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Management challenges in healthcare organizations: financial matters

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Abstract

Healthcare management is a burning issue at the moment. A particularly important topic is rationalization in healthcare from the point of view of efficient cost management. New solutions are needed to improve the performance of healthcare organizations. In modern healthcare, where financial aspects play a key role in the business decision-making process, managers at all hierarchical levels must deeply understand basic financial concepts in the context of healthcare delivery. A manager's understanding of these concepts is necessary for the effective use of financial strategies and the improvement of the economic well-being of the organisation. this paper aims to indicate the key challenges in the management of healthcare organizations in the financial field. The new generation of managers of healthcare organizations should be knowledgeable about a wide range of financial issues, which requires them to be financially literate.

Keywords: healthcare organizations, challenges, management, financial matters.

The Use of Neurolinguistic Approach (NLA) in Teaching Foreign Languages

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Abstract

The neurolinguistic approach (NLA), in 2010 developed by Joan Netten, an anglophone scholar (Newfoundland and Labrador's Memorial University) and Claude Germain, a francophone scholar (Université du Québec à Montréal) is a rather new paradigm for the learning and teaching of second and foreign languages. Drawing on a study of existing research in neurolinguistics (especially the works of Michael Paradis (2004), Netten and Germain (2012) established a fundamental framework that resulted in such seminal works as "A new paradigm for the learning of a second or foreign language: The neurolinguistic approach" (2012) and *The Neurolinguistic Approach (NLA) for Learning and Teaching Foreign Languages* (2018) among others. The present paper discusses the five principles of NLA such as (1) internal and external grammars, (2) literacy and the pedagogy of a sentence, (3) emphasizing meaning and using project-based pedagogy; (4) authenticity, and (5) social interaction in relation to a small-scale research conducted at two Higher Education institutions in Kaunas, Lithuania.

Internal control as a tool for fraud risk management in pharmaceutical companies

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Abstract

Effective internal control is a key instrument in the fight against fraud in pharmaceutical companies. Internal controls have the capacity to improve the quality of financial reporting and address management issues. Pharmaceutical organizations should develop comprehensive strategies to establish internal systems that will effectively counter these threats, that is, apply a holistic approach to managing the risk of fraudulent actions. The purpose of this paper is to point out the role and importance of internal control in the effective management of the risk of fraudulent activities in pharmaceutical companies.

Keywords: pharmaceutical companies, internal control, risk fraud, management

Taxation of digital services

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Abstract

The development of modern information and communication technologies has conditioned the digitization of existing business processes, the emergence of new business models, as well as digital companies. Digital companies operate globally, do not have physical assets present in those countries, do not use the natural resources of any country, do not employ people or the number of employees is minor considering the volume of turnover digital services. In the traditional context, the location where the service is provided is the place of taxation, as both parties in the process of exchanging services are in the same physical location. Conversely, in a digital business environment, digital companies provide their services to consumers all over the world, which creates a challenge for tax systems to identify whether these companies have paid taxes at all or whether they have allocated sales revenues to a preferred tax region, thus raising the question of the fairness of the tax system. The paper indicated that digital services make up a significant share of the economy of almost every country, based on the exponential growth of the volume of sales digital services and consequently to one of the most current issues in tax policy, which refers to the taxation of profits in the domain of the digital economy. Subject of this paper is focused on the research of guidelines in structuring the tax framework for digital services in the Republic of Serbia.

Keywords: tax system, tax policy, taxation, digital tax, digital services, digital company.

Challenges of Organizational Behavior in Industry 4.0: Exploring the Attitudes of Generation Z as Future Employees

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Abstract

The development of digital technologies has transformed the daily activities of individuals, concurrently prompting the digital transformation of businesses. Digital transformation involves a kind of organizational evolution, based on the alteration of people, processes, and technology with the intention of fundamentally changing and modernizing business practices, redesigning existing business processes, and ensuring the best user experience. In the digital era of business, human resource management poses one of the most complex challenges for managers, considering that the labor market is composed of representatives from diametrically opposed generations - Baby Boomers, Generation X, Millennials, and the first Generation Z. The paper emphasizes the need to identify, predict, and control the similarities and differences among these demographic groups regarding work attitudes and behaviors, as well as to integrate them to create organizational efficiency and employee satisfaction. This research focuses on exploring the attitudes of Generation Z towards multidimensional (individual, group, organizational) factors influencing employee behavior, which constitutes the most important resource for any organization, regardless of its size and industry. Empirical research was conducted using an online survey method on a sample of 242 undergraduate and master's students at the University of Belgrade in the Republic of Serbia. The analysis of collected data determined the expected behavior and engagement of Generation Z representatives as future employees.

Keywords: organizational behavior, employee, diverse workplace, management, human resource management, Generation Z.

Appearance and interpretation of the spirit of fair play in combat sports

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Abstract

Fair play is the idea of a match played with clean equipment and sportsmanlike behavior towards the opponent. Fair play simultaneously means respect for the rules, the opponent, the judge's decisions, the audience, and the spirit of the game, team spirit, loyalty, and a sense of self in victory as well as in defeat. However, the term fair play does not only mean a fair game, but also a fair competition with equal opportunities, during which no one gets an unjustified advantage over his fellow competitors. Every athlete's greatest desire is to stand on the top step of the podium. During competition, the only goal floating in front of us is to defeat our opponent. One small slice of fair play is none other than respect, which is a very important, perhaps the most important slice. To respect each other regardless of gender, race or religion.

The other prominent idea that appears in sports and extends to other areas is gender equality. In this sense, not only for sport, but by encouraging sport governing bodies and non-governmental organizations to develop and implement national and international strategies for gender equality in sport. While significant progress has been made in the fight for gender equality, particularly in the Games, the IOC continues to call for action within other sectors that can help the Olympic movement achieve its ultimate goal of breaking down all barriers to women's participation at any level of sport.

The presentation focuses on examining the idea, concept, and spirit of fair play in combat sports, showing how the spirit of fair play can be violated in relation to transgender decisions. While the achievement of equal opportunities in combat sports is achieved by separating the sexes, defining weight groups and diversifying protective equipment, the battle of the sexes during hand-to-hand combat can be particularly dangerous with the decision made by the Olympic Committee, in which the testosterone level determines that the athlete may compete in a race that he does not compete in. We will analyze these decisions during our presentation, highlighting the fact that how this decision affects the chances of female athletes in the fighting spots. Will this decision lead to the death of women's sports?

Keywords: fair play, gender equality, combat sports.

Biology or gender identity in sport

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Abstract

Today, the question of who can compete as a woman or a man in different sports is becoming more and more important. Is it biological sex that determines the legitimacy of a sport or gender identity? There is also the question of what motivates athletes to compete in the sport of the opposite sex. There are sports where it is worth competing as a man in the women's event or as a woman in the men's event. In our presentation, we looked at skiing, boxing and gymnastics through a lens that sheds light on the underlying cause and effect relationships. In many cases, the conflict between gender identity, biological sex and perceived self-image is indeed an inner fulfilment of the individual, while in other cases the laws allow the athlete to change gender and thus compete in the category of the opposite sex.

Through media research in the written and electronic press, we have examined the issues that arise in the 3 sports, which we believe should be addressed in the future in all cases in order to sort out the gender categories in relation to the sports. In some sports, gender segregation has a positive impact on the performance of the athlete, such as athletics, which is in the spotlight in this area. Boxing, weightlifting, skiing, etc. are among the sports in which men have a significant technical and physical advantage over women, while in gymnastics there is a significant potential for gender role reversal. The early specialization of gymnastics and the sport, the complexity of learning the movements, the differences in the apparatus, would make it very difficult for women to perform on male apparatus or for men to perform feminine, graceful movements in women's events. Although strength and aesthetics are present in gymnastics for both sexes, specialised movements on the apparatus cannot be mastered by the other sex at a later age.

As a starting point for discussion, we would like to raise the question of what is fair and what is not fair to athletes.

Keywords: biological sex, gender identity, sport, gymnastics, boxing, ski.

Adult female Hungarian football and futsal players' feelings about their sport

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Abstract

Women's football has become popular, with a growing number of players being signed and a wider range of football-related opportunities. With this quantitative change has come an increase in quality, which has also been reflected in attendances. From a scientific point of view, however, despite its dynamic development, women's football is still an untapped area.

Our research focused on the thoughts and motivations of Hungarian women football and futsal players in relation to their own sport. Participants were asked to fill in an online questionnaire, which included demographic data, questions about their sport, and motivations (H-SMS). We looked at the players' feelings about their sport and their position, such as "what football means to them", their experience of winning and losing matches, pre-match anxiety, and handling difficult periods.

The majority of the 175 respondents were aged between 18 and 35, with a roughly equal proportion playing in the first, second and regional leagues. 60% were footballers, nearly a third played both disciplines, while 13% played only futsal. More than half of the players could not imagine their lives without football and 90% felt supported by the community in which they played. Players tended to be more anxious before high-priority matches, and as for the handling of winning or losing matches, slightly more than half of the respondents were able to handle it objectively.

The results of the correlation analyses will be presented in more detail in the presentation.

Keywords: women's football, performance anxiety, motivation, sport engagement
