



**INTERNATIONAL ACADEMIC INSTITUTE**

**BOOK OF ABSTRACTS**

**International Virtual Academic Conference**

**Education and Social Sciences  
Business and Economics**

**15 November 2021**

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Skopje, Republic of N. Macedonia

ISBN 978-608-4881-26-1

## **Development of the gross hourly earnings in EU countries in terms of gender inequality**

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### **Abstract**

The gender wage gap exists for many years. Many institutions deal with the issue of gender inequality in EU countries, like European Commission, but also on a global scale, e. g. Unicef, World Health Organization. We used data from Eurostat to investigate the difference between average gross hourly earnings of males and females. Earnings were expressed as a percentage of average gross hourly earnings of males. Average gross hourly earnings of males and females in EU countries were observed for the reference period 2010 – 2019. The results of the analysis showed that wage inequalities between men and women have been declining since 2010 almost in all EU countries, but this development is still very slow.

*Keywords:* Gender, inequality, wage gap, earnings.

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# The Study of Online Platform Preferred by Secondary Students and Teachers for Learning and Teaching Factual Subjects

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## Abstract

In the second quarter of 2021, Thailand has encountered the third wave of the SARS-CoV2 virus outbreak, which caused all school lessons to be virtual. Although numerous online platforms are utilized in delivering the lessons online, teaching and learning effectively face challenges and obstacles. The objectives of this research are to determine the best online platform for both students and teachers and compare the result of the preferred platform in teaching and learning factual subjects such as Math and Science. The data were gathered by using three online surveys, one of them was for teachers which consisted of 15 questions about educational platforms, while the other two were for middle and high school students, which each had 5 questions related to the platforms. STATA version 13.1 was used to analyze the results, including mean, standard deviation, and t-test. It was found that the online platform that both teachers and students believe can maximize their productivity during online classes was Quizizz, and the main reason was that it is easy and convenient to use, and although a majority of responses stated that there is no limitation, it can be suggested that in order to make the online platform more productive, the platform should be more stable and accessible for users.

*Keywords:* SARS-CoV2 virus, Online Platform, Teachers, Students, Productivity, Online Classes

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## Selected factors of the pedagogical profession of the Slovak teacher in Hungary (status and job satisfaction)

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### Abstract

Slovak national education in Hungary as a complex phenomenon is not sufficiently researched. Many aspects of this national education appear to be problematic. In our paper, we decided to analyse two of them - the status of the teacher and the job satisfaction of these teachers. The aim of the paper is to analyse the perception of the profession and the status of teachers by Slovak teachers at national schools in Hungary depending on gender and type of school (monolingual, bilingual, or school where Slovak is taught as a subject) and to examine possible relationships between teachers' job satisfaction and their ten values (personal, ethnic, social).

The analysis of the teacher's status, based on the results of the Mann-Whitney U test, showed differences between men and women in the perception of financial evaluation and legislative support for the teaching profession. Based on the results of the Kruskal-Wallis Test, differences between individual types of schools were demonstrated within the time perception of the difficulty of the teaching profession. We can state that teachers perceive their position and the content of their work positively, otherwise it is with financial evaluation and legislative support, which they perceive as neutral rather than positive. Findings on teachers' job satisfaction confirmed the presence of correlations between job satisfaction items and value items. These correlations can be described as very strong between job satisfaction and values - employment, freedom, education, health, democracy, mother tongue, family, nationality and wealth. Slightly weaker correlations were noted between job satisfaction and the value of religion.

*Keywords:* Slovak ethnic education system, Hungary, teachers' status, job satisfaction, values

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## Human Rights Derogation in Times of Emergency of Covid-19

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### Abstract

The Covid-19 pandemic has prompted governments around the world to take restrictive measures against the pandemic, also the governments around the world have been challenged to respect human rights, democracy and the rule of law in the fight against the pandemic. In an effort to deal with the immediate catastrophic effects of the virus, nations have resorted to various measures, including restricting freedom of movement and closing national borders. Under international human rights law, states can restrict the exercise of most human rights if it is necessary to protect the rights of others or collective interests. The paper aims to make an analysis and presentation of the exceptional circumstances caused by the global pandemic Covid-19, that are leading to human rights restrictions in emergency time, varying in scope and duration.

The authors will also provide a theoretical overview of the derogation according to the European Convention on Human Rights (ECHR) that can apply 'in times of war or other public emergency threatening the life of the nation'. More recent legal instruments usually do not refer to 'war' but contain similar reference to public emergency. The authors also presented the specific right of states to deviate from human rights in conditions of public emergency and conditions of legitimate deviation in the context of Covid-19. At the end of the paper, conclusions and recommendations are given, that the respect for human rights during the Covid-19 pandemic calls for multilateral cooperation and solidarity at all levels. Within states, measures to combat the pandemic should be motivated by the conviction of all people to contribute to preventing the virus' spread, while states must stand by those most at risk. All states in Europe, whether they are members of the Council of Europe or the European Union, have committed to upholding human rights, democracy and the rule of law, including under the European Convention on Human Rights, the EU Charter of Fundamental Rights and UN treaties.

*Keywords: Covid-19 pandemic, human rights, restrictions, emergency time, ECHR.*

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# The Impact of Human Capital Development on Economic Growth in Nigeria

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## Abstract

The study evaluated the role of the impact of human capital on Nigerian economic growth. The scope of the study was restricted to a period of thirty five (35) years (1981-2015). In line with the research objective, the study sought to analyze the effect of education on economic growth, investigate the impact of health on economic growth, and verify if there is a causal relationship among education, health and economic growth. Ex-post facto type of research design was adopted. The error correction technique was used to estimate the relationship between the variables in the study. Findings in the study revealed that; Education expenditure is negatively but significantly impacts economic growth proxy by GDP. Its value of 0.0302 implies that while keeping constant health expenditure and primary school enrollment a percentage increase in education expenditure brought about 3.02% increase in economic growth proxy by GDP. Health expenditure is positively and significantly related economic growth proxy by GDP. Human capital index proxied by primary school enrolment positively and significantly impacts the economic growth proxy by GDP as a percentage increase in Human capital index proxied by primary school enrolment leads to 0.13% increase in the economic growth proxy by GDP while holding other variable constant. The R-squared value of 0.925 implies that over 92.5% variation in economic growth proxy by GDP is explained by the explanatory variables in the model. There exists a causal relationship between Primary School Enrollment and education expenditure. There exist a causal relationship between Primary School Enrollment and health expenditure. It was recommended that; the challenges of human capital development should best be addressed through a qualitative education system. Government should provide the enabling environment by ensuring macroeconomic stability that will encourage increased private sector investment, Education and health care delivery system should be given priority attention through increased budgetary provisions at all levels of government. Government should mobilize additional resources for education by cutting down on enormous waste characteristic of government expenditure in other areas. Government must be more alert to its responsibility to ensure that resources meant for human capital development projects are judiciously applied. There is an urgent need for reforms, transparency, accountability and probity in the management of public resources.

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## Mobilization of public opinion and the discourse analysis on enforced disappearance persons in Albania

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### **Abstract**

This article recognizes the deep root causes of a delayed transitional justice process in Albania, premising to a delayed rule of law scenario that would be attached to a democratic and sustainable political regime. The obligation and responsibility of the State as a primary actor to deliver justice and accountability is under many risks in the Albanian case, when it comes at seeking truth, social cohesion and reconciliation. This article will examine through critical discourse analysis the approachement of civil society and mass public stakeholders onto the enforced disappearance phenomenon as an act of crime against humanity happened during the communist regime from 1944 until 1991. This discourse analysis will provide elements of a broader analysis on the lacked mechanisms and political interest to deal with the past and confront its historical legacies. A second concern will be focused on how is to be reached mobilization of public and its participation in political processes that international community and international institutions such as the Committee of the Enforced Disappearances claim to be followed by the Albanian civil society actors in this case, not only in the framework of accomplishing legal procedures but also to provide a national perspective on memorialization and restoration of trust. Reports and assessments delivered by the United Nations Human Rights Office of the High Commissioner, and by International Commission on Missing Persons have screened and highlighted points of action that the State party (Albania) must engage to fulfil and align with the International Convention for the Protection of All Persons from Enforced Disappearance. The lack of political will to establish grounds for truth, dignity and social trust in the aftermath of communist regime, is part of the big picture that this paper seeks to analyse through the lens of missing persons issue, as an unspoken truth of Albanian society.

*Keywords:* Albanian enforced disappearance, mobilization of public in transitional justice.

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# Reducing the risk of submitted requests for protection of rights in public procurement procedures, through the improvement of the organization based on the analysis of public procurement cases in the public utility sector of Belgrade

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## Abstract

The process of joining the European Union, the obligation to align the legislation with the EU Directives, as well as the overall economic environment, technological development, the growth of competition, changing economic and political trends and the need for new products and services, affects the whole system to accept the need for change management in order to adapt functioning in a modern, dynamic environment. Public procurement is one of the most important legal-economic and developmental processes and is of vital importance with several aspects for each country that applies them. Also, the condition for European integration of the Republic of Serbia implies the need to harmonize Serbia's legislation with the legal system of the European Union, which in this case is the previous ones, Directive 2004/17 / EC, Directive 2004/18 / EC, as well as current directives, Directive 2014/24 / EU and Directive 2014/25 / EU). Harmonization of the Public Procurement System with the EU Directives is a process defined in the Republic of Serbia in 4 adopted laws defining the field of public procurement and as such is the basis for continuous adjustment to changes until the final harmonization, which requires changes in the organizational structure of procuring entities and bidders. The concept of change management includes elements of communication, leadership, personal training, analysis and redesign of the process, represents a key part of the management process that should ensure the survival and development of the system (Jasko O. and Petovic, 2010). Any change in the legislative framework provokes resistance among professionals, which can be individual or general, but the system must continue to improve (Melentijević Branimir, 2004). This also applies to the process of harmonization of the protection of rights in public procurement procedures, whose initial act is the Request for Protection of Rights, which initiates the procedure of protection of rights regarding the actions of the contracting authority in the specific procurement procedure ([http://kjn.rs/zahtev-za-zastitu-prava/?sr\\_pismo=lat](http://kjn.rs/zahtev-za-zastitu-prava/?sr_pismo=lat), 2019) and as such it is submitted to the contracting authority, and the copy is simultaneously submitted to the Republic Commission. The request for protection of rights, as a rule, stops the procedure and often slows down the Clients in the execution of entrusted tasks, which is a major systemic problem, especially when deciding on the request takes longer than the law envisaged for a period of 20 days. In this regard, this paper seeks to point out which public procurement object carries the greatest risk for filing a claim for the protection of rights, without prejudice to the purpose of the existence of a law enforcement institution, especially in the area of the fight against corruption, since public procurements have been identified as an area in where corruption is potentially high, so that the fight against irregularities in the public procurement system is considered one of the strategic goals of the public procurement reform in the Republic of Serbia (Government, 2014). Reforms are possible at the macro level by amending the law, but at the level of contracting authorities and bidders it is necessary to adapt the organization to the situation.

*Keywords:* public procurement, protection of rights, Republic of Serbia

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## **Solvency and Financing of Fixed Assets: The Case of Agricultural Enterprises in Serbia**

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### **Abstract**

The aim of this paper is to examine the level and movement of solvency indicators and financing of fixed assets of agricultural enterprises in the Republic of Serbia. The research was conducted on a sample of 17 agricultural enterprises whose shares were listed on the Belgrade Stock Exchange, and their operation in the period from 2015 to 2019 was observed. Solvency is observed through solvency ratios and debt ratios, while the financing of fixed assets is observed through the ratios of financing fixed assets with equity and the ratio of financing fixed assets with long-term capital. The results of the research indicate that the largest number of observed enterprises, during the observed period, have favourable values of solvency indicators. In addition, the research established that the largest number of observed enterprises, during the period, finance not only fixed assets, but also a part of current assets from their own capital and long-term capital. During the observed time period, changes in solvency ratios and fixed asset financing ratios were not statistically significant. The results of the research can be important for the creditors of the enterprise (creditors and suppliers), the owners, the management of the enterprise, but also the entire social community.

*Keywords:* agricultural enterprise; solvency; fixed assets financing; joint-stock companies; Belgrade Stock Exchange; Republic of Serbia.

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## **Fraudulent Financial Reporting from the Managers' Perspective**

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### **Abstract**

Fraudulent financial reporting is a matter of serious social and economic concern. The subject of this paper is to present research flows that include fraudulent financial reporting from a manager's perspective. The purpose of this paper is to present, critique and integrate events and research flows that include effective prevention and identification of accounting fraud as a complex task for the accounting profession and business management. The discussion-based model was used based on existing academic and professional references and past experiences. The paper could be useful to regulators and policymakers to better understand the importance and relevance of academic research on the issue.

*Keywords:* financial reporting, fraud, management.

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# **Ethics of Business and Social Leadership in the Corona Crisis**

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## **Abstract**

The subject of the paper is to point out the significance of ethical business and social leadership in the conditions of the covid 19 pandemic. The aim of the research is to improve the paradigm of ethical leadership under the conditions of crisis. The paper discusses the importance of ethics in modern business and social leadership for survival and further development. The corona crisis as a change requires more creative and ethical models. In the paper the relationship between spiritual and material needs has been clarified and new divisions of roles have been offered. We have emphasized the ethics of political responsibility in a crisis and reminded that the crisis is changing the hierarchy of authority and power, and that it is necessary to fight for universal spiritual values in business and politics as a public good. Further, spiritual and ethical leadership as a behavioural science in times of crisis and spiritual capital in running a business has been highlighted. We used induction-deduction and analysis-synthesis methods to observe the object of research. By abstracting, we have connected the categorical apparatus of leadership with ethics and spirituality. For the realization of the research task, the method of observation and analysis of the content is used, using the relevant literature. A part of the primary statistical research through an online survey is also attached.

*Keywords:* ethics, leadership, business, society, the corona crisis.

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# The Role of Accounting Information Systems and Financial Analysis in Enhancing the Human Resources Management Cycle

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## Abstract

The subject of this paper is to present research flows that include human resource management, achieving the target financial performance of the company, and common issues related to the links between these two areas. This research was done in order to give a detailed view of the role and importance of human resource management in achieving the target financial performance of the company. The discussion-based model was used based on existing academic and professional references and past experiences.

One of the most important tasks is to identify and implement a strategy that will enable efficient management of human and financial resources. Human capital is recognized for the fact that it can contribute to the improvement of business processes, and it can also be a factor of primary importance for increasing the value of a company and significant improvement of financial performance. The financial performance, for which shareholders are particularly interested in, shows whether the company's strategy contributes to basic improvements, which is essential for sustainable business in the long run.

Research in this paper focuses on the financial aspects of human resource management. Successful HR professionals in today's competitive global marketplace need to be financially educated. They face such tasks that require knowledge of the language used by the company's management, which is the language of accounting. The aim of the research is focused on the issue of identifying the accounting and financial role of human resources in strategic and other activities, which are tangential to the key goals of effective human resource management.

**Keywords:** HR management cycle, accounting information system, financial analysis, enhancing.

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