

TAX INTEGRATION SYSTEMS IN EUROPEAN UNION COUNTRIES VERSUS COMMUNITY

Jacek BINDA, Katarína ŠTOFKOVÁ, Paweł MROWIEC

Abstract: The tax systems of individual EU countries are highly diversified. This diversification, which stems from the historical conditions and different levels of social and economic development in the individual countries, makes the process of internal integration more difficult. The objective of fiscal policy in each country is primarily to apply the relevant tax instruments, which contribute to the greatest extent to the fulfillment of the tasks of the public administration and its necessary expenditures. That is why fiscal policy is very closely related to social and economic policy and its current form is the result of the long-term development of these two policies, which have developed differently in each country. This article presents a comparative study of tax systems in different EU countries and progressive integration of the Community.

Keywords: Tax system, tax policy, fiscal policy, European integration

POSSIBILITIES TO SUPPORT THE CONSTRUCTION OF EXPORT ALLIANCES IN SR

Katarína IVÁNKOVÁ

Abstract: This article deals with support measures to promote export consortia in Slovakia. It gives an example of two countries – Spain and Italy where export consortia have been well established and have brought considerable benefits to their exports. It explains why export consortia should be promoted and supported in general. It comes to the conclusion that initially, the awareness about export consortia among Slovak MSEs should be improved and only then specific measures to promote them should be launched.

Keywords: export, export consortia, support measures

A STRATEGIC APPROACH TO STRATEGIC MANAGEMENT AND ITS APPLICATION

Katarína IVÁNKOVÁ

Abstract: This article deals with different approaches to the strategic management, such as industry-based approach, resource-based approach and relational approach. Relational view is the one that suits the most to clusters and export consortia. The core concept of relational view are relational rents. Relational rent is defined by Dyer and Singh (1998) as supernormal profit jointly generated in exchange relationship that cannot be generated by either firm in isolation and can only be created through the joint idiosyncratic contributions of the specific alliance partners. As a conclusion, further research should focus on sustainability and life expectancy of relational rents.

Keywords: export grouping schemes, industry-based view, industry structure view, resource-based view, relational view, interfirm resources, idiosyncratic interfirm linkages, relational rents

THE IMPACT OF MOTIVATION FACTORS AND REMUNERATION ON THE INCREASE OF EMPLOYEES' WORK PERFORMANCE

Ladislav JARINA

Abstract: The paper is focused on performance management and effective application of forms of motivation and rewarding for achieving higher performance by individuals to the whole enterprise. The paper also explains the impact of selected forms of motivation on the work performance of individuals. At the same time it also points out underestimation of non-financial motivation by managers. Besides motivation, the paper describes the necessity of rewarding, which is a kind of background of performance management, and serves and helps to ensure that performance management was carried out successfully

Keywords: performance management, work performance, motivation, increase employee performance, remuneration of employees

MARK AS A FACTOR INFLUENCING THE CHOICE OF EMPLOYER

Jana MAJEROVÁ, Martina GOGOLOVÁ

Abstract: Building and managing of a stable competitive advantage is the key attribute of the success of the enterprise on the market that is under the influence of globalization rife with competitors. Possible way how to achieve this benefit is also to build a brand valuable from the customer's perspective. This is because the brand is in fact a factor that significantly affects the buying decision of the consumer. The object of this paper is, however, a different perspective on the issue of branding. We are interested in whether during the process of building and managing of brand value arises a significant positive externality – possible preference of its producer as an employer, in addition to the prioritization of product when buying it. In this paper we present the results of a realized questionnaire survey dedicated to analyze the effects of valuable brand on the choice of employer in automotive business. We assume that an employee who is loyal to the brand as a consumer, can be beneficial for the brand as an employee who identify this value built up by a standard marketing branding approach.

Keywords: brand, branding, employer, employee, employer branding, automotive transport

ASSESS THE QUALITY OF PUBLIC TRANSPORT SERVICES ON SELECTED SESSIONS

Eva NEDELIÁKOVÁ, Jana SEKULOVÁ, Ivan NEDELIÁK

Abstract: The authors describe in this paper the possibility of measuring quality of service in public transport. Closely concerned with examining the measurement of quality from the customer, which evaluates the quality of the individual quality aspects in the standard STN EN 13816. The measured level of service quality for different aspects of quality authors compared under various modes of transport. In this paper the authors proposed a general algorithm for monitoring and improving the standard of public transport. The authors describe a sub-analysis of research results and graphically presented an overview of research results. The paper is supported by the VEGA Agency by the Project 1/0188/13 „Quality factors of integrated transport system in the effective provision of public transport services in the context of globalisation“, that is solved at Faculty of Operations and Economics of Transport and Communication, University of Žilina.

Keywords: quality, quality aspects, customer satisfaction survey, analysis

RISK ANALYSIS AS A TOOL FOR SOURCE AND PROCESS OPTIMIZATION IN CONSTRUCTION INDUSTRY

Hana VYKOPALOVÁ, Tomáš BARŇÁK

Abstract: All human activities and activities are marked by a certain degree of risk, the elimination of which is based on information analysis and modeling of the decision-making situation. There are situations and industries, including construction, where risk analysis methods are widely used and bring organizational, financial, social, profit. The analysis of these risks, using a variety of methods and their modifications, originally used in the chemical industry and crisis management, is also being applied in other areas. The application of risk analysis methods already included in the process of optimizing construction realization brings important elements of safety, economic efficiency, technical optimization and managerial decision making.

Keywords: Risk analysis, risk identification, risk identification and risk optimization methods, allocation of risk analysis methods, utilization in the field of construction

QUALITY, PRICE AND COORDINATION AS THE MAIN PROBLEMS OF THE LIBERALIZATION OF GROUND HANDLING MARKETS AT EU AIRPORTS

Anna TOMOVÁ

Abstract: In this paper we analyze main problems of ground handling markets liberalisation at the airport of the European Union explaining current measures opening access to the markets in line with Directive 96/67/ES. We confront attitudes to the issue according to the dominant stakeholders within air industry towards the new legislative initiative of the European Commission aiming at further liberalisation. We criticize quality of information upon which the new proposal of the European regulation about ground handling markets has been built. As a main negative attributes of the material we have identified methodology and absence of a more exhaustible analysis of operational aspects. In the conclusion we suppose a framework for methodology needed for acceptance of sound measures liberalizing markets of ground handling. We also discuss in the paper some absence of requirements relating to information about value and content of investment in centralized infrastructure at airports within evaluating reports supported by the European Commission. This paper is a part of partial results within the grant project No VEGA 1/1350/12.

Keywords: airport, ground handling, liberalisation, quality, price, coordination, effectiveness

CRITICAL FACTORS FOR MANAGING THE CHANGES OF THE TRANSPORT COMPANY

Dagmar HRAŠKOVÁ, Viera BARTOŠOVÁ

Abstract: The process of globalization, which is characterized by economic and political connection of the current economies, is a universal trend for enterprises that want to move closer to the performance of the international enterprise. Fate of business in the global business environment is change. Accelerating cycle of external and internal changes in the company in the global business environment brings extra requirements on the business management and strategy of the company. In practice, it is clear that enterprises are traditionally perceived as entities, built for maintaining stability more than for the change. This concept of corporate governance is not appropriate for the current dynamic conditions and the global transformation of the economy in the 21st century. Traditional approaches to management of companies, that are not able to respond with flexibility to new dynamically changing conditions, should be replaced with the modern approaches to the management of business processes and ensuring the prosperity of an enterprise.

Keywords: corporate management concept, change management, approach management