again a reliability analysis was done and all independent and dependent variables were within the acceptable range.

Table 1: Reliability analysis

Construct	Variable	Cronbach’s alpha
Family related factors	Family Harmony	.729
	Willingness to support the successor	.766
	Family involvement in the management	.754
Business performances		.821
Initial satisfaction with business succession process		.721

Source: Pilot survey

Data Analysis and Discussion

Family harmony directly influences the family member successor because if the family refuses to accept their appointment, or do not believe in their competence, or do not trust them, then the successor is unable perform well.

Table 2: Family harmony

Hypothesis No.	Relationship	Correlation	M	SD	N	Sig.
H 1.a1	With initial satisfaction (All successors)	.444**	2.99	0.60	128	.000
H 1.a2	With PSP (All successors)	.384**	2.99	0.60	128	.000
H 1.a1	With initial satisfaction (Family successors)	.615**	3.01	.59	86	.000
H 1.a2	With PSP(Family successors)	.443**	3.01	.59	86	.000
H 1.a1	With initial satisfaction (Unrelated successor)	.096	2.95	.62	42	.546
H 1.a2	With PSP (Unrelated successor)	.254	2.95	.62	42	.104

** Denote significance at 1 percent level (2-tailed)

Source: Survey data

In the Sri Lankan context, family harmony and willingness to support the successor have not become strong issues because they are highly emphasis collectivism. Individuals are not working for their own self-esteem. They highly concern about people around him. Under this background, that family harmony and willingness to support a successor do not have identified as a big issue. In cases of UMSs, most families have taken the decision to appoint them due to a serious lack of alternatives within the family, and therefore they must learn to trust an outsider and give their commitment to their role in order to encourage maximum results.

- Willingness to support the new successor

Table 3: Willingness to support successor

Hypothesis No.	Relationship	Correlation	M	SD	N	Sig.
H2.b1	With initial satisfaction (All successors)	.371**	2.87	0.54	128	.000
H2.b2	With PSP (All successors)	.129	2.87	0.54	128	.146
H2.b1	With initial satisfaction (Family successors)	.446**	2.84	.52	86	.000
H2.b2	With PSP (Family successors)	.241**	2.84	.52	86	.025
H2.b1	With initial satisfaction (Unrelated successor)	.135	2.94	.55	42	.395
H2.b2	With PSP (Unrelated successor)	.064	2.94	.55	42	.689

** Denote significance at 1 percent level (2-tailed)

Source: Survey data

Willingness to support the new successor is statistically significant with the ISBSP, but there is no statistically significant relationship with the PSP for all successors. If family members are not content with the new appointment, they have the opportunity to work against successor and his appointment. In Sri Lankan culture though, in most families, the eldest son has more appreciation than any other family members and it is second only to respect for the father. Most of the time, the eldest son is directly involved in decision-making at home when the father is absent. Sometimes the father discusses issues with the son before making a decision. He has sacrificed lots of resources such as time and money in order other family members develop. In most cases, the eldest son does not get married until his younger sisters get married. In such a situation, he has automatically become the most powerful member in the family. If the circumstances are like this, then willingness to support the successor is not identified as highly important because family members are generally committed to the business and are happy to follow instructions given by the eldest son.

- Family involvement in management

Table 4: Family involvement for the management

Hypothesis No.	Relationship	Correlation	M	SD	N	Sig.
H3.c1	With initial satisfaction (All successors)	.405**	3.12	0.67	128	.000
H3.c2	With PSP (All successors)	.238**	3.12	0.67	128	.007
H3.c1	With initial satisfaction (Family successors)	.460**	3.04	.62	86	.000
H3.c2	With PSP (Family successors)	.345**	3.04	.62	86	.001
H3.c1	With initial satisfaction (Unrelated successor)	.209	3.29	.75	42	.184
H3.c2	With PSP (Unrelated successor)	.263	3.29	.75	42	.093

** Denote significance at 1 percent level (2-tailed)

Source: Survey data

Family involvement in management positively correlates with the successor's ISBSP and post succession performance under the sample categories of all (combine) and FMS. It is statistically significant with both the Initial satisfaction with business succession process and post succession performance concerning the combine and FMS. The presence of the family in the governance structure of the firm may be another source of strength. Consequently, the high percentage of family members sitting on the board of directors and in executive positions give more decision power to the family because altruism is expected from members toward one another due to kinship obligations.

Table 5: Acceptance and rejection of null hypothesis (influential factors and initial satisfaction about business succession process)

Hypothesis No.	All successors	Family Member Successors	Unrelated managers Successors
H1.a1	Rejected	Rejected	Accepted
H1.a2	Rejected	Rejected	Accepted
H2.b1	Rejected	Rejected	Accepted
H2.b2	Accepted	Accepted	Accepted
H3.c1	Rejected	Rejected	Accepted
H3.c1	Rejected	Rejected	Accepted

Source: Survey data

Conclusion

If family members decrease their commitment to the FOB and their involvement in its activities and/or resign from holding company positions during the business succession process, it shows their unwillingness and dissatisfaction with the new appointment. It could also be a sign of their lack of trust about the business future with the new successor. On the contrary, if family members continue in their positions and are committed to supporting the successor, it shows a willingness and trust with the new appointment. If family members give their undivided support to the new successor, willing to share knowledge without hesitation, to help them during difficult situations, and to stand with the successor to protect the company, then it increases the successor's satisfaction and also increases PSP. Family harmony is the relatively important factors to increase level of satisfaction.

Recommendations for future research

This study presents a generic model to evaluate the relationship between family related influential factors and PSP. However, future research may well focus on confirming these results by analysing a larger sample. Furthermore, research is better conducted in diverse countries which have a dissimilar cultural background. This may be done by dividing the total sample into segments: first generation to second succession, and also second generation to third succession etc...

This model considered only 03 independent variables: three factors related to the family. Researchers though may identify other influential factors relating to each stakeholder by scrutinizing various literatures. They can then include these factors into the research framework and testing process. This model is only based on family concerning the BSP. Additionally, Successor related, incumbent related factors, the succession plan, taxation regulations and mode of legislations can all influence the BSP. It is therefore better to develop a conceptual framework with that all and test the factors influencing the BSP.

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FINANCING OF THE EDUCATION IN THE COMMUNES IN POLAND

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Abstract

The paper aims at characterizing of financing of the education in the communes in Poland. This especially concerns the functioning of the primary and lower secondary school, which are managed by the local authorities there. First and foremost, the author presents various approaches in the field of financing of the education and some statistics of the OECD countries. Then, it is shown the creation of the actual system of the financing of the primary and lower secondary schools and the other activities. Therefore, some major financial ratios concerning the revenues and the expenditures are analysed. In the article, it is especially examined the conditions of an educational subsidy, which is the major source of financing of the education and upbringing in Poland. These state budget funds are calculated individually for each type of the commune. Nevertheless, some irregularities in this field are appeared, that are presented in the paper.

Key words: *education, finance, local government*

JEL Classification: H72, H75, I22

Introduction

In literature there is a notion that the education is necessary for the survival of the society (Taneja 2008). Simultaneously, it is a dynamic and continuous process, which is affected by the political, social or economic factors (Pathak 2007). Education is also understood as a system of institutions, in which the education and upbringing are carried in order to provide citizens with comprehensive development and successful existence (Kurzynia-Chmiel 2013). However, for the proper functioning of the education sufficient funds should be ensured in the system. Therefore, public financing of the education ensures proper quality and fairness (Berryman 2000).

In the world there is no one model of financing the education. Lots of them introduced the system of decentralisation to strengthen the accountability and to produce some positive incentives of all parties in the education process. This decentralisation can be classified into three broad categories, i.e.: education deconcentration, education devolution and education delegation (Werner and Shah 2006). In education deconcentration the central ministry of education shifts some responsibility to its own regional or local offices, which are the part of the central administration. In turn, education devolution includes the transfer of accountability

from central government into independent and elected local or regional authorities. Education delegation, by contrast, means the transfer of certain decision-making powers to educational institution, mainly schools. However, the responsibility still belong to this tier of government, which initiated this process.

The public financing of the education may be accompanied by the private funding. The difference between these sectors refers to a distinction in governance of schools. While private schools are governed by private local autonomous school board (foundations, associations, trustees etc.), the public units are administrated by local as well as higher level authorities or any other appointed institution (Hofman and Hofman 2005). Nevertheless, the public financing of the education is commonly implemented. This is due to the concept of fiscal neutrality, which specifies that no connection should exist between the education of children and the property wealth or any other fiscal capacity (BenDavid-Hadar 2016). For example: in the United States, public primary and secondary school districts receive funding from local, state and federal sources (Herrington 2015).

In 2012, in OECD countries public expenditure on primary to tertiary education as a proportion of Gross Domestic Product was on average 4.8%. In most countries, more than two-thirds of total public expenditure on primary to tertiary education as a percent of total public expenditures was devoted to primary, secondary and post-secondary non-tertiary education. Moreover, public funding is more centralised at the tertiary than at lower levels of education. Hence, in 2012 in OECD countries almost 53% of public funds for education (without tertiary education) came (before transfers) from the state budget. Nevertheless, there were, as it was mentioned before, significant differences in these financial systems. On the one hand, in some countries the share of initial public funds from central government was less than 10%, i.e. in Canada – 3.6%, Switzerland – 3.6%, Poland – 4.8%, Denmark – 7.4%, Germany – 7.4% and in Norway – 9.3%. On the other hand, more than 90% of initial public funds from the central government were in Chile – 94.9%, the Netherland – 91.0%, Portugal – 90.6% and in Slovenia – 90.4%. Simultaneously, some changes in this proportions appears when transfers among tiers of government are taken into account. The difference after this more than 40 percentage points were, inter alia, in Slovak Republic (OECD 2015).

In Poland, to provide citizens with access to the education is one of the main tasks of the state (Constitution 1997), carried out largely by local governments, i.e. voivodships (regions), provinces and communes. In this system local governments manage the funds for the education, which mainly come from the state budget. Furthermore, the communes have the largest share in the spending on the education. Therefore, the aim of the paper is to analyse the financing of the education in these units.

Material and Methods

The article presents the essence of financing of the education in the communes in Poland. It is conducted a study of the literature and regulations as well as some reports concerning the audits of the use of educational subsidy and its calculation. The author analysis major ratios, which characterizes the significance of expenditures on education and main revenues in this field there. Some information from the Local Data Bank of the Central Statistical Office of Poland are used to study a conditions of the financing of the education at the local level in Poland. Moreover,

some expert opinions are also presented in order to outline the conditions of financial functioning of the primary and lower secondary schools in Poland.

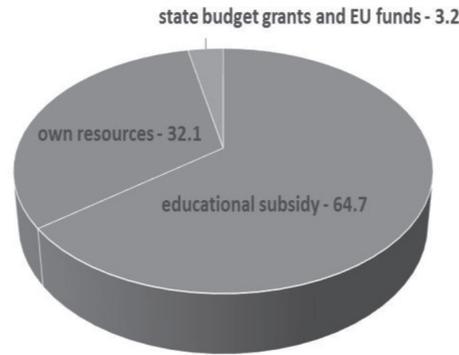
Results and Debate

Educational tasks of the local governments in Poland at the background of revenues and expenditures in this field

In 1990 in Poland, together with the reactivation of the functioning of communes there were implemented changes to the regulations (Teachers' Charter), which transferred to the units commitments of the state in the area of wages and other benefits for teachers. Whereas in 1991 the educational tasks of the communes were detailed. Their budgets have therefore become a fundamental instruments for the planning and financing of kindergartens, primary schools and a variety of extracurricular tasks in the educational system there. The communes began taking over schools, along with the variety of their commitments, such as: outstanding payments for energy supplies (Levitas and Herczyński 2012). Furthermore, the ratio of teachers' wages to the average wage has fallen between 1989 and 1994, that was typical in some Central and Eastern European countries, such as: Slovakia, Romania or Albania (Laporte and Ringold 1997). It resulted in some tensions in process of the restructuring of the educational system there. For instance: Slovakia witnesses massive reduction of kindergartens, abolishment of traditional school clubs and external activities (Mihálik and Klimovský 2014). Regardless of that all these countries tried to led to decentralization and liberalization in educational management by breaking down the state monopoly. The idea was to improve the quality of curricula and examinations as well as the in-service training of the teachers (Ivanenko 2014).

In Poland the real breakthrough came in 1999, along with the introduction of provinces (and cities with the province status) and voivodships, when the communes were obliged to modify their school system, as a result of a creation of lower secondary schools. In many cases, they had to make numerous investments (e.g. an adaptation of buildings, equipment and other infrastructure) but did not receive additional funds from the state budget for this activity. In the field of own task the communes were obliged to set up and manage kindergartens (including special ones and with integration classes and other forms of pre-school upbringing), primary and lower secondary schools, except of the special schools, art schools, schools in prisons, correctional and juvenile shelters. In turn, the newly created provinces have taken over most of the secondary schools and almost all special schools, as well as responsibility for the majority of non-school educational tasks, e.g.: the maintenance of youth hostels, cultural and sport centres or psycho-pedagogical centres. In contrast, the voivodships have taken responsibility for medical schools, teacher training colleges, regional methodical centres and educational libraries (Levitas and Herczyński 2012).

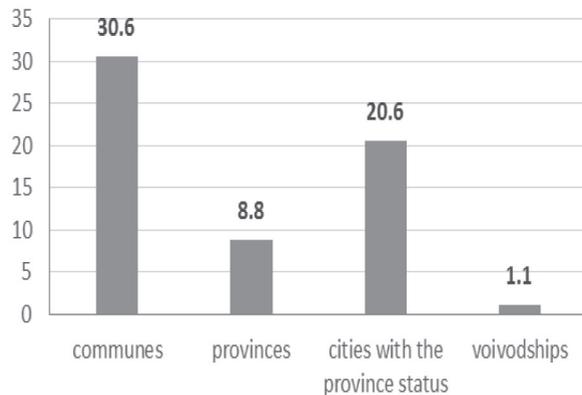
Figure 1. Sources of financing of the education in local governments in Poland in 2013 (%)



Source: (NIK 2015b)

In Poland in all local governments the above educational tasks are financed from the three main resources, i.e.: educational subsidy, own resources (mainly from the local taxes in the case of communes and shares in Personal Income Tax and Corporate Income Tax) as well as state budget grants and EU funds (figure 1). However, the educational subsidy is the major source of financing of the education there. In 2013 it amounted to 65% of 61 billion PLN revenues aimed at financing of the education in local governments.

Figure 2. The expenditures of the local governments for the education in Poland in 2013 (billion PLN)



Source: (NIK 2015b)

In 2013 in the system of education the majority of expenditures were executed by the 2 479 communes and then by 66 cities with the province status (realize tasks both communes and provinces) 314 provinces and 16 voivodships (figure 2). These expenditures consist of current expenditures (mainly wages and salary contributions) and capital expenditures (investment activity). Moreover, in 2013 in the local governments the share of spending on the education in total budget expenditures was 33.2%. It means that these expenditures crucially determine the financial conditions of local governments. It should be mentioned that in Poland expenditures on the education are included in two budgetary divisions, i.e.: division 801 - education and upbringing, and chapter 854 - educational care (Tomczak 2008). Expenditures in division 801 concern: kindergartens, primary and lower secondary schools as well as tasks in the field of transport of pupils to schools and teacher training. In turn, in chapter 854 most of expenditures for extracurricular activities are involved, such as: after-school clubs, financial assistance for pupils or supporting early childhood development (Smolkowska 2010).

Educational subsidy as the main source of financing of the education in the communes in Poland

Genesis and the essence of the educational subsidy in Poland

Since the beginning of the reactivation of local government the financing of primary and secondary schools come mainly from the state budget in the form of educational part of the general subsidy (educational subsidy). In the early 90s, it was measured by the education authorities, separately for each commune, which decided to take control over certain schools. These authorities calculated the total value of the financial plans of the schools located in the communes in order to determine, taking into account an inflation, the basis for measuring the educational subsidy. However, the final amount of this subsidy was negotiated between the central government and local governments. On the one side, the central government encouraged communes to take responsibility for educational institutions. On the other side, local government frequently questioned the calculations of the educational authorities. Between 1994 and 1995, the level of educational subsidy based on historical costs and still was negotiated with each commune separately. However, at the end of 2015 a new mechanism for the allocation of educational subsidy for local governments was introduced in Poland. It was determined that the total amount of this subsidy cannot be less than 6.6% of the state budget revenues and had to be divided between the units on the basis of common and transparent rules, i.e. according to an algorithm determined by the Ministry of National Education, in an agreement with the local governments. Until 1999 all versions of this system included issues related to: salaries of teachers, number of pupils and the historical costs of the functioning of the schools. In 2000 a new calculation of the educational subsidy was introduced, which based primarily on the number of pupils and their characteristics.

As a result of this reform it was implemented the system of financing of educational tasks in communes in Poland in which the amount educational subsidy for all local governments is set in the state budget. Furthermore, the Ministry of the National Education divides this subsidy between the types of local governments (mentioned communes, provinces and voivodships), taking into account the extent of their educational tasks and some parameters, especially: types of schools and

institutions, the number of pupils and institutions and professional advancement degrees of teachers (LGRA 2003). The idea is to provide a relatively greater amount of the subsidy to the local governments, in which the shares of teachers with the highest levels of professional advancement are relatively larger (MEN 2015b).

In order to clarify the method of measuring the extent of educational tasks of the communes, and adjust to them the amount of the subsidy, the algorithm incorporates many weights (Ofiarski 2012). Higher weights are used especially for pupils in schools located in rural areas and in small towns or in the case of pupils with certain degrees of disabilities (MEN 2015a). The application of so-called "rural weights" fulfils some functions. First and foremost, they increase budgetary revenues in rural communes, in which there are smaller class units. Furthermore, they stimulates greater pedagogical effort there (Herczyński and Gorzelak-Siwińska 2010). Besides, the amount of this subsidy is affected by the number of pupils attending sport classes or belonging to national minorities (Świrska 2008). In 2015, there were 47 different weights. In practice, the schools have to feed data into the System of Educational Information, which characterizes their institutions. Simultaneously, it is the basis to calculate the level of the educational subsidy for the commune (Lachiewicz and Pawlikowska 2015).

Irregularities concerning the determination of educational subsidy at the local level

In the period of insufficient budgetary revenues in local governments the system of weights in the field of setting of educational subsidy may cause some irregularities. In many cases local authorities can classify some pupils to the inappropriate group that is characterized by a higher weight. In Poland according to the audits of Treasury Control Offices conducted between 2009 and 2012, the information provided by local governments under a System of Educational Information was often inaccurate. The auditors discovered mainly the incorrect classification of pupils to a particular category of disability and the classification of children into the group of early-assisted development without the required opinions that increased the educational subsidy (MEN 2014). A major problem was in fact taking into account the pupils to the group with a multiply disability (the presence of several disabilities), which until 2009 was not defined in the regulations. Hence, the schools diagnosed pupils into this group by their own. It resulted from the fact that the educational subsidy for pupils with multiple disability was ten times higher than in the group of healthy ones (Anannikova and Suchecka 2014). Consequently, this type of misinformation in the years 2008-2010 determined a significant growth of decisions of the Minister of Finance from 39 to 308 to reduce the size of educational subsidy in these communes. At the same time the number of decisions requiring the return of these funds grew (NIK 2011). Only in 2014, the Minister of Finance issued 261 decisions concerning the return of 90.29 million PLN in these cases (NIK 2015a). These types of irregularities may result also from the pupils. In order to classify them to groups of disabilities they are obliged to bring appropriate certificates every year until a certain date. So, any delays result that schools cannot calculate the higher educational subsidy or are forced to refund it. In turn, in the case of sport classes the minimum number of pupils is 20. Therefore, if the pupil resigns to attend that type of class during the year, and the number of students falls below 20, the school has to pay back the higher educational subsidy (Gmina 2016). These types of irregularities are often unveiled by the mentioned System of Educational Information. As a result of incorrect data in

this system only in 2010, 290 local governments had to returned to the state budget over 45 million PLN (Lex 2012).

Moreover, there were issues of illegal use of educational subsidy. The auditors unveiled the cases that it financed the budget deficit, which in Poland is forbidden by the provisions of the Public Finance Act (PFA 2009). For example, these funds received in December to finance the tasks in the next year covered the budget deficit of an actual year (NIK 2014).

The educational subsidy at the background of the expenditures for the education in the communes

In Poland from the beginning of the functioning of the educational subsidy their amount rose significantly, i.e. from 1.3 billion PLN in 1995 to 18.3 billion PLN in 2014. Therefore, it has also become an important source of revenues of the communes. In 2014 its share in total revenues was 21.6% (table 1). On the other side, the spending on education (division 801) in these units increased from 3.1 billion PLN to 30.4 billion PLN. Therefore, the share of the educational subsidy in the expenditures for the education rose from 42.6% to 60.0% between 1995 and 2014. Simultaneously, between 2008 and 2014 expenditures of communes for educational care (division 854) increased from 0.9 billion PLN to 1.1 billion PLN. An increase of these two groups of expenditures appeared during the period of a decline of the number of pupils in Poland. Between 1998 and 2014 the number of pupils in primary schools decreased from 4.8 million to 2.3 million. In 2014, in the communes the revenues from the educational subsidy allowed to cover only 62.8% of current expenditures on the education and upbringing, in which 73.8% was for the spending on wages and salary contributions. The second highest group of these current expenditures was the purchase of materials and services, i.e. 13.3%. A decrease of a level of the coverage of current expenditure on education by educational subsidy was accompanied by a growth of the salaries of the teachers. Between 2000 and 2012 the average salary of the teacher increased by 125% there (Czechowicz 2014). It is indicated that growing subsidizing of educational tasks in the communes resulted from: increasing spending on teachers' salaries, constantly rising costs of transport of pupils to schools and additional extracurricular activities. Therefore, the communes had to finance the education in a greater extent from other own resources. However, between 2008 and 2014 in Poland in the communes the amount of educational subsidy per pupil of primary and lower secondary school rose (table 1). During this period it was also observed an increase of spending on education (divisions 801 and 854) from 23.5 billion PLN to 31.6 billion PLN, and their share in total budgetary expenditures was about 37% in 2014.

Between 2008 and 2013 in Poland the investment activity of communes in the field of the education (share of capital expenditure in the total expenditure in this division decreased from about 7% to about 4%) decreased. However, it was observed a growing amount of expenditure on educational tasks, both per one child attending primary school, lower secondary school and kindergarten, and per one public educational institution (table 1).

As far as the types of the communes are concerned it is seen the highest educational subsidy to educational current expenditures ratio in rural communes. Between 2008 and 2013 it was on average 71.8% in relation to 63.6% in urban-rural communes and only 56.4 in rural communes. In this period in rural communes a greater

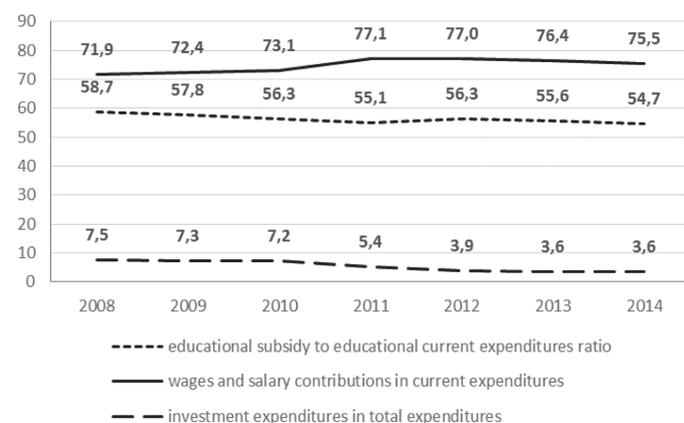
investment activity was also appeared. However, in the each type of the commune it was observed a similar share of wages and salary contributions in current expenditures on education (table 3, table 4 and table 5).

Table 1. The significance of the educational subsidy and expenditures on education in communes in Poland between 2008 and 2014

Details	2008	2009	2010	2011	2012	2013	2014
Educational subsidy:							
billion PLN	14.5	15.5	16.2	17.0	18.1	18.1	18.3
in relation to total revenues (%)	23.2	23.9	22.5	22.4	23.1	22.6	21.6
in relation to expenditures on the education and upbringing (%)	61.6	61.2	59.1	59.0	60.1	59.2	57.9
in relation to current expenditures on the education and upbringing (%)	69.0	68.4	66.4	64.7	65.0	64.0	62.8
per pupil in primary and lower second. schools (without the special ones) (thou. PLN)	4.2	4.7	5.0	5.3	5.9	6.0	5.8
Expenditures on education and upbringing:							
billion PLN	23.5	25.3	27.5	28.7	30.1	30.6	31.6
in relation to total expenditures (%)	37.4	36.2	34.5	36.1	38.4	38.5	37.1
per child in prim., lower sec. schools and kindergart. (without the s. ones) (thou. PLN)	5.8	6.3	7.0	7.4	7.9	8.1	8.2
per one prim., lower sec. school and kindergart. (without the s. ones) (mln PLN)	1.0	1.0	1.1	1.2	1.3	1.3	1.4
current expenditures on the education and upbringing in total edu. exp. (%)	92.9	92.5	92.2	94.4	95.6	96.0	95.5

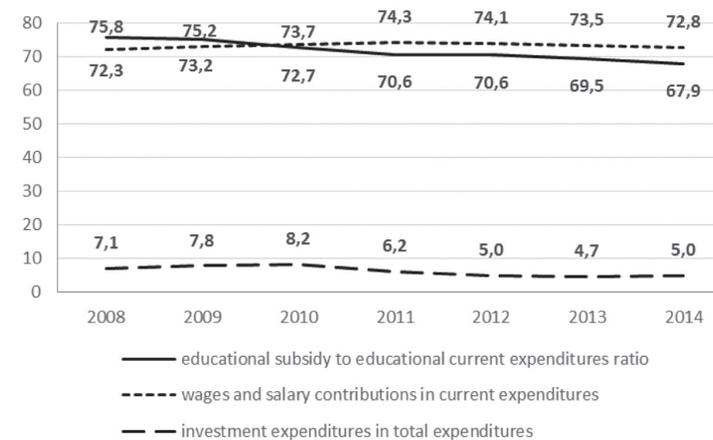
Source: Own study based on (Local Data Bank 2016)

Figure 3. The chosen financial ratios in the field of the education in urban communes in Poland between 2008 and 2014 (%)



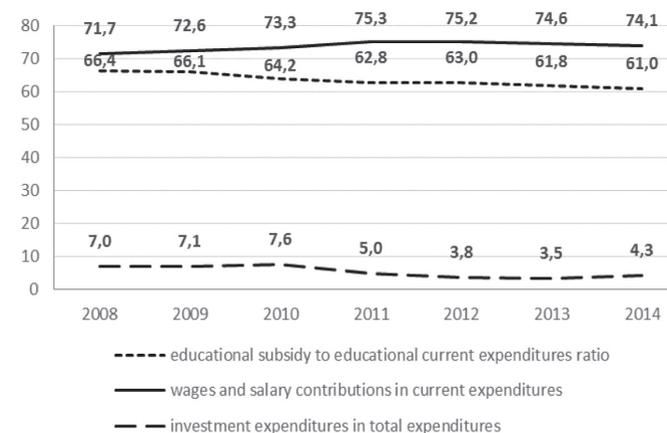
Source: Own study based on (Local Data Bank 2016)

Figure 4. The chosen financial ratios in the field of the education in urban-rural communes in Poland between 2008 and 2014 (%)



Source: Own study based on (Local Data Bank 2016)

Figure 5. The chosen financial ratios in the field of the education in rural communes in Poland between 2008 and 2014 (%)



Source: Own study based on (Local Data Bank 2016)

Conclusion

Educational subsidy is an important source of financing of educational tasks in communes in Poland and ensures the fiscal neutrality of this sector. From the beginning of the reactivation of the activity of local government in Poland,

conditions of the educational subsidy were numerously modified. Nowadays, the system of its calculation plays a crucial role, especially weights for specific groups of pupils, which determine its value. In the period of limited resources from this subsidy to cover the increasing educational expenditures some irregularities may appear, mainly inappropriate classification of pupils in order to increase amount of this source of revenue. Moreover, its value is not sufficient to cover current expenditures on the education, in which dominate wages and salary contributions. Therefore, in the communes the significant portion of the educational tasks is funded by other budgetary revenues.

In Poland it is also observed the differences of the level of the coverage of the current expenditures by the educational subsidy among the types of communes. The highest ratio is in rural ones, which results inter alia from mentioned higher rural weights. In addition, in Poland in the communes growing expenditures per pupils and a school appeared in examined period. It is determined by the decreasing number of pupils and increasing costs of the functioning of educational institutions. In such circumstances, it is reasonable to take measures to adjust the amount of these expenditures to the current situation in education. However, such modifications should not decrease a quality of the education and upbringing as well as an access to the primary and secondary schools.

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A REVIEW OF BRANDING STRATEGY FOR SMALL AND MEDIUM ENTERPRISES

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Abstract

Brands play an important role in differentiating one company to another. At the beginning brands are used for large enterprises. But now it is also worn for Small and Medium Enterprises (SMEs). The purpose of this paper is to investigate how branding is exercised in a SMEs and which steps they must followed for improved results. Research conclusion pointed out of the impact and benefit of using these strategies. Lastly, this review paper will help the managers of SMEs launch a product in the market and to make a brand that will develop and mature in a saturated marketplace.

Key words: *Branding strategy, SME, Corporate brand, Brand equity.*

JEL Classification: M33, M21, L26

Introduction

SMEs have long history and famous products or techniques passes down from generation to generation, and their brands are full of traditional cultures but their production and operation are of small-size (Chakraborty et al., 2013). SMEs include family businesses, startups, spin-offs and a variety of others (Sadi and Henderson, 2010). The definition of SMEs differs from country to country; however, Hibbert point out that "as a class SMEs are clearly distinguishable in any country, either developed or developing. The factors that set them apart are essentially qualitative and comparative" (Harvie et al., 2008). However, not even this is consistence as some countries may" define SME to be an enterprise with less than 500 employees, while another country may define the cut-off to be 250 employees" (Chakraborty et al., 2013). SMEs can be classified by the number of employees, annual turnover, and a combination of employee and turnover metrics (Hutchinson et al., 2006).

Brand management, or branding that it is commonly referred to, is the way companies use their brands to expose an image. There is general agreement in the literature that the brand is more than a name given to a product; it embodies a whole set of physical and socio-psychological attributes and beliefs (Ahonen, 2008). Brands have traditionally been considered to be property provided by the firm developed and managed within a company to facilitate transactions with customers (Mäläskä et al., 2011). Branding strategy is a policy for creating and nurturing sustainable competitive advantage. It consists of "the development and maintenance of sets of product attributes and values which are coherent, appropriate, distinctive, protectable and appealing to customers". (Abimbola, 2001)

This study is conducted as an extensive literature review, it aims to clarify the role of branding among academic SME studies. Many interesting questions pop up given by this approach of branding. However, this research has been related to SMEs and the question we raise here is the following: How do SME managers respond to the branding strategy?

Background Research and Definitions

Possibly due to SME branding being a quite novel research topic, there seems to be confusion about definitions of brand and branding. As is often the case in academic journal articles, in these studies it was rarely clarified how the concept brand or branding was defined, or how it was defined in that particular studies. In addition, brand was often considered as a strategy to distinguish a company's offer and to create and maintain customer confidence. The literature review revealed that SME branding has adapted several issues from the traditional product branding perspective. However, in empirical studies services companies were more often examined than manufacturing companies. (Ahonen, 2008)

So, what means by brand and branding? Very basically, a brand is a proprietary name for a product, service, or group. On a more multifaceted level, a brand is the sum total of all functional and emotional assets of the product, service, or group that differentiate it among the competition (Landa, 2010). As well as, Kapferer define brand as "a symbol serving to distinguish the products and services of one company from another" (Ahonen, 2008). Usually, brand is a quality which ensures that consumers 'desire' a consumable product or service being offered. Put simply, a brand gives an irresistible identity to a business. Consumers 'buy not only the product or service but also the brand.

Based on the literature review and three case studies of Indian brands, the conceptual model for brand building in competitive markets, known as PCDL Model, has been proposed by Ghodeswar (2008). The four elements of this model, namely, positioning the brand, communicating the brand message, delivering the brand performance, and leveraging the brand equity.

Branding Strategy for SME

Very often, small and medium businesses that are in their early days of growth and evolution tend to view branding as an aesthetic cost-exercise- one that involves creating some or all of the brand components (Name, logo, sound, colors...). It is viewed as a reductive concept involving only the logo, the product, the service or the technology they sell (Inskip, 2004). Once they've gotten themselves this kit, most of them tend to forget all about branding and focus their energies and spend on infrastructure and processes, in their quest for greater business results.

The interest is on the SME's particularly with the knowledge that there are certain limitations that they have in terms of growth and success. While large corporations have access to funding for their research and development department as well as to gaining the needed expertise and know-how for setting up a skillful marketing and branding plans, SME's tend to have limited access to both. Small businesses are more likely to struggle with the credibility as they are usually much high risk investments to banks and the establishment of a solid reputation in

relation to bigger companies is much less visible. This will affect their division of their current resources and with organizing and prioritizing them. If management skills are limited as the staff is rather small, it may occur that there are no needed skills to effectively market a product.

In 2005, Krake developed a management model named "the funnel model" which illustrates how brand management or branding affects SMEs. This model point up the influence of some factors (market elements, company structure and the entrepreneur) on the SME branding strategy. It demonstrates also that both marketing creativity and available budget directly affect the marketing activities and messages communicated. For SMEs, the creativity can determine how many marketing activities they have. The budget can moreover influence how much they can invest in marketing activities and what messages they have received from the customers. Finally, in the funnel model, the marketing activities and messages communicated are influenced by turnover and brand recognition. The aim of marketing activities and messages communicated is to gain the turnover and create the brand recognition.

Characteristics of Corporate Brand in SMEs

The essence of corporate brand is to be found from the core values which are associated with the brand. Corporate brand values reflect the identity of an organization and guide the brand building process conducting the organization's leadership, strategy, product development, communications, etc. The organizational structure, physical design and culture further help to support the meaning of the corporate brand both internally and externally. Some of the unique characteristics that differentiate the nature of corporate brand of SME may be determined by the inherent personal characteristics and behaviors of the entrepreneur (Mäläskä et al., 2010). In SME companies, the corporate identity and the core values as the essence of the brand are often solely defined by the owner-manager and further, at large, attached with his/her own vision, philosophy and personality (Abimbola, 2001). Based on a quantitative research study, Krake (2005) elucidates some aspects distinguish the SMEs from large companies in term of branding strategy:

1. Branding is not a priority for many SMEs, they pay less or no attention to brand management in their daily tasks.
2. In many SMEs, the director or owner is the key person in determining brand policy, changing brand names and brand logos. However, in the balance of the companies, nobody was specifically concerned with brand management, and no one discussed brand management in the company, not even the director and owner.
3. In SMEs, entrepreneurs are the visionary individuals who are the focal points for brand building and identity creation.
4. The company name and brand name are often different. However this situation can lead SME to reduces its chances of gaining people's attention and reduces their business.
5. Most small and medium companies do not pay attention to co-branding and working with other companies to gain more brand value and make their business successful through brand management.

Importance of Branding Strategy for SME

With the right branding, a company can increase its sales. Problem is, most SMEs undervalue the importance of branding, and fail to market their companies effectively. There are many similarities in the way large and small entrepreneurial organizations achieve success. All require a well established "brand name" in order to create incremental value and effectively market their products or services. The process for establishing a strong brand name is fundamental to any small business in order that it may compete and grow.

Brand-building plays an important role of defining the company in the public eye. It is an integral part of the SME's marketing mix and expenditure, which should also include direct marketing strategies for lead generation and sales entry, as well as social media marketing for consumer engagement strategies. Successful SMEs traditionally display a strong entrepreneurial spirit, and leverage that spirit through a defined culture in order to provide innovative services and products.

According to Keller (2003), brand strategy is the way the brand elements are employed throughout and across the company's products or services. As it should be clear to the manager that having a clear brand strategy might be something essential for their company's success, it still might get less attention and understanding due to its abstract essence.

Procedures for Building a Strong SME Brand

Many enterprises have successfully created brands that are an indication to the enormous impact that a branding policy can have on competitiveness. Strong brands such as Microsoft, Gap, Starbucks, and Dell Computer are all SME brands created and nurtured from the scratch by small businesses and individual entrepreneurs. These brands represent some of the well-known icons of entrepreneurship branding at its best. But, they represent a very small percentage of enterprises that could benefit from branding policy. (Abimbola, 2001)

While a systematic approach to formulating and implementing branding strategy may improve its effectiveness, the success of a brand is not guaranteed. The high failure rate of brands launched by larger firms is an indication to the influence of customer as a democratic purchaser. However, the long term prediction for most brands is better than the short-term measure of success or failure. This may even be more important for SMEs as they have to build extensive network for new brand introduction over a relative longer-term compare to larger firms with large budgets to create 'spectacular' launching for brands.

In the same context, Lassen et al. (2008) recognize the following guidelines for brand management in SMEs:

1. Identify the brand essence: What makes the brand unique? What is the personality, culture and values of the brand? This is about identifying the soul of the brand. Managers need to understand the underlying character of the brand.
2. Focus on the right target group Lassen, et al. argue that it is better to have a big influence on a small number of people rather than having a small influence on a large number of people. When the marketing resources are limited it is much better to attract a certain group.
3. Select the right media: With branding in SMEs a lot comes down to handling with small means. By choosing a small target group it enables the company to

use its marketing as value-enhancing initiatives, by addressing the same media continuously.

4. 4. Devise a consistent concept: Formulate a concept statement that drives all the communication towards the same goal.
5. 5. Keep all communication consistent: The values and concepts the company wants to be affiliated with need to be consistent. This consistency needs to be sustained with a long-term focus. Branding does rarely give short-term gains; it should be considered a long-term process.
6. 6. Renew the brand over time: It is important to constantly renew the brand. Make the brand feel alive, with creative ideas and make the customer feel that the brand is improving over the years.

Conclusion

Effective branding and value creation continue to represent the cornerstone of every successful company. But results are not immediate. There is a misconception by many companies who view branding as a marketing function or a tactical approach that will produce fast results. The brand can be viewed as a philosophy to be applied to a company's functions, and like a promise that the business gives to its customer

This paper has argued that branding is a marketing practice highly relevant to the SME. Our analysis exposes an argumentation structure which tends to clarify the benefits of using branding purpose. The paper concludes highlighting the importance of linking SME management to branding strategy. In doing so, it is hoped that these SMEs will be able to use the full potential of their brands as a strategic tool to power the growth of their businesses.

To build a stronger brand, SMEs need to know much more than the size and shape of the market and customer base. They need to understand how well their brands are performing in terms of endearing loyalty. They need also to identify the competitive strengths and weaknesses that may be helping their brands in the battle for increased loyalty.

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**PŘEDPOKLADY UCHAZEČE PRO PRÁCI - VÝHODA
PRO PŘIJETÍ I DÉLKU PRACOVNÍHO POMĚRU**

**PREDISPOSITIONS OF AN APPLICANT FOR AN EMPLOYMENT -
ADVANTAGE FOR GETTING HIRED AND FOR THE LENGTH
OF AN EMPLOYMENT**

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Abstract

The research was concerned with a group of 188 applicants for an employment on a sales position in a sales company, which sells industrial material. The levels of predispositions are determined on a scale from 1 to 5. The predispositions are defined as Interest, Self-confidence, Readiness, Dynamics, Stability and Goals. The outcome values are acceptance and length of an employment. Two values, length of an employment up to three years and length of an employment lasting over three years, are monitored. The highest dependence for acceptance was found out at the factors Interest $V=0.734$, Self-confidence $V=0.755$ and Goals $V=0.755$. A high dependence was also found out at the factor Readiness. Other factors show medium dependence. The highest dependence for length of an employment was identified by the research at the factors Interest $V=0.800$, Self-confidence $V=0.788$ and Goals $V=0.893$. Other factors show medium dependence, except for the Readiness factor with a high dependence $V=0.712$.

Key words: *Predispositions, length of an employment, an applicant, selection procedure*

Abstrakt

Výzkum probíhá na souboru zahrnujícím 188 uchazečů o zaměstnání na obchodní pozici v obchodní společnosti, která obchoduje s průmyslovým zbožím. Zjišťuje se úroveň Předpokladů uchazečů na škále 1 až 5. Předpoklady jsou definovány faktory Zájem, Sebevědomí, Pohotovost, Dynamika, Stabilita a Cíle. Výstupními hodnotami je přijetí a délka pracovního poměru. Jsou sledovány dvě hodnoty a to délka pracovního poměru do tří let a délka pracovního poměru 3 roky a více. Nejvyšší závislosti na přijetí byly zjištěny u faktorů Zájem $V=0,734$, Sebevědomí $V=0,734$ a Cíle $V= 0,755$. Vysoká závislost $V=0,713$ byla naměřena také u faktoru Pohotovost. Ostatní faktory vykazují střední závislost. Nejvyšší závislosti na délce pracovního poměru výzkum identifikoval u faktorů Zájem $V=0,800$, Sebevědomí $V=0,788$ a Cíle $V= 0,893$. Ostatní faktory vykazují střední závislost, kromě faktoru Pohotovost s vysokou závislostí $V=0,712$.

Klíčová slova: předpoklady, délka pracovního poměru, uchazeč, výběrové řízení

JEL Classification: J53, M12, M21

Úvod

V předešlé části výzkumu Jeřábek, Čapošová (2016) je pozornost zaměřena na požadavky podniku, které vycházejí z jeho podnikatelské činnosti, což je obchodní činnost. S tím také souvisí kategorizace uchazečů, dle pokročilosti v obchodním procesu (Jeřábek, 2015a). Pokročilost v obchodním procesu je měřena u výběrového řízení a patří k významným faktorům pro přijetí uchazeče. Následná část výzkumu zkoumá postoje a záměry kandidáta, které jsou v článku nazývány Předpoklady pro práci. Koncepte výběrového řízení je pro podnik součástí úspěšné strategie, jejímž cílem jsou kvalifikovaní a konkurenceschopní zaměstnanci. Proto je třeba poskytnout větší význam výběrovým kritériím pro uchazeče a zkoumat zejména postoje kandidátů, jejich motivaci, odhodlání k práci, k celoživotnímu vzdělávání, odolnost vůči stresu a počítačové dovednosti (Zaharie, 2013). Zároveň nedostatečná praxe, která krátkodobě sníží náklady ve formě nástupní odměny za práci, znamená pro podnik zvýšené náklady v dlouhodobém horizontu ve formě školení, pomalejšího zapracování a tedy i pomalejšího přínosu pro podnik ve formě výsledků práce. Toho všeho by si měli být personalisté vědomi. Zaharie (2013) klade důraz na motivaci kandidátů do práce obdobně jako autor této práce. Ke shodě dochází i při výběru výstupní hodnoty, kdy říká, že pouze doba zaměstnání, tedy pracovního poměru, má vypovídací hodnotu o tom, zda personalista učinil správné rozhodnutí či ne. Výsledky jeho výzkumu ukazují, že neexistuje žádný vztah mezi zisky organizace a složitostí procesu přijímání uchazečů. Zaharie (2013) na 92 společnostech testuje předpoklady uchazečů, které od nich podniky očekávají. Na škále 1 až 5 je jim přiřazovaná konkrétní hodnota. Předpoklady s nejvyššími hodnotami v jeho výzkumu jsou: pohotovost a efektivita, zájem o práci, zájem získat zaměstnání, pracovní motivace, optimismus, důvěryhodnost, zájmy související s kariérou, nadšení a pracovní zkušenosti.

Tabulka 1 Kvalifikační Předpoklady - postoje

Postoj/Škála	1	2	3	4	5
ZÁJEM (MOTIVACE)	uchazeč zná pouze firmu a pozici	uchazeč zná pouze informace z inzerátu	uchazeč zná informace z prospektů, reklam získaných těsně před pohovorem	uchazeč má základní informace získané z internetu a jiných zdrojů	uchazeč má hlubší informace o firmě získané z internetu a jiných zdrojů
POHOTOVOST	uchazeč nevyjmenuje 3 své pozitivní vlastnosti	uchazeč vyjmenuje 3 své pozitivní vlastnosti	uchazeč vyjmenuje bez váhání 3 své pozitivní vlastnosti	uchazeč vyjmenuje více než 3 své pozitivní vlastnosti	uchazeč vyjmenuje bez váhání více než 3 své pozitivní vlastnosti
SEBEVĚDOMÍ	uchazeč odpoví: "nevím, uvidíme"	uchazeč odpoví: "to by měl měl posoudit někdo jiný"	uchazeč odpoví: "myslím, že ano"	uchazeč odpoví ANO nebo určitě	uchazeč bez váhání odpoví URČITĚ

Pokračování - Tabulka 1 Kvalifikační Předpoklady - postoje

Postoj/Škála	1	2	3	4	5
DYNAMIKA (HOUŽEV-NATOST, SOUTĚŽIVOST)	uchazeč nesportuje	uchazeč nepravidelně sportuje	uchazeč pravidelně sportuje	uchazeč pravidelně sportuje a dosáhl osobního úspěchu, např. uběhl maraton	aktivní sportovec, v minulosti byl výkonnostní sportovec
STABILITA (VŠESTRAN-NOST)	uchazeč se zajímá o 3 příbuzné obory mimo podnikání zaměstnavatele	uchazeč se zajímá o 2 příbuzné obory mimo podnikání zaměstnavatele	uchazeč kromě sportu nemá na koníčky čas	uchazeč se zajímá alespoň o 2 různé obory	uchazeč se zajímá alespoň o 3 různé obory
CÍLE (ŽIVOTNÍ PLÁNY)	uchazeč má vysoké cíle v jiném oboru	uchazeč má pouze rodinné cíle	uchazeč má pouze rodinné cíle pro jejichž splnění musí uspět v zaměstnání	uchazeč má za cíl uspět v zaměstnání	uchazeč má za cíl uspět v zaměstnání + rodinné cíle

Zdroj: Jeřábek (2015a)

Nejednoduchým cílem společnosti, která se neustále rozvíjí, zvyšuje nejen svůj obrát, ale také počet zaměstnanců, rozšiřuje teritoriální působnost, rozšiřuje sortiment, je získat co největší počet zaměstnanců, pro své současné i budoucí působení. Zvláště náročný úkol je to v období s nízkou nezaměstnaností, kde je, kromě již zmíněných faktorů, třeba použít vzhled do uchazeče (Gro, 2011). Harold a kol. (2016) hovoří o tom, že se standardně zkoumají právě kandidátské postoje či záměry, ale ne rozhodnutí uchazeče o přijetí nabízené pozice. Zaměřuje se na rozšíření porozumění chování uchazeče prostřednictvím uchazečových vjemů a chápání spravedlnosti, kterou označuje jako významný faktor. Na tomto základě se uchazeč rozhoduje pro přijetí nabízené pozice. Zkoumá tento "prediktor", čili ukazatel, tedy v tomto případě proměnnou úspěšnosti. Zmíněný rozšiřující pohled na výběrové řízení nelze opomenout i z finančních důvodů, když nedávné odhady sdělují, že americké společnosti investují v průměru, kolem 3500 \$ za náklady na výběrové řízení (O'Leonard, 2011). Nábor může být také definován jako organizační činnost, jejichž cílem je ovlivňovat rozhodování úspěšného uchazeče o zaměstnání, zda přijme nebo nepřijme nabízenou pozici. Výběrové řízení spoluutváří kvalitu podniku, kvalitní pracovní síla je považována za jednu z jeho nejdůležitějších strategií (Ababneh, 2013). Harold a kol. (2016) se domnívá, že kromě příležitosti řádně prokázat své znalosti, dovednosti a schopnosti, má existovat nějaký mechanismus pro uchazeče napadnout výsledek výběrového řízení. Podnik má také jasně vysvětlit proces výběrového řízení tak, aby demonstroval, že je spravedlivý. Veškerá komunikace s uchazeči je vedená s respektem a včas poskytuje důležitou zpětnou vazbu tak, že podporuje příznivé vnímání spravedlnosti mezi jednotlivými uchazeči.

Instituce výběrového řízení sehrává dle výzkumu Becker a kol. (2010) další významnou roli a to v čase, který podnik potřebuje na vyhodnocení pohovorů a administrativně vedoucí k nabídce zaměstnání uchazeči. Rozhodnutí zaměstnavatele nabídnout uchazeči práci ještě automaticky neznamená, že ji uchazeč přijme. Tento faktor je zkoumán na vzorku 906 studentů a vzorku 2106 zkušených kandidátů

(Becker a kol. 2010). V době studie podnik rychle roste, obdobně jako podnik zkoumaný autorem této práce a hledá uchazeče pro všechny organizační úrovně. Dle výsledků uchazeči, kteří obdrží nabídku na zaměstnání dříve ji častěji také přijímají. Když dochází ke zpoždění nabídek, ať už v důsledku nerozhodnosti manažera nebo jiných důvodů, může se stát, že uchazeč přijme nabídku od jiného zaměstnavatele. Podniky mohou změnit svůj proces a zvýšit efektivitu a rychlost mezi svým rozhodnutím a oznámením o nabídce zaměstnání uchazeči. Mohou toho dosáhnout minimálními změnami v procesu, které si vyžádají jen minimální náklady na tyto změny (Owen, 2012, Plamínek, 2011, Wawrosz, 2010). Na druhou stranu se tím generují významné dlouhodobé úspory pro podnik z hlediska času a také peněz vynaložených na výběrové řízení nových zaměstnanců (O'Leonard, 2011) a také úspory ze zkrácení doby neobsazeného pracovního místa. Zkušební kandidáti přijali 88,2% nabídek, zatímco studenti jen 67,2%. Studentům přišly nabídky na zaměstnání 23 dní po pohovoru a zkušeným kandidátům 14,7 dní po pohovoru. Zkušební kandidáti přijali takovou nabídku již za 3,1 dne po obdržení, kdežto studenti až po 21,0 dnech po obdržení nabídky. Nabídky studentům na první zaměstnání tedy přicházejí později a studenti na ně také později reagují. Je to dáno pravděpodobně tím, že nejsou pod velkým časovým tlakem. Naopak zkušební kandidáti vědí pravděpodobně mnohem více o pracovním trhu a žádají o konkrétní pracovní místo, které odpovídá jejich zkušenostem. Výkonnostní hodnocení zaměstnanců po přijetí jsou na stejné úrovni bez ohledu na to, zda byli přijati dříve či později (Becker a kol. 2010). Přesto je třeba nabídnout uchazečům zaměstnání co nejdříve po rozhodnutí, aby bylo zachováno pozitivní vnímání organizace uchazečem a nevznikaly náklady z "ušlé příležitosti". Nabídku může učinit dříve konkurenční podnik nebo ekonomicky znevýhodněný uchazeč raději přijme jinou nabídku čistě z časových - finančních důvodů.

V části výzkumu týkajícího se předpokladů uchazečů není výstupní hodnota povýšení ze statistických důvodů složená z kategorií nepovýšení, povýšení a povyšování. Výstupní hodnota je agregována a definována jako přijetí. Vliv systému organizace povýšení zaměstnanců na výkon je předmětem výzkumu v pěti největších inovačních podnicích na Tchaj-wanu v roce 2011 (Hsin-Hsi, 2012). Jsou zkoumány 3 závislé proměnné: finanční výkonnost, výkonnost podniku a provozní účinnost. Mezi nezávislé proměnné řadí: osobnost, senioritu, efektivitu práce, osobní talenty a znalosti. Hsin-Hsi (2012) předkládá návrhy pro zvýšení výkonu organizace. 1) Důkladná analýza osobnosti povyšovaného. A) Povinné vyhodnocení osobnosti zaměstnance v praxi - jeho chování při práci. B) Hodnocení osobnosti při plnění úkolů, kvalita jejich splnění, vůle ke splnění úkolů a reakce zaměstnance při řešení nálehavých úkolů. Bude zaměstnanec reagovat okamžitě a klidně? C) Hodnocení osobnosti zaměstnance ve vztahu k jeho pověsti a ve vztahu k zisku. Hodnotí se postoj k podpoře, klid, upřímnost, pokora a schopnost vyhodnocovat situace ve prospěch podniku. 2) Povýšení orientované na schopnosti. Tradiční systém povyšování je založen na spravedlnosti a je řízen přísně schopnostmi kandidátů. Za účelem zjištění kvality povýšených kandidátů je seniorita až na druhém místě. 3) Systém odměn je orientovaný na výsledek. Zaměstnanci si musí uvědomit očekávání podniku a s tím související měření výkonnosti. Hypotézy související se závislými proměnnými jsou podporovány obdobně jako Jeřábek (2016). Hypotézy související s věkem, pohlavím a vzděláním jsou částečně podporovány. Jeřábek (2015b) ani částečné souvislosti s věkem a pohlavím ve svém výzkumu nepotvrzuje. Výsledky jsou však ovlivněny osobou personalisty, pracovní pozicí a nároky na inovativnost kladené podnikem. Zhou a kol. (2012) prokazují souvislost zvýšení rozhodovací volnosti a intelektuální stimulace na kreativitu zaměstnanců, která je u zaměstnanců

na obchodních pozicích žádoucí a může být tedy také jedním z faktorů ovlivňujících povýšení.

Materiál a metody

Primárními zdroji je základní soubor zahrnující 188 uchazečů o zaměstnání na obchodní pozici v obchodní společnosti, která obchoduje s průmyslovým zbožím, segment: elektro, dřevo, textilie, plasty, chemie. Zdrojem pro data jsou životopisy a pohovory s uchazeči. Výzkum zjišťuje úroveň Předpokladů uchazečů na škále 1 až 5. Předpoklady jsou definovány faktory Zájem, Sebevědomí, Pohotovost, Dynamika, Stabilita a Cíle (Jeřábek, 2015a). Výstupní hodnota povýšení tvoří čtyři kategorie: nepřijetí, nepovýšení, povýšení a povyšování (Agresti, 2007, Jeřábek 2016). Zde je nutné agregovat výstupní hodnoty pouze na nepřijaté a přijaté, abychom získali relevantní statistické údaje. Druhou výstupní hodnotou je délka pracovního poměru (Jeřábek, 2015c, Zaharie, 2013). Jsou sledovány dvě hodnoty a to délka pracovního poměru do tří let a délka pracovního poměru 3 roky a více. Podnik považuje zaměstnance s délkou pracovního poměru 3 roky a více za zapracované, u kterých se vrátila investice do jejich školení, stabilizované a podávající optimální výkon. Cílem práce je tedy zjistit závislosti definovaných faktorů na výstupních hodnotách přijetí a délka pracovního poměru.

Data jsou dále zpracovávána statistickým programem Statistica 12. Pro výpočet závislosti je použit Pearsonův chí-kvadrát a Cramérovo V. Výsledky jsou doplněny o hodnotu p, která se porovnává s chybou prvního druhu $\alpha 0,05$. Následně je zamítnutá nebo přijatá nulová hypotéza H_0 a určena závislost dle Cramérova V pro obě výstupní hodnoty, tedy přijetí a délka pracovního poměru. Hodnoty V nižší než 0,300 jsou označeny jako nízká závislost, hodnoty 0,300 až do 0,700 jsou označeny jako střední závislost. Hodnoty 0,700 a vyšší jsou označovány jako vysoká závislost na výstupní hodnotě. Tímto způsobem jsou Předpoklady testovány na výstupní hodnoty přijetí a délka pracovního poměru.

Výsledky a diskuse

Závislosti předpokladů na výstupní hodnotě přijetí

Tyto výsledky výzkumu zkoumají postoje a záměry kandidáta, které jsou v článku nazývány Předpoklady pro práci tak, jak je popisuje Jeřábek (2015a) v kategorizaci. Obdobně chápe předpoklady pro práci také Zaharie (2013). Oba autoři hodnotí faktory na škále 1 až 5. V tomto výzkumu bylo nutné přistoupit k agregaci faktorů pro získání odpovídajících výsledků.

Tabulka 2 Četnosti nepřijatých a přijatých uchazečů na škále Zájmu

Zájem/přijetí	nepřijat	přijat	součty
1 a 2	37	8	45
3	22	20	42
4 a 5	2	99	101
celkem	61	127	188

Zdroj: Vlastní zpracování

Tabulka 2a Statistika nepřijatých a přijatých uchazečů dle Zájmu

	Chí-kvadrát	p
Pearsonův chí-kvadrát	101,2511	p=0,00001*
Cramérovo V	0,734	

Zdroj: Vlastní zpracování

H₀: Přijetí do pracovního poměru není závislé na Zájmu uchazeče.

$p < \alpha_{0,05}$

H₀ se zamítá.

*Hodnota p je ještě nižší než p=0,00001.

V=0,734 vysoká závislost

Mezi přijetím a Zájmem uchazeče existuje vysoká závislost.

Z celkového počtu uchazečů se na stupních škály 4 a 5 pohybovalo 53,7% uchazečů, 23,9% se pohybovalo na stupních škály 1 a 2 a 22,3% na střední hodnotě škály 3. Z celkového počtu přijatých uchazečů se 78% pohybovalo na stupních škály 4 a 5, 15,7% na střední hodnotě škály 3 a 6,3% na stupních škály 1 a 2. Z celkového počtu nepřijatých uchazečů se jich 60,7% pohybovalo na stupních škály 1 a 2. 36,1% na středním stupni škály 3 a 3,3% na stupních škály 4 a 5. Zaharie (2013) naměřil u faktoru Zájem ve svém výzkumu na stupních škály 1 až 5 hodnotu 4,69 a tím je ve shodě s autorem této práce.

Tabulka 3 Četnosti nepřijatých a přijatých uchazečů na škále Sebevědomí

Sebevědomí/ přijetí	nepřijat	přijat	součty
1 a 2	38	6	44
3	20	24	44
4 a 5	3	97	100
celkem	61	127	188

Zdroj: Vlastní zpracování

Tabulka 3a Statistika nepřijatých a přijatých uchazečů dle Sebevědomí

	Chí-kvadrát	p
Pearsonův chí-kvadrát	101,3125	p=0,00001*
Cramérovo V	0,734	

Zdroj: Vlastní zpracování

H₀: Přijetí do pracovního poměru není závislé na Sebevědomí uchazeče.

$p < \alpha_{0,05}$

H₀ se zamítá.

*Hodnota p je ještě nižší než p=0,00001.

V=0,734 vysoká závislost

Mezi přijetím a Sebevědomím uchazeče existuje vysoká závislost.

Výsledky faktoru Zájem a Sebevědomí jsou velmi podobné. Z celkového počtu uchazečů se na stupních škály 4 a 5 pohybovalo 53,2% uchazečů, 23,4% se pohybovalo na stupních škály 1 a 2 a 23,4% na střední hodnotě škály 3. Z celkového počtu přijatých uchazečů se 76,4% pohybovalo na stupních škály 4 a 5, 18,9% na střední hodnotě škály 3 a 4,7% na stupních škály 1 a 2. Z celkového počtu nepřijatých uchazečů se jich 62,3% pohybovalo na stupních škály 1 a 2. 32,8% na středním stupni škály 3 a 4,9% na stupních škály 4 a 5. Nejbližší faktor, který Zaharie (2013) ve svém výzkumu měřil je faktor Optimismus, kde na stupních škály 1 až 5 naměřil hodnotu 4,61 a tím je ve shodě s autorem této práce a to i ve smyslu obdobných hodnot naměřených mezi Zájmem a Sebevědomím resp. Zájmem a Optimismem.

Tabulka 4 Četnosti nepřijatých a přijatých uchazečů na škále Cíle

Cíle/přijetí	nepřijat	přijat	součty
1 až 3	54	14	68
4 a 5	7	113	120
celkem	61	127	188

Zdroj: Vlastní zpracování

Tabulka 4a Statistika nepřijatých a přijatých uchazečů dle Cílů

	Chí-kvadrát	p
Pearsonův chí-kvadrát	107,2051	p=0,00001*
Koeficient asociace V	0,755	

Zdroj: Vlastní zpracování

H₀: Přijetí do pracovního poměru není závislé na Cílech uchazeče.

$p < \alpha_{0,05}$

H₀ se zamítá.

*Hodnota p je ještě nižší než p=0,00001.

V=0,755 vysoká závislost

Mezi přijetím a Cíli uchazeče existuje vysoká závislost

Mezi Cíli a přijetím existuje ještě větší závislost než mezi ostatními zkoumanými faktory a přijetím. Škála Cílů se po agregaci ještě více zúžila a to na stupně škály 1 až 3 a stupně škály 4 a 5. Z celkového počtu uchazečů se na stupních škály 4 a 5 pohybovalo 63,8% uchazečů, tedy nejvíce ze všech faktorů a 36,2% se pohybovalo na stupních škály 1 až 3. Z celkového počtu přijatých uchazečů se 89,0% pohybovalo na stupních škály 4 a 5 a 11,0% na stupních škály 1 až 3. Z celkového počtu nepřijatých uchazečů se jich 88,5% pohybovalo na stupních škály 1 až 3. 11,5% na stupních škály 4 a 5. Nejbližší faktor, který Zaharie (2013) ve svém výzkumu měřil, je faktor Pracovní motivace, kde na stupních škály 1 až 5 naměřil hodnotu 4,61, to znamená stejnou hodnotu jako u Optimismu. Autor této práce naměřil u Cílů o něco vyšší hodnotu závislosti V=0,755 vůči V=0,734 u Sebevědomí. Vzhledem k naměřeným hodnotám Cílů, především na stupních škály 4 a 5 lze Cíle považovat za jeden z faktorů, který nejvíce ovlivňuje přijetí uchazeče.

Tabulka 5 Síla závislosti přijetí na jednotlivých faktorech

Faktor/ síla závislosti	V
Zájem	0,734
Pohotovost	0,713
Sebevědomí	0,734
Dynamika	0,486
Stabilita	0,653
Cíle	0,755

Zdroj: Vlastní zpracování

Výzkum identifikoval nejvyšší závislosti na přijetí u faktorů Zájem $V=0,734$, Sebevědomí $V=0,734$ a Cíle $V=0,755$. Na tyto faktory se výzkum soustřeďuje. Pro další výzkum lze doporučit faktor Pohotovost, u kterého byla také naměřena vysoká závislost $V=0,713$. Ostatní faktory prokazují střední závislost.

Závislosti předpokladů na výstupní hodnotě délka pracovního poměru

Zaharie (2013), obdobně jako autor této práce, při výběru výstupní hodnoty dochází k poznání, že pouze doba zaměstnání, tedy pracovního poměru (PP), má vypovídací hodnotu o tom, zda personalista během výběrového řízení učinil správné rozhodnutí či ne. I zde bylo potřeba přistoupit k agregaci škál jednotlivých faktorů tak, abychom dospěli k relevantním výsledkům.

Tabulka 6 Četnosti dle délky PP uchazečů na škále Zájmu

Zájem/délka PP	délka PP do 3 let	délka PP 3 roky a více	součty
1 až 3	79	8	87
4	7	38	45
5	4	52	56
celkem	90	98	188

Zdroj: Vlastní zpracování

Tabulka 6a Statistika délky PP uchazečů dle Zájmu

	Chí-kvadrát	p
Pearsonův chí-kvadrát	120,3184	$p=0,00001^*$
Cramérovo V	0,800	

Zdroj: Vlastní zpracování

H_0 : Délka pracovního poměru není závislá na Zájmu uchazeče.

$p < \alpha_{0,05}$

Ho se zamítá.

*Hodnota p je ještě nižší než $p=0,00001$.

$V=0,800$ vysoká závislost

Mezi délkou pracovního poměru a Zájemem existuje vysoká závislost.

Z celkového počtu uchazečů se na stupni 5 škály pohybovalo 29,8% uchazečů, na stupni 4 škály 23,9% a na stupních 1 až 3 46,3%. Z celkového počtu uchazečů pracujících v podniku 3 roky a déle se 53,1% pohybovalo na stupni 5 škály, 38,8% na stupni škály 4 a 8,2% na stupních škály 1 až 3. Z celkového počtu uchazečů pracujících v podniku méně než 3 roky se jich 87,8% pohybovalo na stupních škály 1 až 3. 7,8% na stupni škály 4 a 4,4% na stupni škály 5. Zaharie (2013) naměřil u faktoru Zájem ve svém výzkumu na stupních škály 1 až 5 hodnotu 4,69 a tím je ve shodě s autorem této práce.

Tabulka 7 Četnosti dle délky PP uchazečů na škále Sebevědomí

Sebevědomí/délka PP	délka PP do 3 let	délka PP 3 roky a více	součty
1 a 2	41	3	44
3	38	6	44
4 a 5	11	89	100
celkem	90	98	188

Zdroj: Vlastní zpracování

Tabulka 7a Statistika délky PP uchazečů dle Sebevědomí

	Chí-kvadrát	p
Pearsonův chí-kvadrát	116,802	$p=0,00001^*$
Cramérovo V	0,788	

Zdroj: Vlastní zpracování

H_0 : Délka pracovního poměru není závislá na Sebevědomí uchazeče.

$p < \alpha_{0,05}$

Ho se zamítá.

*Hodnota p je ještě nižší než $p=0,00001$.

$V=0,788$ vysoká závislost

Mezi délkou pracovního poměru a Sebevědomím existuje vysoká závislost.

Výsledky faktoru Zájem a Sebevědomí jsou i při výstupní hodnotě délka pracovního poměru velmi podobné. Zájem $V=0,800$ a Sebevědomí $V=0,788$. Z celkového počtu uchazečů se na stupních škály 4 a 5 pohybovalo 53,2% uchazečů, 23,4% se pohybovalo na stupních škály 1 a 2 a 23,4% na střední hodnotě škály 3. Z celkového počtu uchazečů pracujících v podniku 3 roky a déle se 90,8% pohybovalo na stupních škály 4 a 5, 6,1% na střední hodnotě škály 3 a 3,1% na stupních škály 1 a 2. Z celkového počtu uchazečů pracujících v podniku méně než 3 roky se jich 45,6% pohybovalo na stupních škály 1 a 2. 42,2% na středním stupni škály 3 a 12,2% na stupních škály 4 a 5. Nejbližší faktor, který Zaharie (2013) ve svém výzkumu měřil je faktor Optimismus, kde na stupních škály 1 až 5 naměřil hodnotu 4,61 a tím je ve shodě s autorem této práce a to i ve smyslu obdobných hodnot naměřených mezi Zájemem a Sebevědomím resp. Zájemem a Optimismem.

Tabulka 8 Četnosti dle délky PP uchazečů na škále Cíle

Cíle/přijetí	délka PP do 3 let	délka PP 3 roky a více	součty
1 až 3	85	5	90
4 a 5	5	93	98
celkem	90	98	188

Zdroj: Vlastní zpracování

Tabulka 8a Statistika délky PP uchazečů dle Cílů

	Chí-kvadrát	p
Pearsonův chí-kvadrát	150,0628	p=0,00001*
Koeficient asociace V	0,893	

Zdroj: Vlastní zpracování

H_0 : Délka pracovního poměru není závislá na Cílech uchazeče.

$p < \alpha_{0,05}$

H_0 se zamítá.

*Hodnota p je ještě nižší než $p=0,00001$.

$V=0,893$ vysoká závislost

Mezi délkou pracovního poměru a Cíli existuje vysoká závislost.

Mezi Cíli a délkou pracovního poměru existuje ještě větší závislost než mezi ostatními zkoumanými faktory a délkou pracovního poměru. Škála Cílů se po agregaci ještě více zúžila a to na stupně škály 1 až 3 a stupně škály 4 a 5. Z celkového počtu uchazečů se na stupních škály 4 a 5 pohybovalo 52,1% uchazečů a 47,9% se pohybovalo na stupních škály 1 až 3. Z celkového počtu uchazečů pracujících v podniku 3 roky a déle se 94,9% pohybovalo na stupních škály 4 a 5 a 5,1% na stupních škály 1 až 3. Z celkového počtu uchazečů pracujících v podniku méně než 3 roky se jich 94,4% pohybovalo na stupních škály 1 až 3, 5,6% na stupních škály 4 a 5. Nejblíže faktor, který Zaharie (2013) ve svém výzkumu měřil je faktor Pracovní motivace, kde na stupních škály 1 až 5 naměřil hodnotu 4,61, to znamená stejnou hodnotu jako u Optimismu. Autor této práce naměřil u Cílů o něco vyšší hodnotu závislosti $V=0,893$ vůči $V=0,800$ u Zájmu a $V=0,734$ u Sebevědomí. Vzhledem k naměřeným hodnotám Cílů, především na stupních škály 4 a 5 lze Cíle považovat za jeden z faktorů, který nejvíce ovlivňuje přijetí uchazeče.

Tabulka 9 Síla závislosti délky PP na jednotlivých faktorech

Faktor/ síla závislosti	V
Zájem	0,800
Pohotovost	0,712
Sebevědomí	0,788
Dynamika	0,538
Stabilita	0,683
Cíle	0,893

Zdroj: Vlastní zpracování

Výzkum identifikoval nejvyšší závislosti na délce pracovního poměru u faktorů Zájem $V=0,800$, Sebevědomí $V=0,788$ a Cíle $V=0,893$. Jde o stejné faktory jako u předešlé výstupní hodnoty (přijetí), a proto se na tyto faktory výzkum soustřeďuje. Hodnoty vysokých závislostí přijetí jsou u výstupní hodnoty délka pracovního poměru ještě vyšší. Pro další výzkum lze doporučit faktor Pohotovost, u kterého byla také naměřena vysoká závislost $V=0,712$, tedy téměř shodná jako u předešlé výstupní hodnoty. Ostatní faktory prokazují střední závislost.

Z výsledků výzkumu Předpokladů na výstupní hodnoty přijetí a délka pracovního poměru můžeme odvodit potvrzení škál tak, jak je autor navrhl. Nutnost agregace škál pro relevantní statistické výsledky signalizuje, že uchazeči některé stupně škály, na rozdíl od autora, vnímali jako shodné.

Závěr

Koncepce výběrového řízení je pro podnik součástí úspěšné strategie, jejímž cílem jsou kvalifikovaní a konkurenceschopní zaměstnanci. Výsledky výzkumu ukazují, že neexistuje žádný vztah mezi zisky organizace a složitostí procesu přijímání uchazečů (Zaharie, 2013). Standardně se zkoumají kandidátské postoje či záměry, ale ne rozhodnutí uchazeče o přijetí nabízené pozice. Rozhodující pro přijetí nabídky uchazečem je také čas mezi posledním kolem výběrového řízení a sdělením nabídky k přijetí do zaměstnání (Harold a kol., 2016).

Z vlastního výzkumu byly zjištěny nejvyšší závislosti na přijetí u faktorů Zájem $V=0,734$, Sebevědomí $V=0,734$ a Cíle $V=0,755$. Na tyto faktory se výzkum soustřeďuje. Vysoká závislost $V=0,713$ byla naměřena také u faktoru Pohotovost. Ostatní faktory prokazují střední závislost.

Doba zaměstnání, tedy pracovního poměru, má vypovídací hodnotu o tom, zda personalista učinil správné rozhodnutí či ne. Výzkum identifikoval nejvyšší závislosti na délce pracovního poměru u faktorů Zájem $V=0,800$, Sebevědomí $V=0,788$ a Cíle $V=0,893$. Jde o stejné faktory jako u předešlé výstupní hodnoty (přijetí). Hodnoty vysokých závislostí přijetí jsou u výstupní hodnoty délka pracovního poměru ještě vyšší. Ostatní faktory prokazují střední závislost, kromě faktoru Pohotovost s vysokou závislostí $V=0,712$.

Pro další výzkum lze doporučit právě faktor Pohotovost, u kterého byla také naměřena vysoká závislost, téměř shodná jak pro výstupní hodnotu přijetí, tak pro výstupní hodnotu délka pracovního poměru.

Omezení výzkumu je prostředím rychle rostoucího podniku, který neustále vytváří poptávku po obsazení pracovních míst. Dalším omezením je zaměření na obchodní pozice.

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**MARKETINGOVÝ MIX MEDZINÁRODNE ČINNÉHO
PODNIKU Z POHĽADU PREPRAVY A LOGISTIKY
(EXPORT DO USA A ČÍNY)**

**MARKETING MIX OF INTERNATIONALLY ACTIVE
COMPANY IN TERMS OF TRANSPORT AND LOGISTICS
(EXPORT TO THE USA AND CHINA)**

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Abstract

USA and China are key players in the world trade and therefore are a significant potential for market entry. The paper deals with identifying the individual policies of the marketing mix (product, price, distribution and communication) in order to emphasize the importance of transport and logistics as an effective way for entry foreign markets, for example exports to the USA and China. Through LPI index compare the logistics performance of these two countries, also evaluate opportunities and risks linked with export to the market. Based on the survey "Allianz Risk Barometer 2016" identifying the greatest risks of entrepreneurship according to countries, in the USA and China the top risk is business interruption related to interruption the supply chain, or the actual market trend.

Key words: *marketing mix, distribution strategy, risk*

Abstrakt

USA a Čína predstavujú kľúčových hráčov vo svetovom obchode, preto sú významným potenciálom pre vstup na trh. Príspevok sa zaoberá identifikovaním jednotlivých politík marketingového mixu (produktovej, cenovej, distribučnej a komunikačnej) s cieľom zdôrazniť význam prepravy a logistiky ako efektívneho spôsobu prenikania na zahraničné trhy na príklade exportu do USA a Číny. Prostredníctvom LPI indexu sa porovnávajú logistické výkony týchto dvoch krajín, taktiež sa zhodnotia príležitosti a riziká späté s exportom na daný trh. Vychádzajúc z prieskumu „Allianz Risk Barometer 2016“ identifikujúceho najväčšie riziká podnikania podľa krajín, v USA a Číne top rizikom je prerušenie prevádzky súvisiace práve s prerušením dodávateľského reťazca, či samotným vývojom trhu.

Kľúčové slová: *marketingový mix, distribučná stratégia, riziko*

JEL Classification: D39, M31, O57

Úvod

Súčasnú neustále silnejúcu trendy ako globalizácia, internacionalizácia vedú mnohé spoločnosti ku expandovaniu podnikateľských aktivít a prenikaniu na zahraničné trhy. Taktiež značná konkurencia na domácom trhu núti firmy rozširovať svoj exportný potenciál. Uvedené skutočnosti tak formujú marketingový mix v súlade s požiadavkami zahraničných trhov.

Cieľom príspevku je poukázať na všeobecnú charakteristiku marketingového mixu medzinárodne činného podniku a jeho identifikáciu pri exporte do Číny a USA. Vybrané krajiny predstavujú spolu s Európskou úniou triádu silných ekonomík a kľúčových hráčov vo svetovom obchode. Ide o trhy s potenciálom pre rast a využitie existujúcich distribučných kanálov, poprípade ich rozšírenie, či samotné založenie nových. Skúmaná problematika je centrom pozornosti viacerých štúdií zameraných na podporu exportérov ako napríklad: Manuálov pre exportérov, Doing Business, BusinessInfo, či ako súčasť vedeckých prác, či publikácií od R. J. Stock, M. D. Lambert, J. C. Johnson a iní, v ktorých dôraz sa kladie na význam prepravy a logistiky predstavujúcej jeden z potenciálov internacionalizácie a efektívneho prenikania na zahraničné trhy.

Materiál a metódy

Príspevok sa zaoberá potenciálom exportu na vybrané zahraničné trhy z hľadiska najvyššieho hrubého domáceho produktu, kde top predstavuje USA a Čína. Vychádzajúc zo sekundárnych údajov sa prostredníctvom syntézy špecifikujú základné prvky marketingového mixu (produkt, cena, distribúcia, komunikácia), a to z hľadiska prepravy a logistiky, čo znamená dôraz sa kladie na distribučné stratégie tvoriace základ vstupu na zahraničné trhy. Využitím metódy komparácie sa pomocou indexu logistickej výkonnosti (LPI index) porovná aktuálny stav a potenciál vybraných ukazovateľov logistiky v Číne a USA. Následne využitím metódy indukcie sa vyvodí všeobecné závery marketingového mixu pre export do Číny a USA a zdôraznia najdôležitejšie špecifiká daných krajín.

Výsledky a diskusia

Všeobecná charakteristika marketingového mixu

Marketingový mix tzv. 4 P (produkt, cena, propagácia, miesto) definoval v roku 1960 americký profesor marketingu E. J. McCarthy vo svojom diele Basic Marketing: A Managerial Approach a následne spopularizoval P. Kotler. Cieľom medzinárodne aktívneho podniku je vytvorenie účinného marketingového mixu, ktorý kombinuje všetky svoje zložky tak, aby na jednej strane sa maximalizovala hodnota pre zákazníka a na druhej strane splnili marketingové aj logistické ciele. Následne sa zameriame na základné prvky marketingového mixu z pohľadu prepravy a logistiky:

a) **Produktová politika:** zahŕňa najmä rozhodnutia týkajúce sa vlastností výrobku, či balenia. Stock a Lambert (2001) uvádzajú, že špecifiká samotného produktu výrazne ovplyvňujú štruktúru logistického reťazca. Rozlišujú deväť základných

charakteristík, ktoré sa najčastejšie posudzujú, a to: *hodnota* (Produkty s vysokými jednotkovými nákladmi vyžadujú značné investície do zásob. Čím je hodnota produktu vyššia, tým sa uplatňujú kratšie logistické reťazce.), *technické vlastnosti* (V rámci logistického reťazca je dôležité upriamiť pozornosť na zásoby náhradných dielov a promptnosť ich doručenia za účelom uspokojenia potrieb zákazníka a na zvyšovanie kvality pozáručných služieb.), *trhová akceptácia* (Ak významní výrobcovia okrem svojej značky investujú prostriedky i do značnej propagácie produktu, zvyšuje sa nielen záujem konečných spotrebiteľov o kúpu produktu, ale i samotných prostredníkov o obchodovanie s ním, čím sa môže zvyšovať počet článkov v logistickom reťazci.), *nahrádzateľnosť* (Čím je vyššia možnosť substitúcie daného produktu, tým sa vyžaduje i intenzívnejšia distribúcia. To znamená nadväzovanie spolupráce s veľkoobchodníkmi, maloobchodníkmi, a tak rozširovanie predajných miest - byť bližšie ku zákazníkom, vďaka čomu je možné poskytovať vyššie zľavy, či dosahovať vyššie marže.), *hmotnosť, objem* (Objem a hmotnosť produktu výrazne ovplyvňuje nielen výber dopravnej modality, ale i samotné náklady dodania.), *kazenie sa* (Pri rýchlo-kaziacich produktoch sa preferuje priamy predaj, rýchly pohyb v rámci logistického reťazca, pričom musí byť reťazec zároveň i krátky, aby sa eliminovali riziká z možných strát pokazených zásob.), *trhová koncentrácia* (V prípade sústredenia sa na určitú geografickú oblasť sa preferujú krátke logistické reťazce. Čím sa snažíme pokryť viac trhov, tým sa počet účastníkov v reťazci zvyšuje, a to nielen o obchodníkov, sprostredkovateľov, ale i o dopravcov, či samotných logistických partnerov.), *sezónnosť* (Počas sezóny sa predaj zintenzívňuje i nároky na distribúciu a mimo sezóny musia výrobcovia počítať so zostatkovými zásobami alebo poskytovaním zliav.), *šírka a hĺbka sortimentu* (Výrobcovia s úzkou produktovou líniou sa väčšinou snažia pokryť špecifický trh, dosiahnuť daný segment prostredníctvom veľkoobchodníkov.). Preprava a logistika tak zohrávajú pri rozhodovaní o produkte kľúčovú úlohu a to nielen z hľadiska ceny, ale i kvality prostredníctvom hľadania úspor, znižovaním nákladov pozdĺž i naprieč celým dodávateľským reťazcom.

b) **Cenová politika:** predstavuje pružný nástroj medzinárodného marketingového mixu, pretože zmeny je možné realizovať pomerne rýchlo a prispôbiť sa tak podmienkam trhu. Podľa Sršňovej a Füzyovej (2003) rozhodovanie o cenovej politike zahŕňa určovanie výšky ceny pre výrobok a určitú krajinu, cenové variácie špecifické pre krajinu, či cenové stratégie pre vybrané zahraničné trhy. Cenovú politiku ovplyvňujú interné a externé faktory. Medzi interné faktory môžeme zaradiť organizačnú štruktúru, nákladovú a finančnú situáciu podniku, transferové ceny. Externé faktory zahŕňajú napr. politické, hospodárske, či právne faktory, preferencie zákazníkov, štruktúru konkurencie. Uvedené faktory ovplyvňujú metódy určovania cien, pričom rozlišujeme tri základné spôsoby cenotvorby, a to orientáciu na náklady, orientáciu na dopyt a orientáciu na konkurenciu. Špecifickosť cenovej politiky pri exporte spočíva v eskalácii nákladov, tzn. ide o postupné zvyšovanie ceny exportovaného výrobku spôsobené faktormi súvisiacimi napr. s prepravnými nákladmi, nákladmi na modifikáciu exportného balenia, s marketingovými nákladmi, s obchodnými bariérami (clo, spotrebná daň), či v súvislosti s počtom medzičlánkov v dodávateľskom reťazci – sprostredkovateľmi.

c) **Komunikačná politika:** je zameraná na vytvorenie žiaducej predstavy o firme, jej výrobkoch a značkách. Komunikačné stratégie sú podľa Machkovej (2006) ovplyvňované i samotnou distribučnou politikou, tzn. komunikácia vychádza z

dvoch základných koncepcií, a to push stratégie (komunikácia sa realizuje za pomoci distribučného medzičlánku využitím napr. informačných letákov, reklamných stojanov) a pull stratégie (komunikácia sa zameriava na konečných zákazníkov prostredníctvom reklamy, podpory predaja).

d) **Distribučná politika:** pozostáva podľa Johnsona a Wooda (1990) z rozhodnutí o distribučných kanáloch (výbere marketingových kanáloch - či využiť sprostredkovateľa, predávať prostredníctvom maloobchodníkov, veľkoobchodníkov) a o fyzickej distribúcii na zahraničných trhoch - o medzinárodnej preprave medzi výrobcom a konečným spotrebiteľom (tzn. ako čo najefektívnejšie tovary prepravíť z miesta výroby na miesto spotreby).

Kotler (2007) uvádza, že z hľadiska počtu prostredníkov v logistickom reťazci rozlišujeme nasledovné distribučné cesty: *priama distribučná cesta* (predstavuje priamy kontakt medzi výrobcom a konečným zákazníkom, tzn. bez využitia prostredníkov), *nepriama distribučná cesta* (znamená distribučný systém s jedným alebo viacerými prostredníkmi - v prípade spotrebných výrobkov ide najmä o veľkoobchodníkov a maloobchodníkov a pri priemyselných výrobkoch sa stretávajú s obchodnými zástupcami).

Podľa Machkovej (2006) v oblasti distribúcie sa využívajú tri základné distribučné stratégie: *intenzívna distribúcia* (predstavuje predaj prostredníctvom väčšieho počtu predajných miest v určitej oblasti, ide o širokú distribúciu vhodnú pre rýchloobrátkové tovary), *selektívna distribúcia* (znamená predaj prostredníctvom obmedzeného počtu predajných miest, výrobca si vyberá predajcov na základe náročných kvantitatívnych a kvalitatívnych požiadaviek, stratégia je vhodná najmä pre značkové výrobky, či produkty dlhodobej spotreby), *výhradná (exkluzívna) distribúcia* (predstavuje predaj prostredníctvom obmedzeného počtu predajných miest, častokrát využitím len jedného distribútora obchodujúceho s výrobkami na vymedzenom trhu, stratégia je vhodná napr. pre farmaceutické produkty).

Dôležité je sa zamerať nielen na distribúciu ako takú, ale celý dodávateľský reťazec a jednotlivé prvky v ňom, vzťahy a väzby. Hofer (2015) uvádza podľa Petersena (2008), že filozofia riadenia zásobovacieho reťazca predstavuje závislosť firiem na ostatných členov dodávateľského reťazca, aby dosiahli svoje ciele zamerané na vysokú úroveň zákazníckeho servisu s minimalizovaním celkových nákladov.

Podľa Ozsakalli a kolektívu (2014) nákladovo efektívnym riadením logistiky môže byť využívanie poskytovateľov tzv. tretích strán, t.j. 3PL za účelom maximálneho využitia fyzickej kapacity vozidiel.

Export do USA a Číny

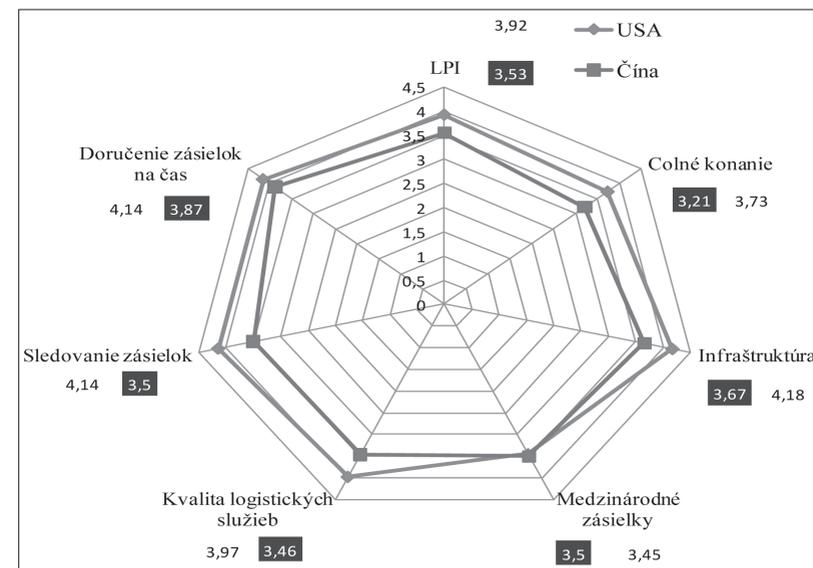
Vychádzajúc zo všeobecnej charakteristiky marketingového mixu medzinárodne aktívneho podniku sa následne zameriame na praktickú aplikáciu jeho vybraných prvkov na príklade exportu do ekonomík, ktoré sú top hospodárstvami vo svete. Z hľadiska hrubého domáceho produktu uvedeného v amerických dolároch v bežných cenách bolo podľa Svetovej Banky (World Bank) za rok 2015 na prvom mieste USA, kde hrubý domáci produkt predstavoval 17 968 miliárd USD a na druhom mieste Čína s hrubým domácim produktom 11 385 USD.

Uplatnenie a aplikácia samotného marketingového mixu na zahraničnom trhu vychádza z hodnotenia príležitostí a rizík danej krajiny, či samotného podnikateľského prostredia alebo logistického potenciálu krajiny. Logistické výkony (resp.

príležitosť pre export z pohľadu prepravy a logistiky) v USA a Číne môžeme zhodnotiť prostredníctvom indexu logistickej výkonnosti (LPI - Logistics Performance Index) publikovaného Svetovou bankou (World Bank). LPI index hodnotí výkonnosť logistiky od 1 (čo znamená najslabší rating) až po 5 (najsilnejší rating). Medzinárodný LPI index je váženým priemerom šiestich ukazovateľov, a to: efektívnosť procesov colného konania (jednoduchosť, rýchlosť), hraničné kontroly vrátane colných prehládok, colných poplatkov, kvalita obchodnej i dopravnej infraštruktúry (železnice, cesty, prístavy, informačné technológie), jednoduchosť dohodnutia konkurencieschopných cien za prepravu zásielok (logistické náklady), spôsobilosť a kvalita logistických služieb (kvalita poskytovaných služieb colnými agentmi, operátormi a pod.), možnosť sledovania zásielky, spoľahlivosť dodania zásielok príjemcovi na dohodnuté miesto v stanovenom čase.

Z celkovo hodnotených 160 krajín sveta v roku 2014 bola Čína na 28 mieste s LPI indexom 3,53 a USA na 9. mieste s LPI indexom 3,92 z hľadiska efektívnosti logistickej výkonnosti krajiny (Na prvom mieste bolo Nemecko s 4,12 LPI indexom a na poslednom Somálsko s 1,77 LPI indexom.). Nižšie uvedený graf poukazuje i na skutočnosť, že kľúčovú úlohu v podnikateľskom prostredí zohráva v USA infraštruktúra (s LPI indexom 4,18) a v Číne doručenie zásielok na čas (s LPI indexom 3,87), čo výrazne vplýva i na samotnú distribučnú politiku medzinárodne činného podniku.

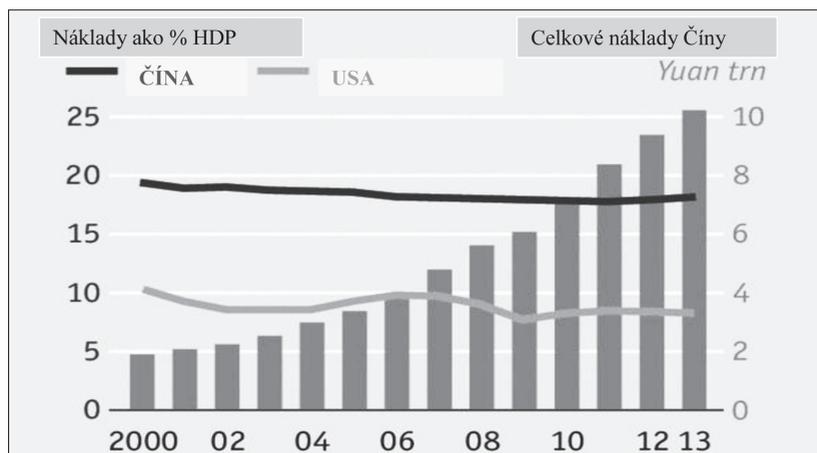
Graf 1 LPI index v Číne a USA za rok 2014



Zdroj: Vlastné spracovanie podľa: WORLD BANK. 2016. Logistics Performance Index. [online]. 2016. [cit. 2016-25-03]. Dostupné na internete: <<http://lpi.worldbank.org/international/global>>

Preprava a logistika v Číne je častokrát označovaná za ťažkopádnu, čoho dôkazom je i nižší index logistickej výkonnosti oproti USA. Inými slovami ide o neefektívnosť organizácie tzv. domácej logistiky, či výdavkov do infraštruktúry. Pod pojmom logistika sa chápe nielen preprava z bodu A do bodu B, ale i skladovanie či riadenie toku zásielok. Logistické výdavky predstavujú v Číne približne 18% hrubého domáceho produktu, čo je takmer dvojnásobok oproti USA ako môžeme vidieť na grafe 2. Väčšina skladov v Číne je zastaraná, taktiež zásielky sú častokrát prekladané z jedného dopravného prostriedku na druhý naprieč krajinou, pričom najväčšou príležitosťou by bolo vytvorenie distribučných centier (uplatňovanie cross-dockingu) a upriamenie pozornosti na modernizáciu distribúcie a dosahovanie úspor z rozsahu.

Graf 2 Logistika z A do B



Zdroj: NO AUTHOR. 2014. Logistics: The flow of things. In The Economist [online]. 2014, 12 July, Vol. 410, No. 8891 [cit. 2016-20-03]. Dostupné na internete: <<http://www.economist.com/news/china/21606899-export-superpower-china-suffers-surprise-inefficient-logistics-flow-things?zid=302&ah=601e2c69a87aad0cc0ca4f3fbc1d354>> ISSN 00130613

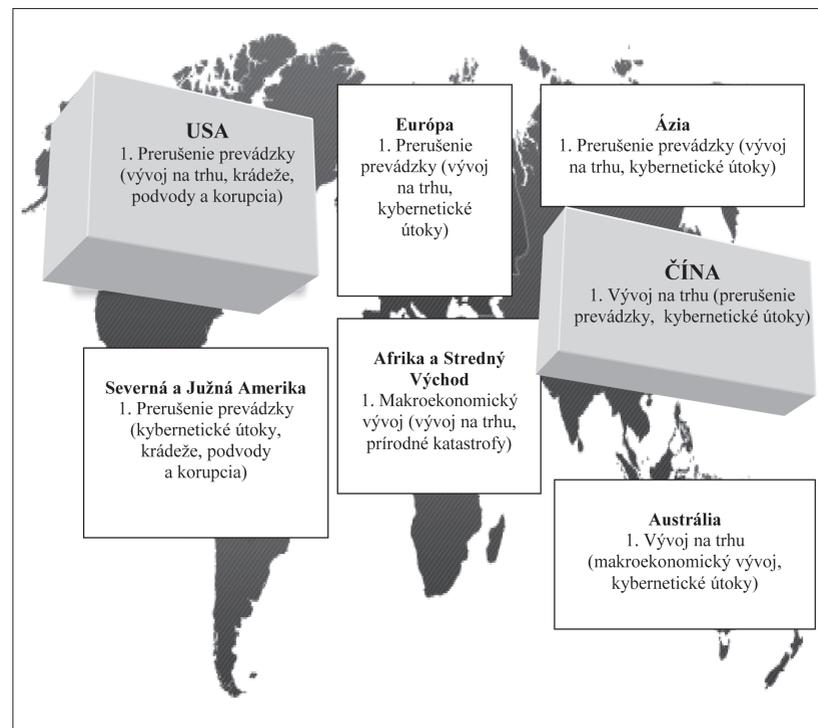
Súčasťou distribučnej politiky tak býva i rozhodovanie o využití terminálov, ktoré sú miestom prekladiska námornej / riečnej - železničnej - cestnej nákladnej prepravy, čo vedie k rozmachu intermodálnej prepravy, kde potenciál čínskeho trhu je oveľa nižší ako americký. Roso, Brnjac a Abramovic (2015) uvádzajú, že využívanie intermodálnych terminálov súvisí s organizáciou služieb spätých s prepojením fyzického umiestnenia závodu a podnikateľských potrieb, čo je ovplyvnené viacerými faktormi ako blízkosť do prístavu, alokácia vzhľadom na vzdialenosť od železničnej infraštruktúry a podobne.

Dôležitú úlohu v súčasnosti tak zohráva nielen dôraz na elimináciu nákladov ale i ekológiu, tzv. zelenú logistiku, či zelenú distribúciu, čo predstavuje značnú výzvu a zároveň aj príležitosť najmä pre čínsky trh. Podľa Xu Dongmin, Dingyi, Huang Youfang a Yang Bin (2016) riešením je využívanie inteligentných prepravných systémov, ktoré predstavujú užitočný nástroj na prepravu šetrnú k životnému prostrediu a bezpečnosť nielen v rámci vnútrozemia ale i pri medzinárodnej preprave a logistike.

Podľa Joonhwan a Bell (2015) je dôležité zamerať sa v rámci zelenej logistiky i na využívanie alternatívnych palív, čo si vyžaduje brať do úvahy dostupnosť paliva a infraštruktúry, čoho dôsledkom je minimalizovanie emisií.

So samotným exportom a zhodnotením príležitostí z pohľadu prepravy a logistiky úzko súvisí i analýza rizík v daných krajinách, tj. makroekonomické i mikroekonomické vplyvy na distribučnú politiku. Vychádzajúc z prieskumu „Allianz Risk Barometer 2016“ identifikujúceho najväčšie riziká podnikania podľa krajín, môžeme skonštatovať, že v USA top rizikom je prerušenie prevádzky súvisiace s prerušením dodávateľského reťazca, poprípade vzrastajú riziká ako krádeže, či korupcia. Pri exporte do Číny je dôležité sústrediť pozornosť na elimináciu rizika späť s kybernetickými hrozbami ako napríklad kybernetické útoky, strata dát, zlyhania informačno-komunikačných technológií, či porušenie ochrany osobných údajov, pričom top rizikom v Číne v súčasnosti je samotný vývoj na trhu, tzn. trhové výkyvy, tvrdá konkurencia alebo samotná stagnácia trhu na čo poukazuje i nasledovná mapa, kde číslom jeden je vždy označené top riziko a v zátvorke vzrastajúci podiel iných rizík.

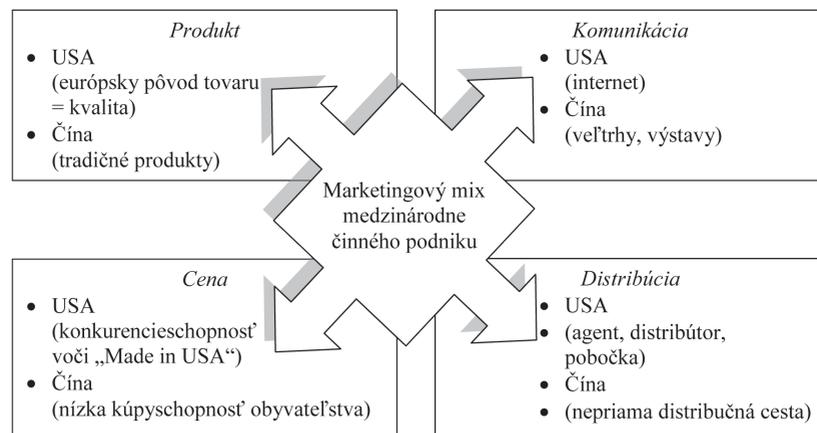
Graf 3 Top riziká vo svete 2016



Zdroj: Vlastné spracovanie podľa: ALLIANZ. 2016. Allianz Risk Barometer. [online]. 2016. [cit. 2016-25-03]. Dostupné na internete: <<http://www.agcs.allianz.com/assets/PDFs/Reports/AllianzRiskBarometer2016.pdf>>

Na základe uvedených skutočností týkajúcich sa faktorov ovplyvňujúcich podnikateľské prostredie krajiny (ako úroveň distribúcie, logistiky, či riziká späté s korupciou) môžeme vo všeobecnosti špecifikovať marketingový mix medzinárodne činného podniku exportujúceho do USA a Číny nasledovne:

Graf 4 Marketingový mix – export do USA a Číny



Zdroj: Vlastné spracovanie

a) USA

Podľa Czech Trade pri exporte do USA je dôležité sústrediť pozornosť na energetiku (rastúca ťažba zemného plynu a ropy zvyšuje dopyt po strojoch a technologickom vybavení ako napríklad potrubia, ťažobné súpravy). Čo sa týka potravinárskeho priemyslu, dôležité je upozorniť na skutočnosť, že do popredia sa dostáva trend tzv. „zdravej Ameriky“, tzn. zvyšuje sa ponuka bezpečných a ľahko stráviteľných potravín, cereálií. Keďže vybudovanie vlastnej značky v USA predstavuje značné investície, je efektívnejšie sa presadiť s výrobou pre odberateľa s vlastnou obchodnou značkou. V súčasnosti aktuálnou sektorovou príležitosťou je i automobilový priemysel, kde potenciál predstavujú produkty ako elektrické motory, generátory a akumulátory. Európske produkty majú na americkom trhu dobrú reputáciu, preto je efektívne zdôrazniť i samotný pôvod tovaru spätý s kvalitou produktu. Americký zákazník častokrát nebýva zásadový, takže cenová konkurencia zohráva dôležitú úlohu, kedy importovaný lacnejší produkt je uprednostňovaný pred domácim, čo si však vyžaduje i značnú propagáciu najmä prostredníctvom efektívnych webových stránok.

Podľa Ministerstva zahraničných vecí Českej republiky (MZV CR) export do USA sa realizuje formou priameho predaja, prostredníctvom distribútora alebo i založením dcérskej spoločnosti, obchodnej spoločnosti nakoľko americké právne predpisy sú pomerne liberálne, avšak dôležité je poznamenať, že v USA neexistuje jednotná úprava obchodných spoločností, pretože jednotlivé štáty majú vlastné zákony.

b) Čína

Podľa Czech Trade najperspektívnejšími tovarmi pre export do Číny sú spotrebný tovar a potraviny. Ide najmä o tradičné európske potraviny a potraviny s vysokým akostným štandardom ako napríklad víno, či pivo, taktiež za kvalitné produkty považujú mlieko, ktorých spotreba stúpa. Taktiež sa do popredia dostávajú potravinové doplnky, výrobky zdravej výživy, ktoré Číňania vnímajú ako sofistikované a účinné zahraničné produkty. V súčasnosti konkrétnou príležitosťou pre vstup na daný trh sú i výrobky z keramiky, skla, stroje na spracovanie, úpravu celulózo-vých materiálov, taktiež environmentálne technológie, ktoré si však vyžadujú nadviazanie kontaktu so spoľahlivým a významným čínskym partnerom. Pri cenovej politike je dôležité brať do úvahy skutočnosť nízkej kúpyschopnosti čínskeho obyvateľstva.

Podľa Ministerstva zahraničných vecí Českej republiky (MZV CR) najefektívnejším vstupom na čínsky trh je využitie agenta (ktorý dostáva províziu z predaného tovaru, ale nie je vlastníkom tovaru) alebo distribútora (stáva sa vlastníkom tovaru, čo predstavuje pre exportéra nižšie finančné náklady). Využitie medzicelku – nepriamej distribučnej cesty eliminuje síce riziká súvisiace s neznalosťou trhu, neefektívnym riadením predajnej siete, avšak nevýhodou môže byť riziko podvodu, či riziko dopadu na povest' značky.

Záver

Marketingový mix medzinárodne činného podniku by mal vychádzať z dôkladnej analýzy príležitostí a rizík na zahraničných trhoch. Z pohľadu prepravy a logistiky ide najmä o zhodnotenie efektívnosti fungovania a prepojenia článkov distribučného reťazca, spoľahlivosti (dodania zásielok v stanovenom čase), či zo samotnej kvality infraštruktúry. Využitím indexu logistickej výkonnosti (LPI) môžeme skonštatovať, že Čína i USA predstavujú významný potenciál pre export, resp. vstup na tieto trhy i vďaka vysokému hodnoteniu medzinárodnej logistiky, kde USA je na deviatom a Čína na dvadsiatom ôsmom mieste zo 160 krajín sveta.

Obe krajiny sa vyznačujú postavením lídra vo svetovom obchode, pričom rozdielnosť pri špecifikovaní zložiek marketingového mixu spočíva najmä v cenovej politike, kde je dôležité brať do úvahy nízku kúpyschopnosť čínskeho obyvateľstva a na druhej strane pri zameraní sa na amerického zákazníka využiť značné prostriedky do propagácie, pretože konkurencieschopnosť voči domácim americkým produktom zohráva dôležitú úlohu. Inými slovami, preniknúť na čínsky trh je síce obťažnejšie ako na americký, ale však nie nemožné. Dôležité je nasmerovať marketingový mix na tradičné produkty (ako napríklad francúzske víno, talianska móda), alebo na technológie (pokročilé informačno-komunikačné systémy), či samotné potravinárske a poľnohospodárske produkty. Taktiež z hľadiska distribučnej politiky je významné upriamiť pozornosť najmä na nepriame distribučné stratégie (využitie agenta, distribútora) na rozdiel od amerického trhu, kde potenciál predstavuje i založenie samotnej obchodnej spoločnosti.

Celkovo môžeme skonštatovať, že čínsky i americký trh predstavujú značný potenciál pre vstup na daný trh, čo si však vyžaduje dôkladnú analýzu makroekonomických i mikroekonomických faktorov vplyvajúcich na efektívnosť fungovania na zahraničnom trhu a následne ich implementáciu pri realizácii samotných prvkov marketingového mixu.

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EFFICIENCY OF THE FAMILY COMPANIES LISTED ON THE ALTERNATIVE MARKET IN POLAND

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Abstract

Research on family businesses has undergone rapid development since 2000 however most of studies reflect American or Western European enterprises. However, comparison of the results and the conclusions should not be fully identified with the Central Eastern European family entities, because they were created and were developing under different market conditions. This article deals with the relationship between family ownership, family involvement in management and the financial performance of family enterprises in Poland. In the following study, the author investigates the ROA, ROE, ROS indices as well as the asset performance of the family businesses listed on the alternative market during the period of 2009 – 2013. The studies carried out indicate a lack of a statistically significant family influence on profitability of family companies; such significance only appears in case of the asset performance.

Key words: *Family business, Financial performance, Poland, Alternative market*

JEL Classification: G310, G320, L25

Introduction

The world of contemporary enterprises in market economy is very complex, therefore unambiguous definition of the purpose of their activity is not possible, while the proposed by the neo-classic theory of economics rule of profit maximization as an enterprise's only target does not explain the behavior of many types of business entities observed nowadays. It seems that currently three trends are of bigger significance: the theory of a satisfactory conduct, according to which enterprises aspire to obtain satisfactory profits; management theories, which emphasize diversity of the economic interests on the part of the capital owners and the managers; as well as the theories of market value, which assume maximization of an enterprise's market value as its target. Family businesses, in which decision-making is influenced not only by economic logic, but also by emotions, are an example of enterprises whose owners not only declare, but also implement objectives other than maximization of the profit or an increase of the company's value. This results from the fact that family enterprises are a particular type of business entities, the essence of which can be described using two subsystems – a family system (family) and an economic system (enterprise) (Gersick 1997). Strong relations between those systems determine the enterprise's and the family's targets as well as the manner of their functioning. In order to achieve the non-economic objectives, family units forgo the

maximum profit and settle for a certain level of the profit considered as sufficient (Hall, Astrachan 2014). This has been confirmed by the studies, which often indicate that importance of non-economic targets in an enterprise often is much higher than in non-family units, and this is a significant difference between the two (Chrisman et al. 2012; Sharma, 2004; Westhead, Howorth 2006). According to Safin (2007) a traditional family enterprise is characterized by achievement of the objectives usually associated with the social side of business activity, while profit is only one of the family's goals. The family nature of these entities causes durability and stability to be the main objectives of their activity (Safin 2007; Byrne 2008; Kowalewska 2009; Floren 2009). This is due, among other things, to the interdependence between the owning family's situation and the enterprise's condition. It results in reluctance to take risk, which leads to lower attention on growth (Szczepkowska 2009). Additionally, the system of values observed in an enterprise is an element distinguishing family entities, resultant from a value-system proper for a given family, which also determines an enterprise's objectives, for example harmony in the family (Astrachan, Jaskiewicz 2008) or the social status (Dyer, Whetten 2006; Zellweger, Astrachan 2008; Webber 1984). Polish studies on family enterprises confirm that economic targets, that is maximization of the profit and of the enterprise's value, are not the most important objectives. Important strategic goals include self-realization and keeping the business in the hands of the family, as well as increasing participation in the market and satisfying the needs of the customers (Safin 2007). Some authors also point to the fact that an enterprise's objectives are also affected by its emotional value for the owners (Astrachan, Jaskiewicz 2008; Zellweger, Astrachan 2008) and by the social capital of the owning family. The hierarchy of the activity goals in family enterprises, however, can change when their values are subjected to public circulation. Entrance of a family enterprise on the capital market most often is associated with its development and thus with an increased demand for capital. It can bring tangible benefits for the company, which include: access to large capital resources, possibility to exploit favorable trends on the capital market, greater liquidity of the shares, increasing the company's value, involvement of talented external managers, solving the problems related to succession, improvement of the company's image in the environment (Marchisio, Mazzola 2002; Jaskiewicz et al. 2005; Winnicka – Popczyk 2012), facilitation of the company's internalization (Marchisio, Mazzola 2002). These benefits for the family-owners may cost them limiting the family's influence on the enterprise's functioning, the changes in the management structure, pressure from the stockholders for higher current profits, divergence of the attitudes towards risk, asymmetry of information, the need for greater transparency on the information about the company, separation of the family's assets from the company's assets, a change of the company's tax policy (Marchisio, Mazzola 2002; Winnicka – Popczyk 2012). What is more, when the owners of a family enterprise decide to enter the capital market, they must bear in mind that the enterprise's objectives must comply not only with their expectations, but also with the interest of the potential capital providers, who analyzing various possibilities of investing their financial assets choose the most effective ventures. Despite this, as shown by research, entrance of a family enterprise on the capital market is viewed positively by the market participants (Jaskiewicz et al. 2005). This is another stage of family a enterprise's development, not necessarily causing loss of the family nature by a given entity. It should be noted that the studies cited in the article refer to family enterprises from Western Europe and from North America, where these enterprises are characterized by a significantly longer period of activity, they were created and were developing under different market conditions than Polish family entities. Hence the comparison

of the results and the conclusions should not be fully identified with the Polish reality. Safin even states that “the attitudes of Polish family enterprises, manifesting themselves in their objectives, in the practice of economic life, have a diverse nature and are difficult to fit in the universally applicable standard” (2007).

In Poland, entrance of the NewConnect market – an alternative system of trade - is one of the possibilities to make a family business public. One advantage the NewConnect market provides for family entrepreneurs, in relation to the regulated market (The Warsaw Stock Exchange), is the possibility to transact a private offer addressed to a specified number of investors. This means that the owning family can control who will be the company’s shareholder. The NewConnect market was launched on the 30th of August 2007 by the Warsaw Stock Exchange (WSE) as a platform for trading equities, dedicated to innovative entities seeking capital. It operates in the form of an alternative trading system (ATS), that is, as a multilateral system coupling the offers of purchasing and selling financial instruments, organized outside the regulated market by an investment company or by an entity running a regulated market (Ministry of Finance 2005). Functioning of NewConnect is primarily based on the principles specified in the Rules of the Alternative Trading System as well as in the current resolutions of the Board of the Warsaw Stock Exchange Inc.. Compared with the main trading floor, NewConnect is characterized by simplified procedures of introducing and trading financial instruments as well as by lower fees.

The aim of this article is to evaluate efficiency of the family enterprises listed on the NewConnect market, which would allow answering the following research questions:

1. Is family’s involvement in management of an enterprise associated with achievement by these companies of averagely higher profitability indices (ROA, ROE, ROS) and a higher asset performance index?
2. Does the level of family enterprises’ efficiency change along with a change of the family’s share in the company’s ownership?

Financial results of the family enterprises listed on the NewConnect market for the years 2009 – 2013 will be analyzed.

Material and Methods

1.1. Literature Review

The issue of family entrepreneurship appeared in scientific discussions during the 1980’s, however, a significant increase of the interest in the subject did not come until after 2000. Most often this subject has been explored in the United States (around 60% of all publications), while in Europe and in Great Britain (8% of all publications), in Spain (3.8% of publications) (Benavides-Velasco et al. 2013). It should be noted that this study-area is featured in reputable journals in Central-Western European countries to a still small extent. Such statement is confirmed by the results of the studies carried out by Benavides-Velasco, (Benavides-Velasco et al 2013) published in the journals indexed in the JCR as well as by the results of a meta-analysis of the bibliographic databases and of the most important journals in the field of family entrepreneurship (Wagner et al. 2015). Publications on financial performance of family enterprises in Central-Eastern Europe most often concern the Czech Republic (Petlina, Korab 2015; Machek, Hnilica, Brabec 2013; Machek, Hnilica 2015) and Russia (Bucclatto, Fazio, Rodionova, Vereshimima 2015).

Analysis of the Polish literature in the field of family business finances allows distinguishing two main publication trends. The first concerns the sources of financing for this group of entities (Winnicka – Popczyk 2008; Stradomski 2010; Winnicka – Popczyk 2011; Martyniuk 2014; Stefanski 2014; Socha 2015; Kałdoński, Jewartowski 2012). The second is the studies on efficiency of Polish family enterprises (Socha, Majda, 2015; Lipiec 2014; Kowalewski, Talavera, Stetsyuk 2010; Winnicka – Popczyk 2008) involving comparison of these entities with non-family enterprises or comparison of the performance of family enterprises managed by the owners with those controlled by external managers.

Although researchers from various countries, for over three decades, have been trying to answer the question - what is the relation between the family’s share in ownership as well as in management and the company’s performance, it is still difficult to establish an unequivocal answer. However, meta-analysis of international research in the field of financial analysis of family enterprises, indicating that in 61% of the studies their performance indicates a positive influence of the family on the financial results of family entities, can serve as summary of these considerations. This influence is statistically significant, but relatively low in terms of value (Wagner et al. 2015). Positive influence of family on efficiency of enterprises has been found by, inter alia, (Villalonga, Amit 2006, Poutziouris, Savva, Hadjielias 2015; Maury 2006; Berg 2014; Allouche et al. 2008; Kachaner et al. 2012). Positive impact of family on the results of a family enterprise has also been identified in Polish studies on family firms (Kowalewski, Talavera, Stetsyuk 2010; Majda, Socha 2015; Lipiec 2014). Furthermore, results of international analyses indicate that in case of the companies managed by their founders (the first generation), positive influence of the family is much stronger than in case of the companies managed by successive generations (Anderson, Reeb 2003; Villalonga, Amit 2006, Poutziouris, Savva, Hadjielias 2015). In Poland, majority of family companies is still run by the founding generation, which is characteristic for Central-Eastern European countries, where dynamic development of family entrepreneurship occurred after 1989. Therefore, studies in this field have not yet been carried out.

The subject of the research on family enterprises in Poland in the field of financing comprised the companies listed on the primary market – the Warsaw Stock Exchange (Lipiec 2014; Kowalewski, Talavera, Stetsyuk 2010; Kałdoński, Jewartowski 2012), the entities from the SME sector (Stefanski 2014; Predkiewicz, Predkiewicz 2014), and general family entities (Socha, Majda 2014; Socha, Majda 2015). In the article, family companies listed on the alternative capital market – NewConnect – will be subjected to analysis. Pioneering studies on family enterprises on the NewConnect market were carried out by Popczyk (2013). They indicate high attractiveness of this source of financing in activity of family firms. The family companies listed on the NewConnect market were also the subject of the Author’s studies on the structure of capital (Martyniuk, Gierusz 2014) and on investment risk (Martyniuk 2014).

1.2. Methods of the empirical studies

One of the research problems which emerge in case of family enterprises are methodological issues associated with defining a family enterprise. It is not, in fact, a subject to separate legal regulations and is not used in the statistics. Publications on family entrepreneurship lack an unequivocal definition of a family enterprise that would be accepted by majority of the researchers. Difficulties in defining primarily arise for two reasons:

- family enterprises are very diverse, there are no established criteria to distinguish what causes this group of enterprises to include entities of various legal, ownership forms and of various sizes, using different management methods;
- the concept of a family enterprises combines two terms differing in the purpose, social acceptance, history and in ancestry, i.e. the family and the company (Safin 2007; Sulkowski, Marjanski 2009).

In the study the following definition of a family enterprise, by Popczyk, was adopted: “a company of any legal form, whose entire capital or its decisive part is in the hands of the family, at least one member of the family exerts a decisive influence on the management or exercises a managerial function himself/herself with the intent to permanently keep the venture in the hands of the family” (2013). The criteria classifying a given entity as a family company were as follows:

- the number of the stocks belonging to one person or to few family members is higher than 50%,
- the number of the votes belonging to one person or few family members is higher than 50%,
- at least 1 family member is a member of the management board or the supervisory board.

Similarly, as in Popczyk, there have not been any attempts to establish a permanent intention to keep the company in the hands of the family (2013). This results from the fact that in majority of Polish family enterprises the process of succession is still at the „thinking-of-succession” stage – 70.4% of the researched (Lewandowska 2013).

The first part of the study involved analysis of the companies listed on the NewConnect market at the end of 2013, paying special attention to their family nature. At the end of 2013, 445 companies were listed on the NewConnect market. The companies of a family nature listed on NewConnect included a total of 90 entities. This means that family companies constituted 20% of the total entities listed on the NewConnect market, as of the 31st of December 2013. Analysis of family and non-family companies, in terms of the industry in which an enterprises operates, indicates that family entities operate in traditional industries more often than non-family entities. In the study, the largest group entailed trading companies (23%) and service companies (23%, excluding financial services).

Companies which at the day of testing had not published data for at least 3 years (2009-2013) were excluded from the group of the family entities subjected to the study. Ultimately, the size of the survey sample was 60 companies. In the researched companies, averagely 70.53% of the company shares belonged to the owner’s family members. Most often, one representative of the family was a member of the board, holding a position of a Chairman (77%). Only 23% of the companies were managed by an external manager.

The second part of the study involved analysis of selected profitability indices (ROA, ROE, ROS) and productivity indices (productivity of the assets) for family companies. These indices were used in national and international studies. Summary in Table 1, however, confirms the lack of explicitness of the results assessing the relations between the family’s share in management and in ownership with the company’s efficiency.

Table 1. Selected indices

Index	Studies (positive effect)	Negative effect	Mixed / neutral influence
Return on assets (ROA)	International studies Allouche et al.(2008), Sraer and Thesmar (2007), Martinez, Stohr and Quiroga (2007), Maury (2006), Favero, Giglio, Honorati and Panunzi (2006), Barontini and Capiro (2006), Lee (2004), Anderson and Reeb (2003), McConaughy and Phillips (1999), McConaughy et al. (1998), Beehr et al. (1987) Poland Majda , Socha (2015)	International studies Ibrahim and Samad (2011), Bennedsen et al. (2007), Perez – Gonzalez (2006), Filatochev, Lien and Piesse (2005), Cronqvist and Nilsson (2003), Smith and Amoako-Adu (1999) Poland Majda , Socha (2015)	International studies Sacristan-Navarro, Gomez-Anson and Cabeza – Garcia (2011), Minichilli et al. (2010), Chiung-Wen, Shyh-Jer, Chiou-Shiu and Hyde (2009), Randoy et al (2009), Silva and Majluf (2008), Miller and LeBreton-Miller (2006), Villanoga and Amit (2006), Chua et al (1999), Chaganti and Damanpour (1991) Poland Kowalewski, Talavera and Stetsyuk (2010)
Return on equity (ROE)	International studies Allouche et al.(2008), Andres (2008), Sraer and Thesmar (2007), Martinez, Stohr and Quiroga (2007), Maury (2006), Lee (2004), Anderson and Reeb (2003), McConaughy and Phillips (1999), McConaughy et al. (1998), Beehr et al. (1987) Poland Majda , Socha (2015)	International studies Ibrahim and Samad (2011), Sciascia and Mazzola (2008), Bennedsen et al. (2007), Perez – Gonzalez (2006), Filatochev, Lien and Piesse (2005), Holderness an Sheehan (1998) Poland Majda , Socha (2015)	International studies Chiung-Wen, Shyh-Jer, Chiou-Shiu and Hyde (2009), Miller and LeBreton-Miller (2006), Ng (2005), Galve and Sales (1996), Chaganti and Damanpour (1991) Poland Kowalewski, Talavera and Stetsyuk (2010)
Return on sales (ROS)	International studies Chrisman, Chua, Kellermanns, Chang (2007)	International studies - Poland Majda , Socha (2015)	International studies Yammeesri, Lodh (2004)
Asset productivity index	-	-	-

Source: own elaboration based on Garcia–Castro, Aguilera (2014) and on national surveys

The asset productivity index was not previously used in the studies on family enterprises. Justifying the choice of this index, the Author would like to point to the nature of family enterprises’ objectives, in which the most important aim is not maximization of the net profit, but achievement of a satisfactory profit (Hall, Astrachan 2014), allowing development of the company and realization of the non-economic targets. According to the studies carried out among the largest family enterprises in the world 60% of the respondents describe the expected profit growth rate at a level lower than 11% (Hall, Astrachan 2014). Lesser significance of the net financial result for the companies’ owners may also result from the fact that the company’s assets are often used by the family for private purposes. The desire to reduce the tax burden seems to be another reason. Thus, it can be assumed, that productivity of the assets has bigger influence on the family’s share in ownership and in management than the assets’ profitability.

In the first stage of this part of the study, measures of a central tendency (the mean, the median) were estimated, in order to determine the average level of the tested performance indices for the years 2009-2013. Next, the values of the statistics describing the shape and symmetry of the distribution were estimated, in order to determine whether distribution of the studied observations had the characteristics of a normal distribution. Since analysis using the Kolmogorov-Smirnov test showed that the variables do not have a distribution similar to a normal distribution, it was decided to use a non-parametric correlation coefficient (Rho-Spearman) in the analysis. Additionally, in order to assess whether the family companies managed by a family-member Chairman were characterized by higher efficiency than other companies managed by an external manager, due to a small sample and the distribution of the variables that was not close to normal, a U Mann-Whitney test was used.

Results and Debate

Analysis of the ROE, ROA, ROS indices as well as of the asset productivity of the family enterprises listed on the NewConnect market did not indicate significant differences in the level of these indices, depending on the family's share in company ownership and in management. The descriptive statistics for the analyzed indices are presented in table 2.

In addition, after determining the average level of the ROA, ROE and ROS indices, for all researched firms over the analyzed period, no trend in the increase of individual indicators has been noted. In most cases, the year 2013 proved to reduce the potential increase of the indices over the years.

Table 2. Descriptive statistics for the variables analyzed in the study

Variables	Mean	Median	Standard deviation	Minimum value	Maximum value	K-S	p
ROA	0.02	0.03	0.21	-1.14	0.69	0,21	< 0.001
ROE	0.06	0.07	0.80	-7.45	5.56	0.28	< 0.001
ROS	0.02	0.03	0.97	-5.69	7.83	0.36	< 0.001
Asset productivity	1.48	1.18	2.16	0.00	28.11	0.25	< 0.001

K-S results of the Kolmogorov-Smirnov test, checking the normality of a variable's distribution

p- the significance level for the K-S test

Source: own elaboration

The family's share in ownership

It was assumed that along with the growth of the family's share in ownership of an enterprise, the company would achieve a lower level of profitability and a higher level of performance. The results of the studies carried out in this field are presented in table 3.

Table 3. The correlation coefficient between the ROA, ROE, ROS indices, the asset performance, and the family's share in ownership

Variables	Rho-Spearman	Significance level
ROA	-0.03	0.603
ROE	-0.04	0.505
ROS	0.02	0.771
Asset performance	-0.16	0.13

Source: own elaboration

The analysis performed indicated that there is a lack of a statistically significant correlation between the profitability of family companies, measured by the ROE, ROA, ROS indices, and the level of the family's share in ownership of the company. In earlier studies on the family enterprises listed on the WSE (Kowalewski, Talavera, Stetsyuk 2010), a significant interrelation of the ROA to a certain level of family's engagement in ownership was found. However, after crossing this limit, such interrelation became statistically insignificant. Unfortunately, the Authors of the study carried out at the Warsaw Stock Exchange do not provide the level of ownership, from which correlation between the ROA index and the family's share in ownership becomes insignificant. It should be noted, that in the study on the companies listed on the WSE, a 25% family's share was adopted as a defined criterion qualifying a given entity as a family unit, while in the study on the companies listed on the NewConnect market, this threshold was 50%. Perhaps, if the same definition of an enterprise had been adopted in both studies, the results would have been similar.

The results of the performance of own capital also did not show a statistically significant interrelation between the level of the ROE index and the share in ownership in the analyzed firms (table 4), as opposed to the results obtained for the Polish family entities (Majda, Socha 2015) and for the Polish family companies listed on the WSE (Kowalewski, Talavera, Stetsyuk 2010).

It was found, however, that there is a statistically significant relation between the level of asset productivity and the family's share in ownership. Along with the increase of the family's share in ownership of a family company listed on the NewConnect market, productivity of its assets decreases. In addition, in order to check whether there is a relation between the level of asset productivity and the value of the assets, an analysis of the rho-Spearman correlation was carried out. Table 4 presents the results obtained through the analysis.

Table 4. Coefficient of the correlation between the asset productivity and the value assets' value

Variables	Asset productivity	
	rho-Spearman	Significance level
The assets' value	-0.22	< 0.001

Source: own elaboration

Analysis of the correlation showed that there is a relation between the asset productivity and the value of the assets in the analyzed firms. This means that the higher the level of the assets' value in the analyzed firms, the lower the level of the asset productivity.

The family's share in management

It was assumed that along with an increase of the number of family members in company's authorities, its profitability, measured by the ROA, ROE, ROS indices, decreases and the asset productivity increases. The results of the studies carried out in this area are presented in table 5.

Table 5. Coefficient of the correlation between the ROA, ROE, ROS indices, the asset productivity and the family's share in the company's authorities

Variables	Rho-Spearman	Significance level
ROA	0.05	0.452
ROE	0.06	0.336
ROS	-0.01	0.936
Asset productivity	0.17	0.008

Source: own elaboration

The study found no statistically significant interrelation between the profitability of family companies and the number of the persons in company's authorities. The results obtained do not confirm the results of the studies carried out by (Kowalewski, Talavera, Stetsyuk 2010) and (Majda, Socha 2015), for which a statistically significant relation between the ROA, the ROE, and the share of the family in enterprise management was noted. The studies carried out only confirmed that participation of the family in governing the company has a positive effect on its asset productivity. This means that the bigger number of the persons in the authorities of the analyzed companies, the higher the level of the asset productivity.

Further, the Authors examined whether the firms managed by a Chairman who is a family member differed from the firms managed by an external manager, in terms of the ROA, ROE, ROS indices. For this purpose, the U Mann-Whitney test was used, due to small in number groups and the fact that the distributions of the variables were not close to a normal distribution. Table 6 presents the results of the analysis in this regard.

Table 6. The level of the ROA, ROE, ROS indices, divided according to the manner of managing the company

Index	Management	Mean	Standard deviation	Result of the U M-W test	Significance level
ROA	External manager	-0.01	0.13	0.94	0.345
	Chairman from the family	0.02	0.17		
ROE	External manager	-0.06	0.77	0.16	0.875
	Chairman from the family	0.09	0.36		
ROS	External manager	0.24	0.88	0.21	0.834
	Chairman from the family	-0.01	0.95		

Source: own elaboration

The analysis carried out using the U Mann-Whitney test did not indicate statistically significant differences between the firms managed by a family-member Chairman and those managed by an external manager, in terms of the ROA, ROE, ROS indices. Such interdependency, in turn, was shown by the study carried out by (Majda, Socha 2015), which indicated that the units in which the owners are the managers, on average, achieve higher values for the ROA index than the entities employing external manager.

Conclusion

The studies carried out indicate a lack of a statistically significant influence of the profitability of the family companies listed on the NewConnect market. It only appears in case of the asset performance. The obtained results differ from the results for the companies listed on the main floor. This is probably due to the difference in the definition of a family enterprise adapted in both studies. Problems with the definition of a family enterprise have been indicated as a limitation in numerous studies on family enterprises. The thresholds for the level of ownership and shares held (min 50%), adopted in the study, could have caused the companies in the sample, being under a significant influence of the family (70.53% the average share of the family in ownership), to be more strongly affected by the consequences associated with the familiarity, than in case of the study on the Warsaw Stock Exchange companies, where the threshold for the ownership level was 25%. One can only wonder if such company still can be classified as a family enterprise. Surely it is worth verifying if adaptation of the same definition of a family enterprise in the studies on the family enterprises listed on the main and on the alternative markets would provide similar results. In addition, the companies listed on the alternative market are smaller than those listed on the main floor, which also can influence the results.

In terms of the asset productivity indices, it is difficult to unequivocally assess the situation. Lower asset productivity for family companies in which the family has greater share in the assets, at a simultaneous higher asset productivity of the companies in which the share of family in management is greater, is difficult to assess. Considering the fact that asset productivity lowers along with an increase of the asset value, it can only be assumed that some family companies, after making their shares public and after recapitalization, purchased assets which at the time of the analysis were not used in full. For further analysis, detailed information on the investment policy of the entities would be needed.

Since the results of the studies are different for the profitability and productivity indices, subsequent studies should be oriented at determining the profitability indices in relation to other levels of the financial results (the profit on sales, the profit on operational activity, the profit on economic activity), which could help in explaining the differences between profitability and productivity.

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REGIONAL INEQUALITIES IN THE EUROPEAN UNION

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Abstract

Global inequalities between countries are large, wage inequalities between developed and developing countries are on the rise (Report of the European Commission, 2011). Attainable wages in Europe are approximately thirty times as high as the average in African countries. Income concentration, increase of economic inequalities are not just unfair but unbearable, too. The article will account for the objective status of economic inequalities within the European Union in the NUTS 2 regions. From an economics standpoint it can be proven, that migration between countries is currently a highly significant method of reducing the income differences.

Key words: *inequality, income concentration, center-periphery*

JEL Classification: I31, R11, O11

Introduction

Formulated images of poverty are important projections of a country's wealth culture. To advance the global combat and investigation of poverty, the International Bank of Research and Development (IBRD, World Bank) announced the formation of a new expert committee in 2015. Changes in income distribution, wealth perception of various social groups, poverty and social exclusion are major goal areas of the EU2020 strategy. Besides research on measuring poverty, its variation, its causes and consequences, work focusing on inequalities is relatively scarce, however it has already become the center of recent researches. Econo-political tasks in relation with this issue also demand investigation in the topic, in accordance with scientific requirements.

It is evident from an economics standpoint that migration (excluding refugees of war) is one of the most significant current methods of reducing wage inequalities. In the hope of a better life, people today don't consider inner-country migration, but think about mobility between countries or even continents. In the majority of the world, social and economic segmentation is based on inequality and is rigid. However, the extent of this varies for countries, regions and areas. Inequality spreads to all social and economic aspects. Recent years have shown a definite increase in economic inequality, which - in my opinion - has yet to receive the attention it deserves in economic literature.

Material and Methods

Empirical study of inequality has first grasped the attention of sociologists and statisticians. At the beginning of industrialisation, inequalities have grown in Western countries, and even in Japan, too. Based on this, it was hypothesized that the cruel exploitation of poor social groups was a condition of growth (Myrdal, 1974). Following World War I, large-scale political ideas have been formed towards equality. These countries today are so-called wealthy countries. However it has also been proven through the example of socialism that complete equality is unrealistic and not realizable.

Nehru, the first prime minister of the independent India, has the following opinion on equality-inequality in *The Discovery of India* (1965): „To a certain extent, increased economic inequality is unavoidable in a growing economy. Steps, however, have to be taken to prevent it. If we let matters progress on their own, wealth grows to even more wealth.“ (Nehru, 1965). Inequality can have very different forms. Social and economic inequality can be differentiated. Economic inequality means the differences in wealth and income. Relationship between the two is quite close, however, since the social inequality is the major cause of economic inequality, although economic inequality supports social inequality. The economic theory of centrum-periphery (or dependence theory) is attributed to Raul Prebisch (Argentinian) and Hans Singer (German-English) economists. According to their thesis, the world can be divided into rich (centrum) and poor (periphery) countries (Toth, 2016). Wealth polarization means is the movement of the two ends of the social ladder from the average and the percentage of the rich and poor groups grows simultaneously in a region. The question arises: why are the social and economic gaps sustained, or even deepened? Maybe the answer is simple: a „growth point“ created by an expansion phenomenon attracts other businesses, educated workforce and capital in the region. For these exact reasons, it has retroactive effects which do not let the periphery develop, or even, make it poorer. Prebisch’s opinion is that all development centers affect countries on the periphery (Myrdal, 1974).

József Nemes Nagy, one of the most outstanding researchers of regional development, has defined unique regional types based on the coexistence of the geographical and developmental centrum-periphery relations.

Table 1 Region types in the geographical and developmental coexistence

Region types in the geographical and developmental coexistence		Developmental	
		Centrum	Periphery
Geographical	Centrum	Central core	Inner periphery
	Periphery	Dynamic border	Outer periphery

Source: Nemes Nagy J. (2009)

The centrum-periphery duo is a relative and multi-layered relation. It is evident from the table that some location, business unit, social group, institution playing a centrum role on a certain level, can be periphery in another relation system. Four region types were defined in the simple system: central core, inner periphery, dynamic border and outer periphery.

Multiple fields of science have noticed the problem of separation into levels in a geographical unit, a country or a society. Control over property, employment, patterns in income and distribution, different factors of influence all create bands. It is

to be noted though, that these structures are not constant, but changing with the social and economic situation. Not only is this change expressed in the appearance of new and in the disappearance of old bands, but also in the changes of the relative breadth of some social bands and in their social weight as well.

However it is also evident that previous centrum regions have become or are becoming part of the periphery and have separated from their previous agglomeration (or from a part thereof).

Inequalities on various regional levels:

- Global inequalities
- Differentiation in the EU
- Regional differences within countries
- Articulation within settlements (village-city duality)
- Segregation within settlements
- Personal level

Development map of the European Union is very colorful. Within the EU, both between each country and within the countries themselves, huge developmental differences can be found. The richest, most dynamically developing, most populated and most urbanized region of the EU is the so-called „Blue Banana“. Spanning from London through the Benelux states, the Ruhr-region and Southern Germany to Milan, the region is characterized by high rates of employment and a high income level as well.

The study is based on the 2. level of the NUTS (Nomenclature des Unités Territoriales Statistiques - Nomenclature of Territorial Units for Statistics) system, which was formed as a system of planning and statistical regions to aid the integration into the European Union’s regional politics. Geographical regions formed by the EU are comparable in population size. In the hierarchical system currently 3 levels are defined, the NUTS 2 discussed here means the second level of regional division within the countries. This is an investigative study, focusing on the understanding and analysis of mechanisms behind the regional differences.

Foundation of the study is the Eurostat database. Their most recent findings are the source of the quoted data. 28 EU countries have created the database. Last year’s average economic development indicator, the GDP has been collected. The following table shows the statistical indicators of local inequalities, which are capable of investigating multiple phenomena. There are three main groups: local polarization indicators, standard deviation type indicators and regional distribution difference indices. „Some of the indicators require absolute data, while others need specific, however from a measurement level point of view most require data on a relative scale“ (Makszim, 2012).

Table 2 Grouping of statistical indicators of local inequalities

Index of regional polarization	Spread type indices	Indices measuring regional spreads
Dataset range	Spread	Koncentration-index (Hirschman-Herfindahl)
Spread range	Relative spread	Koncentration ratio
Relative range	Middle-difference	Redundance-indicator (Theil-index)
Interquartal range	Absolute mean difference	GINI-index
Quartal difference	Regional difference	Boldrini-index
Dual-index (Éltető-Frigyes index)	Logarithmic spread	Hoover-index (special case: Robin Hood index)

Source: Makszim (2012)

Data preparation and calculation of basic statistical indicators (average, standard deviation, maxima, minima) was carried out in Microsoft Office Excel 2007. SPSS 23.0 statistical program bundle was used for further data analysis.

Goal of the study is the exact investigation of inequalities between the NUTS 2 regions within the EU, as well as the complex evaluation of results. Formulated hypothesis in relation with the study of macroeconomic processes affecting local inequalities is, that large-scale economic inequalities can be seen between the regions in the European Union.

Results and Discussion

Looking out into the world, we are witnessing a very unique phenomenon: international wage inequality has been on the rise for a while now, and it is still growing.

The study was looking for the answer to see how economic inequality is developed in the European Union's NUTS2 regions. Since quality of life can be compared more easily using a common exchange base currency, the so-called Purchasing Power Standards (PPS) - which measures the price of a select number of goods and services against the available income in the countries in question - PPS was used in many of the calculations. Comparison of income measured on PPS provides an overview of the differences in standards of living within the EU.

Table 3 Éltető-Frigyes index

Indicator	GDP (million PPS)
Average wage below the average	23 531
Average wage above the average	101 577
Éltető-Frigyes index	4,3

Source: own compilation based on Eurostat data

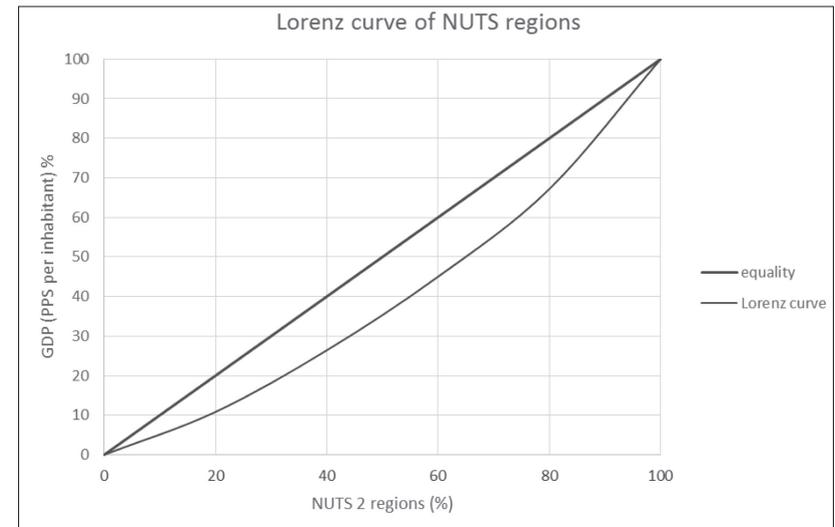
The Éltető-Frigyes index shows that the average wage of those above the average is almost four times as much than that of those living under the average. This could also mean that the standard of living of those above the average is more than 300% higher than the standard of living of those under the average in the EU.

With an improved version of the index, the relations of the wages in different quantiles within the EU was studied. While the average income of the top fifth (GDP per inhabitant, PPS) is 2.9 times as much as it is in the regions in the lowest fifth, the ratio of the top and bottom decile is 4.1 - therefore, the wage difference is more than four-fold.

On the Lorenz-curve above the regional income inequalities are displayed. It shows the cumulative regions from the direction of lower wages and their relationship to the owned capital fraction. In case of a perfect equality, the graph would show a 45° straight line. Generally, the farther the Lorenz-curve is from the diagonal, the bigger the scale of wage inequality. Based on the curve, 60% of the regions owns only 40% of the total capital. The Lorenz-curve is one of the most common analysis and display tools of relative concentration, where the bigger the concentration, the further the curve is from the straight diagonal. One of the disadvantages of this method is that there is no accepted value, based on which the obtained result could be evaluated.

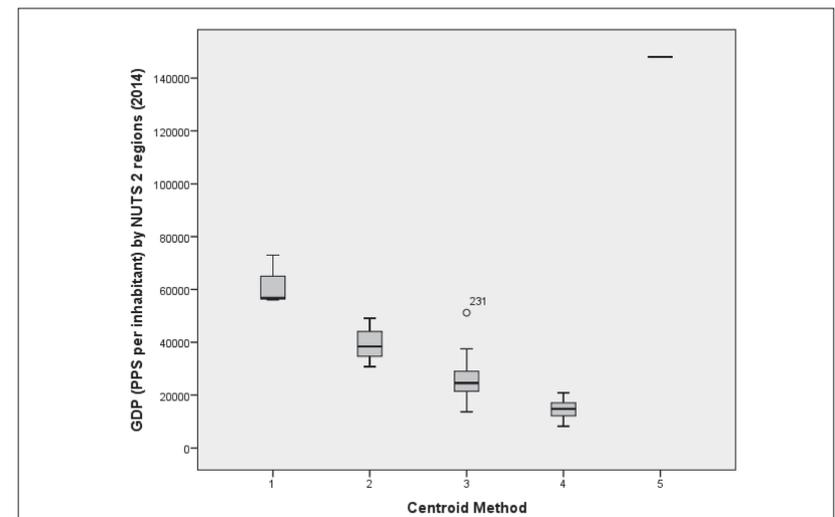
With the help of cluster analysis, the larger section of the obtained data could be grouped into smaller units, with which the centrum-periphery relation could be determined.

Graf 1 Lorenz-curve of NUTS 2 regions



Source: own graph based on Eurostat data

Graf 2 Clusters in the NUTS 2 regions of the European Union



Source: own graph based on Eurostat data

Graf 2 shows the box-plot of the clusters, clearly presenting the differences between the groups. The following table collects the most important basic statistical indices for the five groups.

Table 4 Basic statistical indicators of the clusters and the Centrum-periphery relation (PPS)

Cluster	N	Average	Median	Minimum	Maximum	Other details	Centrum-periphery relation
1	4	60675	56800	56100	73000	Inner-London East, Old Bruxelles/Brussels Gewest, Hamburg, Luxembourg	Central core
2	38	39274	38400	30800	49100	-	Dynamic border
3	189	25249	24600	13700	51200	-	Inner periphery
4	44	14705	14800	8200	20900	-	Outer periphery
5	1	148000	Inner London - West	Central core			

Source: own table based on Eurostat data

In my view, the dependance relations creating the centrum-periphery relationships is a valid model for the description of the geographical organisation of the global economy. Obtained results will be evaluated based on this model in the following paragraphs.

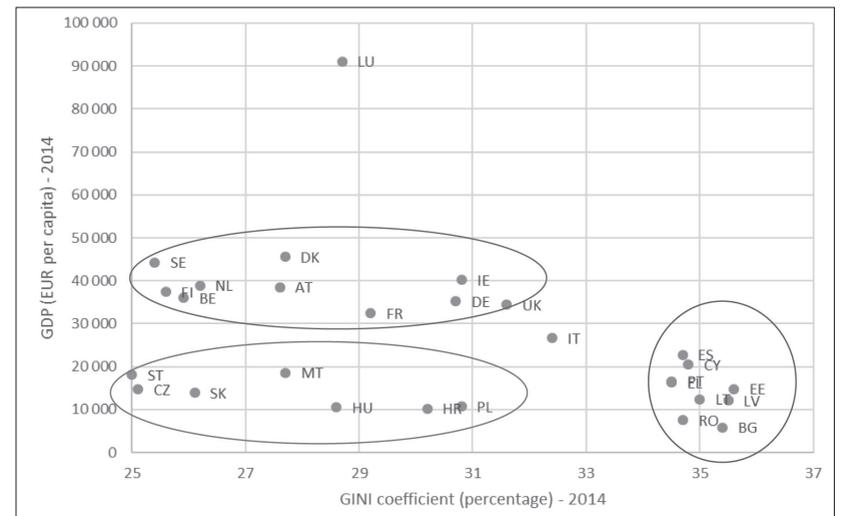
Results of the investigation's statistics show that there is a significant inequality on a regional level in the EU. The Inner London-West region is well known to be the richest region in Europe, where the GDP per capita is 148 000 PPS. With over 200 000 businesses and around 2 000 000 employees, as part of the „Blue Banana“ it really plays a central core role in the EU's life. It is a unique region with such exceptionally high levels of indicators. In the previous box plot it was also evident that the economic indices of cluster 1. are significantly higher compared to the other groups. The four regions - Inner-London East, Old Bruxelles/Brussels Gewest, Hamburg, Luxembourg - show not only within Europe, but globally too, one of the largest concentrations in population, capital and industry, so within the EU it can clearly be called a central core region. Cluster 2 is a dynamic border, located near „growth locations“, attracting other businesses, skilled workforce and capital into the region. Clusters 3 and 4 with their smallest economic power are defined as periphery. While Wallerstein differentiates semi-periphery, J. Nemes Nagy inner- and outer periphery. Inner periphery can be cluster 3, while cluster 4, the outer periphery is exemplified by eastern regions.

Difference between the mean and median is also worth analysing. Median is a notable local middle value in statistic, it is the value separating our ordered data into two equal parts, meaning that not more than 50 % of the data is either smaller or larger than this value. For almost all of the clusters calculated, median is smaller than

the average, meaning that there are more regions below the average.

In the following, the Gini-index will be introduced in relation to Graf 3 as the economic indicator measuring the distribution of income and wealth. It measures the equalities of the statistical distributions, therefore is an ideal tool in research pertaining income inequalities. Its value can be between 0 and 1. When 0 (meaning 0%), all members of the populations possess equal income, thereby there is a perfect equality. If it is 1 (100 %), on the other hand, then all income is concentrated in the hands of a single person, meaning complete inequality. A value of 0.4 is normally understood as significant inequality. The smaller the index's value, the less income inequality is in a country. In light of the above, the current investigation aims to provide some comparison based on the Gini-index about the income differences between various countries.

Graf 3 GDP and GINI-index in EU countries, 2014

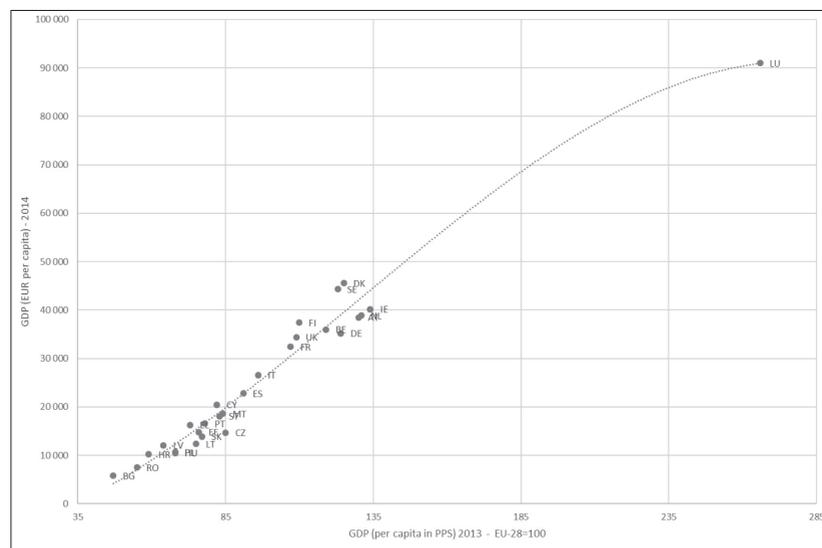


Source: own chart based on Eurostat data

Graf 3 shows the GDP per capita and the Gini-index in the European Union. Some countries have low GDP per capita and low Gini-index (green marking), whereas others realize more than twice as much income with the same Gini-index (red marking). Another group is formed by countries with low GDP and above average wage inequalities (blue marking).

Graf 4 shows a summarizing picture about the current income status of the geographical units within the European Union, calculated on PPS. Noticeable tendency with poor countries is that regional differences in income distribution are larger, than in richer countries. In the most developed countries, these differences are mostly decreasing because the higher the standards of living, downstream effects become stronger and the reactions weaker.

Graf 4 GDP and GINI-index in EU member countries, 2014



Source: own graph based on Eurostat data

In reference to the problems with global flow, numerous articles in journals and books discuss economic growth, and they mean that economic growth clearly requires a paradigm shift. Change is not easy, however. Arguments and counterarguments have lined up alongside each other. Mainstream directions unanimously prefer economic growth, governments in power support growth-oriented politics, because in the rich world, growth is needed for development, employment, while in the poor world, this growth is regarded as the only way out of poverty. Quite probably in the case of some countries and regions, slow and restricted growth has to take place, while some locations can benefit greatly from growth on any little scale.

Conclusion

Views regarding inequality have been oppressed in recent years by questions of economic growth, democratisation and standards of living. But today the world has reached a stage of social development, when discussion about equality and inequality has earned actuality with new content.

The article accounts for the objective relations of economic inequality within the European Union.

In my view, the current economic and social stratification is the product of history. Generally, poorer countries have a tendency to display greater levels of income disparity regionally, than in wealthier countries.

Today, developed countries are developed and solid politically partly because during recent historical event, they have directly intervened into the game of market powers, and formed politics that has counteracted and modified the disadvantages of these powers.

Current economic politics simply should have the task to avoid unreasonably large inequalities, since wealth concentration, growth of economic inequalities is not only unfair but also unbearable.

Real developments demanding greater equality need to be beneficial for the poorer masses. Wealthy citizens are highly „indebted“ to their poorer compatriots, and this debt needs to be paid back somehow.

I believe that with reforms seeking social equality, the socioeconomic system can be improved and fairer, if and when science and politics collaborate strongly together.

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CATEGORY MANAGEMENT AKO ÚČINNÝ NÁSTROJ RIADENIA VZŤAHOV SO ZÁKAZNÍKOM.

CATEGORY MANAGEMENT AS A EFFECTIVE INSTRUMENT OF RELATIONSHIP MANAGEMENT.

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Abstract

In the Relationship Management use the firms miscellaneous art of Instruments of Key Account Management. One of this is Category Management. Category is a exclude type of product or all of product groups, which have a common marks and so also consumer groups. They are independent strategic unit. The article deals about heart of this instrument, process of creation and appraisal of categories, these strategies, tactics, implementation. Exercitation of this instrument by Relationship Management goes from customer behavior.

Key words: *Relationship management, Category management, categories, products, strategies*

Abstrakt

V rámci riadenia vzťahov so zákazníkmi využívajú firmy rôzne druhy nástrojov Key Account Management – Manažmentu kľúčových zákazníkov. Jedným z nich je Category management. Kategóriou rozumieme vybraný typ produktu alebo celej produktovej skupiny, ktorá sa vyznačuje spoločnými znakmi a tiež cieľovými skupinami. Stávajú sa strategickými jednotkami. Príspevok sa zaoberá podstatou tohto nástroja, procesom tvorby a hodnotenia kategórií, ich stratégiami, taktikami, realizáciou. Uplatňovanie tohto nástroja pri riadení vzťahov so zákazníkmi vychádza zo spotrebiteľského správania zákazníkov.

Kľúčové slová: *Riadenie vzťahov so zákazníkmi, Category management, kategórie, produkty, stratégie*

JEL Classification: *L21, M21, M31*

Úvod

Pojem Category Management sa čoraz častejšie objavuje v súvislosti s uplatňovaním riadenia vzťahov so zákazníkmi, ako veľmi efektívny nástroj. Je vyústením spolupráce jednotlivých prvkov logistického reťazca s ohľadom na potreby a požiadavky konečných užívateľov – zákazníkov. Kategóriou rozumieme „definovateľnú, nezávislú, kontrolovateľnú skupinu produktov, ktoré vidí spotrebiteľ

ako nahraditeľné alebo spolu súvisiace. Kategórie sú účelovo vybrané skupiny položiek sortimentu, majúce spoločné znaky a rešpektujúce rozhodovacie mechanizmy zákazníkov“ (Dudinská, Špavelko, [3]). Kategóriu možno v tom prípade definovať ako množinu produktov, uspokojujúcich rovnakú potrebu. Manažmentom na úrovni kategórií, ako samostatných strategických jednotiek, rozumieme sledovanie výkonnosti každej kategórie samostatne. To znamená, že každá takto definovaná množina produktov má vlastné ciele, cieľový trh, taktiku a stratégiu, sleduje sa jej obrat, náklady a výsledok hospodárenia.

Jedna z historicky prvých definícií Category Managementu ho definuje ako proces spolupráce medzi dodávateľmi a distribútormi, pri ktorom sú jednotlivé kategórie tovarov definované ako strategické podnikateľské jednotky. Lepšie obchodné výsledky sa pritom dosahujú tým, že sa celý proces zameriava na hodnoty, na ktorých záleží zákazníkom (Singh, 1997).

L. Pražská a J. Jindra [6] popisujú Category Management ako „proces prebiehajúci medzi dodávateľom a maloobchodníkom spočívajúci v riadení kategórie ako strategickej podnikateľskej jednotky za účelom lepších obchodných výsledkov“.

Category Management je schopnosť predajnej jednotky zvýšiť efektívnosť a znížiť náklady pomocou nového a efektívneho chápania práce so sortimentom založenom na rešpektovaní zákazníckeho vnímania sortimentných kategórií. V komplexnom chápaní zahrňuje päť riadiacich krokov (Kita, Reiff, [5]):

- riadenie sortimentu (akým sortimentom disponovať, aký sortiment vyľúčiť z ponuky a prečo),
- riadenie vystavenia sortimentu (ako veľký priestor dať jednotlivé kategórie alebo značke na výstavných zariadeniach),
- tvorba ceny,
- riadenie činností podpory predaja (ako často, čo, ako, s akou zľavou),
- riadenie inovácie (uvádzanie nových výrobkov na trh).

Bokorová [1] hovorí, že „Category Management je v prvom rade proces orientovaný na spotrebiteľa a spokojný spotrebiteľ je cieľom snaženia každého podnikateľského subjektu. Riadenie tovarových kategórií je aj koncepcia úzkej spolupráce medzi výrobou a obchodom a je hľadaním spoločnej cesty, ako sa uchádzať o dôveru u konečného spotrebiteľa“, čím sa Category Management stáva významným obchodným nástrojom.

Cieľom Category Managementu je dosiahnuť spokojnosť spotrebiteľa prostredníctvom optimálnej ponuky sortimentu v jednotlivých kategóriách, umiestnením kategórií produktov v rámci danej predajnej plochy, promovaním produktov a cenovou politikou kategórií s rešpektovaním potrieb a preferencií spotrebiteľa. Výsledkom by malo byť dosiahnutie vyššej spokojnosti spotrebiteľa a vyššieho obratu alebo marže obchodníka v danej kategórii. Snahou Category Managementu je zvyšovať podiel spokojných zákazníkov, tým i zisk, znižovať náklady a optimalizovať logistické procesy prostredníctvom nákupného správania zákazníkov a ich potrieb. Všetky definície vychádzajú z filozofie ECR, pričom Category Management môžeme chápať ako marketingovú podobu tejto koncepcie.

V súvislosti s Category Managementom je správne položiť si otázku, prečo je riadenie na úrovni kategórií dôležité. M. Hesková [4] uvádza niekoľko dôvodov, prečo je tento, ešte relatívne mladý, stále sa vyvíjajúci spôsob práce so sortimentom, efektívnejší ako predchádzajúce prístupy, napr. Brand Marketing.

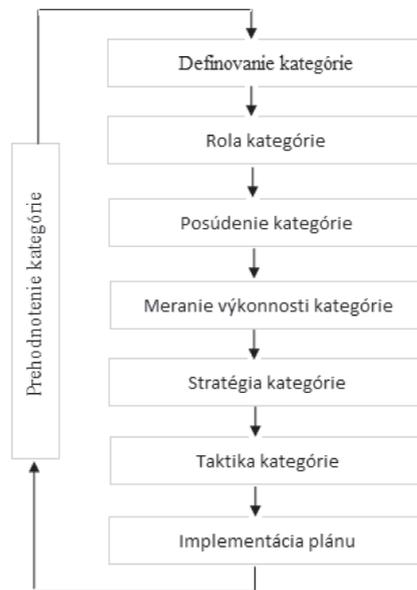
- Kategória je tvorená skupinou výrobkov, ktoré uspokojujú podobné potreby a prania zákazníkov. Z tohto dôvodu existuje i zhodné priestor záujmu ako dodávateľa, tak maloobchodného reťazca.
- Zákazníci nakupujú podľa jednotlivých kategórií, v ktorých hľadajú v rámci jednej ucelenej ponuky jednotlivé značky a nakupovanie je pre nich jednoduchšie. Maloobchodníci môžu ponúknuť zákazníkovi v rámci kategórie takú štruktúru či segment výrobkov, ktorý bude najlepšie spĺňať ich očakávania.
- Klasické riadenie celého oddelenia daného sortimentu je príliš široké, zatiaľ čo individuálnych značiek zase úzke. Z tohto dôvodu sa Category Management javí ako optimálny kompromis.

Riadenie tovarových kategórií so sebou prináša množstvo výhod, ktoré sú podmienené spoluprácou obidvoch partnerov. Uplatňuje sa tu princíp win-win, to znamená, že profitujú všetky tri zúčastnené subjekty tohto procesu. Zo strany výrobcu ide o optimalizáciu riadenia produktových radov značiek, zatiaľ čo pri obchodníkovi môžeme hovoriť o zefektívnení riadenia využívania výstavných zariadení a zvýšenie lojálnosti zákazníka (Daňo, Kita, [2]). Obidvom obchodným partnerom umožňuje lepšie reagovať na očakávania spotrebiteľa, optimalizovať ponuku tovarov a logistiku a znižovať počet prípadov, kedy je tovar vypredaný. Keďže hovoríme o zákaznicky orientovanom prístupe, výhody systému pociťuje aj zákazník, čo je v konečnom dôsledku primárnym poslaním Category Managementu a cieľom obchodných partnerov. Spotrebiteľ má pri nakupovaní väčší komfort a usporiadanie predajnej plochy s aplikáciou Space Managementu a Shelf Managementu umožňuje rýchlejší nákup. Zákazníkovi to v konečnom dôsledku prináša väčšie celkové uspokojenie a posilňuje sa jeho lojalita.

Material a metódy

V nasledujúcom príspevku sa zameriame na obsah a dôležitosť naplnenia jednotlivých krokov. Priblížime Category Management ako obchodný proces a postup jeho zavedenia. Jeho cieľom je vytvorenie obchodného plánu/plánov jednotlivých kategórií. Riadenie tovarových kategórií – Category Management má dlhodobý charakter a nejedná sa o jednorazový projekt či program. Predpokladá sa vytvorenie strategických väzieb medzi jednotlivými úrovňami podniku a vytvorenie adekvátnych podmienok na strane vrcholového manažmentu. Štandardný postup riadenia tovarových kategórií pozostáva z ôsmich krokov. Niektorí autori považujú osem častí za komplikovaný variant s trojmi krokmi, konkrétne definovanie kategórie, implementácia a periodické hodnotenie. My si však myslíme, že tento postup je príliš zjednodušený a preto sa budeme venovať postupu štandardnému, ktorý zaviedol priekopník Category Managementu J. Singh [5] a ktorého jednotlivé časti sú zobrazené na nasledujúcom obrázku.

Obrázok1: Proces Category Managementu



Prameň: Singh, 1997., vlastné spracovanie

Výsledky a diskusia

1. Úloha kategórie

Úlohou tohto kroku stanoviť prednosti a dôležitosť každej kategórie a skladá sa z troch základných činností. Prvou je rozhodnutie o tom, aké úlohy budú v podniku použité, následne sa priradí úloha ku každej kategórii. V poslednej etape sa na základe priradených rolí - úloh alokujú zdroje medzi jednotlivé kategórie. Uvádzame ich prierez.

Cieľová kategória – produkty v tejto kategórii majú vo vnímaní konečného spotrebiteľa odlišovať obchodníka od konkurencie a prinášať trvalo vysokú hodnotu pre spotrebiteľa, najmä vysokou kvalitou. Kategória by mala do predajne prilákať spotrebiteľov a v porovnaní s inými úlohami mať najväčší obrat, obchodnú maržu a prinášať najvyššie uspokojenie zákazníka. Väčšina obchodníkov priraduje túto úlohu 5-7% zo všetkých kategórií.

Preferovaná kategória – jedná sa o rýchloobrátkový sortiment, to znamená, že produkty v takejto kategórii majú charakter dennej potreby s vysokou frekvenciou predaja a obchodné marže sú nízke. Výrazná pozornosť sa zameriava na odstránenie nadbytočných nákladov v zásobovacom reťazci. Kategória sa hodnotí na základe zisku, cash-flow a ROA (návratnosti aktív). Do tejto úlohy obchodník zahŕňa 55-60% kategórií.

Príležitostná kategória – môžeme ju označiť aj ako sezónnu. Prináša zákazníkovi produkty, ktoré sú relevantné na určité obdobie. Príkladom môže byť obdobie

Veľkej noci, Vianoc alebo začiatok školského roka. Kategória posilňuje image obchodníka, je náročná na promotion a obchodná marža je vyššia. Do tejto úlohy sa väčšinou priraduje 15-20% kategórií.

Náhodná kategória – tento typ má zákazníčkovi zaručiť ucelený nákup. Nevyžaduje si veľký priestor, príkladom môžu byť kategória s názvom Starostlivosť o domáce zvieratá. Obchodná marže sú zvýšené a sleduje sa tvorba zisku. Rola zahŕňa 15-20% kategórií.

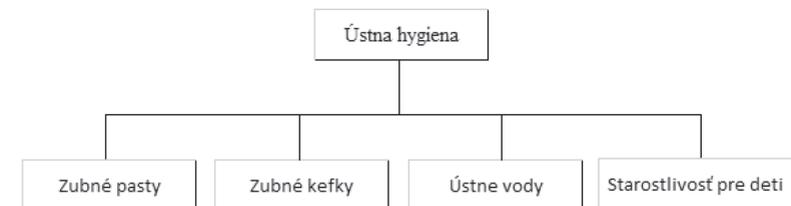
Úlohy kategórií musia byť vyvíjané na základe zákazníckej orientácie, musia odrážať typické nákupné správanie zákazníka a majú byť logickou osnovou pri rozhodovaní o alokácii zdrojov obchodníka medzi jednotlivé kategórie.

Kľúčom a výsledkom tohto kroku je vyvážené priradenie úloh medzi všetky kategórie. Je chybou, ak sa obchodník zameria len na jednu, pretože každá z nich má svoje špecifické ciele a úlohy. Pri určovaní úlohy kategórie sa najčastejšie využíva cross-category analýza, ktorá odhaľuje pozíciu kategórie na základe porovnania s ostatnými kategóriami. Priradenie úlohy má vplyv na ďalšie kroky a to na meranie výkonnosti, stanovenie stratégie a taktiky.

2. Posúdenie kategórie

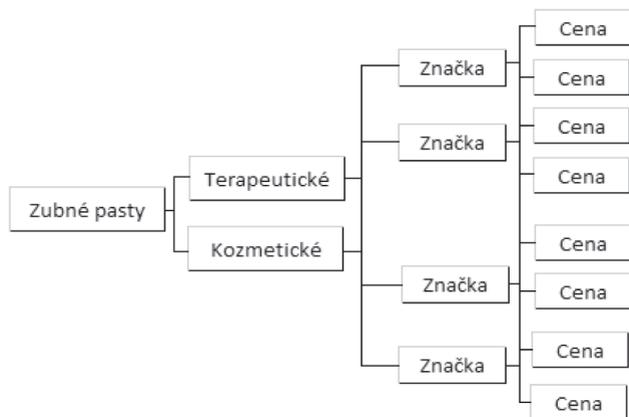
V tomto kroku Category manažér a zástupca dodávateľa posudzujú súčasnú výkonnosť kategórie a jej komponentov (subkategórie). Identifikujú sa rozdiely medzi plánovaným a skutočným stavom a odhalia sa príležitosti kategórie, na základe ktorých sa potom rozvíja stratégia. Zástupcovia oboch strán zbierajú čo najväčšie množstvo informácií a samotný proces posúdenia kategórie prebieha v niekoľkých, na seba nadväzujúcich krokoch. Najprv sa hodnotí zákazník, jeho spokojnosť a lojalita. Skúma sa aký zákazník kategóriu nakupuje, prečo ju nakupuje a ako sa pri nákupe obvykle pohybuje. Nasleduje hodnotenie trhu, to znamená, aký je trhoví podiel obchodníka a hlavného dodávateľa na určitej kategórii, ako sa líšia ceny obchodníka od konkurencie a podobne. Tretím krokom je hodnotenie obchodníka, jeho nákladov, úrovne služieb, efektívnosti promotion a aké sú jeho predajné výsledky. Posledným krokom je hodnotenie dodávateľa. Zisťuje sa spoľahlivosť jednotlivých dodávateľov, ziskovosť jednotlivých značiek dodávateľov a ich inovačná schopnosť. Posudzuje sa aj ich prínos a podpora pri tvorbe a realizácii komunikačného mixu. Pre kompletne posúdenie kategórie je potrebné zistiť, ako ovplyvnili výkon kategórie aj jednotlivé časti marketingového mixu, preto sa analyzuje každá časť samostatne a hľadajú príležitosti pre zlepšenie.

Obrázok 2: Príklad na posúdenie kategórie – ústna hygiena



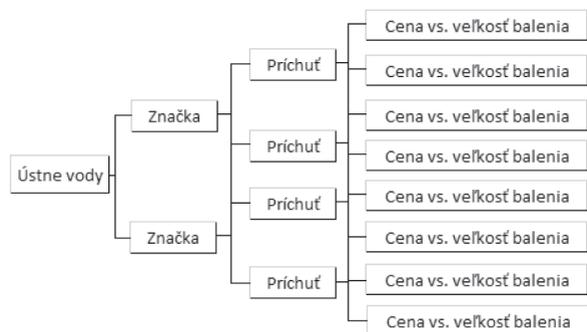
Prameň: Vlastný výskum

Obrázok 3: Príklad na posúdenie subkategórií – zubné pasty



Prameň: Vlastný výskum

Obrázok 4: Príklad na posúdenie subkategórií – ústne vody



Prameň: Vlastný výskum

3. Meranie výkonnosti kategórie

Meranie výkonnosti kategórie určuje plánované ciele, ktoré budú stanovené obchodníkom a dodávateľom. Ciele kategórie musia korešpondovať s priradenou úlohou kategórie, z čoho vyplýva, že ciele preferovanej kategórie budú klásť dôraz na rast zisku a návratnosti aktív, kým kategória s úlohou náhodná bude zameraná na tvorbu zisku. Ciele sa obvykle stanovujú na obdobie jedného roka a sú kontrolované kvartálne.

Meranie výkonnosti rešpektuje:

- Vyváženosť navrhnutých ukazovateľov. Meranie by malo byť orientované krátkodobo – operatívne ale aj na dlhé časové obdobie – strategicky.

- Komplexný systém merania, ktorý by mal nadväzovať na predchádzajúce fázy riadenia kategórie.
- Možnosť porovnávania výkonov v čase, to znamená porovnávanie aktuálnych výsledkov s predpoveďami alebo s výsledkami minulých období.
- Aktuálne, presné a zrozumiteľné hodnotenie, ktoré bude dovoliť manažérom činiť kvalifikované rozhodnutia.
- Meranie výkonu kategórie musí umožňovať hodnotenie podnikových cieľov a stratégií.

4. Stratégia kategórie

V tomto kroku môžeme hovoriť o procese vyvíjania stratégií, vychádzajúc z úlohy kategórie a z hodnotových cieľov, stanovených v predchádzajúcej fáze. V tejto fáze už obchodník aj výrobca poznajú úlohu kategórie, jej súčasnú výkonnosť a sú známe aj cieľové hodnoty. Primárnym cieľom obidvoch partnerov je vyvinúť stratégiu, založenú na využití príležitostí kategórie a efektívnej aplikácii disponibilných zdrojov pre túto kategóriu. Určenie stratégie možno rozdeliť na stanovenie zásobovacej a marketingovej stratégie. Stratégia zásobovania vychádza z princípov koncepcie ECR. Marketingová stratégia hľadá odpoveď na otázku, akou formou spolupracovať s dodávateľmi na uspokojovaní potrieb zákazníkov. Pre jej stanovenie možno využiť 7 najtypickejších stratégií:

Traffic Building – cieľom je prilákanie zákazníka do obchodu, resp. do niektorej z jeho častí.

Transaction Building – zameriava sa na zvýšenie priemernej hodnoty nákupu (transakcie) v kategórii a orientuje sa na ziskovo najzaujímavejšie položky.

Turf Defending – táto stratégia agresívne umiestňuje vybrané časti kategórie s cieľom ochrániť obchodníka pred hlavnými konkurentmi v tejto kategórii.

Profit Generating – stratégia je zameraná na tú časť kategórie, ktorá má najvyššiu maržu a je teda generátorom zisku.

Cash Generating – orientuje sa na položky kategórie, ktoré vytvárajú cash-flow pre obchodníka, to znamená produkty s vysokou obrátkovosťou a frekvenciou nákupov.

Excitement Creating – cieľom je vyvolať u zákazníka naliehavosť nákupu a jedinečnú príležitosť kúpiť určitý produkt kategórie, t. j. podmieniť impulzívny nákup a zameriava sa na určitý životný štýl.

Image Enhancing – stratégia pomáha obchodníkovi vytvoriť si image u zákazníka v jednej alebo vo viacerých oblastiach, ktorými sú cena, kvalita, služby a rozmanitosť ponuky.

5. Taktika kategórie

V tomto kroku sa identifikujú a vykonávajú jednotlivé opatrenia a postupy, ktoré sú prijaté na úspešnú implementáciu stratégií. Obchodník a dodávateľ sa na základe analýz rozhodujú, aké postupy je potrebné urobiť aby stratégia a ciele kategórie boli napĺňané. Pri určovaní taktiky sú hodnotené štyri oblasti, ktorými sú sortiment, cena, promotion a prezentácia, resp. usporiadanie jednotlivých produktov v regáli, tzv. Shelf presentation.

Záverečným krokom pri definovaní taktík kategórie je zostavenie súhrnného rozvrhu taktík, a to vo všetkých štyroch oblastiach. Je potrebné pripomenúť, že musí byť vykonané zhodnotenie dopadu zvolených taktík na ukazovatele výkonnosti.

Zistený stav je nutné porovnať s navrhnutými cieľmi pre výkon kategórie. Ak bude zistené, že taktika nedostatočne naplňa ciele, musí byť upravená.

6. Implementácia plánu

V tejto fáze sú schválené jednotlivé plány kategórií a dochádza k implementácii, ktorá sa realizuje zvyčajne na operatívnej úrovni. Pri realizácii obchodného plánu sa využívajú systémy na podporu rozhodovania a výmeny informácií. Úspešnosť plánu vo veľkej miere závisí od jeho implementácie, ktorá je rozdelená do troch častí – stanovenie plánu, priradenie zodpovedností a harmonogram realizácie.

Aby mohol byť plán schválený, obchodník i dodávateľ musia najprv stanoviť kritériá pre samotné schválenie. Jeho schválením sa obidvaja partneri zväzujú investovať do úspešného splnenia schválených procesov. Skúma sa, či plán naplňa stanovené stratégie a jeho dosah na ďalšie oblasti obchodníka a dodávateľa. Priradenie zodpovedností zahŕňa delegovanie každej taktickej činnosti jednotlivcovi, pričom samotné delegovanie je na Category manažérovi. Na strane dodávateľa sa môže jednať aj o Key Account manažéra, ak spoločnosť nemá vytvorenú samostatnú pozíciu na realizáciu Category managementu. Obidve strany tak vytvoria multifunkčné tímy, ktoré sú schopné obsiahnuť problematiku všetkých činností, konkrétne predaj, marketing, store management a logistiku. V záverečnej fáze tohto kroku sa zostaví harmonogram realizácie, ktorý obsahuje časový a vecný prehľad úloh, termíny pre vstupy a výstupy činností a kontrolné termíny.

7. Prehodnotenie kategórie

Posledným krokom procesu Category managementu je monitorovanie, vyhodnocovanie, kontrolovanie a navrhovanie prípadných korekcií pôvodného plánu a zámerov. Stanovuje sa, ako často bude plnenie plánu sledované a kontrolované. Plány majú zvyčajne ročný časový horizont, preto by mali byť kontrolované ročne, prípadne kvartálne. V tejto fáze obchodník a dodávateľ navrhujú formát hodnotenia všetkých plánov, ktorý má eliminovať nezrovnalosti a komplikácie. V prípade zistenia odchýlok skutočného stavu od plánovaného sa zisťujú príčiny ich vzniku a na základe vzájomnej spolupráce obchodných partnerov sa tieto odchýlky odstraňujú.

Záver

Riadenie vzťahov so zákazníkom je náročný proces, vyžadujúci citlivý prístup k zákazníkovi. Ak má byť ale úspešný, musí naplňať i obsahovú stránku, teda získanie takých informácií, ktoré vzájomný vzťah upevnia, vylepšia, dostanú na kvalitatívne vyšší stupeň a prirodzene prinášajú i ekonomické efekty spolupráce. Jeho výslednicou má byť spokojnosť a prospech všetkých zúčastnených strán – výrobcu, obchodníka i zákazníka. Pre podnik rastúci obrat a zisk, pre zákazníka spokojnosť a opakovaný nákup. Category Management je nástrojom, ktorý umožňuje naplnenie týchto požiadaviek. Predpokladá ale dodržiavanie stanovených postupov, pravidiel, zber a spracovanie relevantných informačných podkladov.

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AN EMPIRICAL ANALYSIS OF THE DETERMINANTS OF SME'S CUSTOMER LOYALTY: EVIDENCE FROM SERBIA

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Abstract

Small and medium-sized enterprises are regarded as the main drivers of economic growth and employment. In spite of rich empirical evidence of the determinants of customer loyalty, as one of the main precursors of enterprise's profitability, this research topic has been largely neglected in emerging economies. Therefore, this study aims to propose and empirically examine a model of SMEs' customer loyalty in Serbia, based on previously established relationships among the determinants of customer loyalty and their effects on loyalty. Proposed conceptual model was examined by means of structural equation modelling (SEM). Findings of the study indicate direct and most significant impact of customer satisfaction on loyalty, followed by market orientation and service quality as indirect determinants of customer loyalty. Theoretical and managerial implications and limitations of study findings are discussed and directions for future research are highlighted.

Keywords: *market orientation, service quality, customer satisfaction, loyalty, SMEs*

JEL Classification: M31, D12, M21

Introduction

Small and medium-sized enterprises (SMEs) are regarded by the European Commission as the main driver of economic growth, innovation and job creation in the EU. European Commission defines SMEs as enterprises which employ fewer than 250 persons, generate an annual turnover of up to 50 EUR million and have an annual balance sheet total of up to EUR 43 million (<http://ec.europa.eu/eurostat>). This category of enterprises comprises 99,8% of total number of enterprises active in non-financial business economy and provides employment to around two-thirds (67.1%) of the EU-28's non-financial business economy workforce and their share in value added in 2012 was 57,3% of the EUR 6.18 billion (<http://ec.europa.eu/eurostat/statistics>). Micro enterprises, employing fewer than 10 persons, account for 92,7% of enterprises within non-financial business economy, whereas their relative shares in workforce and value added are significantly lower, being 29.1% and 21%, respectively.

According to the Report on SMEs and entrepreneurship of the Ministry of Economy of the Republic of Serbia for 2013, SMEs account for 99.8% of non-financial business economy and provide employment to two-thirds of workforce in non-financial business economy, whereas their contribution to GDP equals to 34% (Report

on SMEs, 2014). This category of enterprises is considered crucial for economic growth and balanced regional development in Serbia.

However in order to take more active role in economic progress of Serbia SME sector has still to resolve certain issues. The level of competitiveness of Serbian SME sector significantly lags behind the European average and most comparable countries (Report on SMEs, 2014). According to the study of the Ministry of Economy on the status, needs and problems of SMEs and entrepreneurs in Serbia, conducted on a sample of 10.000 economically active SMEs in 2013, high competitive pressures have been recognized as one of the main obstacles towards better business performance (Report on SMEs, 2014). Lack of finance (30%) and unsatisfactory market position (25%) are regarded as leading impediments towards better business performance. In order to improve business position it is of key importance to obtain solid knowledge of the factors that influence customer decision-making process and which contribute to the development of loyal customer base, as the construct of customer loyalty has been generally regarded as the proxy for profitability (Fornell et al., 1996; Johnson et al., 2001; Chiu et al., 2011).

Building a loyal customer base is considered as an important source of sustainable competitive advantage (Mandhachitara, Poolthong, 2011). Loyal customers are willing to recommend a product or service (Zeithaml et al., 1996; Reichheld, 2003) and generate higher revenues for companies due to their readiness to repurchase and buy additional goods and services from the same company (Gounaris et al., 2010; Evanschitzky et al., 2012). Building and maintaining customer loyalty also impacts company's future profitability, as it is five to nine times more expensive to attract a new customer than retain a loyal customer (Chiu et al., 2011). Previous studies have reported that the reduction of customer churn by 5% can yield profit improvements of 25% to 85% (Reichheld, 1996). Customer loyalty can offset competitors' efforts in attracting new customers and boost employees' morale and productivity (Lewis, Soureli, 2006). Due to its relevance for companies' performance the construct of customer loyalty has been the subject of extensive examinations in previous empirical studies. Most studies investigating the determinants of customer loyalty have reported significant impact of the delivery of high quality service and satisfying customers on building loyal customer base (Choi et al., 2004; Brady et al., 2005; Žabkar et al., 2010). Recent empirical evidence also provides support for the impact of company's market orientation on customer retention and business performance (Chen, Quester, 2009; Wang et al., 2012). However the studies on the determinants of customer loyalty have been mainly conducted in the context of the US economy and Western Europe. Great attention has been also paid over recent years to the influential factors of customer retention in developed Asian economies, whereas the determinants of customer loyalty in the context of emerging market economies have been largely under-studied. This is especially pertinent to Serbian economy and its SME sector. Due to the fact that SMEs generate one third of Serbian GDP, and expectations regarding their even more prominent role in the revival of Serbian economy, it is especially relevant to investigate the determinants of customer loyalty as the proxy for enterprises' profitability. Therefore by examining relationships among key determinants of customer behavioral intentions and their impact on customer loyalty this study aims to fill this void in the literature. Examination of dependence relationships among the constructs will be performed in the context of retailing, as almost one third of SMEs in Serbia (30%) operates in the field of wholesale and retail trade.

The remainder of the paper is organized as follows. The following section provides theoretical background of market orientation, service quality, satisfaction,

their interrelatedness and impact on customer loyalty. Methodology is discussed subsequently, followed by the results of the empirical examination of hypothesized relationships. Implications of the study are highlighted and limitations and suggestions for future research are indicated.

Conceptual Framework

Service quality, its traits and effects, have been regarded as the most extensively studied topic in Services Marketing literature to date. The construct of service quality, according to the most widely accepted conceptualization, is defined as „the customer’s judgment about an entity’s overall excellence or superiority“ (Parasuraman et al., 1988; p.15). It has been generally regarded as the construct which is particularly arduous to define and measure, as it is not based on some objective criteria, but service quality impressions depend on a discrepancy between customer’s expectations formed before service experience and his perceptions of delivered service. This construct is related to, but not equivalent to satisfaction, which is defined as „the summary psychological state resulting when the emotion surrounding disconfirmed expectations is coupled with the consumer’s prior feelings about the consumption experience“ (Oliver, 1981; p.27). A number of studies on service quality measurement, conducted in a wide range of service industries, have been dominated by Parasuraman et al.’s (1988) multiple-item scale. According to this approach service quality is a multidimensional constructs whereas customers’ expectations and perceptions regarding five service quality dimensions, reliability, responsiveness, assurance, empathy and tangibles, shape customers’ impressions of service quality. Numerous empirical studies have found support for significant impact of service quality on customers’ willingness to repurchase and recommend the service provider to a friend (Cronin et al., 2000; Brady et al., 2005). Based on previous research findings the following hypothesis is proposed:

H1: Service quality is positively related to customer loyalty.

Due to its potential influence on customer purchase intentions and willingness to spread positive word-of mouth, the construct of customer satisfaction has also been the subject of much research attention. A considerable number of authors have argued that service quality, in addition to its direct impact on customer loyalty, adds to future behavioral intentions of customers through its positive influence on customer satisfaction. Results of the study conducted in the context of high-contact service shops in Hong Kong provide evidence of significant impact of service quality on customer satisfaction, which further leads to customer readiness to consider the service shop as the first choice in future purchases, say positive things and recommend the service shop as well as encourage others to use the services of the same provider (Yee et al., 2010). Positive effect of service quality on customer satisfaction and its relatedness to customer behavioral intentions, i.e. revisit and repurchase intentions and customer willingness to recommend, have been also supported in a number of studies conducted across service industries (Brady et al., 2001; Choi et al., 2004; Brady et al., 2005; Gounaris et al., 2010; Žabkar et al., 2010; Setó-Pamies, 2012; Calabuig Moreno et al., 2015). Therefore, the following hypotheses are proposed:

H2: Service quality is positively related to customer satisfaction;

H3: Customer satisfaction is positively related to customer loyalty.

Small and medium-sized enterprises are usually regarded as more innovative and flexible than their larger counterparts. Establishment and maintenance of close

relationships with customers is one of the key distinctive traits of small companies. Adoption of market oriented practice is what enables SMEs to compete effectively with larger companies (Raju et al., 2011). The construct of market orientation first emerged in the 1990s. According to one of the most widely accepted conceptualizations of the construct, market orientation is „the business culture that most effectively and efficiently creates superior value for customers,“ (Narver, Slater, 1990; p.20), whereas the delivery of superior value is considered to be the cornerstone of true customer loyalty (Reichheld, 1996). A meta-analytical study of market orientation, conducted on a sample of 53 empirical studies from 23 countries, spanning 5 continents, provides evidence of its significant impact on business performance (Cano Rodriguez et al., 2004). Market orientation implies sufficient understanding of target buyers, their current and latent needs, knowledge of short-term strengths and weaknesses and long-term capabilities of current and potential competitors and concerted efforts of all company’s departments in the creation of superior value for customers. There are a number of positive effects of market oriented business practice. Review of recent studies conducted in the context of SME sector provides support for positive impact of market orientation on a firm performance, i.e. revenue growth, market share, return on investment, new product success rate (Raju et al., 2011). In addition to its impact on financial performance, market orientation also exerts positive influence on customer-related outcomes. A number of studies provide empirical support for the positive influence of adopting market orientation on customers’ service quality perceptions and satisfaction (Webb et al., 2000; Bigne et al., 2005; Chen, Quester, 2009; Kirca, 2011; Wang et al., 2012). On the basis of aforementioned arguments, the following hypotheses are proposed:

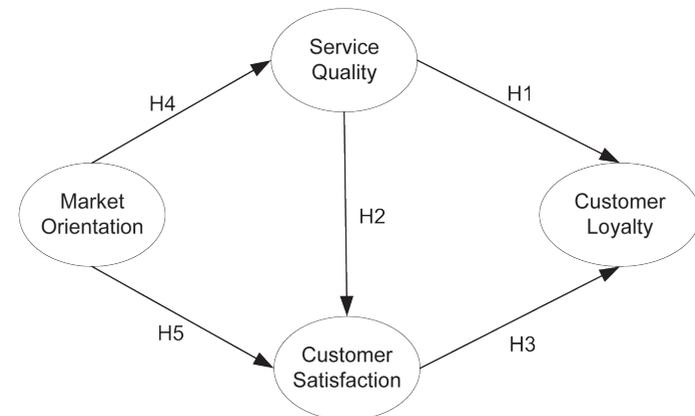
H4: Market orientation positively affects service quality;

H5: Market orientation is directly related to customer satisfaction.

Conceptual model comprising hypothesized relationships is presented in

Figure 1.

Figure 1. Conceptual model



Methodology

The study has been performed on a convenience sample of non-specialized grocery retailing customers in Serbia. Data have been collected in personal interviewing, by means of structured questionnaire. After brief explanation of the aim of the study, respondents have been asked to rate the retailer at whose stores they make majority of family purchases for groceries and related assortment. As it has been the part of a larger study, only responses relating to small and medium-sized retailers have been taken into account for the examination of proposed hypothesis. The deduction resulted in 276 usable responses, out of 568 complete questionnaires.

The questionnaire consisted of five sections. First section dealt with respondents' overall perceptions of service quality whereas in the following sections respondents were asked about their satisfaction with service provider, loyalty intentions and perceptions of retailer's market orientation. Final section of the questionnaire consisted of demographic questions. A number of previous studies were based on multidimensional conceptualization of service quality construct. However, literature provides evidence of modelling multidimensional constructs as unidimensional, if the construct is not the focal variable in the model, but the study aims to examine causal relationships among multiple constructs (Blocker, 2011). Therefore respondents in this study were asked to indicate their overall quality perceptions, by rating on a seven-point semantic differential scale four pairs of attributes adopted from previous service quality studies (Cronin et al., 2000; Brady et al., 2001). As for customer satisfaction, the construct was measured by adapting three items used in previous studies (Brady et al., 2005; Setó-Pamies, 2012). Respondents were asked to indicate the extent to which they find that the retailer meets their needs and to what extent they find that they are satisfied, i.e. very satisfied with the service. Customer loyalty was measured on a 4-item scale, adapted from previous studies (Zeithaml et al., 1996; Brady et al., 2005; Lewis, Soureli, 2006). Respondents were asked to indicate likelihood of saying positive things about the retailer, recommending the retailer to a friend, buying again from the same retailer and likelihood of buying from the same retailer in future household purchases, even if the prices were somewhat higher than competitors' prices. Market orientation was measured on a 3-item scale. Whereas customers are not in a position to perceive the level of retailer's interfunctional coordination, other two traits of the constructs were measured by asking respondents to indicate their level of agreement with the statements regarding retailer's understanding of customers' needs, its continuous commitment to meeting customer needs and retailer's superiority in meeting customer needs in comparison with competitors' efforts. With the exception of service quality, all constructs were measured on 7-point Likert-type scales ranging from 1-strongly disagree to 7-strongly agree.

Relationships among the constructs were examined by means of structural equation modelling (SEM), using maximum likelihood as the method of parameter estimation. Two-step procedure proposed by Anderson and Gerbing (1988), implying estimation of measurement model, followed by the examination of structural relations, was utilized. Data analysis was performed using SPSS 18 and LISREL 8.80.

Results

Confirmatory factor analysis (CFA) was performed for the estimation of measurement model. The overall model fit as indicated by the χ^2 statistic ($\chi^2 = 186.83$, $df = 69$, $p < .01$) was unsatisfactory. However, given the sensitivity of χ^2 test to sample size, attention was paid to other absolute and incremental fit measures, namely, goodness-of-fit index (GFI), adjusted goodness-of-fit index (AGFI), root mean square residual (RMSEA), standardized root mean square residual (SRMR), comparative fit index (CFI), normed fit index (NFI), non-normed fit index (NNFI). Whereas SRMR and RMSEA values up to 0.08 indicate acceptable fit of the proposed model, values of other fit measures equal to or higher than 0.90 indicate that specified model fits the data (MacCallum, Browne, 1993; Hu, Bentler, 1999). Fit indices of the proposed model and their recommended values are presented in Table 1.

Table 1. Measurement model fit

Fit indices	GFI	AGFI	RMSEA	SRMR	CFI	NFI	NNFI
Measurement model	0.91	0.86	0.08	0.05	0.96	0.94	0.95
Recommended value	≥ 0.90	≥ 0.90	≤ 0.80	≤ 0.80	≥ 0.90	≥ 0.90	≥ 0.90

Acceptable fit of the proposed model allowed for the assessment of construct validity, which refers to the degree to which a set of measured variables appropriately represent the latent construct they are designed to measure (Hair et al., 2010). Construct validity entails the assessment of convergent and discriminant validity. Strong evidence in support of convergent validity is provided by average variance extracted (AVE), i.e. a measure of convergence among a set of items representing the same construct, being higher than 0.50 (Bagozzi, Yi, 1991). All constructs, except market orientation with slightly lower than recommended AVE (0.49), fulfill this condition. Statistically significant factor loadings higher than 0.50, as presented in Table 2, also indicate convergent validity of the constructs. Indirect evidence in support of convergent validity is provided by internal consistency (Cronbach alpha > 0.70) and composite reliability ($\rho > 0.70$) of the constructs.

Table 2. Assessment of convergent validity

Constructs	St. factor loadings	t-values	Cronbach alpha	Composite reliability
Market orientation	0.68-0.73	10.02-10.70	0.74	0.75
Service quality	0.68-0.90	13.11-19.08	0.89	0.88
Customer satisfaction	0.88-0.91	21.07-22.37	0.92	0.92
Customer loyalty	0.68-0.94	14.18-27.39	0.90	0.90

Discriminant validity refers to the degree to which two conceptually similar constructs are different (Hair et al., 2010). Evidence in support of discriminant validity of the constructs is provided by squared correlations among the constructs which are lower than AVEs. Matrix of squared correlations together with AVEs on the diagonal is presented in Table 3.

Table 3. Assessment of discriminant validity

	Market Orientation	Service Quality	Customer Satisfaction	Customer Loyalty
Market Orientation	0.49			
Service Quality	0.46	0.65		
Customer Satisfaction	0.48	0.57	0.79	
Customer Loyalty	0.38	0.48	0.69	0.69

Note: Correlations are significant at the 0.01 level (2-tailed)

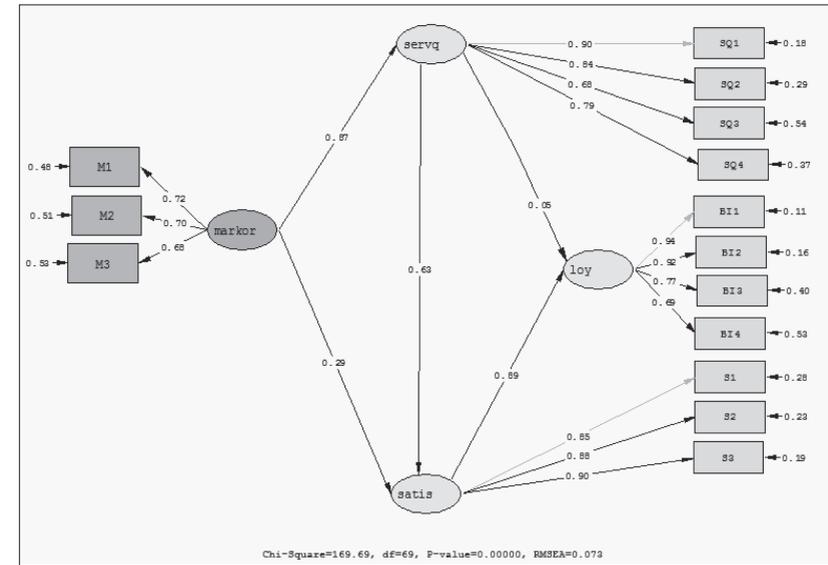
Due to acceptable fit indices of the measurement model and fulfilled conditions of convergent and discriminant validity, structural model was assessed in the following stage. In spite of statistically significant and thus unacceptable value of chi-square test ($\chi^2=169.69$, $df=69$, $p<0.01$) structural analysis yielded an excellent overall fit of the model as indicated by other absolute and incremental fit indices. Fit statistics are presented in Table 4.

Table 4. Structural model fit

Fit indices	GFI	AGFI	RMSEA	SRMR	CFI	NFI	NNFI
Measurement model	0.92	0.88	0.07	0.05	0.99	0.98	0.98
Recommended value	≥ 0.90	≥ 0.90	≤ 0.80	≤ 0.80	≥ 0.90	≥ 0.90	≥ 0.90
Hypothesis testing	St. estimates		t-value		Results		
H1: Service quality \rightarrow Customer loyalty	0.05		0.51		Not supported		
H2: Service quality \rightarrow Customer satisfaction	0.63		4.91		Supported		
H3: Customer satisfaction \rightarrow Loyalty	0.89		8.14		Supported		
H4: Market orientation \rightarrow Service quality	0.87		14.38		Supported		
H5: Market orientation \rightarrow Satisfaction	0.29		2.25		Supported		

Given the satisfactory fit of the model structural relationships were then examined. Structural model is presented in Figure 2. Contrary to what was predicted in Hypothesis 1, service quality did not exert significant impact on customer loyalty ($\beta=0.05$, $t=0.51$). The results showed that customer satisfaction was directly influenced by service quality ($\beta=0.63$, $t=4.91$) and that customer satisfaction was a significant direct determinant of customer loyalty ($\beta=0.89$, $t=8.14$), thus supporting hypotheses H2 and H3. Examination of structural relationships indicated significant impact of market orientation on service quality ($\gamma=0.87$, $t=14.38$) and its somewhat lower but still significant influence on customer satisfaction ($\gamma=0.29$, $t=2.25$), thus supporting hypotheses H4 and H5. The estimated R² values of dependent variables in the model were quite high ($R^2_{sq}=0.66$; $R^2_{sat}=0.75$; $R^2_{loy}=0.86$) thus indicating high predictive power of the model. Results of the study indicated the most significant impact of satisfaction on customer loyalty (0.89), followed by the impact of market orientation (0.73) and service quality (0.56).

Figure 2. Structural model



Discussion

The main aim of this study was to examine the determinants of customer loyalty in the context of Serbian SMEs and determine their relative impact on loyalty. The conceptual model was based on established relationships among market orientation, service quality, customer satisfaction and loyalty across service industries. Research findings indicate customer satisfaction as the most significant antecedent of loyalty. However, due attention should be also paid to market orientation and service quality which exert significant influence on customer satisfaction and further add to the development of loyalty intentions. As such, findings of this study bear theoretical as well as managerial relevance. From the theoretical perspective this study adds to the growing body of knowledge on SMEs' customer loyalty, especially addressing this significant issue in thus far under-researched context. As meeting, i.e. exceeding customer expectations, significantly affects customer loyalty, managers of SMEs are strongly advised to probe more deeply into the domains of service delivery deemed as satisfiers from customers' perspective. This is not expected to be an especially troublesome requirement, owing to the fact that SMEs usually establish closer communication with customers and know them personally. SMEs which are market oriented and devoted to understanding, anticipating and meeting customers' needs better than competitors are in a position to improve customers' perceptions of service quality and via customer satisfaction build a truly loyal customer base, which is expected to further add to company's future profitability.

In spite of its contribution, this study is not bereft of limitations either. The main drawback of the study is the size and scope of its sample. Findings of this study should not be generalized, due to the size and scope of the sample as well as

cross-sectional design of the study. Therefore, in order to improve generalizability of the findings, research should be replicated on a more representative sample of SMEs' customers. Furthermore, it is advisable to perform research on a longitudinal basis, in order to reach more generalizable inferences. Whereas majority of previous studies were based on a multidimensional conceptualization of service quality (Choi et al., 2004; Setó-Pamies, 2012), this study opted for customers' overall impressions of service quality. However, taking into consideration significant effect of service quality on customer satisfaction and indirect influence of quality on customer loyalty, due attention in future studies should be paid to the dimensionality of service quality construct and the examination of relative importance of service quality dimensions on customer satisfaction and their contribution to the development of loyalty intentions. Another fruitful avenue for future research would be more thorough examination of specific traits of the construct of market orientation, especially as shared variance among the traits used in this study was somewhat lower than 50%. Moreover, previous studies provide evidence in support of multidimensional nature of the construct of market orientation (Peña et al., 2012), which is an avenue worthy of further examination.

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