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Aristidis Bitzenis and Panagiotis Kontakos



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Aristidis Bitzenis
and
Panagiotis Kontakos

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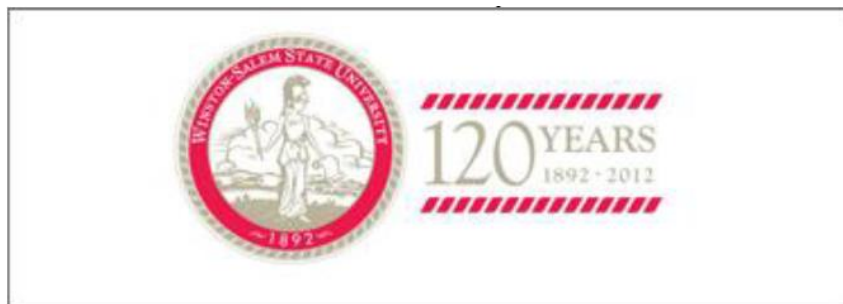
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Skills, talent and reskilling: Do we know what the market needs? Why can't employers in Greece find people with the right skills?

Steven Bainbridge

*** ICIB 2019 KEYNOTE SPEAKER ***

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Thessaloniki, Greece.

Abstract of Key Note Speech

Technology is transforming work and creating new skill needs that need to be met by an ageing workforce. Progress has been made in reforming VET systems, but competing demands from employers and diverse learning needs of individuals are creating tensions that pose risks to VET systems. These tensions must be understood better to arrive at a new consensus about VET's role and purpose in the future. To reconcile these tensions, drawing from progress to date and building on the role European VET policy has played in supporting VET reform in Member States an analytical framework for modern VET systems is proposed to act as a reference point for future and ongoing VET reform.

Keywords: VET systems, Skills, Greece.

The Role of Foreign Investment in U.S. Infrastructure: Opportunities and Challenges Ahead

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*** ICIB 2019 KEYNOTE SPEAKER ***

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Abstract of Key Note Speech

The U.S. infrastructure has been issued a grade of D+ from the American Society of Civil Engineers because of the low funding for new construction, maintenance, and repair. It is now reaching the end of its useful life and cost estimates have reached as high as \$3.6-trillion. The public infrastructure investment is at 2.4% of GDP, which is half of what it was 50-years ago. The U.S. has explored new ways to finance its infrastructure because of funding uncertainty. Investments such as, pensions, foreign investments, and sovereign wealth funds, manage trillions in assets and are forecasted to grow. This paper presents an overview in infrastructure funding and identifies possible approaches in addressing long-term financial needs with foreign capital partnership.

Keywords: Foreign Investment, Infrastructure, United States

¹ Paper presentation co-authored with Sofia M. Vidalis.

Commercial Registers and Transparency - new roles for reporting and publication

Dr. Maren Heidemann (IALS)
*** ICIB 2019 KEYNOTE SPEAKER ***
Jean Monnet Centre of Excellence

Abstract of Key Note Speech

In an age of digitalisation the question arises whether registers are a blessing or a curse. The keynote speaker addresses this question under two perspectives, the comparative approach and the EU law approach. Comparing rules for commercial registers in UK and Germany, as well as Canada, the speaker uses 3 criteria, what is registered, which are the effects of registration and who can have access to the information registered. At the EU level, the speaker analyzes Directive 2012/17/EU of the European Parliament and of the Council regarding the interconnection of central, commercial and companies registers and the establishment of a European Business Register in relation with OECD initiatives e.g. the Multilateral Convention on Administrative Assistance in Tax Matters. The main conclusions refer to the preservation of the trust for the facts registered, good governance and transparency as well as tax compliance.

Keywords: commercial registers in member states; European Business Register; OECD - administrative assistance in tax matters; tax compliance; transparency.

Hotel employees' turnover intentions and work-related attitudes from a psychological contract perspective: the moderating role of contract type

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Abstract

Psychological contract fulfilment unquestionably influences employees' attitudes and consequently behaviors and operational effectiveness. The main objectives of the current study were (a) to explore the effect of psychological contract breach on work-related attitudes, namely job satisfaction, commitment and turnover intention of hotel employees, (b) to explore the impact of satisfaction and commitment on turnover intentions, and (c) to investigate the moderating role of contract type on the above relationships. We gathered data from 328 employees working in hotels in Greece. The results show that psychological contract breach significantly affects all the examined attitudinal variables, while employees' flexible contract arrangements moderate the relationship between employees' commitment and intention to leave the hotel. Employee's cognition of a permanent contract weakens the impact of organizational commitment on intention to leave. This paper provides useful insights for hotel managers to develop and implement sufficient human resource management strategies in order to enhance positive attitudinal outcomes and reduce turnover intention among hotel employees.

1. Introduction

The hotel sector constitutes an essential and dynamic component of Travel and Tourism Industry. Being one of the most vital industries of the Greek economy, tourism contributes substantially to the national income and country's employment. Tourism created 423,000 jobs directly in 2016 accounting for 11.5% of the total employment in Greece (WTTC, 2017).

However, hotel industry is a labor-intensive industry and employment relationships are very different compared to other service sectors. Hospitality sector faces a lot of challenges in terms of employment, such as employment of young workers, seasonal work, variable working hours, and undeclared work. With regard to employment contract type, the hotel industry is dominated by flexible forms of employment and has a high rate of temporary workers due to seasonal nature of the industry (Davis-Blake and Uzzi, 1993). There are typically two major types of contract, permanent and temporary employee contracts. Dealing with a highly competitive environment, many hotels have been confronted with the tasks of meeting seasonal demand fluctuations in

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market demand and consequently maintaining maximum flexibility in working relationships. A temporary employment contract is a low-risk mechanism and can be used to increase organizational flexibility and reduce costs and environmental uncertainty in organizations (Brady & Briondy, 2016). This focus on flexible working contracts has many implications for employees and for employers, and especially in the form of the relationship they develop with their employers (Connelly and Gallagher, 2004; Veitch and Cooper-Thomas, 2009).

Taking into account that the human capital constitutes a basic source of competitive advantage in hotel organizations as hotel employees critically contribute to the quality of services provided, we can conclude with certainty that efficient human resources management becomes an important issue for the sector. Constant delivery of an acceptable level of service quality to hotel customers which in turn contributes to hotel survival and success is strongly affected by the retention of high-quality employees. Therefore, the management of employment relationships and employee retention is highlighted as a prerequisite for the maintenance of key competencies and competitive advantage (Pfeffer, 1995).

Concurrently, hotels are increasingly facing the challenge of a higher actual turnover rates compared to other service industries. Employee turnover behavior is associated with increased recruitment and training costs, lower productivity/performance and profits for the organizations and loss of the company's organizational knowledge (Lashley, 2001; Hinkin & Tracey, 2000; Tracey and Hinkin, 2006; Guest, 2004). Organizations that employ temporary employees may also experience unscheduled turnover prior to the scheduled ending date (Foote, 2004). This type of turnover can cause serious problems in organizations especially for those that employ a large number of temporary employees who are in charge with customer service operations. One predominant approach that has emerged in employment relationships field and may help the understanding of employee's turnover is psychological contracts (Rousseau, 1989). It must also be noted that the shift in demand for temporary employees makes even more important the management of the psychological contract with these employees.

Psychological contract is described as “...*individual beliefs, shaped by the organization, regarding terms of an exchange agreement between the individual and their organization*” (Rousseau, 1995, p.9). Unlike formal contracts, psychological contracts have been conceptualized to describe unwritten obligations between employees and organizations (Argyris, 1960; Schein, 1980). The psychological contract is perceptual and different employees have different interpretations and expectations regarding the obligations of each party, such as competitive wages, advancement opportunities, job security and fairness (Herriot *et al.*, 1997; Rousseau and Schalk, 2000; Kickul *et al.*, 2002; Psycones, 2005; DeCuyper and Witte, 2006).

Though unwritten, the psychological contract has magnetized the interest of many researchers and academics, as the psychological contract elements can be linked with various outcomes, especially in cases that have been broken. Psychological contract influences psychological well-being (Anderson & Schalk, 1998; Sverke *et al.*, 2000), job satisfaction (Guest & Conway, 1997), organizational commitment (Coyle-Shapiro & Kessler, 2000), performance, intentions to stay and absenteeism (Lester & Kickul, 2001; Turnley *et al.*, 2003).

Although many different factors contribute to employees' turnover intention, employees' perception of psychological contract breach is regarded as one of the most predominant determinants of increased intentions to leave, despite the fact that the relationship may be indirect through job satisfaction and organizational commitment. The need to delve deeper into the causes of turnover intention of hotel employees led us to further discuss and investigate the relationship between psychological contract breach and turnover intention in the hotel industry. We also incorporated in our analysis job satisfaction and affective commitment and its influence on employee's intention to leave. Thus, the study explored the role of psychological contract fulfillment regarding employers' obligations on satisfaction and commitment, and whether it can in turn contribute to reduced leaving intention from the organization. Lastly, the moderating effect of type of contract was also explored.

2. Theoretical Framework and Research Hypotheses

2.1. Psychological Contract Breach

Major workplace changes have altered the traditional employment relations and make it necessary to incorporate new and different frameworks in order to explain and understand contemporary employment relationships and behavior in organizations (Randmann, 2013). The concept of psychological contract is one of

these frameworks that have gained increasing popularity in the early 1990s as it considers subjective and unwritten aspects in employer-employee relationship in contrast to the elements of a legal contract (Arnold, 1996).

Initially, the concept of psychological contract was mentioned by Argyris (1960) as an unwritten agreement between an individual employee and an employer about terms of employment. The concept was further discussed by Levinson *et al.* (1962) and Schein (1965, 1978, 1980) who viewed psychological contract as an unwritten agreement of reciprocal expectations in employment relationships that determine organizational behavior. Many researchers (Farnsworth, 1982; MacNeil, 1985) also used the term to describe and explain what was implicit in the contract deal between employee and employer.

According to more recent definitions, psychological contract conceptualization grounded in social exchange theory (Blau, 1964) and equity theory (Rousseau, 1989) shifted to reflect individuals' judgment concerning the terms and conditions of the psychological contract deal established in an employer – employee relationship (Rousseau, 1989, 1990; Lester *et al.*, 2002), not solely describing the mutual obligation of the two parties in the employment relationship. Based on the above theories, psychological contracts refer to employees' perceptions regarding the existence of mutual obligations between the individual and the employer (Rousseau, 1990) that develop through interactions and experiences. Thus, it is more than obvious that the psychological contract is perpetual in nature and may differ between the two parties in an agreement. In the end, employees evaluate whether their expectations have been fulfilled.

While all the above-mentioned theorists described and restricted the concept of psychological contract to employees' perception, the relevant literature in recent years has incorporated also employer's perception of the employment relationship (Guest & Conway, 2002; Tekleab & Taylor, 2003). This bilateral approach viewing employer's and employees' perceptions as a whole is very useful for the clarification of differences in perceptions between employees and employers in a business environment and could lead to more effective resolve of conflicts. Despite the practical usefulness of a bilateral approach, many writers argue for a unilateral approach of the psychological contract (Freese and Schalk, 2008), firstly because the concept is by its conceptualization an individual's perception and secondly because an organization consists of many actors who may have diverse and differing expectations.

Based on the above conceptualizations, in our study we adopted the approach that considers psychological contract breach or fulfillment as the outcome of the cognitive evaluation regarding the degree of employers' failure or success to meet their part of promises (Robinson and Rousseau, 1994) that forms employees' subjective perceptions regarding the exchange relationship. In our study, instead of using a global measure (Robinson and Morrison, 2000), we used a composite measure to depict the degree of psychological contract fulfillment in a more accurate way by using certain content-specific items (e.g. pay, advancement opportunities, benefit, resource support).

Researchers have found that employees who perceive a breach in their exchange relationship are deluged with increased feelings of violation (Morrison and Robinson, 1997), which is an affective reaction of breach. The view of psychological contract breach as an affective construct (Zhao *et al.*, 2007) explains research findings supporting that psychological contract breach can unfold a number of negative job-related attitudes (Kickul *et al.*, 2004) and may rise negative behaviors by employees in an attempt to establish balanced relationships. Based on social exchange theory (Blau, 1964) and equity theory (Adams, 1965) employees are seeking fairness in exchange relationships. When a violation occurs, employees react with negative attitudes and behaviors in order to counterbalance the exchange relationship, a reaction explained by the norm of reciprocity (Gouldner, 1960). Therefore, when they perceive the existence of a high degree of psychological contract fulfillment, employees reciprocate by displaying positive attitudes and engage in positive behaviors. Temporaries are expected to demonstrate limited opportunities for reciprocity.

The discussion so far suggests that the psychological contract characterizes employer-employee exchange relationship; focuses on employees' experience and reflects employee's perceptions of reciprocal obligations of both parties and definitely is an important determinant of employees' attitudes and/or behavior. In cases that employees perceive a breach of employer's obligations, their response may manifest attitudinal responses (Robinson and Rousseau, 1994), such as job dissatisfaction, with resultant higher intention to leave (Morrison and Robinson, 1997; Griffeth *et al.*, 2000), while employees who perceive sufficient fulfillment of the psychological contract by the employer are more likely to engage in more positive attitudes and behaviors such

as job satisfaction and commitment and lower levels of absence and turnover intentions (Rousseau, 1995; Anderson and Schalk, 1998; Bal *et al.*, 2008). While a bulk of studies has explored the negative effects of breach and the positive effects of psychological contract fulfillment, scarce research has been devoted in exploring the above effects in a hotel context.

Lastly, all the above interrelations have been mainly explored assuming permanent contract arrangements. The investigation of the relations between the above constructs in the context of alternative forms of working arrangements has also been substantial but with a specific focus. A stream of research in psychological contract literature argues that the contemporary employment relations with a narrower time horizon relates more to transactional-type psychological contracts (based on specific economic exchanges) (Miles and Snow, 1980), while relational-type psychological contracts (involving economic and non-economic exchanges) dominate amongst employees with long-term traditional contract arrangements (McLean Parks *et al.* (1998). Although, a great deal of empirical research can be found relating alternative contract arrangements (i.e. type of contract) with specific elements of the psychological contract (either transactional or relational ones), no empirical evidence has been found on examining the moderating effect of the type of contract to the relation between psychological contract breach or fulfillment and employees' thoughts of quitting in the hotel industry.

Purpose of the Study

The main objective of our study was to explore psychological contract breach, job satisfaction, affective commitment and turnover intention interrelations in a hotel context. We followed an individual-level psychological contract perspective and concentrated on employee's perception about the level of psychological contract fulfillment in terms of employer's obligations. Additionally, the moderating role of contract type employees have with his/her employer in the relationship between turnover intentions and psychological contract breach and turnover intention and the two attitudinal job-related outcomes was assessed.

Drawing on the resource-based theory, human resources are vital and important elements for the survival and success of organizations (Barney and Wright, 1998). Organizations are reluctant to lose employees, especially those employees working in operations. The acquisition and training of new employees resembles a huge cost for organizations. Hence, the retention of their employees is highlighted as tremendously important for hotels that want to sustain a given level of service quality. In this vein, the understanding of possible factors that enhance employees' inclination to leave is more important to human resource management professionals than mapping antecedents of actual leaving, as correction actions are more relevant to influence the propensity of leaving.

The contribution of this study was threefold: First, we enhance the exchange theory literature by exploring whether psychological contract breach is associated to various work-related attitudinal constructs in a hotel context. Second, we provide additional support to previous findings in that commitment and satisfaction can serve as mediators in the psychological contract breach-turnover intention relationship, and third we enrich psychological contract theory by exploring the moderating role of contract type in the psychological contract breach-turnover intention relationship, and the moderating role of contract type in the relationship between satisfaction, affective commitment and intention to leave. Thus, the study aims to explore the effect of psychological contract breach on job-related attitudes, and the impact of satisfaction and commitment on turnover intention among permanent and temporary hotel employees.

The research model is presented in Figure 1.

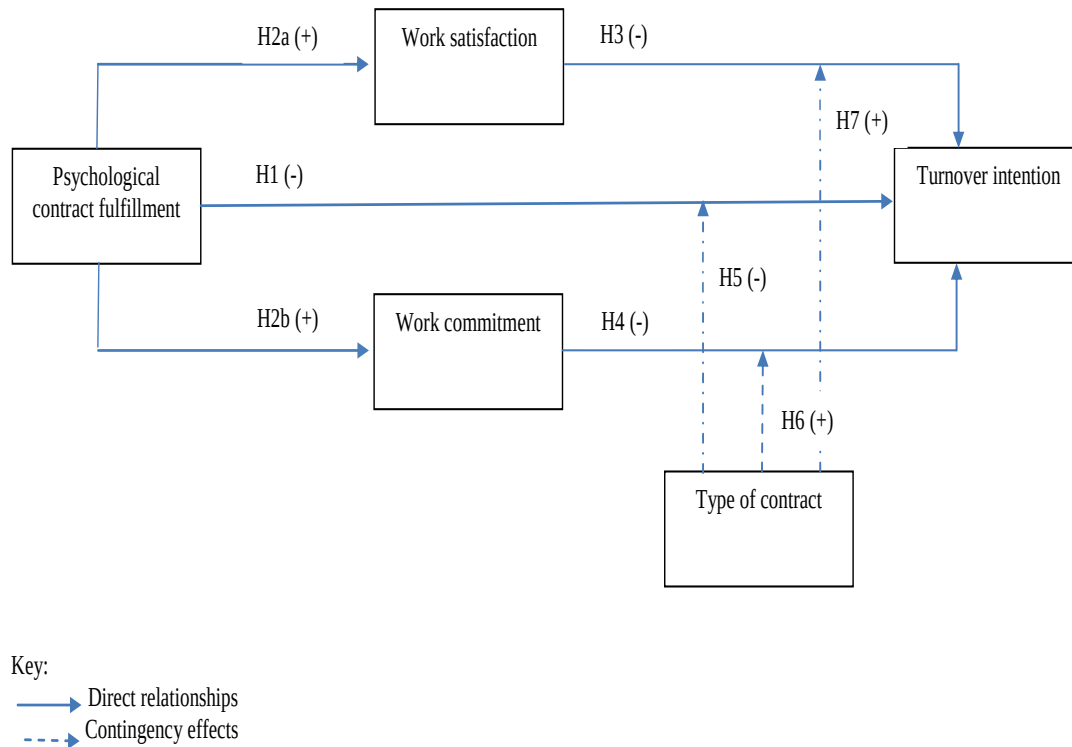


Figure 1. Proposed Research Model

The hypotheses of the model will be presented below.

2.2. Effect of psychological contract breach on work-related outcomes in the hotel industry

As mentioned above, the orientation of this study was to determine whether employees' perceptions as regards psychological contract breach can substantially predict attitudinal job outcomes. The attempt was to provide empirical evidence on how perceptions of low level of employer' obligations fulfillment influence employees' attitudes, namely job satisfaction, effective commitment, and also to what extent does the same perception affect in turn the turnover intention of hotel employees.

Effect on Turnover Intention

Turnover intention is the inclination or tendency to leave the organization and consists of thoughts of quitting and change employer (Tett and Meyer, 1993; Takase, 2010) without necessarily lead to actual turnover. Nevertheless, it is widely considered a valid antecedent of actual turnover (Bluedorn, 1982; Steel and O'valle, 1984; Podsakoff *et al.*, 2007) as supported by theory of Reasoned Action (Fishbein and Ajzen, 1975). Moreover, turnover intention is one of the most common responses to negative events in the workplace (Lee and Mitchell, 1994) and is an extensively researched attitudinal outcome (De Hauw & De Vos, 2010). A bulk of studies has examined turnover intentions in relation to psychological contract constructs (Shore and Tetrick 1994; Robinson 1996; Lester *et al.*, 2002; Shore and Coyle-Shapiro 2003; ten Brink 2004). More specifically, research findings concluded to a positive relationship between a breach of employee's psychological contract

and employee's intention to quit from their current employer (Robinson & Rousseau, 1994; Zhao *et al.*, 2007; Lu *et al.*, 2015).

Although a significant number of empirical studies have examined whether perceived psychological contract breach affect employment relationships and more specifically turnover intention (Robinson, 1996; Turnley & Feldman, 1999; Westwood *et al.*, 2001; Chin and Hung, 2013), the relevant research with a focus on hotel industry is rather limited (Lucas & Deery, 2004; Blomme *et al.*, 2010). Unkept promises raise questions to employees about the continuance of the employment relationship (Turnley and Feldman, 1999, 2000). Based on the above, we formulate the following hypothesis:

Hypothesis 1: Employees' turnover intentions will be negatively related to perceived psychological contract fulfillment for hotel employees.

Effect on Job Satisfaction

Another frequently examined construct in organizational behavior literature is job satisfaction (Ghazzawi, 2008). Among many different conceptualizations of job satisfaction, most commonly is defined as "... a pleasurable or positive emotional state resulting from the appraisal of one's job or job experiences" (Locke, 1976, p. 1300). Beyond realizing job satisfaction as an affective reaction, many researchers argue that it can be the outcome of an evaluative judgment resulting in the formation of an attitude (Weiss, 2002). Judge and Ilies (2004) combined the two different views and described job satisfaction as "... an attitudinal concept reflecting one's evaluation about one's job, as well as an emotional reaction to it".

As mentioned above, perceptions of unkept promises lead to feelings of dissatisfaction, as the perceived amount of inducements provided by the employer in an employee-employer relationship falls short of expectations (Zhao *et al.*, 2007; Rayton and Yalabik, 2014). Several studies indicate that employees' job satisfaction may be reduced following perceptions of psychological contract breach in many different settings (Zhou *et al.*, 2014; Chaubey and Bist, 2016). Less research efforts have investigated the above relationship in a hotel context. Thus, the research hypothesis is as follows:

Hypothesis 2a: Job satisfaction will be positively related to perceived psychological contract fulfillment for hotel employees.

Effect on Affective Commitment

Many different conceptualizations and measurements of organizational commitment have been developed over the years. Initially, Porter *et al.* (1974, p. 604) supported an attitudinal approach and described organizational commitment as "... the relative strength of an individual's identification and involvement in a particular organization". Subsequently, Mowday *et al.* (1982) operationalized an attitudinal commitment by developing and validating the Organizational Commitment Questionnaire (OCQ). Later on, Meyer and Allen (1984, 1991) recognized three distinct aspects of organizational commitment. More specifically, *affective commitment* describes employees' emotional attachment, feelings of identification, active involvement and desire to stay, *normative commitment* reflects a compulsory commitment and staying in the organization and *continuance commitment* that derives from employee's need to stay and act in the direction of the accomplishment of organization's goals; otherwise employee may be confronted with the loss of a number of benefits and also may be burdened with costs (Becker, 1960). As a result, Meyer and Allen (1991) developed the Three Component Organizational Commitment Scale to measure the different dimensions of organizational commitment. In our study, among the three forms of organizational commitment, we focus on an affective dimension.

Due to emotional binding, feelings of connection and attachment with an organization, an affective commitment can capture positive feelings and attitudes (Meyer *et al.*, 2002). Having in mind that psychological contract breach or fulfillment is an affective construct in nature, it is more than obvious that the two constructs are theoretically connected. Therefore, we use affective commitment as the more appropriate construct to capture influences of a psychological contract breach to employees' attitudes. Many studies have supported a significant positive impact of psychological contract fulfillment on an affective commitment (Millward and Hopkins, 1998; Flood *et al.*, 2001; Johnson and O'Leary-Kelly, 2003; Sturges *et al.*, 2005). Little research has

concentrated in exploring the above relationship in the hotel industry (Blomme *et al.*, 2010; Li *et al.*, 2011; Lub *et al.*, 2012). Thus, the following hypothesis was proposed:

***Hypothesis 2b:** Affective commitment will be positively related to psychological contract fulfillment for hotel employees.*

2.3. Effect of Job Satisfaction and Organizational Commitment on Turnover Intention of hotel employees

Except for examining the influence of psychological contract breach on turnover intention in an employment agreement, it is also useful to assess the impact of job-related attitudes, such as satisfaction and commitment on turnover intention. Empirical findings from early studies support the above argument (March and Simon, 1958; Locke, 1976; Shore and Martin, 1989; Lee *et al.*, 1996, 1999). Both satisfaction and organizational commitment contribute to employees' decision to quit from an organization (Griffeth *et al.*, 2000). Although controversial views of whether satisfaction can be treated/serves as an antecedent (Mowday *et al.*, 1982) or outcome of organizational commitment (Meyer and Allen, 1997; Meyer *et al.*, 2002), the two constructs are strongly associated. In our study, we use both constructs solely as predictors of hotel employees' turnover intention, without dealing with their interrelation.

It is well acknowledged that satisfaction as an attitude is heavily related to employee's turnover intention (Locke, 1976; Chen *et al.*, 2006), which makes it more than desirable to organizations. Satisfied employees appear more willing to continue working in their current employer and to exert extra effort among others (Judge *et al.*, 2001). Counter to dissatisfaction feelings that may increase the turnover intention of employees.

Many empirical findings have confirmed the above relationship (Mobley *et al.*, 1978, 1979; Hellman, 1997; Lambert *et al.*, 2001; Yang, 2010; Chaubey & Bist, 2016), while some studies supported that satisfaction from specific facets of job is negatively associated with employees' intention to leave the employer (Curall *et al.*, 2005). In hospitality sector, fewer studies have identified the satisfaction-turnover intention link (Ghiselli *et al.*, 2001; Lam *et al.*, 2001; Yang, 2010; Ulndag *et al.*, 2011).

Concurrently, having in mind that job satisfaction is strongly related to psychological contract (Rousseau 1990; Zhao *et al.*, 2007), the mediating role of satisfaction in the relationship between psychological contract breach and turnover intention can be assumed. Thus, the following hypothesis was tested:

***Hypothesis 3:** Job satisfaction will be negatively related to hotel employees' turnover intentions.*

The catalytic influence of organizational commitment in job-related outcomes (Meyer *et al.*, 2002) including turnover intention (Meyer and Allen, 1991; Wasti, 2005) has received large attention among researchers and practitioners. As mentioned above, affective commitment is considered as a psychological condition of bonding with the employer and as a term expresses the willingness of employee to stay with and be a part of it (Meyer and Allen, 1991). Therefore, from its conceptualization the concept of organizational commitment includes employees' intentions to stay. The metaanalyses by Mathieu and Zajac (1990), Hom and Griffeth (1995), Griffeth *et al.* (2000) and Meyer *et al.* (2002) of eight different studies have a common ground which accept the negative relation of affective commitment with both actual turnover and turnover intention. In the same vein, a number of researchers support the view that employee's commitment can predict accurately turnover intentions (Somers, 1995; Cho *et al.*, 2009) and actual turnover (Harrison *et al.*, 2006). In hotel context, few studies (Gaertner, 1999; Carbery *et al.*, 2003; Cho *et al.*, 2009; Yang *et al.*, 2012; Zopiatis *et al.*, 2014) conclude that organizational commitment reduces hotel employees' intentions to leave; while Gunlu *et al.* (2010) viewed affective commitment as a key predictor of hotel managers' turnover intention.

Apart from many empirical findings that contend with the link between commitment and quitting intentions, less empirical findings have explored the mediating mechanism of affective commitment in the relationship between psychological contract breach and intention to leave (Li, Wong and Kim, 2016), while much less empirical research on hotel industry context. In our model, we assume affective commitment to mediate the above relationship among hotel employees. Hence, the following hypothesis was examined:

***Hypothesis 4:** Organizational commitment will be negatively related to turnover intention of hotel employees.*

2.5. Contract Type as a moderator

There has been a tremendous establishment and growth of flexible working and non-traditional employment arrangements amongst organizations in Europe (Houseman, 2001; OECD, 2019), while traditional employment contracts are decreasing. The practice of flexible contracts, containing fixed-term contracts, temporary and part-time working arrangements is widespread in a variety of sectors. According to Eurostat, 14.2% of all employees had a temporary contract in the EU in 2016. The likelihood of occupying a temporary job is significantly higher in tourism than other sectors. Especially, in the accommodation sector, one in four employees does not have a permanent contract (Eurostat, 2015).

In our study we follow the classification of permanent and temporary contract arrangements in line with previous studies based on contract duration (Feldman, 1990; De Cuyper *et al.*, 2008). More specifically, a temporary contract in hotel industry involves a short-term, limited duration arrangement with an implicit termination date, while hotel employees with undefined contract duration are characterized as permanent employees.

The development of a psychological contract reciprocal agreement can take place in the context of either a short-termed or a long duration employment relationship. Whether employees are involved in a short or a long-term contract affect the way they perceive the employment deal. We expect contractual status to moderate the relationship between psychological contract breach and employees' thinking of leaving. Previous research has provided empirical evidence regarding differences in the importance employees attach in various elements of the psychological contract and also differences were found regarding the perception of psychological contract breach among different contract types, with temporary employees to perceive lower levels of psychological contract breach due to their reduced expectations and lack of mutual exchange perceptions. Though, the moderating role has been neglected by researchers. Only a number of studies have depicted contract type as a moderator variable affecting the psychological contract breach-job outcomes relationship, where contract type is classified as relational and transactional one (Jamil *et al.*, 2013).

As far as the effect of psychological contract breach on turnover intentions for different types of contracts, we expect temporary employees to have higher intentions to leave than permanent employees following a decrease in psychological contract fulfillment. An employee with temporary contract who perceives lower levels of fulfillment of employer's obligations may limit his/her reciprocal investment by increasing intentions to leave. Compared to temporary employees, permanent employees are expected to respond less negatively to a lower level of fulfillment, as the nature of a permanent long-term contract (e.g. job security) can counterbalance the adverse effect of psychological contract breach. Therefore, different types of contract arrangements are expected to explain variance in employees' turnover intentions for employees who experience a psychological contract breach. We expect permanent employees who realize a certain level of psychological contract breach to experience fewer turnover intentions than employees with a temporary contract. Thus, the following hypothesis was examined:

***Hypothesis 5:** The type of contract will moderate the relationship between employees' perception of psychological contract fulfillment and turnover intention. More specifically, the negative relationship between psychological contract fulfillment and employees' turnover intentions strengthen (increases) when employees adopt flexible working arrangements.*

Many empirical findings suggest that temporary contracts, compared with permanent ones, have an impact on employees' work-related attitudes and behaviors, comprising demotivation, job dissatisfaction, turnover intentions and reduced organizational citizenship behavior and commitment (Van Dyne and Ang, 1998; Kaiser, 2002; Guest *et al.*, 2006; De Cuyper *et al.*, 2011). Although differences in attitudes and behaviors between permanents and temporaries have been reported in various studies, the results are inconsistent with many researchers arguing that permanents reported higher levels of satisfaction and commitment, while others found no differences between the two groups (Pearce, 1993; Guest *et al.*, 2006; Jose, 2008). Regardless of the above controversial results, research supported that lower levels of job satisfaction and commitment constitute an important antecedent of unscheduled turnover of temporaries (Fotte, 2004).

In our study, we tried to examine whether the effect of attitudinal variables of satisfaction and commitment on turnover intentions differ across contract types. A temporary job, contrary to a permanent one, is associated with increased job insecurity, lower wages, and lower growth opportunities (Burgess and Connell, 2005) and maybe with differential treatment in terms of training and socializing that may raise negative feelings which in turn may harm the involvement and the identification with the company and be translated into negative feelings of staying in the organization. Hence, we expect the relatively short contract duration of temporary employees to deteriorate the relation between satisfaction and commitment with turnover intention in hotel industry where temporary employment is rather increased. In addition, it is expected an employee with a permanent contract to demonstrate less intentions to leave, despite experiencing job satisfaction and affective commitment in a lesser extent. To put it differently, we expect a permanent employee who perceives a given level of satisfaction and commitment to experience less turnover intentions than employees with a temporary contract. On the basis of the above, the following hypothesis was tested:

***Hypothesis 6:** The type of contract will moderate the relationship between job satisfaction and employees' turnover intention. More specifically, the negative relationship between job satisfaction and employees' turnover intentions is strengthened (increases) when employees adopt flexible working arrangements.*

***Hypothesis 7:** The type of contract will moderate the relationship between affective commitment and employees' turnover intention. More specifically, the negative relationship between affective commitment and employees' turnover intentions is strengthened (increases) when employees adopt flexible working arrangements.*

3. Methodology

3.1. Sample and procedure

In this survey, an online structured questionnaire was administered to employees working in hotels operating in Greece, in order to measure employees' perceptions regarding breach of different elements of psychological contract and their work-related attitudes. The hotels were dispersed in different areas, in order to increase findings' generalizability and we conclude hotels operating in urban and regional settings, in order to select data from employees with short-term and long-term contract arrangements. A total of 328 valid and complete questionnaires returned to the researchers resulting in a response rate of 21.9% of hotel employees. The characteristics of the respondents are presented in Table 1.

Table 1
Descriptive Statistics.

	N	%
Gender		
Female	157	47.9
Male	171	52.1
Age groups		
18-25 years	40	12.2
26-35 years	141	43.0
36-40 years	62	18.9
41-45 years	44	13.4
46+ years	41	12.5
Education		
High School or below	74	22.6
Bachelor	159	48.5
Master	95	29.0

Marital Status		
Married	109	33.2
Not Married	219	66.8
Income		
<10.000 euro	103	31.4
10.001-20.000 euro	128	39.0
20.001-30.000 euro	47	14.3
30.001-40.000 euro	24	7.3
40.001-	26	7.9
Job Tenure		
<1 year	73	22.3
1-3 years	104	31.7
4-6 years	56	17.1
7-10 years	38	11.6
11-15 years	36	11.0
16+ years	21	6.4
Prior working experience		
0-5 years	152	46.3
6-10 years	71	21.6
11-15 years	40	12.5
16-20 years	37	11.3
21+ years	27	8.3
Contract Type		
Permanent contract	206	62.8
Temporary contract	122	37.2
TOTAL	328	100

From the total employees filled in the questionnaire of the study, 157 were male (47.9%) and 171 (52.1%) were female. The majority of hotel employees participated in the study were knowledge workers as they hold at least a university bachelor degree (77.4%), while a small number of employees have graduated from high school or below (22.6%). Regarding the percentage of respondents among age groups, the majority of respondents fall into “26-35 years” age group (43%). The vast majority of hotel employees participated in the study have been employed in hotels for less than 5 years (46.3%), and more than half of the respondents had a job tenure less than 3 years (54%). Participants classified as permanent or temporary employees represented the 62.80% and 37.20% of the sample respectively. Thus, a total of 206 hotel employees were employed having a long-term contract, while the remaining 122 hotel employees experienced a temporary contract.

3.2. Measures

3.2.1. Psychological contract fulfilment

We measured psychological contract fulfilment with a 18-items scale adopted by Lester *et al.* (2002) which included different elements of the employment relationship (e.g. benefits, payment, opportunity for promotion and development and resource support). At first, the respondents were asked to indicate whether each of the 18 inducements have been promised to them. Then, the respondents were directed to point out the

degree of fulfillment only for the promises that have been made to employees, that is items that respondents answered 'yes'. Otherwise, the respondents did not rate the inducements that have not been promised to them. For each of the promised inducements, the respondents indicate whether the amount that has received is more or less from the amount that the organization has promised to them. The scale of fulfillment was a 7-point Likert scale, ranging from 1=receive much less than promised to 7=receive much more than promised. Following other studies that have used composite measures (Robinson and Rousseau, 1994; Coyle-Shapiro and Kessler, 2000), the calculation of the overall psychological contract fulfillment was made by summing up the scores in the inducements that were promised to them and dividing the total score with the number of inducements that were made to them. By this way a single total score for psychological contract fulfillment for each respondent was calculated. Higher scores indicated higher levels of psychological contract fulfillment, while lower scores indicated psychological contract breach. The internal consistency reliability (Cronbach's alpha) of the scale was 0.95.

3.2.2. Job Satisfaction

In our study we were interested to assess the effect of psychological contract breach on employees' job satisfaction from an overall perspective, rather than exploring different facets of employees' satisfaction levels. Therefore, we use a global measure of satisfaction adopted by Price and Mueller (1986) that represents the short version of Brayfield and Rothe (1951) Global Measure of Job Satisfaction. The scale consisted of six items anchored on a 7-point Likert scale, ranging from 1=strongly disagree to 7=strongly agree. The internal consistency reliability (Cronbach's alpha) of the six items scale was 0.85.

3.2.3. Affective Commitment

We used the nine positive worded items of the Organizational Commitment Questionnaire developed by Mowday *et al.* (1979) to measure employees' affective commitment. Responses were indicated in a 7-point Likert scale, ranging from 1=strongly disagree to 7=strongly agree. The internal consistency reliability (Cronbach's alpha) of the nine items scale was 0.95.

3.2.4. Turnover intention

We design a four items scale to measure hotel employees' turnover intention, including three items adopted from Landau and Hammer (1986) and one item from Cammann *et al.* (1979). The turnover intention scale items was anchored on a 7-point Likert scale, ranging from 1=strongly disagree to 7=strongly agree. The internal consistency reliability (Cronbach's alpha) of the scale was 0.89.

3.2.5. Type of contract

We used a dichotomous variable to indicate contract type, permanent or temporary working contract (0=permanent, 1=temporary). With regard to temporary employment we follow the directions of Anagnostopoulos and Siebert (2015) who encompasses all forms of employment with limited duration and lack of tenure security, including seasonal working that is the main form of temporary arrangement in tourism sector.

3.2.6. Control variables

Control variables were incorporated in the analysis to avoid unexpected results of the interactions. Demographics such as age (Farr and Ringseis, 2002; Bal *et al.*, 2008), gender, education, tenure (Wright and Bonett, 2002) and income have been found to influence employees' intention to leave (Cotton and Tuttle, 1986; Russ and McNeilly, 1995) and psychological contracts (Hess and Jepsen, 2009). Marital status and prior working experience in hotel industry were also treated as control variables.

3.3. Data analyses

For the testing of our moderating hypotheses, we developed three interaction terms, namely contract type times psychological contract breach, contract type times satisfaction and contract type times affective commitment. Then, we run a hierarchical regression analysis to test the hypotheses. In the above procedure, we

follow Zhao *et al.* (2007) process by reversing the psychological contract fulfillment scale to reflect psychological contract breach.

4. Results

4.1. Descriptive statistics

Means, standard deviations and pairwise Pearson correlations of all the key variables included in the analysis are displayed in Table 2. Turnover intention is negatively correlated with psychological contract fulfillment ($r = -.45, p = 0.000$), satisfaction ($r = -.33, p = 0.000$), and affective commitment ($r = -.45, p = 0.000$). Moreover, the table shows that satisfaction ($r = .53, p = 0.000$) and commitment ($r = .48, p = 0.000$) are positively correlated with psychological contract fulfillment. Income negatively correlates with intention to leave ($r = -.19, p = 0.012$), and positively correlates with satisfaction ($r = .25, p = 0.000$), commitment ($r = .27, p = 0.002$) and psychological contract fulfillment ($r = .12, p = 0.001$). Marital status is also significantly correlated with turnover intentions ($r = .15, p = 0.098$). Married employees reported on average 3.55 and not married employees reported 4.00 turnover intention ($T(1,326) = -2.7851, p = 0.0096$). The control variables of age, job tenure and prior working experience do not significantly correlate with turnover intentions, psychological contract fulfillment, satisfaction and commitment.

Between the two groups of permanent and temporary employees we found important differences regarding control variables. The permanent and temporary sample differed on age, the 51.5% of permanent employees were more than 36 years old, while only 33.7% of temporary employees were more than 36 years old ($X^2(5, N=328) = 19.241, p = 0.002$). The vast majority of married employees (76.1%) were permanent workers and the corresponding percentage for temporaries was 43.8% ($X^2(1, N=328) = 12.342, p = 0.000$). The 60.7% of permanent employees earned less than 20,000 euro annually, while 86.9% of temporary employees earned less than 20,000 euro annually ($X^2(5, N=328) = 54.035, p = 0.000$). Furthermore, gender differences ($X^2(1, N=328) = 3.871, p = 0.049$) in our sample regarding contract types employed were found, as 67.8% of men formed permanent contract arrangements while the percentage for women is smaller (57.3%). Education differences were not found between the contract-type groups ($X^2(4, N=328) = 0.965, ns$).

Type of contract and psychological contract breach

T-test analysis yielded no significant differences between temporaries and permanent employees regarding their perceptions about overall psychological contract fulfillment ($T(1,326) = 1.358, ns$). Permanent employees reported on average 4.26 and temporary employees 4.01 psychological contract fulfillment.

Type of contract and attitudinal outcomes

Permanent and temporary employees differ concerning the three attitudinal job outcomes. Permanent and temporary employees reported on average 3.70 and 4.10 turnover intentions respectively ($T(1,328) = -2.550, p = 0.0011$). Also, job satisfaction was significantly different for the two groups, with permanent employees reporting on average 4.59 and temporaries 4.22 respectively ($T(1,328) = 2.229, p = 0.027$). Affective commitment was also significantly different between permanent and temporary employees, with permanent employees scored on average 4.66 and temporary 4.32 ($T(1,328) = 1.878, p = 0.061$).

Table 2
Means, standard deviations and correlations.

Variable name	Variable type	Mean	Std. Dev.	Min.	Max.	ψ_1	c_1	c_2	c_3	c_4	c_5	c_6	c_7	c_8
Turnover intention	ψ_1	3972	1932	1	7	1								
Gender	c_1	.469	.499	0	1	0.0512	1							
Age	c_2	2757	1344	1	6	-0.0627	.2306***	1						
Education	c_3	3036	.790	1	5	-0.0069	0.0957	0.0404	1					
Marital status	c_4	.670	.470	0	1	0.1490**	0.1350**	-0.4371***	0.0324	1				
Income	c_5	2251	1339	1	6	-0.1947**	-0.2903***	0.4893***	0.1664**	0.4579***	1			
Position Tenure	c_6	2760	1507	1	6	-0.0767	-0.1239*	0.3972***	-0.0693	-0.1705**	0.2646***	1		
Prior working experience	c_7	2160	1433	1	6	0.0120	-0.2145***	0.6727**	-0.0347	-0.2734***	0.3723***	0.0734	1	
Type of contract	c_8	.372	.484	0	1	0.2443**	0.0897*	-0.1985***	-0.0196	0.2036***	-0.3521***	-0.1337*	-0.1520***	1
Psychological contact fulfillment	x_1	4145	1564	1.29	7	-0.4498***	-0.0622	0.0659	0.1406	-0.0264	0.1221***	-0.0909	0.1316	-0.0645
Job satisfaction	x_2	4521	1477	1	7	-0.3324***	-0.0222	0.0629	0.0544	-0.0690	0.2534***	0.0164	0.0697	-0.1346*
Affective commitment	x_3	4439	1631	1	7	-0.4533***	0.0496	0.0447	0.0304	-0.1058	0.2698***	0.0391	0.408	-0.2147*
Notes:														
*significant at the .05 level, **significant at the .01 level, ***significant at the .001 level														

4.2. Hypotheses testing

According to the results presented in Table 4, psychological contract fulfillment came up to have a positive effect on both satisfaction ($\beta=0,021$, $p<0.001$) and affective commitment ($\beta=0,020$, $p<0.001$). Furthermore, gender was positively associated to job satisfaction ($\beta=0,259$, $p<0.05$) and affective commitment ($\beta=0,525$, $p<0.001$), indicating that female hotel employees appeared to have higher levels of satisfaction and commitment compared to male employees. Lastly, flexible contract types proved to have a negative influence to job satisfaction ($\beta=-0,299$, $p<0.05$) and affective commitment ($\beta=-0,386$, $p<0.001$). Therefore, H2a and H2b are supported. These findings concur with earlier studies (Coyle-Shapiro and Kessler, 2000; Sturges *et al.*, 2005).

In order to depict the antecedents of turnover intention and the moderating role of contract type we run a hierarchical regression analysis following the directions by Aiken and West (1991). The regression model consisted of 5 steps is presented in Table 3, with turnover intentions as the dependent variable. Firstly, we run a baseline model, omitting the influence of our key independent variables, namely psychological contract breach, satisfaction and commitment. Model I includes only the effect of the control variables on turnover intention. Income and type of contract are significantly related to turnover intention. Subsequently, we entered the independent variables in a step-wise manner to test for direct effects on turnover intentions. First, we introduced the construct of psychological contract fulfillment (Model II) and thereafter job satisfaction and affective commitment (Model III). Finally, three interaction terms were included to examine whether contract type moderates the relationship between psychological contract fulfillment and turnover intention (Model IV) and the relationships between job satisfaction, affective commitment and intention to leave (Model V).

The results uncover a negative relationship between psychological contract fulfillment and employees' intention to leave ($\beta=-0.14$, $p=0.002$), thus Hypothesis 1 predicting a reverse association between the two constructs is supported (Model II). Previous studies have come to similar conclusion (Raja *et al.*, 2004; Blomme *et al.*, 2010; Heidi and Rahim, 2011) reporting that a higher perceived level of psychological contract fulfillment lowers the inclination to leave an organization. Hypotheses 3 and 4 suggest a negative relation between job satisfaction, affective commitment and employees' intention to leave. In agreement with our expectations, both relationships were reported as negative and significant in Model III. Job satisfaction and affective commitment were negatively related to turnover intention ($\beta=-0.87$, $p<0.05$; $\beta=-0.230$, $p<0.001$). Hence, Hypotheses 2 and 4 are supported. The above results are consistent with previous research findings supporting that turnover intentions decrease for employees experiencing higher levels of job satisfaction (Jewell and Segall, 1990; Hellman, 1997; Griffeth *et al.*, 2000) and high level of commitment (Griffeth and Horn, 2001; Lam *et al.*, 2002; Heidi and Rahim, 2011).

As presented in Table 2, a negative relationship between contract type and turnover intention exists. Regression analysis found temporary contract arrangements to be an important determinant of employees' intention to leave ($\beta=0,475$, $p<0.001$). These findings sustain the view that turnover intentions differ for employees with different contract arrangements. Hypothesis 5 predicts a moderating role for contract type in the link between psychological contract breach and turnover intention. Based on the results of the regression analysis presented in Table 3, the interaction term proved non-significant. Therefore, the hypothesis concerning the interaction between contract type and psychological contract fulfillment on turnover intentions is not supported. Moreover, Hypothesis 7 was not confirmed as the satisfaction $\times$ contract type interaction was not significant. Highly satisfied temporary employees have not significantly ($t=1.046$, $p=ns$) lower turnover intentions ($m=3.89$) as compared with low satisfied temporaries ($m=4.27$).

Hypothesis 6 predicts that type of contract moderates the negative relationship between employees' affective commitment and turnover intentions. From the results the interaction between commitment and contract type was found significant ($\beta=-0,299$, $p<0,001$), which implies that permanent contract type will weaken the negative effect of commitment to turnover intention, or putting it differently the negative relation between the two constructs is stronger for permanents than temporaries. Thereby, the moderating hypothesis 6 is confirmed. In order to better interpret the nature and the direction of the interaction effect, we plot the significant interaction as proposed by Schwens *et al.* (2011). Figure 2 displays the interaction plot that revealed that the interaction is as expected. This holds that in the context of flexible working arrangements, the effect of affective commitment to turnover intention is becoming more negative. Additionally, permanent employees reported less turnover intentions when commitment is high compared to employees with temporary contracts. Low committed

employees experiencing a permanent contract reported on average 3.45 turnover intentions, while those experiencing a temporary contract reported on average 4.27 ($t=-3.338$, $p=0.001$). This difference was not found significant ($t=-0.680$, $p=ns$) for high committed employees across different contract types.

Table 3
Regression analyses.

Intention to Leave					
	Model I	Model II	Model III	Model IV	Model V
Gender	-.057 (.122)	-.068 (.146)	.138 (.127)	-.060 (.148)	.017 (.152)
Age	.065 (.071)	-.001 (.094)	.044 (.056)	.020 (.096)	.047 (.071)
Education	.058 (.076)	-.061 (.092)	.002 (.077)	-.054 (.094)	.066 (.076)
Marital status	.219 (.144)	.182 (.184)	.247 (.149)	.180 (.184)	.241 (.144)
Income	-.170*** (.057)	-.058 (.080)	.021 (.061)	-.049 (.081)	-.144 (.058)
Position Tenure	.009 (.044)	.021 (.055)	.038 (.043)	.014 (.055)	.015 (.144)
Prior working experience	.068 (.058)	.062 (.073)	.083 (.060)	.061 (.074)	.067 (.058)
Type of contract	.256** (.127)	.475*** (.152)	.411*** (.132)	.433** (.157)	1.481*** (.322)
Psychological contact fulfillment		-.014*** (.002)		-.014*** (.002)	
Job satisfaction			-.087* (.041)		-.110** (.043)
Affective commitment			-.230*** (.240)		-.231*** (.043)
Psychological contact violation * Type of contract				.003 (.003)	
Job satisfaction * Type of contract					-.001 (.086)
Affective commitment * Type of contract					-.299*** (.080)

Notes:

*significant at the .05 level, **significant at the .01 level, ***significant at the .001 level

Regression Statistics

n	328	232	328	232	328
LR chi square	26.73***	68.80***	94.79***	57.73***	106.43***
Pseudo R square	.0410	.0966	.1062	.0856	.1037
Log likelihood	-622.172	-414.457	-574.200	-410.979	-582.32

Table 4
Regression analysis

	Work satisfaction	Work commitment
Psychological contact fulfillment	.021*** (.002)	.020*** (.002)

Gender	.259* (.117)	.525*** .126
Age	-.067 (.095)	-.009 (.093)
Education	.069 (.093)	.094 (.092)
Marital status	.078 (.173)	.061 (.180)
Income	.079 (.081)	.078 (.077)
Position tenure	-.057 (.054)	.006 (.053)
Prior working experience	.052 (.073)	.022 (.072)
Type of contract	-.299* (.150)	-.386*** (.129)

Notes:

*significant at the .05 level, **significant at the .01 level, ***significant at the .001 level

Regression Statistics

n	232	232
LR chi square	85.26***	89.65***
Pseudo R square	.1204	.1206
Log likelihood	-382.240	-401.375

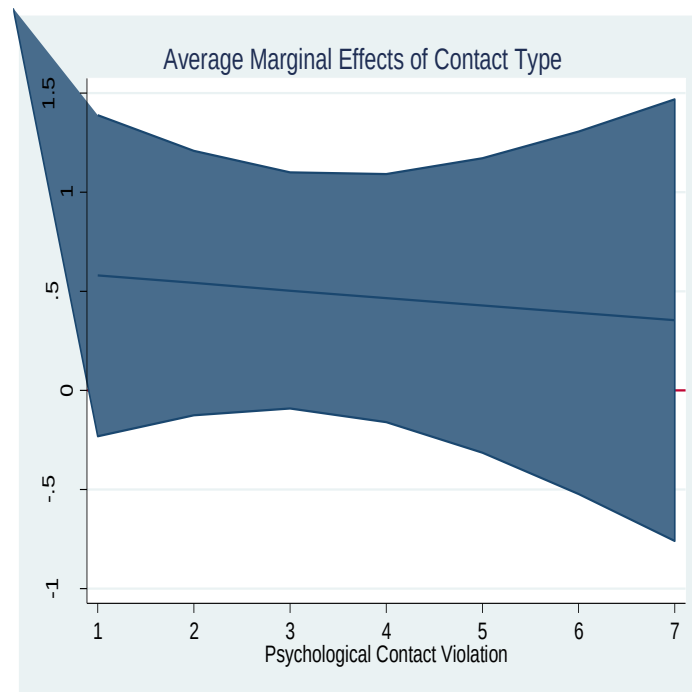


Figure 2. Predictive margins of turnover intention by employees' perceptions of psychological contract breach and type of contract, with 95% confidence intervals. Employees' perceptions are set to their mean.

5. Discussion

The aim of the current study was the examination and deeper understanding of the effect of employment agreement on job-related attitudes for hotel employees. In order to depict attitudinal differences, we adopt a psychological contract perspective. We also focus on the hotel industry employment relationships, as the above sector is characterized by a large number of flexible contract arrangements. We also tried to mainly investigate whether flexible working arrangements attenuated the association between breach of psychological contract, job attitudes and employee's leaving intention.

The present research developed an integrated model using the constructs of psychological contract breach, job satisfaction, affective commitment and employees' intention to leave in an attempt to investigate their interrelationships concerning hotel employees. Overall the results showed that (a) psychological contract fulfillment is negatively associated with employees' intention to leave the organization, (b) psychological contract breach has a negative relation to work-related attitudes, namely job satisfaction and affective commitment, (c) job satisfaction and affective commitment influence in turn employees' intention to leave the organization in a negative way, and (d) a moderating effect of contract type exists.

Firstly, as was hypothesized a psychological contract breach and the inability of employers to provide what they have initially promised have a negative effect on all attitudinal outcomes of employees as predicted, as they perceive a violation in their social exchange with the employer. Based on the outcomes and consistent with previous studies, in case that employees perceive that their employer have neglected to support what he/she has promised to provide may be less satisfied, less committed and may display more intense thoughts about quitting in an effort to counterbalance the exchange relationship with the organization (Conway and Briner, 2005; Walsh and Taylor, 2007; Blomme *et al.*, 2010). Secondly, employees feeling attached to an organization and having a sense of belongingness are less likely to come to grips to turnover (Lum *et al.*, 1998). Low level of commitment and dissatisfaction can activate the withdrawal process and trigger intentions to leave.

Therefore, the findings revealed that employees' perceptions of psychological contract fulfillment can substantially explain the variance among hotel employees regarding their willingness to stay. Also, in agreement with previous studies (Turnley and Feldman, 2000) the psychological contract breach can trigger poor job attitudes and subsequently higher levels of turnover intention. From our findings, it is more than clear that a

breach of psychological contract expectations among hotel employees is what makes them thinking of leaving a hotel.

Furthermore, we did not find contract-based differences regarding perceptions of psychological contract breach across different contract-type groups of employees. The expectation that employees with different working arrangements perceive differently a given degree of psychological contract breach was not supported. Contrary to previous research findings that posit that employee's perception of a contract violation presupposes the existence and the foundation of a strong employment relationship and also the existence and establishment of a number of expectations to be violated as in the case of permanent workers (Conway and Briner, 2002; Rousseau, 1989; De Jong *et al.* 2009; Turnley and Feldman, 2000), our findings does not support that employees with temporary contractual relationship perceive lower levels of psychological contract breach when compared to traditional employment relationships. Employees regardless their contract associations with an organization react negatively to a psychological contract breach by increasing negative thoughts of leaving. When employer's promises went unfulfilled, temporary and permanent employees perceive this breach in the same extent. Although psychological contract is an important predictor of turnover intentions, other constructs must be explored to explain turnover differences among employees with different contract types. Finally, the finding stresses the need for continuous attempts of hotel organizations in meeting employees' expectations regarding psychological contract fulfillment for permanent as also temporary employees.

However, the above reasoning concerning the reduced time spent with the organization for temporary employees provide an explanation for our finding that employees with flexible working arrangements indicated less overall satisfaction and commitment compared to permanent employees. As expected, it was found that temporary employees who have less tenure and maybe imposed to differential treatment by the organization makes bonding and sharing of common goals less possible and feeling of satisfaction less intense. The above findings confirmed the results of previous studies reporting lower level of job satisfaction (Kaiser, 2002; Wilkin, 2012) affective commitment (Eberhart and Moser, 1995; Coyle-Shapiro and Kessler, 2000) for employees with contingent work contracts.

Additionally, contract type was also proved to significantly influence hotel employees' intention to quit. Hence, a temporary hotel employee will experience lower level of turnover intentions following a perceived non-fulfillment of various psychological contract aspects. We can then conclude that employees with more flexible working contracts are more intensively thinking about leaving the organization.

The moderating role of contract type has been largely ignored in hospitality human resource management literature. Thus, the findings of this study provide evidence about the moderating role of flexible working arrangements on the relationships between psychological contract breach and job-related attitudes. We didn't find support for all the moderating relationships concerning turnover intention. The hypothesis about the moderating effect of contract type on the psychological contract breach and turnover intention relationship was not supported. Although we have hypothesized permanents to exhibit a stronger relationship between the two constructs, we found higher levels of turnover intention in situations of psychological contract breach, irrelevant of the contract type they have with the hotel organization. A possible explanation could be that temporary employees have expectations of extending their contract to the next season (McDonald and Makin, 2000; Wheeler and Buckley, 2000) or to a long-term permanent one (Engelland and Riphanh, 2005) or they prefer a temporary working arrangement which result in mitigating employees' reaction to a psychological contract breach.

The hypothesis about the moderation of contract type on the relationship between job satisfaction and turnover intentions was not also supported. The above finding shows that levels of satisfaction have the same impact on turnover intention among employees with different contract arrangements. However, of all interactions tested, the results demonstrate that contract type moderates only the affective commitment-turnover intention of hotel employees. Employees with more flexible working arrangements can lessen the possibility of lower levels of commitment turning to turnover intentions. In line with our expectations, the results reveal that concerning permanents, affective commitment produce less negative effect on turnover intention, meaning that employees with permanent contracts will have fewer turnover intentions when commitment is low compared to temporary ones. Our findings impose that permanent contracts are more beneficial for hotels, as they serve to decrease the impact of low committed employees in leaving the organizations.

Managerial Implications

Hotel managers should be acknowledged that a psychological contract breach negatively influences the employer-employee relationship. The above negative impact on the employment relationship consequently decreases employees' satisfaction and affective commitment with significant effect on turnover intentions. These findings provide useful insights for hotel and human resource managers to effectively manage their employees in the direction of retaining them. The non-fulfillment of promised inducements may trigger negative employees' job attitudes. Thereby, the determination of the factors that contribute to high levels of perceived psychological contract breach of employees is more than relevant for hotel managers, so that carefully manage the psychological contract elements following entry if they want to enhance commitment, satisfaction and decrease intentions of quitting. The development of the employment relationship should have its grounds on clear and realistic promises, avoiding overpromising during the recruitment process.

An important implication derived from the negative relation between satisfaction, commitment and reported intention to leave the organization is the need for enhancing levels of satisfaction and employees' bonding with the organization. The challenge of retaining employees is largely influenced by the ability of employers to reduce perceptions of breach and alongside to foster satisfaction and affective commitment. As supported by previous research findings, the reinforcement of job-related attitudes consists an effective path when dealing with turnover intentions (Deery, 2008; Davidson and Wang, 2011).

In this point we have to stress the differential attitudes between employees with different working arrangements. Temporary employees display less job satisfaction and affective commitment and more turnover intentions, thus it is becoming important for hotel organizations to point ways of increasing levels of satisfaction and enhancing affective commitment among temporary employees, if they want to improve retention rates of temporaries. Developing commitment and enhancing satisfaction is unveiled as an important challenge for hotel managers that consider temporaries as a strategic choice for the business.

The finding that contract type has a moderating impact in the relationship between affective commitment and turnover intentions has managerial implications. Permanent hotel employees who are low committed were lower on turnover intentions as compared with temporary employees. Although, increasing levels of commitment among temporaries may be proved a difficult task (De Cuyper et al., 2011), hotel managers should develop and implement human resource practices that foster levels of commitment among temporary employees, such as developing more challenging assignments, providing training opportunities (Chambel and Sobral, 2011).

To sum up, this study attempts to enhance organizational knowledge concerning the adverse effects of psychological contract breach on employees' job attitudes, while increasing managerial vigilance to establish and ensure a working environment where employees feel that the promises that have been made to them are met. The results enhance our knowledge in contemporary employment relationships and highlight the importance of psychological contract in formulating employees' attitudes. We suggest hotel managers to develop and deploy appropriate human resource policies that will ensure that commitments to employees are adequately maintained and that psychological contract breach is eliminated. The exact understanding of what is in employees' mind regarding psychological contract perceived promises is a difficult task for managers and human resource specialists (Suazo et al., 2009). An open communication between managers and employees may help managers to ascertain what the employees expect and when they perceive that organizations' commitments are not fulfilled. Also, increased attention should be given in the recruitment process of new hotel employees where realistic promises should be communicating to avoid unrealistic perceptions of the new personnel and the consequently psychological contract violation.

In addition, the research findings provide useful insights for hotel managers to better understand the determinants of employees' turnover intentions across different types of contract arrangements. The above findings can help hotel human resource managers to manage effectively employees with different working contracts.

Limitations and Future Research

The specific sample of hotel employees of a single country limits the generalizability of results. Validation of the results in other countries and different industry environments and organizational contexts is needed. Job-related attitudes were limited to contain only three constructs (job satisfaction, affective

commitment and turnover intention). Apart from the above limitations, avenues for future research will be discussed.

Future research could be concentrated to uncover differential outcomes resulting from different sources of breach regarding specific dimensions of breach (e.g. whether pay or advancement opportunities most affect turnover intention). Secondly, future empirical studies could explore how psychological contract breach affect different facets of satisfaction, and the subsequently contribution of each satisfaction dimension on withdrawal intentions.

Our study includes employees from high managerial positions to low-level front-line employees. Future research attempts could use job level as a moderating variable in the hypothesized relationships. Additionally, other constructs can be considered as moderators in future studies, such as individual and personality traits. In addition, the present study focuses only on attitudinal outcomes, while future research could examine a wider framework incorporating additional attitudinal and also behavioral variables, such as employees' performance and actual turnover among others. Finally, future research should consider different categories within temporaries (Marler et al., 2002) in order to investigate if the hypothesized relationships differ across subcategories.

Conclusion

Despite its limitations, this study investigated the potential influence of flexible contract arrangements on work-related attitudes in the context of psychological contracts. This study confirms and extends empirical evidence about the relationships between psychological contract breach and attitudinal outcomes. Hotel organizations should be extremely careful to adequately fulfill their promised obligations to employees, to ensure that they will perceive the employment relationship as valuable and eventually to develop positive attitudes, such as satisfaction and affective commitment and to prevent employees from quitting. In this way hotel managers can ensure the continuity of service excellence to customers and the achievement of organizational goals.

We also conclude that temporary working arrangements are not considered having differential effects in terms of psychological contract perceptions and employees' attitudes but can play a moderating role in the relationship between levels of commitment and intentions to leave. The findings reveal that psychological contracting is a vital element in employment relationships for employees with different contract types. The need for labor flexibility in hotels makes extremely important to continue relevant research. In such a way, hotels that extensively use temporary employees would be able to cope with the particularities of temporary employment and to develop human resource practices to be aligned with their needs and mitigate turnover intentions.

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The fear of float of the Swiss National Bank

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Abstract

We theoretically examine under which assumptions the impossible trinity holds. We also focus on the most recent Swiss experience and ask, if the SNB gained monetary independence by switching from a fixed to a floating exchange rate system in January 2015. The theoretical examination shows that the impossible trinity holds under the following assumptions: Equality of domestic and foreign real interest rates, the quantity theory of money holds, and that the relative PPP is fulfilled. The empirical analysis reveals that relative PPP does not hold for the Swiss case and it was necessary for the SNB to adopt its monetary policy in accordance with the ECB's expansive monetary policy. The paper shows that for a small open economy, such as Switzerland, it does not play a role for its monetary policy independence whether the central bank implements a fixed or a floating exchange rate system.

Keywords: Foreign exchange market, Swiss crisis, impossible trinity, monetary policy independence

JEL Classification: E52, E58, E42

1. Introduction

The main insight of the impossible trinity is, that a small open economy cannot have an independent monetary policy, complete capital mobility, and a fixed exchange rate system – at the same time. One might think that by switching from a fixed to a floating exchange rate system, a central bank will gain some degrees of independence for its monetary policy.

The literature on exchange rate systems documents a development which is called corner solution. Given a spectrum from pure floating exchange rate systems and super fixed exchange rate systems (like currency boards) it has been described that countries move from the middle to the two extreme positions. However, this result depends on whether de jure or de facto exchange rate regimes are analyzed. A lot of countries just claim that they have a (pure) floating exchange rate in place but de facto – actual changes in the reserves of the central bank's balance sheet reveal that is a dirty float. This phenomenon is discussed under the label fear of floating (Calvo/Reinhart, 2002; La hiri/Végh, 2001). Under these conditions, central bank interventions in the foreign exchange market might influence also money supply and interest rates so that monetary policy is not fully independent from fluctuations on the foreign exchange market. One recent twist in the fear of floating literature is the finding of an asymmetric intervention behavior: Appreciations and depreciations of the domestic

currency are not treated by an equal response which is discussed under the label fear of appreciation (Levy-Yeyati/Sturzenegger/Gluzmann, 2013).

In this paper we shed light on the case of Switzerland and analyze their most recent experience with their fx-rate system: The Swiss National Bank (SNB) introduced a lower floor of 1.20 SFR/EUR in 2011, but switched back to a floating system in January 2015 (SNB, 2015a).

Under consideration of the impossible trinity, one might think that by switching from a quasi fixed to a floating exchange rate system, the SNB gained some degrees of independency with respect to their monetary policy (Frankel, 1999, p. 7). In contrast to this, the empirical evidence reveals that the SNB intervened more heavily in the fx-market and acquired more reserves under the most recent floating era compared to the era where the lower floor was in place. On top, also the interest rate policy points into the direction that the Swiss monetary policy is still highly influenced by the monetary policy of the European Central Bank (ECB).

In this paper, we discuss the assumptions under which the main message of the impossible trinity is derived. We also highlight the most recent experience of the SNB and claim, that the Swiss monetary policy is still highly influenced by the monetary policy of the ECB. The intervention behavior of the SNB can be interpreted as another sign for the fear of floating – or to be more precise – the fear of appreciation.

2. Theoretical Examination of the Impossible Trinity

The main message of the impossible trinity is, that a small open economy can not have simultaneously

- an independent monetary policy,
- complete capital mobility, and
- a fixed exchange rate system

in place. In this section, we highlight under which assumptions this main message of the impossible trinity holds.

Free capital movement will lead to an equalization of real interest rates in the domestic and foreign economy ($R = R^*$). The real interest rate is the difference between the nominal interest rate (i) and the inflation rate ($\hat{p}$). Hence it follows that

$$i - \hat{p} = i^* - \hat{p}^* \quad \text{as well as} \quad i = i^* + \hat{p} - \hat{p}^* \quad (1)$$

A second assumption of the impossible trinity is that the quantity theory of money holds. Hence, the inflation rate is equal to the growth rate of money supply – adjusted for the growth rate of real GDP and long term trends in the velocity of money. Assuming that the last two factors are equal to zero leads to a situation where the growth rate of money supply determines the level of inflation in the domestic and foreign economy:

$$\hat{p} = \hat{m} \quad \text{and} \quad \hat{p}^* = \hat{m}^* \quad (2)$$

The third assumption is that real Purchasing Power Parity (PPP) holds, so that the real exchange rate is constant. The change in the nominal exchange rate ($\hat{e}$) is therefore equal to the inflation differential:

$$\hat{e} = \hat{p} - \hat{p}^* \quad (3)$$

In case that these assumptions are fulfilled it is obvious that a small open economy with complete capital mobility and a fixed exchange rate system has no degree of freedom with respect to its monetary policy: In case that the foreign economy has implemented its monetary policy ($\hat{m}^*$), the foreign inflation rate ($\hat{p}^*$) is given. Since the nominal exchange rate is not allowed to fluctuate ($\hat{e} = 0$), it follows from equation (3) that the domestic inflation rate has to match the foreign inflation rate ($\hat{p} = \hat{p}^*$). Since inflation rates have to be equal it follows from equation (2) that money growth rates in the domestic and foreign economy have to be equal ($\hat{m} = \hat{m}^*$), too. From equation (1) it also follows that $i = i^*$. As a consequence, it becomes clear that there is no

space for an in- dependent monetary policy of the domestic central bank: The domestic central bank just has to mimic the monetary policy decisions of the foreign central bank.

This is different in a floating exchange rate system: The nominal exchange rate is allowed to change ($\dot{e} \neq 0$), so that according to equation (3), the inflation rates do not have to be the same. When the foreign economy has opted for (m^*) , so that (p^*) is realized, the domestic economy can still independently opt for (m) in order to determine p . By determining p the domestic economy also determines $\dot{e}$. A numerical example illustrates the different relationships: In case that the foreign economy opts for an inflation rate of 2 % and the domestic central bank opts for an inflation rate of 5 %, the exchange rate has to increase by 3 % each year – a nominal depreciation of the domestic currency. It is important to stress that this steady increase of the nominal exchange rate has no effect on the real exchange rate. The real exchange rate is constant and does not affect the real economy at all.

This example highlights that the central bank might gain some degrees of independence for the monetary policy when it switches from a fixed to a float- ing exchange rate system. These insights of the impossible trinity are of course derived under the assumptions made above. Especially, since it is assumed that relative PPP holds, the real exchange rate is assumed to be constant.

It is very important to understand, that relative PPP does not seem to hold in the real world – at least in the short run! As a consequence, even in a floating exchange rate system the monetary policy of the domestic central bank might not be independent from the monetary policy of the foreign central bank. In case that an expansionary monetary policy of the foreign central bank ($m^* \uparrow$) also leads to a situation where the agents at the foreign exchange market expect also a loose monetary policy in the future $E(m^*) \uparrow$ this could lead to a sharp appreciation of the domestic currency. In case that good prices are sticky, the change in the nominal exchange rate will also influence the real exchange rate and thereby, the real economy: The domestic inflation rate might be affected via the depreciation-inflation- or appreciation-deflation-spiral and A real appreciation also affects the export sector of the domestic economy in a negative way which could also lead to a recession.

As a consequence, even in a floating exchange rate system a sharp real appreciations can make it necessary

- to adjust also the domestic monetary policy: The domestic central bank might also opt for a more expansionary monetary policy by lowering the interest rates or increasing money supply.
- to intervene in the foreign exchange market to counter the appreciation. The domestic central bank has to build up foreign reserves. In case that these interventions are not sterilized, it will also lead to an increase of domestic monetary base via the reserve component.

3. Empirical Examination of the Swiss Case

3.1 Fx-Reserves Development

Since the outbreak of the financial crisis in 2008, the Swiss franc has always been under appreciation pressure. Figure 1 highlights the development of the ex- change rate vis-a-vis the Euro: From 01/2008 to 09/2011 the nominal exchange rate decreased sharply by about 30 % (1.60 CHF/EUR to 1.12 CHF/EUR).

Figure 2 displays the development of the real exchange rate vis-a-vis the Euro (against the left axis) and contains information about the fx-reserves of the SNB in billions of CHF (against the right axis). Since the real exchange rate is based on price indices, it takes the value of 100 in the beginning of 2015. As can be seen, the nominal appreciation which took place during 01/2008 – 09/2011 also led to a real appreciation. Such a sharp real appreciation in a very short time period can not be countered by, for example, productivity gains. As a consequence, this development has to have negative consequences for the real economy, especially the for Swiss export sector.

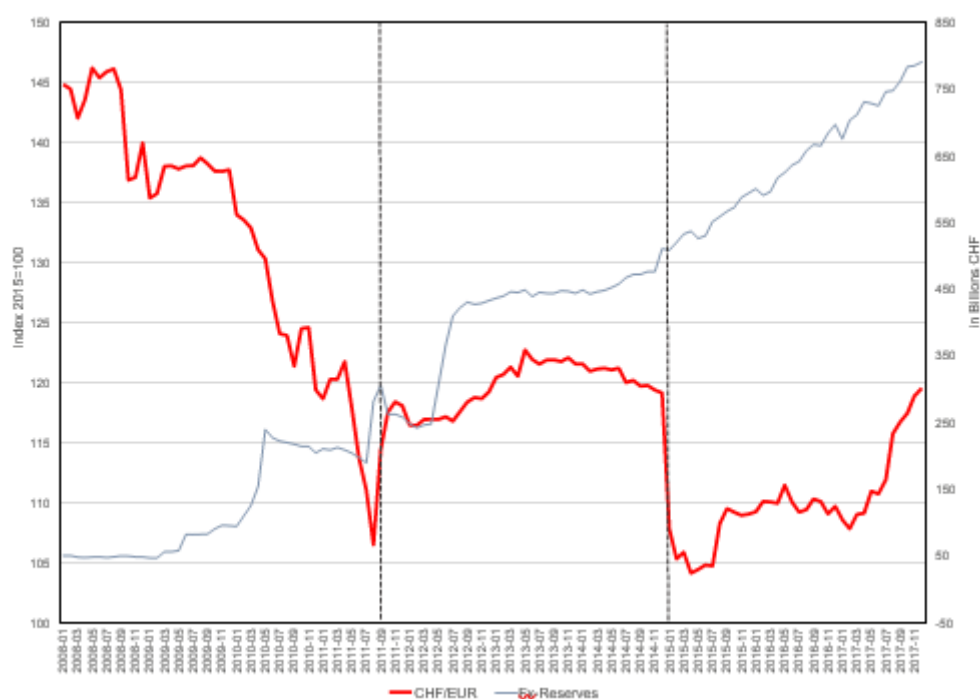
After 2009, the Swiss inflation rate – displayed in Figure 4 – was always lower than the target inflation rate of 2 %. On September the 6th, 2011, the SNB informed the public via a press statement about the introduction of a lower floor at 1.20 CHF/EUR. This level was about 10 % higher than the prevailing level one day before. The SNB (2011) came up with following official reasons: "The current massive overvaluation of the Swiss franc poses an acute threat to the Swiss economy and carries the risk of a deflationary development."

Figure 1: Nominal Exchange Rate



The change of the exchange rate system are marked by the dashed lines.

Figure 2: Real Exchange Rate Index and Fx-Reserves

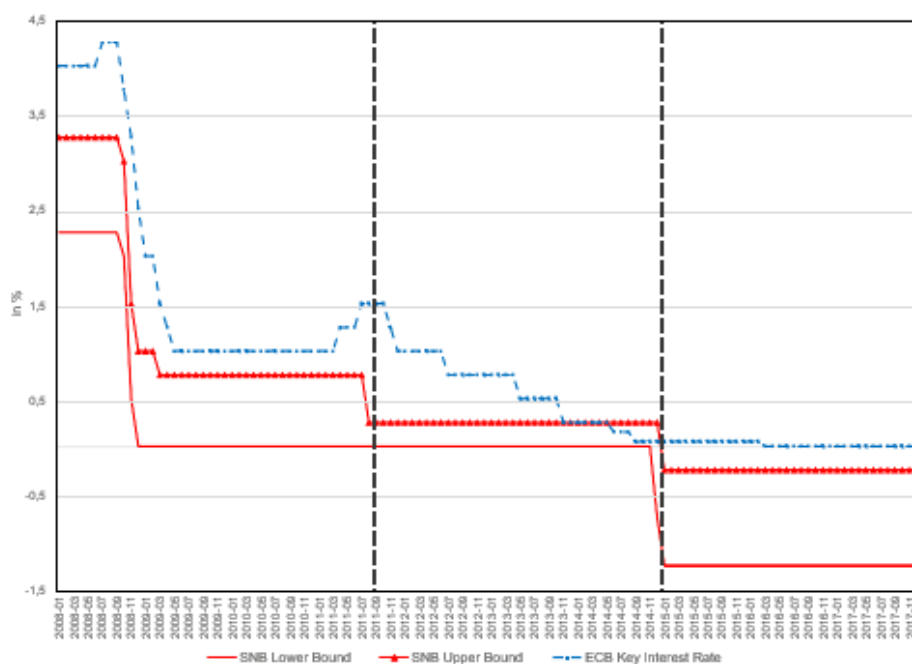


The change of the exchange rate system are marked by the dashed lines. Source: Own elaboration with data from SNB (2018) and Eurostat (2018).

During 2012, the nominal exchange rate was trading only slightly above 1.20 CHF/EUR. In May – July 2012, the SNB had to intervene heavily in the foreign exchange market to defend the lower floor. However, after the famous “whatever it takes” speech of ECB president Mario Draghi (on July the 26th, 2012)³ appreciation pressure diminished and the exchange rate fluctuated in a band between 1.20 and 1.24 CHF/EUR. Since the appreciation pressure disappeared, the SNB did not intervene as much as before and reserves were more or less constant.

The situation at the foreign exchange market changed in 2014: As highlighted by Figure 3, the ECB cut its interest rate for the main refinancing operations several times while the SNB did not touch its interest rates at all. The interest rate spread between the Euro area and Switzerland decreased and became even positive in June 2014. However, a lower interest rate in the Euro area compared to Switzerland is completely unsustainable with the prevailing appreciation pressure for the Swiss franc. As a consequence, the appreciation pressure increased tremendously in the fourth quarter of 2014, which led the SNB to intervene heavily in the fx-market again (Figure 2).

Figure 3: Key Interest Rates



The change of the exchange rate system are marked by the dashed lines. Source: Own elaboration with data from SNB (2018) and Deutsche Bundesbank (2018).

On January the 15th, 2015, the SNB denied to defend the lower floor any further and switched back to a floating exchange rate system (SNB, 2015a). Berthold/Stadtmann (2018) highlight two main reasons for this shift:

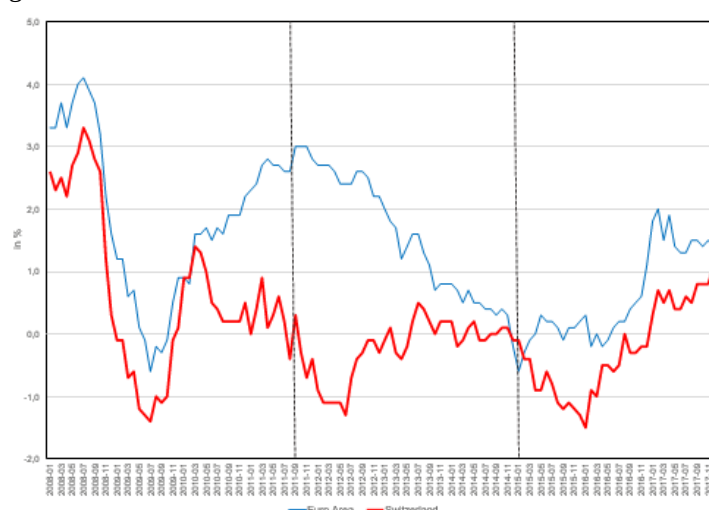
- The accumulation of fx-reserves created an exchange rate exposure in the balance sheet of the SNB.
- Another reason is, that the ECB cut its key interest rate to the level of zero and with a appreciation for the CHF, the SNB would have to lower its own interest rates into the negative range.

³ The speech was delivered during the Global Investment Conference in London on 26.07.2012. Literally Mario Draghi said: “Within our mandate, the ECB is ready to do whatever it takes to preserve the euro. And believe me, it will be enough.” (ECB 2012).

When the SNB switched to the floating exchange rate system, the CHF appreciated sharply and traded – at least for a few days – below the level of 1.00 CHF/EUR. This nominal appreciation caused once more a very sharp real appreciation (Figure 2). Despite the fact that the SNB had abolished the peg, it intervened more intensively in the foreign exchange market by acquiring even more reserves during the 'floating era' compared to the 'lower floor era'. This is very astonishing, because according to the impossible trinity, one would have believed that the SNB gained some independence for the monetary policy.

However, this is just the case if the assumption of the relative PPP also holds – so that the real exchange rate is constant. This would be the case, if the nominal appreciation of the CHF is compensated by a respective inflation differential. As Figure 4 reveals this was definitely not the case since even a positive inflation differential can be seen after the abolishment of the peg in January 2015. Therefore, the relative PPP was not fulfilled, and the exchange rate was also appreciated in real terms.

Figure 4: Inflation Rate in the Euro Area and Switzerland



The change of the exchange rate system is marked by the dashed lines. Harmonized Index of Consumer Prices (HICIP, 2015=100). Change from the corresponding month of the previous year in %.

Source: Own elaboration with data from SNB (2018) and Eurostat (2018).

A real appreciation of the CHF also could affect the export sector of the Swiss economy in a negative way which could also lead to a recession. An economic survey of the Swiss corporate sector shows that 70 % of the companies reported to have been negatively affected by the appreciation of the CHF after the abolishment of the peg (SNB, 2015b). This is also supported by the analysis of Kaufmann/Renkin (2017). They conclude that employment in the manufacturing sector has been significantly reduced due to the appreciation of the CHF in 2015.

In consequence, the Swiss inflation rate also declined via the appreciation-deflation-spiral. As Figure 4 reveals, the inflation rate in the Euro area as well as in Switzerland were both far away from the target rate of 2 %.

Therefore, the SNB intervened in the fx-market not only because of a fear of appreciation, but also because of a fear of deflation.

In order to defend the deflation within the Euro area the ECB opted for a more expansionary monetary policy. In consequence, it was necessary for the SNB also to adjust their domestic monetary policy as well. However, as Figure 4 reveals the Swiss inflation rate was almost always lower than the inflation rate of the Euro area and reached even a negative level of about -1.5 % in 2016. Hence, the SNB had to be even more expansive than the ECB, because Switzerland was much further away from their inflation target than the ECB. In order to prove

this, the following subsection deals with a comparison of SNB's and ECB's monetary policy, after the minimum exchange rate was in place.

3.2 Comparison of ECB's and SNB's Monetary Policy since 2015

Both central banks' implemented a low interest rate policy as Figure 3 reveals. The ECB lowered its key interest rate to a level of zero in 2016. The SNB lowered its key interest rates into the negative area in order to avoid even more capital imports and thus to defend a further appreciation of the CHF. First, just one month before the abolishment of the peg, the SNB decreased its lower bound into the negative area. Second, with implementation of a floating ex- change rate system, the SNB also decreased its upper bound into the negative territory. Since this reduction, the SNB did not change their key interest rates and kept them negative.

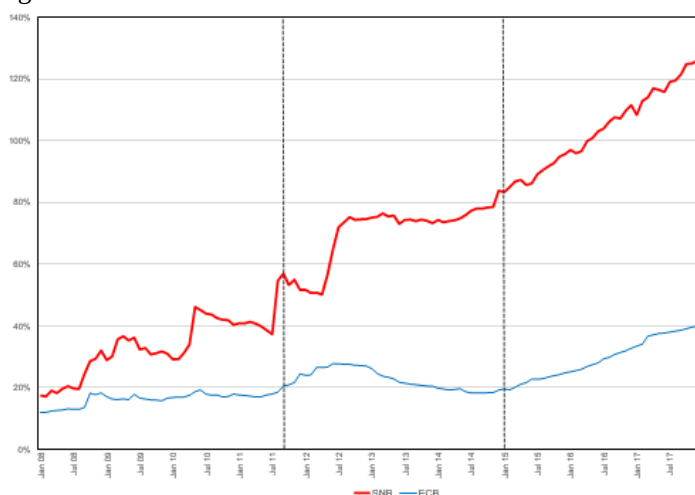
Therefore, the SNB used this instrument more intensively than the ECB. Negative interest rates have also consequences for an economy. For instance, it could reduce the profitability of the commercial banking sector. Furthermore, central banks' have little experience with negative interest rates. Gros (2016) argues, that a negative interest rate change central banks' business model, because it has to expect a negative seignorage.

On top, the ECB introduced a large-scale asset purchase program, the so- called quantitative easing. The program's aim was to lessen the financial conditions, in order to create monetary incentives for the economy to ultimately defend a risk of a deflation within the Euro area (ECB, 2018). This also raised expectations of fx- market agents towards future expansionary policy within the Euro area. As a consequence, it led to an exogenous shock in form of larger capital imports into Switzerland, which implied an appreciation pressure of the CHF.

The ECB mainly purchased sovereign bonds from secondary markets within the Euro area and the total purchases of assets amounted to about 2,485 billion Euros in July 2018. Even though the Swiss key interest rates are negative, the interest spread is not enough to compensate such an exogenous shock. This is also supported by the empirical analysis of Hameed/Rose (2017) in which, particular the Swiss negative nominal interest rates have just a little impact on the exchange rate (CHF/EUR) level. Therefore, on top the SNB purchased fx- reserves in order to defend the appreciation pressure of the CHF.

Both, the ECB's large scale asset purchase program as well as SNB's fx - reserves purchases were not sterilized in order to influence the respective consumer price level. This implies a rise of the respective monetary base thus the respective balance sheet becomes longer.

Figure 5: Balance Sheet in Relation to the GDP



The change of the exchange rate system are marked by the dashed lines. Whereby the GDP of 2017 was chosen as basis for the respective sum of the balance sheet. Source: Own elaboration with data from SNB (2018) and Eurostat (2018).

Figure 5 compares ECB's and SNB's total sum of the respective balance sheet in relation to the respective GDP of 2017. It is noticeable that both central banks' were more expansionary after 2015. Particular the SNB increased its balance sheet: From 01/2015 to 12/2017, from a level of about 80 % to a level of about 130 % of the Swiss GDP. The sharp rise of the total sum of the balance sheet by fx-purchases also increases the exchange rate exposures, which was actually one reason why the SNB switched to a floating exchange rate system in January 2015 (Berthold/Stadtmann, 2018). In contrast, the ECB increased the sum of their balance sheet in relation to their GDP to a level of almost 40%. Hence, the SNB was much more expansionary with its fx-reserve purchases than the ECB with its asset purchases.

Therefore, the SNB not just mimic ECB's monetary policy, rather they are more expansive than the ECB. On the one hand, by setting and keeping their key interest rates into the negative territory. On the other hand, by extending their total sum of their balance sheet with their fx-reserve purchases. The SNB used its instruments much more intensively than the ECB.

4. Conclusion

According to the impossible trinity a small open economy can not have simultaneously an independent monetary policy, complete capital mobility, and a fixed exchange rate system in place. In this paper we analyze under which assumptions the impossible trinity holds. It holds under the assumptions of:

- free capital movements ensure the equality of domestic and foreign real interest rates,
- the quantity theory of money holds, and that
- the relative PPP is fulfilled.

The empirical analysis reveals that the CHF appreciated in nominal as well as in real terms, after the abolishment of the peg in January 2015. The real appreciation of the CHF led to a negative impact for the Swiss export sector and caused negative consequences for the Swiss economy. It also led to a deflation through the appreciation-deflation-spiral. Although the SNB switched to back to a floating exchange rate system, the SNB continued to intervene in the fx-market. These interventions were motivated not only as initially claimed due to a fear of appreciation but also due to a fear of deflation.

Hence, the SNB did not gain monetary independence. The main reason is that real PPP does not hold in the short run, so that the real exchange rate was not constant. Therefore, it was necessary for the SNB to adapt its monetary policy in accordance with ECB's expansive monetary policy. The empirical analysis reveals that the SNB used its instruments more intensively than the ECB. The SNB set and kept their interest rates in the negative territory and fx-reserve purchases led to a rise of SNB's balance sheet to a level of about 130 % of the Swiss GDP.

Although the SNB had not implemented the Euro in order to be an independent central bank, the paper shows that nonetheless the SNB is still highly influenced by the monetary policy of the ECB.

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Impact of Population Ageing on Economic Growth: Toda-Yamamoto Causality Test

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Abstract

All the countries face with population ageing by different dimensions mainly resulting from the decreasing fertility and rising life expectancy. The population ageing has led many economic and non-economic implications for the nations. In the study, we analyze the causal interaction between population ageing, age dependency ratio, and economic growth in Turkey for the period of 1960-2018 through Toda-Yamamoto (1995) causality test. The causality analysis revealed that population ageing had a significant effect on the economic growth.

Keywords: population ageing, age dependency ratio, economic growth, causality analysis

1. Introduction

The population is ageing mainly stemming from the constant decreasing fertility rates and the rising life expectancy due to improvements in health care services, living standards, and education. The number of persons aged 65 years or over was 703 million in 2019 and is projected to double in 2050 (United Nations, Department of Economic and Social Affairs, Population Division, 2019). The share of the old persons in total population was the highest in Eastern and South-Eastern Asia, then Europe and Northern America in 2019 as seen in Table 1.

Table 1. Number of persons aged 65 or over in the world (millions)

Region	2019	2050 (projection)
Eastern and Southern Asia	260.6	572.5
Europe and Northern America	200.4	296.2
Central and Southern Asia	119.0	328.1
Latin America and Caribbean	56.4	144.6
Sub-Saharan Africa	31.9	101.4
Northern Africa and Western Asia	29.4	95.8
Australia and New Zealand	4.8	8.8
Oceania, excluding Australia and New Zealand	0.5	1.5

Source: United Nations, Department of Economic and Social Affairs, Population Division, 2019

The aforementioned demographic changes are expected to yield economic and non-economic implications for the countries. In this study, we focus on the growth effect of population ageing. Population aging can affect economic growth through the channels of capital accumulation, savings, labor force participation, and total factor productivity. In this context, working population generally work and save (for retirement) more than the youth and the aged 60 and older. Therefore, a larger labor force and higher saving rates make a contribution to economic growth. The relationship between physical capital and labor force can be substitutes or complements, so the impact of this channel on the economic growth may vary depending on their

relationship type. Furthermore, the changes in demographic structure can affect the investment rate and consumption patterns. Lastly, the changes in age structure of the work force may affect the labor productivity, because older workers have more experience and knowledge, but the younger workers are physically stronger (Park and Shin, 2011)

This study analyzed the causal interaction between economic growth, population ageing, and age dependency ratio in Turkey during the period 1960-2018 through Toda-Yamamoto (1995) causality test. In this context, the next section summarizes the relevant literature and the data and method is explained. Then empirical analysis is conducted and the findings are discussed. The study is over with the Conclusions.

2. Literature Review

The ageing population in nearly all the countries with different scales motivated the scholars to explore the social and economic impacts of population ageing. The theoretical and empirical literature on the growth effect of population ageing has stayed inconclusive as seen in the following literature.

In this context, Lindh and Malmberg (1999) examined the effect of various age groups on the labor productivity in OECD countries for the period of 1950-1990 and reached that 50-64 age group positively affected productivity, but the age group above 65 negatively affected labor productivity. However, the effect of younger groups on labor productivity stayed inconclusive. Futagami and Nakajima (2001) analyzed the effect of population ageing on economic growth by general equilibrium model and revealed that population ageing is not a negative factor for economic growth.

Peng (2008) analyzed the effect of population ageing on economic growth in China through computable general equilibrium model and discovered that population ageing negatively affected economic growth through decreases in labor supply and physical capital accumulation. Bloom et al. (2010) investigated the effect of demographic structure on economic growth in Asia for the period of 1960 to 2005 and revealed that young-age dependency ratio positively affected the economic growth, but the old-age dependency ratio negatively affected the economic growth in the short run. Park and Shin (2011) projected the influence of the demographic changes on the economic growth in 12 Asian economies for the period of 2011-2030 through regression analysis and discovered that population ageing would negatively affect the economic growth.

Oliver (2015) researched the influence of population ageing on the economic growth in Japan for the period of 1975-2011 through regression analysis and revealed that a age group of 70-74 negatively affected economic growth, but the group of age in 75 and over positively affected the economic growth. Aiyar et al (2016) researched the effect of workforce aging on labor productivity in 28 EU countries for the period of 1950-2014 through regression analysis and revealed that workforce aging affected total productivity negatively and old and young-age dependency ratios had no significant effects on the labor productivity. Maestas et al. (2016) researched the influence of population ageing on economic growth in the US for the period of 1980-2010 and revealed that population ageing negatively affected economic growth. Lastly, Huang et al. (2019) analyzed the impact of population and workforce aging on the economic growth in Taiwan for the period of 1981–2017 through regression analysis and discovered that workforce aging positively affected the economic growth, but old age dependency ratio had a negative effect on the economic growth.

3. Data and Method

This study investigates the causal interaction between population ageing, age dependency ratio, and economic growth in Turkey for the period of 1960-2018 through causality analysis. In the econometric analysis, the economic growth was proxied by real GDP per capita. On the other side, population ageing was proxied by the ratio of population 65 and above to total population. Age dependency ratio was represented by the ratio dependents (people younger than 15 or older than 64) to the working population (15-64). The series were annual and the study period was determined as 1960-2018.

Table 2. Data description

Variables	Description	Source
RGDP	GDP per capita (constant 2010 US\$)	World Bank (2020a)
AGEING	Population ages 65 and above (% of total population)	World Bank (2020b)
AGEDEP	The ratio of dependents (people younger than 15 or older than 64) to the working-age population (15-64)	World Bank (2020c)

The econometric analyses were implemented by statistical packages of EViews 10.0. The causal interaction between population ageing, age dependency ratio, and economic growth was analyzed through Toda-Yamamoto (1995) causality test. All the series should be stationary for use of the traditional Granger causality, but Toda-Yamamoto (1995) causality test is not sensitive to the stationarity of the variables. Therefore, the series include relatively more information and yield more reliable results in causality analysis with Toda-Yamamoto (1995) causality test. In Toda-Yamamoto (1995) causality test, first optimal lag length (p) and maximum integration level (d_max) of the series are determined. Then the following VAR model is estimated:

$$Y_t = \alpha_0 + \sum_{i=1}^{p+d_{max}} \alpha_{1i} + \sum_{i=1}^{p+d_{max}} \alpha_{2i} + u_t \quad (1)$$

$$X_t = \gamma_0 + \sum_{i=1}^{p+d_{max}} \beta_{2i} + \sum_{i=1}^{p+d_{max}} \beta_{2i} + v_t \quad (2)$$

4. Empirical Analysis

In the empirical analysis, first the integration levels of the series were examined with Perron (1989) unit root test and then causal interaction between population ageing, age dependency ratio, and economic growth was analyzed through Toda-Yamamoto (1995) causality test. In this context, the stationarity analysis was explored with Perron (1989) unit root test and the test results are reported in Table 3. The results revealed that the series of RGDP and AGEDEP were I(1) and AGEING was I(0).

Table 3. Perron Unit root test's results

Variables	Model A (Constant)			Model C (Constant+ Trend)		
	Test statistic	Lag length	Structural Break	Test statistic	Lag length	Structural Break
RGDP	-2.022	4	2010	-3.588	4	2000
AGEING	-5.50**	1	1978	-6.62***	1	2002
AGEDEP	-3.165	1	1987	-3.067	1	2001

The maximum integration level of the series is determined in the first stage of Toda-Yamamoto (1995) causality test. So the maximum integration level of the series (d_max) was determined as 1 considering the unit root test results in Table 3. At the second stage, optimal lag length (p) is determined for the VAR model presented in Table 4. The optimal lag length was determined as 2 regarding Schwarz and Hannan-Quinn information criteria.

Table 4. Determination of optimal lag length

Lag	LogL	LR	FPE	AIC	SC	HQ
0	-684.9736	NA	23368170	25.48050	25.59100	25.52312
1	-289.0401	733.2103	13.96866	11.14963	11.59163	11.32009
2	-187.4065	176.9177*	0.453631	7.718758	8.492252*	8.017064*
3	-178.1246	15.12605	0.452782*	7.708318*	8.813309	8.134469
4	-173.0196	7.751938	0.531456	7.852579	9.289068	8.406577
5	-166.4213	9.286558	0.596216	7.941530	9.709515	8.623372

* indicates lag order selected by the criterion

LR: sequential modified LR test statistic (each test at 5% level)

FPE: Final prediction error

AIC: Akaike information criterion

SC: Schwarz information criterion

HQ: Hannan-Quinn information criterion

The problems of serial correlation and heteroscedasticity were checked by LM (Lagrange Multiplier) test and White heteroscedasticity test and the results are reported in Table 5. The test results revealed no problems of serial correlation and heteroscedasticity.

Table 5. Results of autocorrelation and heteroscedasticity tests

LM test (Null hypothesis: No serial correlation at lag h)		
Lag	LM Test statistic	P value
1	12.09893	0.2078
2	8.477135	0.4869
3	2.838000	0.9704
White heteroscedasticity test (Null hypothesis: No heteroscedasticity)		
Lag	Chi-sq	P value
1	20.98058	0.2804
2	19.60300	0.3556
3	24.40666	0.1422

The optimal lag length was determined as 2 and maximum lag length was determined as 1. Therefore, the Toda-Yamamoto causality test was implemented using p+d max as 3 and the results are reported in Table 6. The causality analysis revealed a one-way causality from population ageing to the real GDP per capita and one-way causality from population ageing to age dependency ratio.

Table 6. Results of Toda-Yamamoto (1995) causality test

Null Hypothesis	Chi-sq	Prob.
AGEING $\rightarrow$ RGDP	6.32136	0.0233
AGEDEP $\rightarrow$ RGDP	1.986855	0.3703
RGDP $\rightarrow$ AGEING	3.657434	0.1606
AGEDEP $\rightarrow$ AGEING	0.926543	0.6292
RGDP $\rightarrow$ AGEDEP	1.589879	0.4516
AGEING $\rightarrow$ AGEDEP	9.756044	0.0447

4. Conclusion

All the countries experience the population ageing with different dimensions at the present time. The population ageing has led many social and economic implications for the societies. In the study, we analyzed the causal interaction between population ageing, age dependency ratio, and economic growth in Turkey for the period of 1960-2018 through Toda-Yamamoto (1995) causality test. The causality analysis revealed a one-way causality

from population ageing to the real GDP per capita and one-way causality from population ageing to age dependency ratio.

Our findings were found to be consistent with theoretical expectations and empirical findings of Lindh and Malmberg (1999), Peng (2008), Bloom et al. (2010), Park and Shin (2011), and Maestas et al. (2016). Therefore, the population ageing should be considered and the necessary measures should be taken to overcome the possible negative growth effects of population ageing.

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Shadow Economy and Economic Growth: Evidence from EU Transition Economies

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Abstract

The shadow economy is a prevalent problem for the societies and a source of many economic and non-economic problems. Therefore, all the countries try to keep the size of shadow economy at minimum levels by institutional, social, and economic measures. This study investigates the mutual interaction between economic growth and shadow economy in 11 EU transition economies for the period of 1996-2015 period through causality analysis. The causality analysis revealed that shadow economy had a significant influence on the economic growth.

Keywords: shadow economy, economic growth, panel causality analysis

1. Introduction

The shadow economy is known by different names in the literature such as informal economy, underground economy, black economy, gray economy, clandestine economy, illegal economy, hidden economy, unrecorded economy and parallel economy. The shadow economy is widely accepted to consist of all the unregistered economic activities which would make contribution to the official gross domestic product in case of the activities were recorded, although no consensus has been established on the definition and measurement of shadow economy (Schneider and Williams, 2013). The shadow economy exists in all the countries in different dimensions. Therefore, measurement, determinants, economic and non-economic impacts of shadow economy is extensively researched in the related literature (e.g. see Schneider and Enste (2000), Saunoris (2017), Medina and Schneider (2018), Schneider and Buehn (2018), Kelmanson et al. (2019)).

However, the effect of shadow economy on the economic growth has been explored by relatively less scholars in the relevant literature. The effect of shadow economy on the economic growth is unclear at theoretical terms. On one hand, the shadow economy can negatively affect the economic growth through decreasing the tax revenues and in turn government spending. On the other hand, the shadow economy can positively affect the economic growth through raising competition and efficiency in the formal economy (Goel et al., 2019).

This study analyzed the causal interaction between shadow economy and economic growth for the sample of EU transition economies during the period 1996-2015 through Dumitrescu and Hurlin (2012) causality test. In this context, the next section summarizes the relevant literature and the data and method is explained. Then empirical analysis is conducted and the findings are discussed. The study is over with the Conclusions.

2. Literature Review

In the relevant empirical literature, the scholars have generally focused on the measurement and determinants of shadow economy and relatively few studies have explored the impacts of shadow economy on economic and social variables. The studies generally reached a negative impact of shadow economy on the economic growth (Ikiz, 2000; Goel et al., 2019; Baklouti and Boujelbene, 2019; Khuong et al., 2020; Hoinaru et al., 2020). However, Akalin and Kesikoğlu (2007) and Goel et al. (2019) revealed a positive impact of shadow economy on the economic growth. On the other side; Elgin and Birinci (2016) revealed an inverted-U relationship between

shadow economy and economic growth, while Wu and Schneider (2019) revealed a U-shaped relationship between two variables.

İkiz (2000) investigated the impact of shadow economy on economic growth in Turkey for the period of 1975-1999 through regression analysis and revealed a negative effect of shadow economy on the economic growth. On the other side, Akalın and Kesikoğlu (2007) investigated the causal interaction between shadow economy and economic growth in Turkey for the period of 1975-2000 through Granger causality and regression analyses and revealed a unilateral causality from shadow economy to economic growth and a positive impact of shadow economy on the economic growth.

Goel et al. (2019) analyzed the influence of shadow economy on the economic growth in the U.S. for the period of 1870-2014 through ARDL cointegration and revealed that shadow economy negatively affected the economic growth before World War II, but the negative impact of shadow economy on the economic growth became positive post World War II period. On the other side, Wu and Schneider (2019) analyzed the effect of shadow economy on economic development in 158 countries for the period of 1996-2015 and revealed a U-shaped relationship between two variables through regression analysis. Baklouti and Boujelbene (2019) also investigated the influence of corruption and shadow economy on the economic growth in 34 OECD countries for the period of 1995-2014 through regression analysis and revealed a negative effect of shadow economy on the economic growth.

Khuong et al. (2020) explored the effect of shadow economy on economic growth in Pakistan for the period of 1973-2017 through ARDL approach and revealed a negative effect of shadow economy on the economic growth in the long run. Lastly, Hoinaru et al. (2020) researched the effect of shadow economy and corruption on economic development for the period of 2005-2015 in 185 countries through regression analysis and discovered that shadow economy negatively influenced the economic development.

3. Data and Method

This study investigates the causal interaction between economic growth and shadow economy in EU transition economies for the period of 1996-2015 through causality analysis. In the econometric analysis section, the economic growth was proxied by growth of real GDP per capita. On the other side, size of shadow economy was represented by shadow economy size as a percentage of GDP through MIMIC method by Medina and Schneider (2018). The series were annual and the study period was determined as 1996-2015 due to the data existence of shadow economy and economic growth.

Table 1. Data description

Variables	Description	Source
GRW	Real GDP per capita growth (annual %)	World Bank (2019)
SHA	Global competitiveness index	Medina and Schneider (2018)

The study sample was formed from Bulgaria, Croatia, the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Poland, Romania, Slovakia, and Slovenia. The econometric analyses were implemented through the software of Stata 14.0, EViews 10.0 and Gauss 10.0. The main characteristics of the dataset were shown in Table 2. The average growth rate of real GDP per capita was 3.72% in the sample and the average size of shadow economy was about 22.91 % of GDP in the sample, but both variables changed considerably among the countries.

Table 2. Dataset main characteristics

Characteristics	GRW	SHA
Mean	3.729019	22.91695
Median	4.132418	23.00500
Maximum	14.34369	35.64000
Minimum	-14.26877	10.47000
Std. Dev.	4.343470	5.944701
Skewness	-1.052950	-0.050473
Kurtosis	5.850359	2.461496
Observations	220	220

The econometric analyses were implemented by statistical packages of EViews 10.0, Gauss 10.0 and Stata 14.0. The causal interaction between economic growth and shadow economy was analyzed through

Dumitrescu and Hurlin (2012) causality test considering the presence of heterogeneity and cross-sectional dependence between the series. In the applied section, first heterogeneity and cross-sectional dependence were examined, then stationarity analysis was conducted. Lastly, causality interaction between two series was investigated by Dumitrescu and Hurlin (2012) causality test.

4. Empirical Analysis

In the applied section, first cross-sectional dependence was analyzed with tests of Breusch and Pagan's (1980) LM, Pesaran's (2004) LM CD, and Pesaran et al. (2008) adj. LM and the test results were reported in Table 3. The null hypothesis of cross-section independence was rejected at 1% significance level and we concluded that there was cross-section dependence between two series. Therefore, second-generation tests will give relatively more robust results.

Table 3. Cross-sectional dependence tests' results

Test	Test statistic	Prob.
LM	416	0.0000
LM adj*	82.2	0.0000
LM CD*	19.15	0.0000

*two-sided test

Furthermore, the presence of heterogeneity was tested with adjusted delta tilde test of Pesaran and Yamagata (2008) and test results were reported in Table 4. The null hypothesis in favor of homogeneity was rejected at 5% significance level, so the test revealed the presence of heterogeneity.

Table 4. Heterogeneity tests' results

Tests	Test statistic	P value
$\tilde{\Delta}$	1.211	0.005
$\tilde{\Delta}_{adj.}$	1.435	0.045

The stationarity analysis was explored with Pesaran (2007) CIPS unit root test taking cognizance of the cross-sectional dependence and the test results were reported in Table 5. The results revealed that the series of GRW and SHA were I(1).

Table 5. Unit root test's results

Variables	Constant		Constant+Trend	
	Zt-bar	p-value	Zt-bar	p-value
GRW	-1.132	0.129	-0.399	0.345
d(GRW)	-2.608	0.005	-0.799	0.012
SHA	-3.599	0.342	-1.370	0.285
d(SHA)	-1.301	0.097	1.054	0.054

Note: Optimal lag length was determined as 2 considering the Schwarz information criterion Hannan-Quinn information criterion

The causal relationship between economic growth and shadow economy was tested with Dumitrescu and Hurlin (2012) causality test and the results were reported in Table 6. The findings revealed a one-way causality from shadow economy to economic growth. In other words, the shadow economy had a significant effect on economic growth.

Table 6. Dumitrescu and Hurlin (2012) causality test

Null Hypothesis	W-Stat.	Zbar-Stat.	Prob.
DSHA $\nrightarrow$ DGRW	6.32136	4.42463	1.E-05
DGRW $\nrightarrow$ DSHA	3.17206	0.87114	0.3837

Note: Optimal lag length was determined as 2 considering the Schwarz information criterion Hannan-Quinn information criterion

4. Conclusion

The shadow economy is a common problem for all the countries and leads many economic and non-economic problems. Therefore, especially measurement and determinants of shadow economy has been widely researched in the related literature. In this study, we researched the reciprocal interaction between shadow economy and economic growth for the sample of EU transition economies through causality analysis. The causality analysis revealed a one-way significant causality from shadow economy to the economic growth. So the shadow economy had a significant impact on the economic growth in the short run.

Our findings revealed a significant influence of shadow economy on the economic growth. Therefore, determination of effect direction of shadow economy on the economic growth is important to take right actions.

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The Relationship between Working Capital Management and Firm Profitability: Evidence from Cyprus

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Abstract

The aim of the research is to examine the relationship between working capital management on firm profitability based on a sample derived from the Cyprus Stock Exchange (CSE). Banks, Insurance firms and financial services firms are excluded from this study. The methodology used in this study was regression analysis with profitability being the dependent variable (using the variable of return on assets (ROA)) and other independent variables used against it such as: sales growth, leverage, firm size, the number of days of inventories, the number of days of accounts receivables, the number of days of account payables and the current ratio. The years to be used in the analysis is from 2012-2017. The main conclusions are that the firms had a fluctuating ROA. A worrying aspect is the average current ratio indicates an unsatisfactory short-term liquidity position. The cash conversion cycle is on average is high and confirms problems with liquidity. This is not helped by the inventory days that are high. The correlation results also show that there is a positive strong relationship between inventory days and the cash conversion cycle. This means that the liquidity problems faced by firms are due to them not selling inventory quickly. There is evidence that there is a positive significant relationship between sales growth and ROA. This implies companies that have sales growth will normally have a higher ROA. However there is evidence that there is a negative significant relationship between leverage and ROA. This implies companies that have higher leverage will have a negative effect on ROA.

1. Introduction

Working capital management is the manner in which a firm manages its short-term (current) assets and short-term (current) liabilities. When managing working capital, the company has to manage its: inventories; customer balances and other receivables, its supplier balances and other payables and, cash & bank balance.

An aim of working capital management is to ensure that the firm has enough cash flow in order to continue its operations and to meet its short-term obligations.

A problem many businesses face is that though they appear profitable, they are forced to cease trading due to an inability to meet short-term obligations when they fall due. Successful management of working capital is essential for the survival of firms. Working capital management is a delicate skill carried out effectively due to potential interactions between its components. For example, if a firm extends the credit period offered to customers this leads to additional sales and to an increase in profit. However on the other hand it could lead to an increase in bad debts if wrong credit decisions are made.

Working capital management is central to the effective management of a business because current assets comprise the majority of the total assets of some companies, shareholder wealth is more closely related to cash generation than accounting profits and failure to control working capital, and hence to manage liquidity, is a major cause of corporate collapse.

The aim of the research is to examine the effect of working capital management on firm profitability in Cyprus.

2. Literature review

A number of studies have looked at the relationship between working capital management and profitability.

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Soenen (1993) found evidence of a negative relationship between the duration of cash operating cycle and return on assets (profitability). On the other hand Jose et al. (1996) concluded with strong evidence that a ggressive working capital policies enhance profitability.

Wang (2002) examined the relationship between liquidity management and operating performance. They found evidence of a negative relationship between the cash operating cycle and profitability though they found the results are sensitive to industry factors.

Mathuva (2010) provided evidence of a negative relationship between cash collection from customers and profitability whereas the provided evidence of a positive relationship between inventory turnover and profitability.

Sharma and Kumar (2011) concluded that a trade off between profitability and liquidity will lead to efficient working capital management. They also found evidence that the shortening of the cash conversion cycle will have a negative impact on profitability.

The various studies show there is a relationship between working capital management and profitability and the aim is to examine if this relationship applies to Cyprus together with the implications of the results.

3. Methodology

The research approach adopted is OLS regression analysis. The aim of the models is to analyze the fitted equation of independent variables of working capital management against the dependent variable of performance.

The dependent variable is the firm performance measurement of the return of assets that is used in many studies in the area. The independent variables are connected with working capital.

Data is derived from ratios calculated from the annual reports of companies of companies in the Cyprus Stock Exchange (CSE). The firms that included in the sample are industrial firms and service firms. The empirical analysis of data covers the period of 2012-2016.

The sample size is 7 firms that is around 10% of the population of firms on the CSE.

The research models are based on previous research by Nazir and Afza (2009), Zariyawati et al. (2008), Samiloglu and Demirgunes (2008) and Garcia-Teruel and Martinez- Solano (2007). The model has been adapted for the Cyprus business environment.

The following regression equation is to be used to obtain the estimates:

$$ROA_{it} = \beta_0 + \beta_1 GROWTH_{it} + \beta_2 LEV_{it} + \beta_3 INV_{it} + \beta_4 AR_{it} + \beta_5 AP_{it} + \beta_6 CR_{it} + \beta_7 SIZE_{it} + e_{it}$$

Where ROA measures the return on assets, GROWTH, the sales growth, LEV, the leverage, SIZE, , INV, the number of days inventories, AR, the number of days accounts receivables, AP, the number of days account payables, CR, the current ratio and SIZE measures the company size by natural logarithm of sales. The e represents an error factor. The years to be used in the analysis is from 2012-2016.

A second model is to include the cash conversion cycle and to take out the factors that make it up. The following regression equation is to be used to obtain the estimates:

$$ROA_{it} = \beta_0 + \beta_1 GROWTH_{it} + \beta_2 LEV_{it} + \beta_3 CCC_{it} + \beta_4 SIZE_{it} + e_{it}$$

Where CCC measures the cash conversion cycle the company size as measured by days.

4. Descriptive statistics

Table 1 below shows the descriptive statistics of the sample of 7 firms. The key results that the firms had a fluctuating ROA. A worrying aspect is the average current ratio is 1.27 that shows an unsatisfactory short-term liquidity position. The cash conversion cycle is on average 108 that is high and confirms problems with liquidity. This is not helped by the inventory turnover average (measured in days) that is high.

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	35	-9.2741	6.9149	-1.312999	4.2300350
sales growth	35	-.9658	3.3005	.119440	.6764802
leverage	35	.0000	192.4609	26.148816	40.6608323

invent days	35	32.0677	209.6274	107.866409	53.0995841
receiv days	35	19.9213	183.3880	83.825788	43.9937650
payab days	35	25.2976	152.8176	83.413405	35.8910175
current ratio	35	.4314	2.7944	1.268212	.5869445
cash conver	35	-33.7432	291.2538	108.278792	99.9989450
log sales	35	9.5630	13.6486	11.165659	1.3062786
Valid N (listwise)	35				

5. Results

Table 2 shows whether there is a significant relationship between ROA and the various variables. There is evidence that there is a positive significant relationship between sales growth and ROA. The significant level is below 0.05. This implies companies that have sales growth will normally have a higher ROA.

However there is evidence that there is a negative significant relationship between leverage and ROA. This implies companies that have higher leverage will have a negative effect on ROA. It shows a strong negative relationship between ROA and receivable days. This is partial evidence that problems with short-term liquidity will have a negative impact on profitability.

Table 2: Regression Results: Model 1

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-39.060	15.939		-2.451	.021
	sales growth	2.643	1.149	.423	2.300	.029
	leverage	-.076	.026	-.734	-2.942	.007
	invent days	.043	.021	.541	2.092	.046
	receiv days	-.059	.019	-.610	-3.048	.005
	payab days	.050	.032	.426	1.550	.133
	current ratio	1.955	1.603	.271	1.219	.233
	log sales	2.958	.989	.914	2.993	.006

Table 3 shows there is weak evidence of a negative relationship between the cash conversion cycle (liquidity measure) and profitability. Unlike model 1 the independent variables seem to have a weak relationship with profitability in contrast to model 1. This can be explained by the fact that model 1 analyses the components of CCC. This indicates model 1 is a better fit of the relationship between working capital management and profitability.

Table 3: Regression Results: Model 2

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-16.597	6.925		-2.397	.023
	sales growth	1.325	1.238	.212	1.070	.293
	Leverage	-.037	.023	-.353	-1.614	.117
	cash conver	-.008	.008	-.192	-1.079	.289
	log sales	1.519	.603	.469	2.521	.017

6. Conclusions

The main conclusions of the research are that the firms had a fluctuating ROA during the period of the study. A worrying aspect is the average current ratio is 1.27 that shows a unsatisfactory short-term liquidity position. The cash conversion cycle is on average 108 days that is high and confirms problems with liquidity. This is not helped by the fact the inventory days that are high.

However there is evidence that there is a negative significant relationship between leverage and ROA. This implies companies that have higher leverage will have a negative effect on profitability.

The results also show a strong negative relationship between ROA and receivable days. This is partial evidence that problems with short-term liquidity will have a negative impact on profitability. This is in line with the results from other studies.

The implication of the research is that weak liquidity is having a negative impact on profitability and Cyprus firms must address this issue with stricter credit control procedures and more efficient management of inventories amongst others.

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The Effect of Personal and Corporate Tax Incentives on Foreign Direct Investments (FDI): Evidence from Cyprus

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Abstract

The aim of the research is to examine the tax incentives provided by the tax system of Cyprus and to provide evidence of the relationship of the impact of these incentives to foreign direct investment (FDI) inflows. The research provides evidence that both personal and corporate tax incentives do have a positive impact on FDI inflows. However it has also been concluded that further tax incentives should be introduced in order to increase FDI flows further.

1. Introduction

Tax incentives are aspects of a country's tax system designed to attract foreign inflows and encourage investments.

In many cases tax incentives are used as countermeasures to the disincentives that may exist in the tax system of a country and does not facilitate inflows of investments. Other disadvantages that investors have to face and make the use of incentives necessary are complicated laws, bureaucracy and scarcity of substructure (Holland and Vann, 1998).

Foreign direct investments (FDIs) are investments made by a company or an organization in a company situated in another country. According to Markou (2019) FDI is important to the Cyprus economy. He states that Cyprus was ranked 8th out of the top 20 countries globally in the Global Finance magazine's 'FDI Superstars 2018' for FDI performance and appeal. He also stated that for the period 2013-2018 that Cyprus had received €10 billion of FDI.

The aim of this study is to examine the association between the personal and corporate tax incentives of Cyprus' and inflows of foreign direct investments (FDI).

The research aims to answer the following questions:

- What is the importance to foreign investors of personal and corporate tax incentives that exist in Cyprus to their investment decisions?
- Is the tax incentives offered influential in their investment decisions?
- Based on the evidence what additional tax incentives will make Cyprus more attractive for new foreign direct investments?

2. Literature review

According to Fakile and Adegbile (2011) tax incentives are used by governments as part of their tax system with the aim of giving all types of foreign investors more favourable conditions for them to invest in their country.

Previous studies concerning the relationship between tax incentives and FDI have been inconclusive.

Hines (1993) found evidence based on a study in the USA that there is a negative relationship between the corporation tax rate and investment flows.

Swenson (1994) found evidence that tax incentives do have a positive effect on FDI in particular regions of a country.

On the other hand Van Parys and James (2010) investigated whether tax incentives could attract foreign direct investment in Sub-Saharan Africa. They finally did not find any strong positive relation between tax

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exemptions and foreign investments. However they did find evidence that increasing the number of legal guarantees for foreign investors and making the tax system less complex does assist in attracting foreign investment.

3. Cyprus tax system and tax incentives

Arguably, the Cyprus tax system has a number of tax incentives that can stimulate FDI. Amongst these are the following:

Firstly, the 0% tax band for income tax is set at €19,500. Secondly, the corporation tax rate is set at 12.5%. Thirdly, non-residents do not pay special defence contributions, a saving that ranges from 3%-30% based on the relevant income. These contributions are taxed on: interest, dividend and rent income.

In addition interest plus dividend income are exempt from both income tax and corporation tax. Further to this group loss relief under certain conditions is available to groups of companies and there is relief for losses from permanent establishments abroad under certain conditions (Deloitte.com, 2019).

Finally, a more recent incentive to foreign investors was the possibility that they can apply for Cypriot citizenship upon making an investment of at least €2 million which must be retained for a period of three years. Prior to naturalisation, the applicant must possess a residency permit in the Republic of Cyprus for a period of at least six months (Moi.gov.cy, 2019).

4. Methodology

10 interviews with managers of international business firms in Cyprus were carried out. The answers to questions were analysed and compared and findings were drawn.

Some of the questions asked to the interviewees include:

- What is the importance to foreign investors of personal and corporate tax incentives that exist in Cyprus to their investment decisions?
- Is the tax incentives offered influential in their investment decisions?
- Based on the evidence what additional tax incentives will make Cyprus more attractive for new foreign direct investments?

5. Results

The participants were asked about the importance to foreign investors of personal tax incentives that exist in Cyprus to their investment decisions. Most agreed that the high 0% income tax bracket was a positive feature to investing since it minimised the staff wages costs. All participants agreed that no tax for non-residents for dividends, interest income and rent income were a positive factor. Some participants stated it was a factor in increasing the net income of non-resident individuals. In addition the Cypriot citizenship by investment was also a positive factor for most. However most believe double tax relief was not a factor for FDI since it is offered elsewhere in other countries.

When participants were asked about the importance to foreign investors of corporate tax incentives that exist in Cyprus to their investment decisions most agreed that the low corporation tax rate (12.5%) did influence positively their investment decision although also centres do offer lower corporate tax rates. In addition most agreed the fact that dividends and interest are not taxed is a positive factor in maximising the after tax profits of firms. Some participants also saw group loss relief as a positive factor however others believe that other tax centres offer this relief. Finally, all stated that the relief for losses from permanent establishments abroad is a positive factor in encouraging them to invest in Cyprus.

When asked what additional tax incentives will make Cyprus more attractive for new foreign direct investments some suggestions included the following: Firstly some participants suggested that losses should be offset backwards for say a year. This they believe is a step to increase the post-tax profits of a firm. In addition there was a proposal that non-resident companies to be exempt from capital gains tax. Finally, the majority of participants believe that the Cyprus government should target more tax incentives for innovative companies.

6. Conclusions

It was concluded that Cyprus offers foreign investors some attractive incentives for both personal and corporate tax. These include the high nil tax band for income tax and the low corporate tax rate amongst others. There is evidence to suggest that personal and corporate tax incentives have had a positive impact on FDI in Cyprus. It

was also concluded that Cyprus should look at increasing these incentives especially for innovation companies where there is scope for more incentives.

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The Impact of FDI on Economic Growth: the case of Singapore

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Abstract

The aim of this paper is the investigation of the impact of Foreign Direct Investment (FDI) on Singapore's economic growth using yearly data covering the years 1970-2018. It evaluates Gross Domestic Product's (GDPs) performance and the trends of Gross Fixed Capital Formation (GFCF) and FDI in Singapore. A multiple regression model is applied along with other econometric techniques, namely, Ordinary Least Square (OLS), Granger-Causality Test, and Unit Root Test. On the basis of this paper's empirical results, recommendations for Singapore to retain old and attain new foreign direct investments are; partner with others to enable innovation and growth, build digital capabilities that are strong, acquire and make use of deep skills, strengthen enterprise capabilities for innovation and scaling up and deepening and diversification of internal connections. Summary results are discussed.

Keywords: Foreign Direct Investments; FDI impact; Economic growth; Regression; Singapore.

Introduction

The most important factors when it comes to processing economic growth of any country are commercial transactions and Foreign Direct Investments (FDI). Many countries have placed focus on FDI to aid with economic growth; and Singapore, a small country located in south-east Asia is no exception. Singapore today has one of the highest FDI inflows in the world despite its small size and its success story like most has a humble beginning.

Aim and Objectives

The aim of this study is to discover Foreign Direct Investments (FDI) impact on the economic growth (GDP) of Singapore for the period covering 1970 to 2018 yearly data; and to observe the relationship between Gross Fixed Capital Formation (GFCF) and GDP. The aims of this study will be achieved through two main objectives, namely;

- The investigation of FDI's impact on the economy of Singapore.
- The analysis of the relationship between GDP and GFCF.

Literature Review

The basis of any study is formed by a literature review. It allows for existing knowledge in the study area to be referenced to. Directing to this works research area, the differential flow and disparity of FDI's inflow in terms of countries economic growth has resulted in the research interest among economists and researchers. As a result, substantial amounts of literature on the topic of economic growth and FDI exists as either empirical literature or theoretical studies. Still, mixed evidence is offered by existing literature with some demonstrating negative or positive effects and other having evidence that is either missing or limited. Consequently, this section outlines both current and past conceptual, theoretical and empirical literature that relates to Singapore, FDI and/or economic growth.

Data Collection and Analysis

This work uses an econometric study (the study of economic questions using observational data and standard statistical models) to examine the impact of FDI on the Singaporean economy. Two main approaches are utilised, namely, secondary data collection and an empirical approach. In order to conduct the empirical approach, a regression analysis will be used on the collected data from secondary sources. As for the second approach (secondary data collection), it will be based on facts and findings, more specifically, the impact of FDI on the Singaporean economy will be evaluated using secondary data sourced from numerous places.

For the analysis of the dataset different tests are being carried out, namely, Granger causality test (applied for the determination of the relationship among variables and its direction), Ordinary Least Square test (OLS) method, Augmented Dickey-Fuller Test (ADF) and Unit root test (test for stationary).

Sourcing and Selecting Data

This study uses a variety of sources in order to back up the postulated thesis. A number of resources were made use of, such as United Nations Conference on Trade and Development Statistics (UNCTADstat), The World Bank's statistics - World Bank Indicators (WDI), International Monetary Fund (IMF) and World Fact Book CIA. All the mentioned data sources are considered authentic.

Research's Economic Model

Result An economic model will allow for the simplification of reality, making the observing, understanding and predicting of economic behaviour easier. Additionally, economic models can be presented either in a mathematical form or words. In this study our economic model will be presented using an equation. Furthermore, seeing as this research work is making use of a linear functional form, our econometric model equation will be $Y_i = \alpha + \beta_1 X_i + \mu$.

Where Y_i represents the dependent variable, α represents the significance level and X_i represents the independent variable; and where a one unit change of X results in a constant β_1 unit change in Y , α is the probability of rejecting the null hypothesis when it is true and μ represents the population mean.

$$GDP = \alpha + \beta_1 FDI_i + \beta_2 GFCF_i + \mu$$

Where GDP is GDP in constant 2010 US\$, FDI is FDI net inflows at BoP current US\$, GFCF is GFCF in constant 2010 US\$, ' α ' is the level of significance at 5 to 10 percent and ' μ ' represents the population mean. Furthermore, β_1 and β_2 represent the constants in the equation. The model's dependent variable is economic

growth which is denoted by GDP, while, Gross Fixed Capital Formation and Foreign Direct Investment are the independent variables and are denoted by GFCF and FDI respectively.

Findings

Based on the analysis above, it is evident that a relationship between all the variables does exist. Moreover, the existence of the relationship has been proved both statically and visually. Overall the statistical results are significant at 5% or less and the visual results correspond to the statistical results. Moreover, GFCF has proved to have a more significant and linear relationship with GDP than FDI with GDP, both statistically (analysis test) and visually through the residual plot (Figure 7). Also, in relation to the model, variables and analysis selection, at each point, a test or assurance method was carried out to ensure that there are robust and statistical. Lastly, with or without the consideration of other variables, FDI relationship with GDP has been proved.

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A New Model of Strategic Leadership. A First Approach

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Abstract

This paper presents a new model of strategic leadership, which connects the present and future state of organizations. The proposed model is based neither on the identification of the traits and behaviors of the leader nor on the investigation of the leader's decision-making process but rather on the decisions themselves. Except of the new strategic leadership model presentation the paper also includes a description of the research methodology by which the model will be documented.

1. The Need for a New Model of Leadership

It is expected that authors will submit carefully written and proofread material. Careful checking for spelling and grammatical errors should be performed. The number of pages of the paper should be from 4 to 8.

Papers should clearly describe the background of the subject, the author's work, including the methods used, results and concluding discussion on the importance of the work. Papers are to be prepared in English and SI units must be used. Technical terms should be explained unless they may be considered to be known to the conference community.

The prevailing conditions in modern society and social structures (eg, formal organizations) and systems (eg, informal groups and teams) are beyond any doubt non favorable for the development of humanity's well-being. The overall framework in which the social systems operate and interact with each other is full of opportunities, challenges, risks and threats and is characterized by increased complexity, constant volatility and high degree of ambiguity and uncertainty.

This framework has not been created in a vacuum, but it is the result of wrong choices and / or non-decision approach at all levels of functioning and all the activities of social systems. As a consequence, systems and organizations are now faced with a new type of problems, called wicked problems. These problems are defined as problems without definite solution and they require timely decisions and effective management of the subsequent consequences.

Based on the above-mentioned, it is clear that there is an urgent need for the organizations to change their perception in order to effectively adapt to the new reality and thus to improve their results. This change can occur if forces with the appropriate dynamic will influence the organization. Leadership is one of these forces and is closely linked with the planning and success of organizational change.

Leadership can be defined as "a systemic process which may or may not take place within a given framework but when it starts, directs and guides the system to a different end state than the existing one".

The need for a new model of leadership is based on four sequential syllogisms, formulated through corresponding questions:

- The first question comes from the situation that modern organizations face, where complexity and ambiguity are the dominant factors. In such situation, decision making is demanding and complicated, thus resulting either in bad decisions or in non-decision at all preventing in that way the desired organizational results. So the question here is "How will society and its systems return to the path of prosperity and development?"
- Following the previous question the second one seeks for the root cause of bad decisions and can be formulated as "What are the reasons for making wrong choices, regarding the function of society and its systems?"
- The third syllogism refers to changes in strategies, actions and practices needed to improve the current situation and to address future and imminent threats. The corresponding question is "What is the content and extent of the required changes and by what process could be implemented?"

- The fourth and final syllogism offers the solution in the form of a new model of strategic leadership and raises the question “Who is the leader of sustainable choices?”.

2. The Leader of Sustainable CHOICES

2.1 Introductory remarks

During last decades sustainable development is presented as the solution to the demanding problems, which create extremely unfavorable living conditions for a large part of the Earth's population.

The challenges of sustainable development are both heterogeneous and complex, as are the differences of various social and natural ecosystems (Kates, Parris and Leiserowitz, 2005: 20). As a result, sustainable development has an inherent ambiguity which makes it applicable to systems and activities of all levels of human society. This ambiguity is better demonstrated through the definition of sustainable development, adopted for the purposes of the present paper.

“Sustainable development is the approach that ensures future continuity and prosperity of socio-economic systems through the uninterrupted provision, now and in the future, of services and opportunities, characterized by at least the same quality as in the past.”

The potentiality to implement sustainable development at all levels and activities of society makes it a valuable element of the present research effort. However, in order to understand the key role of sustainable development in the formulation and implementation of the proposed strategic leadership model, its ambiguity must be removed and concurrently its dynamic nature should be preserved.

Consequently, the proposed leadership model is built around the concept of sustainable development. More specifically, sustainable development is the driving force that forms the principles framework, by which the leader and the other members function and decide. Based on the above, the definition of leadership adopted in this paper is modified accordingly and presented⁶ in the following figure.

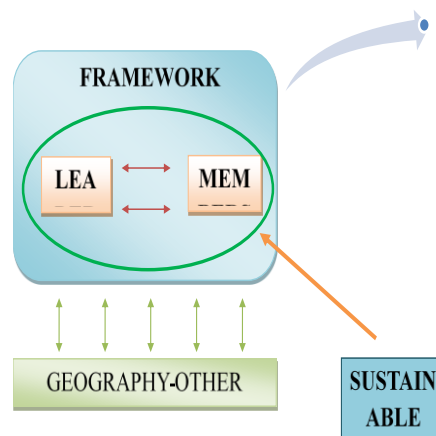


Figure 1 : The Leadership of Sustainable Choices

Sustainable development, as the core of the proposed model, identifies and shapes the model's operating principle, which is composed by the relationship between the leader and the other team members and by the process the leader follows in order to make sustainable choices and to ensure the understanding, acceptance, and implementation of these choices by the rest of the team.

The key element of the model is the choices that the leader is required to make, in order to deal with rather unpleasant situations and to guarantee the organization's sustainable future. Hence, the leader of sustainable choices is directly associated with decision-making and the selection of appropriate strategies. To make the right choices the leader must have the appropriate judgment and follow a structured decision-making process.

⁶ Next, and given the definition of leadership as a systemic process, it is assumed that the leader acts either in the framework of an organization or a socio-economic system and the use of these terms will be reciprocal.

The leader must decide between one or more options as a result of two factors, the crisis state in which the leader operates and the limited and largely non-renewable resources (human, economic, physical, technical, temporal, mental and institutional) that has at his disposal.

The notion of sustainable choice also induces the two limitation of the model:

- The first one is the fact that sustainable choices are not necessarily the most desirable therefore the system is reluctant to accept and implement them
- The second is the insight that the very concept of choice automatically involves compromises on a number of issues. These compromises need to be adequately explained and managed, in a way that allows the understanding of their nature and the recognition of their importance for the sustainability of the system.

2.2 The operating principle of the model

The leader of sustainable choices leverages the holistic approach offered by sustainable development to address successfully the problems of his organization. Indeed, capitalizing on the ambiguity of the concept, the leader transforms sustainable development into a meaningful image suitable for his organization, as shown in figure 2. This transformation leads to what is called sustainability of the system, which is also the **desired goal for the system** and is succeeded by developing and implementing a specific strategy. This strategy is nothing more than **the synthesis of the sustainable choices** that the leader makes.

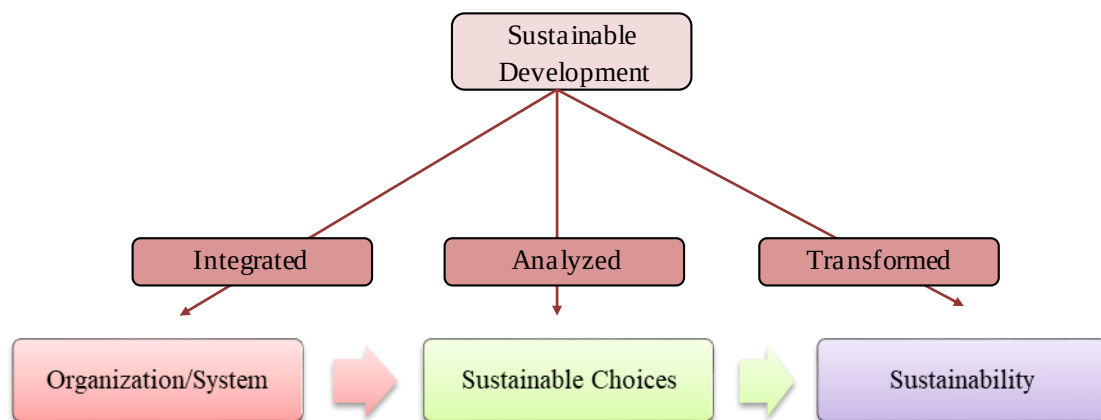


Figure 2 : The Relationship between Organizational Sustainability and Sustainable Development

Consequently, the primary pursuit of a leader is to promote the principles of sustainable development and to incorporate them into all processes and practices of the system in order to ensure its sustainability. This will only be achieved if the strategy for sustainability is understood, accepted and applied by all the members of the organization, both as a philosophy and as an act.

This achievement is guaranteed by the operating principle of the proposed model, which is summarized as follows “sustainability is achieved by aligning the knowledge, attitude and behaviour of the members of the organization regarding sustainability”.

This principle is analogous to the proposed, by J. Reynolds, process for successful organizational change, which requires a alignment between the organization's strategy, culture and level of competence (Reynolds, 2004).

To be effective, the leader must ensure that the operating principle is satisfied, since each one of the three elements has its own dynamic and significance and any non-alignment will lead to a true divergence and failure of the intended purpose.

More specifically, as shown in the next figure, knowledge about sustainability offers the basis for the development of the other two elements. The knowledge guarantees the understanding and answers the question “Why should I do it?”.

Attitude is the most critical element of the operating principle since it connects knowledge with behaviour. The element of attitude works in conjunction with the other two elements and ensures the acceptance, enhances the understanding and supports the implementation. This element answers the question “What should I do?”.

Behaviour is the last but not necessarily the least important element. Positive behavior towards sustainable initiatives leads to effective and efficient implementation, answering the question "What are my actions?" Furthermore since the behaviours, intended to implement sustainable choices, lead to "terra incognita", they provide the opportunity to acquire new knowledge and enhance the existing one through a "trial and error" feedback process. This in turn leads to the empowerment of the team members and to the continuous improvement of the organizational capacity.



Figure 3 : The Elements of Model's Operating Principle

2.3 The basic traits

The operating principle of the model requires that the leader has the ability to manage complex processes, many data, different perceptions, challenging behaviors and non-established practices in order to reach to the desired alignment. This ability is based on certain traits⁷, which are presented in the following scheme, classified by element of the operating principle.

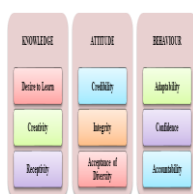


Figure 4 : Traits of the Leader of Sustainable Choices

2.4 The Leadership Process

The leader of sustainable choices implements a process which:

- Uses the most appropriate techniques, principles and methods of leadership theories
- Incorporates the abovementioned traits and demonstrates their importance for the success of the model
- Is composed of clearly defined activities (stages), which implement the operating principle of the model

The process is presented in the next figure and can be used as a guide for ensuring the understanding, acceptance and implementation of the sustainable choices. It is also fully customizable to the needs and peculiarities of leaders and organizations.

More specifically during the first stage, the leader identifies his own weaknesses regarding the concept of sustainable development, the transformation of sustainable development to his organization's sustainability and his goal of generate and select the sustainable choices.

In order to fill the identified knowledge and competency gaps and to reveal the full picture, the leader forms the leadership cycle with the participation and collaboration of organizations members, who have the required knowledge and specialized skills to enhance the added value for the organization and to support the implementation of the remaining stages of the process.

In the next stage, the leadership cycle recognizes the importance and potential of sustainable development for the organization. This is the stage where the principles and aspirations of sustainable development are analyzed and they are transformed into the context of the organization thus defining the sustainability of the organization.

⁷ The term traits is used with the broadened concept of S. A. Kirkpatrick and E. A. Locke (Kirkpatrick and Locke, 1991).

The third stage is divided into two sub-stages that are evolved in parallel. The first sub-stage concerns the formulation of sustainable choices by the leadership cycle. The creativity of the leadership cycle members, their tendency to question established practices and the critical but also synthetic mode of leader's thinking are the main factors contributing to the formulation of sustainable choices.

A key element of the sub-stage is the integration of the needs of future generations into the organization's entire development process. This is achieved by treating these generations as co-decision-makers rather than as heirs or followers. It is essential in this sub-step to determine the location and participation of these stakeholders.

The second sub-stage is about broadening the knowledge of organization's members regarding the sustainability of the organization. This action is carried out by the whole leadership cycle, with the leader playing a central role. At this stage, the so-called widening of the leadership cycle is attempted through the involvement of each and every organizational member in the decision-making process.

In the fourth stage, all choices, sustainable or not, are presented to organization and a comparative assessment is attempted on the basis of specific criteria. The integrity of this stage is ensured by the leader's integrity, which increases the members' confidence in the presented choices.

The participative decision making is the aim of the fifth stage. A set of consensual procedures and a consultation process, the form of which is determined by the type and size of the organization, aim to increase employee involvement, so that everyone takes the share of responsibility to failure and success.

In the sixth stage the development of an action plan is the key feature. The scope of the action plan is the alignment of personal objectives and motives with organizational goals.

The seventh and final stage deals with the implementation of sustainable choices. This stage is important not only because it leads to the desired result but also because it transforms the whole process to a dynamic one, through a feedback loop.

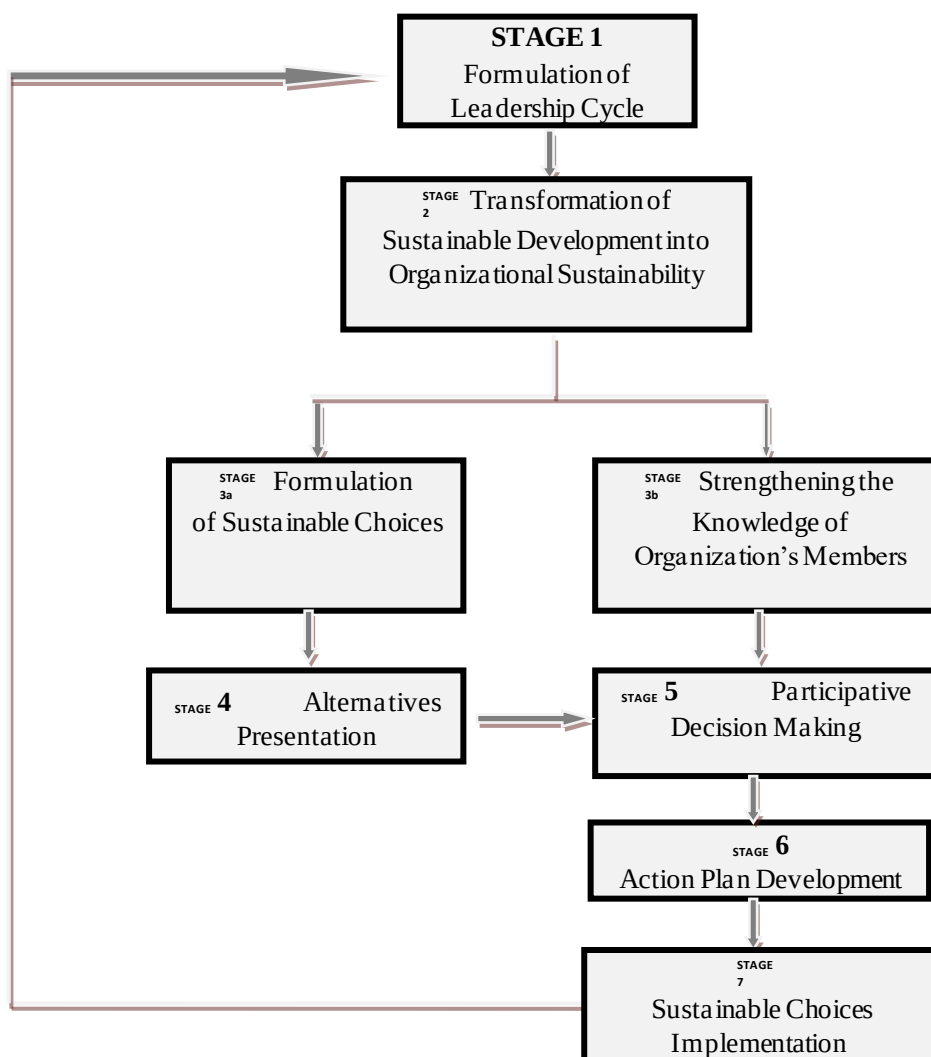


Figure 5 : Leadership Process

The feedback loop is composed of three different activities, as following:

- The identification of any bad choice
- The assumption of responsibilities by the leader
- The recognition of failure as an opportunity for learning and improvement
- The feedback loop restarts the process from the first stage.

3. The Research Strategy

The research strategy for the formulation and documentation of the proposed strategic leadership model consists of three sequential steps and is based on the approach of triangulation, meaning that multiple sources of data are used in order to study the research theme from multiple perspectives.

More specifically each step uses a different research method and generates an output serving as the input for the next step. The first step combines empirical research and review of literature in the domain of leadership. The output of this step is the presented, in this paper, strategic leadership model.

The second step aims to refine the proposed model by getting insights from a qualitative research approach. The research tool in this case is a semi-structured interview with four recognized leaders of organizations both from public and private sector. The output of this step will be a revised model, based on the key findings of content analysis following the interviews.

Finally the third step is based on quantitative research approach (survey) and its goal is to identify and interpret the acceptance of the revised model from people working in organizations of public and private sector.

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Tourism, Energy and Economic Growth: An Empirical Analysis

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Abstract

This study investigates the main determinants of economic growth estimating a structural system equation model taking into account the positive effect of tourism and energy development on economic growth. Two stage least squares method is used in order to examine the direct and indirect relationships between the dependent and independent variables of the estimated model. The empirical results indicated that tourism and energy sectors promote economic growth increasing innovation and entrepreneurship.

Keywords: economic growth, tourism, energy sector, system equation model

1. Introduction

The investigation of empirical interrelation among tourism, energy, and economic growth consists an important issue in the modern empirical literature. Following the studies of (Adamopoulos 2018, Maniatis 2018), a healthy economic system facilitates the tourism growth through innovation and entrepreneurship. Energy sector consists one of the most important determinants of economic growth. Sweden precedes many other developed countries in using renewable resources of energy. By this way, energy is conserved through the substitution of the primary sources of energy with renewable resources and so the limitation of using excessive electric power energy is achieved. As we can see in Figure 1 GDP, tourist arrivals, renewable energy consumption and output have rapidly increased in the last two decades. The higher rate of tourist arrivals achieved in 2015, while the lower one was remarked in 1995. Specifically, 7 million tourists visited Sweden in 2015, but 2 million in 1995.

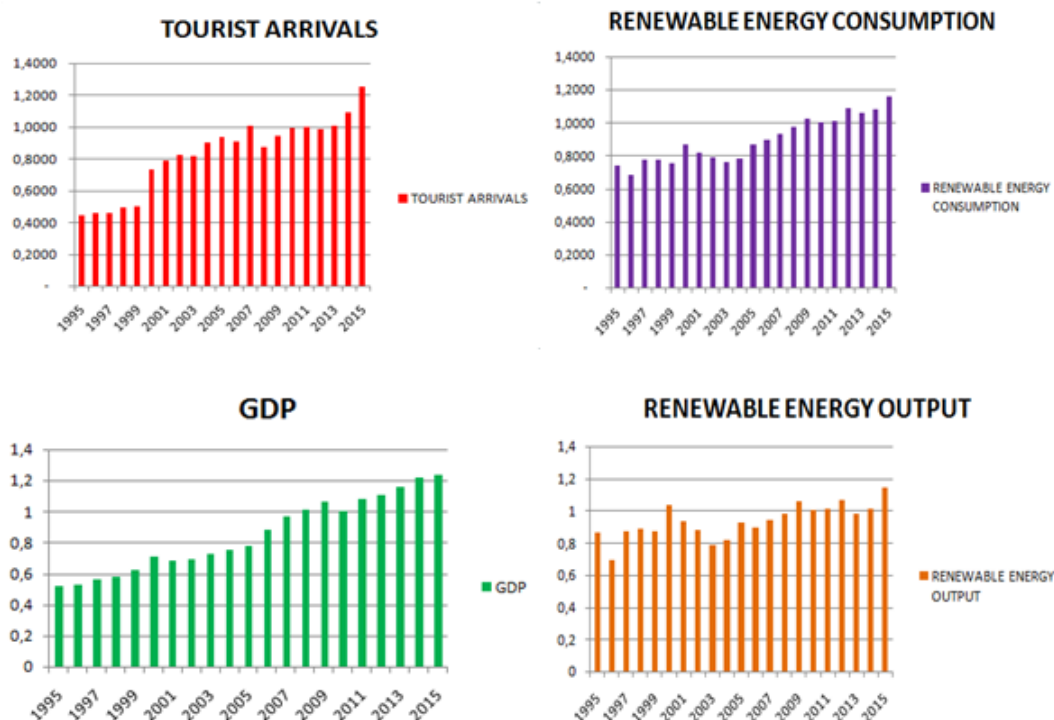


Figure 1 - GDP, tourist arrivals, renewable energy consumption and output in Sweden

The main goal of this paper is to examine the direct effect of tourism and energy development on economic growth, by taking into account the positive influence of investments and the negative effect of CO₂ emissions in a developed country, such as Sweden. Surely, the paper examines a very powerful economy which is characterized by higher rates of economic development facilitating the tourism and energy growth. Sweden is regarded as one of the widely developed countries, worldwide. The model hypothesis predicts that tourism and energy development promote economic growth for Sweden for the examined time period from 1995 to 2015. This empirical study has the following objectives:

- To examine the interrelation among economic growth, tourism and energy growth and to estimate a system equation model with two-stage least squares method in order to find out the interrelation between examined variables.

First of all, it is to take an approach to the methodology of this empirical study. Besides, it is to analyse the empirical results and then to formulate the final conclusions on the matter.

2. Data analysis

A system equation model is adopted to estimate the effect of tourism development, energy use and investments on economic growth. For this reason, the two-stage least squares method is applied in order to find out the interrelation between the examined variables, based on economic theory. The general form of the structural system equation model is the following one:

$$\begin{aligned} \text{GDP}_t = & c_1 + c_2 \text{REN\_CS}_{t-1} + c_3 \text{EN}_{t-1} + c_4 \text{CO}_2\text{\_EM}_{t-1} + c_5 \text{TAR}_t + c_6 \text{TEXP}_t \\ & + c_7 \text{OUTPUT}_t + u_{1t} \end{aligned} \quad (1)$$

$$\begin{aligned} \text{REN\_CS}_t = & c_8 + c_9 * \text{GDP}_{t-1} + c_{10} * \text{EL\_PROD\_RS}_{t-2} + c_{11} * \text{CO}_2\text{\_EM}_t \\ & + c_{12} * \text{EN}_{t-4} + u_{2t} \end{aligned} \quad (2)$$

$$\text{EN}_t = c_{13} + c_{14} * \text{ALTER}_t + c_{15} * \text{FF\_CS}_{t-2} + c_{16} * \text{GDP}_{t-2} + c_{17} * \text{EL\_CS}_t + u_{3t} \quad (3)$$

$$\text{CO}_2\text{\_EM}_t = c_{18} + c_{19} * \text{FF\_CS}_t + c_{20} * \text{GDP}_t + c_{21} * \text{CO}_2\text{\_EM}_{t-3} + u_{4t} \quad (4)$$

$$\text{TAR}_t = c_{22} + c_{23} * \text{GDP}_{t-2} + c_{24} * \text{TRS}_{t-4} + c_{25} * \text{TRANSP}_t + u_{5t} \quad (5)$$

$$\text{TEXP}_t = c_{26} + c_{27} * \text{GDP}_{t-1} + c_{28} * \text{INV}_t + c_{29} * \text{TRS}_{t-2} + u_{6t} \quad (6)$$

$$\text{OUTPUT}_t = c_{30} + c_{31} * \text{GDP}_t + u_{7t} \quad (7)$$

where

GDP	= Gross Domestic Product
REN_CS	= Renewable energy consumption
EN	= Energy use
EL_PROD_RS	= Electricity production from renewable sources
OUTPUT	= Renewable electricity output
ALTER	= Alternative and nuclear energy
CO ₂ _EM	= CO ₂ emissions from liquid fuel consumption
FF_CS	= Fossil fuel energy consumption
EL_CS	= Electric power consumption
INV	= Investments
TAR	= Tourist arrivals
TEXP	= Tourist expenditures
TRANSP	= Transport services
TRS	= Travel services
c	= coefficient
t	= time trend
t-i	= lagged time trend
u _t	= residual (error term)

Based on studies of Maniatis (2017) and Adamopoulos (2018), the variable of economic development (GDP) is measured by the real gross domestic product, investments (INV) are expressed by the gross fixed capital formation, tourist arrivals (TAR) and tourist expenditures (TEXP) represent measures of tourist growth. Tourist growth model includes travel services (TRS) and transport means services (TRANSP).

Energy growth models include renewable energy consumption (REN_CS), energy use (EN), electricity production from renewable sources (EL_PROD_RS), renewable electricity output (OUTPUT), alternative and nuclear energy (ALTER), fossil fuel energy consumption (FF_CS), electric power consumption (EL_CS) and CO₂ emissions from liquid fuels consumption (CO₂_EM) (World Development Indicators online database, <https://data.worldbank.org>).

In this empirical study annual data are used in the matter of Sweden, while the time period ranges from 1995 to 2015. Data have been obtained from the statistical database of World Bank (World Development Indicators online database). All data variables have been transformed in constant prices regarding 2010 as a base year. The basic hypotheses of structural equation model are summarized as follows:

- Hypothesis H₁: Renewable energy consumption, energy use, tourist arrivals, tourism expenditures and renewable electricity output have a positive effect on gross domestic product, while CO₂ emissions have a negative effect on it.
- Hypothesis H₂: Gross domestic product, energy use and electricity production from renewable sources have a positive effect on renewable energy consumption
- Hypothesis H₃: Alternative and nuclear energy, fossil fuel energy consumption, gross domestic product, and electric power consumption have a positive effect on energy use.

- Hypothesis H4: Fossil fuel energy consumption has a positive effect on CO2 emissions, while gross domestic product has a negative effect on it.
- Hypothesis H5: Gross domestic product, travel and transport services have a positive effect on tourist arrivals
- Hypothesis H6: Gross domestic product, investments and travel services have a positive effect on tourism expenditures
- Hypothesis Ht: Gross domestic product has a positive effect on renewable electricity output

3. Methodology

The structural system equation model is consisted by five equations. The dependent variables are (GDP_t, REN_CS_t, EN_t, CO₂_EM_t, TAR_t, TEXT_t, OUTPUT_t) and the independent variables are (GDP_{t-1}, GDP_{t-2}, REN_CS_{t-1}, EN_{t-1}, CO₂_EM_{t-1}, EL_PROD_RS_{t-2}, EN_{t-4}, ALTER_t, FF_CS_{t-2}, EL_CS_t, FF_CS_t, TRANSP_tINV_t, CO₂_EM_{t-3}, TRS_{t-2}, TRS_{t-4}). The estimation of the structural system equation model is mainly based on some basic specification tests. Eviews 9.0 (2015) software package is used to conduct these tests. Initially, ordinary least squares method is applied to estimate a linear regression model for statistical significance. This method defines that the regression line is fitted to the estimated values by minimizing the sum of squares residuals, which indicates the sum of the vertical distances between each point and the relative point on the regression line. The shorter the distances, the better fitted the regression line. A regression model has a general form as follows:

$$Y_t = a + bX_t$$

Estimating a regression model with ordinary least squares method, mainly we have to find the estimations of constant term ($\hat{a}$) and the slope of equation model ($\hat{b}$), namely, to solve the following patterns (Seddighi et al, 2000)

$$\hat{b} = \frac{n \sum X_t Y_t - \sum X_t \sum Y_t}{n \sum X_t^2 - (\sum X_t)^2} \text{ and } \hat{a} = \bar{Y}_t - \hat{b} \bar{X}_t,$$

where $\bar{Y}_t$ is average of values of Y (dependent variable) and $\bar{X}_t$ average of values of X (independent variable). The final estimated model has the general form as follows

$$\hat{Y}_t = \hat{a} + \hat{b}X_t$$

Finally, two-stage least squares method is used for estimation of structural system equation model.

4. Empirical Results

The significance of the empirical results is dependent on the variables under estimation. The number of fitted time lags was selected for the best estimation results and to ensure statistical significance in each equation model. The basic hypothesis denotes that there is a positive interrelation between tourism, energy and economic development. Estimating the structural system equation model with two-stage least squares method we can infer that there is a statistical significance in coefficients of independent variables, based on probabilities and t-student distribution test statistics, The empirical results of two-stage least squares method are summarized as follows:

$$\text{GDP}_t = -1.38 + 0.9\text{REN\_CS}_{t-1} + 0.8\text{EN}_{t-1} - 0.18\text{CO}_2\text{\_EM}_{t-1} + 0.23\text{TAR}_t + 0.39\text{TEXP}_t + 0.29\text{OUTPUT}_t + u_{1t} \quad (1)$$

$$\text{REN\_CS}_t = 0.5 + 0.19 * \text{GDP}_{t-1} + 0.2 * \text{EL\_PROD\_RS}_{t-2} - 0.35 * \text{CO}_2\text{\_EM}_t + 0.4 * \text{EN}_{t-4} + u_{2t} \quad (2)$$

$$\text{EN}_t = -0.45 + 0.1 * \text{ALTER}_t + 0.26 * \text{FF\_CS}_{t-2} + 0.1 * \text{GDP}_{t-2} + 0.9 * \text{EL\_CS}_t + u_{3t} \quad (3)$$

$$\text{CO}_2\text{\_EM}_t = 0.73 + 0.6 * \text{FF\_CS}_t - 0.14 * \text{GDP}_t - 0.25 * \text{CO}_2\text{\_EM}_{t-3} + u_{4t} \quad (4)$$

$$\text{TAR}_t = -0.49 + 0.9 * \text{GDP}_{t-2} + 0.35 * \text{TRS}_{t-4} + 0.21 * \text{TRANSP}_t + u_{5t} \quad (5)$$

$$\text{TEXP}_t = 0.05 + 0.17 * \text{GDP}_{t-1} + 0.63 * \text{INV}_t + 0.07 * \text{TRS}_{t-2} + u_{6t} \quad (6)$$

$$\text{OUTPUT}_t = 0.65 + 0.33 * \text{GDP}_t + u_{7t} \quad (7)$$

As we can see from the estimated results, renewable energy consumption, energy use, tourist arrivals, tourism expenditures, and renewable electricity output have a positive direct effect on economic growth, while CO₂ emissions have a negative direct effect on it. Also, alternative and nuclear energy, fossil fuel energy consumption, electric power consumption, electricity production from renewable sources, transport and travel services and investments have a positive indirect effect on economic growth.

5. Conclusions:

The purpose of this paper was to examine the interrelation between tourism and energy development and economic growth for Sweden for the period 1995-2015 estimating a simultaneous system equations model by the *two-stage least squared* method. This model is consisted by seven linear equations which represent the effect of tourism and energy development on economic growth taking into account the empirical studies of Maniatis (2018), Adamopoulos (2018). The empirical results indicated that tourism development in conjunction with the development of energy consumption have a positive direct effect on economic growth for Sweden. Many empirical studies examining the main determinants of economic growth differ relatively to the sample period, the examined countries and the estimation methodology. However, more interest should be focused on the comparative analysis of empirical results for many other countries in future research.

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Sustainable business and organizational performance: the case of Great Places to Work in the Greek ICT companies

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Abstract

The main objective of a business is to exist and grow in a sustainable way, so as to achieve a (sustainable) competitive advantage. In this context, there is significant focus on the annual financial reports that businesses publish, as we often perceive information about the profitability of a company or other financial ratios as an indication of business sustainability. On the other hand, the focus on the broader organizational performance and climate as factors of sustainability tends to be highly overlooked.

This article tries to shed light on aspects of organizational performance beyond the annual financial results, dealing with the concept of organizational performance as a whole and examining ranking lists as part of performance measurement tools.

The first section in this article discusses organizational performance holistically and highlights the relationship between organizational performance and competitive advantage. Afterwards, the paper studies companies that have been designated as a “great place to work”, according to the evaluation method followed on a yearly basis by the agency “Great Places to Work Hellas”. With a focus on the companies that belong to the Information and Communication Technologies (ICT) sector, the paper presents a summary of the ICT companies that fulfil the criteria for being a great employer, within the last 15 years (from 2003 until 2018).

Keywords: Great Places To Work list, organizational performance, organizational environment, financial results, Greek ICT sector

1. Introduction

Ranking lists are used by companies as a tool for publicly recognized performance, that is based on internal evaluations and thus can be used as a performance measurement tool. After summarizing the theoretical background discussed in the literature and presenting a holistic view of the link between organizational performance and competitive advantage, - a key to business sustainability - this article focuses on the observations and useful insights that can be drawn from the examination of ranking lists and more specifically the examination of Great Places To Work list in Greece. In order to discuss, to be able to compare observations and avoid confusion between different sectors, we target our analysis on a specific market, i.e. the Information and Communication Technologies sector. Although ranking lists are given a lot of attention from the market environment, the attention they receive in the academic world is narrow, as we find out through the literature review. Thus, the main aim of this article is to start examining elements of these performance tools and discuss possible valuable observations that we can extract from our analysis.

2. Literature review on competitive advantage and link to organizational performance

Looking at the literature on value creation and competitive advantage, we can spot key factors that have been discussed broadly regarding their impact in creating business value (Grant, 2005; Kay, 1995; Penrose, 1959; Pitelis 1998, 2008; Chandler, 1962; Hedlund, 1986; Williamson, 1981; Birkinshaw and Hood, 1998; Simon, 1995; Nelson and Winter, 1982; Cyert and March, 1963; Loasby, 1998; Kay, 2000; Pitelis 2007; Pfeffer, 1995; Demsetz, 1973; Hymer, 1976; Dunning and Pitelis, 2008; Walters, 2000). Figure 1 below illustrates a summarized view of these factors.

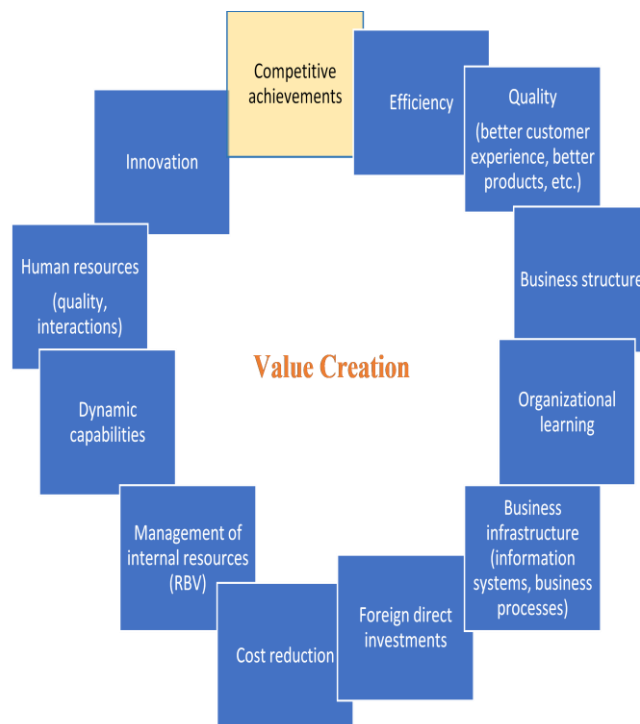


Figure 1: Factors contributing to business value creation

In this article we focus on the competitive achievements, which link to the competitive advantage that a business wants to achieve.

Several definitions can be found in the literature regarding competitive advantage. Regardless of the distinct background theory that supports each one, the common feature of these definitions is the importance of competitive advantage for strategic management purposes. In the context of business strategy, competitive advantage is the main target of any business and a valuable tool at the same time for strategic management (Georgopoulos, 2006). Moreover, the ability of the business to be in a position where it can continue facing its competitors in a successful way, while at the same time creating or integrating new value, is linked to its sustainability and to what will keep the business alive (Pitelis 2008).

Looking closer to the definitions, according to Rumelt (2003), competitive advantage is defined as the dominance of an enterprise over its competitors or at least the achievement of a comparative advantage against competitors, which is above the average level of competition, but does not eliminate competitors in the sector. Competitive advantage also serves as the driving force for business decision regarding differentiation (Winter, 1995; Teece et al., 1997; Barney and Hesterly, 1999; Sigalas, 2012). Porter (1980, 1985, 1990, 1996, 2008) links competitive advantage to the ability of business to position itself in a dominant position compared to competitors by creating value from low prices and differentiation.

In line with this approach, competitive strategy and competitive advantage is the focus of “Differentiators”, one of the five elements of the Strategy Diamond developed by Hambrick and Fredrickson (Figure 2)⁸. This element focuses on how a firm would win its competitors within a certain market. As Hambrick and Fredrickson suggest, prevailing against one’s competition can derive from making oneself different and offer something unique that no other firm offers at the same time. They link these efforts with attaining a conscious and advance strategic decision-making process, before one is caught up by the competition.

⁸ Source: revised from Hambrick D.C. and Fredrickson J.W., “Are you Sure you Have a Strategy?” Academy of Management Executive, (2005), 19, 4, pp.51-62

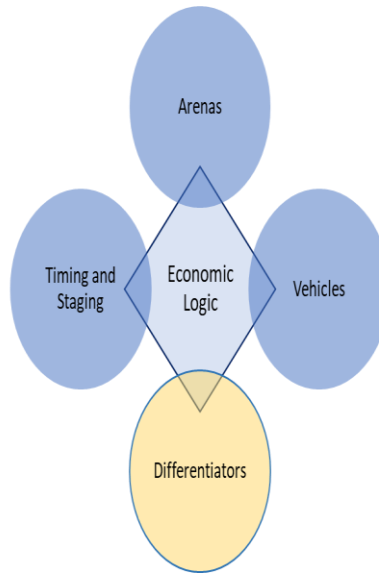


Figure 2: Strategy Diamond

Another market-based approach, links competitive advantage to entry barriers created by dominant companies to new companies appearing in a sector (Bain, 1956; 1959; 1968).

Furthermore, Ansoff (1956) argues that competitive advantage is the result of exclusive opportunities that a company has within the environment in which it functions. These opportunities can empower the positioning of the company within that environment and make the company unique compared to its sectoral competitors. Moreover, according to Newbert (2008), competitive advantage can be perceived as the exploitation of an opportunity arising in a business environment in combination with the reduction of costs and the effective resolution of risks. This combination allows the company to take full advantage of the benefits arising from opportunities, while at the same time eliminates the negative forces of threats and weaknesses, translating into a precedence for the company.

According to Barney (1991), competitive advantage is the positive result in the value of a business that arises from the strategy that the business follows, which however is not applied from any of the businesses competitors, making it a unique strategy in the same sector. Similarly, Besanko et al. (1996) argue that competitive advantage is the precedence of a company against its competitors.

On the other hand, internally oriented theories, see competitive advantage in relation to the business's resources and capabilities (Coase, 1937; Selznick, 1957; Penrose, 1959; Stigler, 1961; Chandler, 1962; 1977; Williamson, 1975; Wernerfelt, 1984; Barney, 1986; 1991; Conner, 1991; Rumelt, 1984; Mahoney et al., 1992; Rugman, 2002; Lippman and Rumelt, 1982; Dierickx, 1989; Prahalad, 1990; Makadok, 2001; Amit and Shoemaker, 1993; Priem and Butler, 2001; Hoopes, Madsen and Walker, 2003; Grant, 1991; Peteraf, 1993; Teece, 1982; 1997; Pitelis, 1998; Georgiadis and Pitelis, 2010). Internal resources and capabilities are unique for each company and can provide the dynamics for differentiation. Finally, Hamel and Prahalad (1989), based on the business's vision fulfilment, argue that innovation is the key element for securing a competitive advantage for a business.

Many researchers have also defined competitive advantage through the concept of organizational performance, although, when defined, organizational performance is given from different perspectives.

Schoemaker (1990) generally calls competitive advantage the higher performance of a business. According to Thomas (1986), companies that manage to have higher profitability on a consecutive basis can be named as more competitively advantageous. Similarly, Ghemawat (1991) defines competitive advantage as the difference of profits between one company and its competitors. In addition, Peteraf (1993) defines competitive advantage as the irregular performance of a business, which is higher and of course above the average performance.

In the same logic, Winter (1995) defines competitive advantage as the higher financial performance, while Grant (1998) argues that the competitive advantage derives from the capability of the business to achieve a performance higher than the one of its competitors. Moreover, Besanko et al. (2000) argue that higher profits than the profits of competitors is the key for a competitive advantage.

According to Armstrong and Baron (1998), the improvement of people and their actions taken within a business, the improvement of the processes that have been established and are running, as well as the improvement of the business' capabilities – both tangible (e.g. buildings, machines, etc.) and non-tangible (e.g. peoples' skills, etc.) link to an advantage through the achievement of a more efficient performance.

Moreover, Gimeno (2002) argues that the combined result of the situation in the general economy, the efficiency of the business and its effectiveness lead to better results, while Daft (2000), links to the achieved business' targets and strategic plan that derive from the most efficient use of the available business resources. Richardo (2001), considers also intangible elements, such as behavior -which he reflects, for example, through managers' education and leadership style- and connects competitive performance with the ability of the business to achieve its goals. Furthermore, Griffin (2003), links the survival race of the competition to the business performance.

On the other hand, Venkatraman and Ramanujam (1986) distinguish three levels of performance, which are viewed as interrelated and explain that each level contributes to the competitive advantage. These three levels are: a) the financial results of the business, b) the operational efficiency of the business, as defined by the structure of the business and its functions and c) the business performance, which relates to the achievement of the initial goals and the strategic plan.



Figure 3: Three levels of organizational performance

Further examining the linkage between competitive advantage and organizational performance within businesses, the possible relations that can exist between organizational performance and competitive advantage (Powel, 2002) are shown in the below figure:

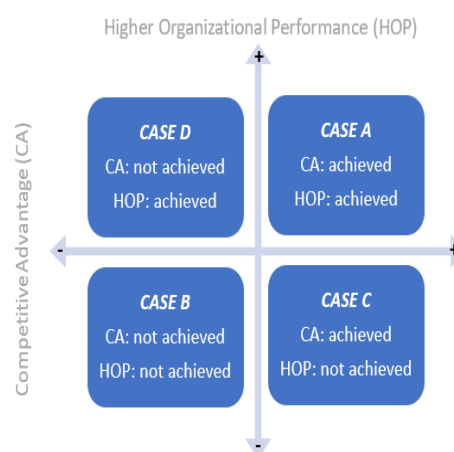


Figure 4: Possible relationships of CA and HOP appearing in a business unit

The first case (case a) in practice suggests that the existence of organizational performance is intertwined with the achievement of competitive advantage. This is the most preferable case for businesses and has drawn most of the attention of analysis and research, as it is the place where all the businesses would like to be.

However, this is not the only possible scenario for businesses. Case d suggests that the business does not achieve either competitive advantage or higher performance. Of course, this is the least preferable scenario for a business, focusing its efforts on how to survive. The other two cases refer to achieving one part only, namely,

either achieving competitive advantage or higher performance, but not at the same time. These scenarios are not the worst-case scenarios, but at the same time indicate that the business has room for improvement.

In line with Powell's arguments, Coyne (1986) suggests that a company that is able to achieve higher business performance, can at the same time lack in achieving a competitive advantage (case b above). Coyne also highlights three possible scenarios to explain this. The first scenario relates to the circumstances prevailing in the sector in which the company functions. More specifically, a company can have a leading position in its sector, but at the same time it is possible that the sector is characterized by non-sustainable circumstances, thus the company's organizational performance is impacted. The second scenario describes the achievement of competitive advantage by a company, which at the same time might be functioning inefficiently. This means that the firm's problematic structure has an impact on the organizational performance. Lastly, the third scenario focuses on the role of competitors, who can, for example, disparage the company, thus influence the organizational performance.

Furthermore, Ma (2002) marks four reasons to explain when a firm has a competitive advantage, but at the same time does not have higher organizational performance (case c above). More specifically, the first reason links to the fact that it is possible for a business to have a competitive advantage in an individual area that cannot be scaled up or extended in other areas and therefore cannot be used. For example, this could happen if the company is in a position to have advanced technologies available, but at the same time not having the right human resources to use these technologies and enhance the business' competitive advantage.

The second reason that Ma (2002) highlights is the case of multiple but unpaired advantages or the existence of an insignificant competitive advantage. Another reason is when the business is not knowledgeable enough to recognize its own advantage, which translates into missing out the potential benefits from using that advantage. Finally, the last reason is when a company decides to sacrifice part or all of its higher performance for strategic reasons. For example, the business might agree on a trade-off agreement or accept a negotiation, in order to achieve other, more important targets (Sigalas 2012).

In the same context, Arend (2003), discussing from the perspective of resource-based view theory, argues that it is possible that the firm's competitive advantage does not contribute to the higher performance of the firm. According to Arend (2010), this will happen when the benefit gained for the business through the achieved competitive advantage is not enough in order to balance the costs taken in order to create that advantage. This means that the profit is less, thus the advantage is not possible to exist on a long-term basis, i.e. is not sustained. Regarding the achievement of higher performance but without the existence of competitive advantage (case d), Coyne (1986) highlights the example of sectors that are being developed fast due to the higher marginal growth that characterizes them. In general, such a sector will have a growth rate that would be higher than the overall growth rate of the general economy. This means that the business's higher performance is created due to the special phase of the sector, rather than from the existence of a competitive advantage. Moreover, according to Powell (2001), businesses can have higher performance without having a competitive advantage, but this will happen when/if they do not have any disadvantages.

Finally, the case of the absence of both the competitive advantage and the higher performance, is the most difficult for any business. This case puts the business at risk and if experienced, then the business concerned must act drastically in order to manage to survive.

Of course, through its lifecycle, it is expected that a business will be experiencing all the above cases at different points in time and it will not remain locked in one of these phases. On the contrary, the above phases are very dynamic and usually affected by the changes experienced in the business environment. According to Ma (2000), the relationship between advantage and performance that characterizes a firm can change, for example, due to a new regulation or due to random events that the business cannot control or influence (Baron, 1995; Bailey, 1997; Barney, 1986; Meyer, 1982; Sigalas, 2012). Nowadays, markets are changing very fast, creating an unstable and uncertain environment for the businesses. As a result, businesses wonder about which elements it would be more beneficial to focus their efforts on, while trying to achieve a sustainable competitive advantage.

3. Organizational performance measurement tools

Different measures of the organizational efficiency and effectiveness exist, depending on the focus area. There are tools that focus on the input resources and the internal processes of an organization, while there are tools that focus on the output.

In more detail, the focus on the business output, and more specifically the focus on the business goals regarding the output, leads to the production of measurable indices. Through these indices, the results of internal processes are measured and are being compared to the initial targets of the business, in order to evaluate its efficiency and effectiveness. This examination offers a better view of the external business environment and the position of the business against its competitors.

In this context, the examination of financial indices, such as Return on Assets (ROA), Return on Investments (ROI) and Return on Sales (ROS) are the most commonly used ratios to measure the organizational performance. Moreover, the combined examination of these three ratios forms the Business Performance Composite Index (BPCI), which is used to calculate the profitability of the business. This index is the average value of Return on Assets, Return on Investments and Return on Sales calculated with the following function: $(ROA + ROI + ROS)/3$ (Hashim, 2000; Jarad et al. 2010). In addition, for deeper insights in the financial results and the performance of the business, Return on Equity (ROE) can also be examined. The comparative examination of the above-mentioned financial indices with the same indices of the general sector that the business belongs in, can provide information on the achievement of the competitive advantage by the business. The examination of financial indices is a convenient solution, as the information they offer is measurable, with easy access and calculated in the same way by all companies. However, as also Hofer (1983) argues, financial performance has gained a lot of attention in the context of organizational performance. Similarly, Hamel and Prahalad (1989), as well as Doyle (2000) argue that, when it comes to organizational performance, profitability has become the focus of the business.

The paradox with the financial indices and business behaviour regarding organizational performance is that businesses focus a lot on the indices, due to their tangible nature, however, in this way they are making predictions based on historical data, i.e. data that capture the past. On the other hand, though, the strategic plan refers to the future, which is still uncertain. Thus, a future planning that is formed based on past data, might be closer to what the company is used to or feels convenient with, but, if it is focused only on such past data, it faces the risk of leading to incorrect strategic decisions and difficulties in attaining competitive advantage.

This risk links to having a strategy based on past conditions while the environment might have changed and different circumstances have emerged, putting the business in a position of needing fast adjustments in its strategy and being vulnerable to the competition until the adjustments are completed. Such risks are for example, not recognizing at an early stage any changes in the environment, the difficulties faced in implementing changes due to lack of adjustability, as well as the mentality of the constant change that happens in the environment, which will in the end make the strategy of the business relevant again.

The criticality in the strategic planning however is the flexibility of the business to the messages and the environmental conditions -both internal and external- that tend to change constantly. Moreover, as De Geus (1999) highlights, higher performance cannot be achieved if the company does not have the ability of organizational learning, i.e. being able to realize changes and its needs. Thus, as De Geus (1999) argues, a higher profitability ratio does not necessarily translate to robustness of the business internally. As he explains, a higher profitability ratio for one year or some years in a row will not lead to a sustainable competitive advantage, as the short-term efficiency is not enough to secure the ability to create value for the business.

On the other hand, the measurement of organizational efficiency and effectiveness through the examination of input resources leads to the measurement of strategic, competitive skills of the human resources, the ability of the business to adjust in changes, the capabilities of the business in concentrating the necessary resources, the ability to react fast in environmental changes, as well as, the selection of the best input resources. Moreover, when focusing on the internal processes, the business efficiency can be reflected in measurements such as the existence of communication- both vertical and horizontal- the style of organizational behavior, how strong the business culture is, the existence of team spirit, the employee loyalty and engagement, as well as the proximity to information sources that can be useful to the decision making.

In this context, several Key Performance Indicators (KPIs) have been developed and are being used by businesses. The KPIs that each business uses are defined internally and are always based on the business goals. The most common KPIs relate to employee performance, their professional development, the control of internal processes through ISO procedures where certain thresholds are monitored, as well as the monitoring of the rate of strategic decisions implemented against the decisions that have not been fulfilled yet. In addition to KPIs, another tool available in measuring organizational performance is the so called "balanced scorecard" that Kaplan and Norton have developed. This tool examines performance under four perspectives and according to Kaplan and Norton, using it can create value for the business, thus contributing to the achievement of competitive advantage. Figure 5 below summarizes the four perspectives and gives some information on the focus of each perspective and indicative actions taken by the business.

Learning & Growth	Business Process	Customer	Financial
•Focus: organizational learning of the business. <u>Only</u> the learning process of employees can reflect that. •Examples: employees' professional development, trainings, etc.	•Focus: internal business processes •Examples: improved information services, lead time for new products development, etc.	•Focus: customer satisfaction •Examples: customer service rating, customer satisfaction in business' products, etc.	•Focus: financial performance •Examples: ROI, operating costs, etc.

Figure 5: Balanced Scorecard's perspectives

Another approach for the measurement of organizational performance are the ranking lists. Several ranking lists are published, after setting businesses under an evaluation which is usually based on a supported model. The main aim of these lists is to provide a quick view of the most successful companies; therefore, these lists gain a lot of attention from the public. Due to this attention, the lists are capable of adding perceived value to the companies. This makes the companies under scrutiny more attractive to employees, impacting in turn the company's power in attracting talent and thus grow a valuable competitive advantage that is based on the internal resources, from the inside. The aforementioned lists can vary in context, scope, time of publication and methodology that they follow. Examples of some very well-known lists are Forbes Top 100 companies, Top 100 Digital companies, Great Places To Work, 100 fastest growing companies, Fortune Global 500, World's Most Admired Companies. For the purposes of this article we focus on the Great Places To Work list.

4. Great places to work (GPTW) list and methodology

GPTW is a ranking list that is being published once every year. The aim of this list is to study companies and shortlist those that can be characterized as preferable places to work in. The list is published on three different levels: worldwide level, regional level and local/country level, including different sectors of business activity. Publication is the responsibility of the relevant GPTW Institute, i.e. for the Greek market the GPTW Hellas Institute is responsible for preparing the Greek GPTW list. More specifically, the Institute is responsible for collecting the necessary data, running the analysis and communicating the results. In order to further support the analytical part, the institute establishes collaborative relationships with academic institutions, in order to ensure validity in the methodology and the analytical process, as well as securing integrity for the results.

Regarding the GPTW methodology, Table 1 below summarizes the GPTW model's five cornerstones, along with tangible and intangible elements that are examined under each cornerstone.

Table 1: Cornerstones of GPTW model

Cornerstone	Element
Reliability	Informal and efficient, two ways communication
	Use of all available resources

	Ethical behavior
Respect	Career development
	Cooperation
	Caring management behavior towards employees
Fairness	Equal treatment to everyone
	Integrity in the decisions of promotion and job offerings
	Absence of favoritism
Pride	Feeling of active contribution
	Satisfaction in team targets
	Pride for the corporate products and the company's brand name
Feeling of belonging	Be yourself
	Friendly atmosphere
	Team spirit

On top of these five cornerstones, one additional cornerstone is being constructed: Trust. More specifically, the three first cornerstones (i.e. Reliability, Respect and Fairness), all together compose the element of trust that GPTW model examines.

Overall, the model is based on two pillars for the evaluation of the companies and the final ranking. These pillars are a) the so called “Trust Index”, a questionnaire of 56 closed questions and 2 open text questions that captures data from the views of the employees and b) the “Cultural Index”, two questionnaires developed by the respective GPTW institute that examines the policy and the practices of the HR management per country. In the final assessment the “Trust Index”, i.e. the pillar that is based on employees’ views, has a weight factor superior than the “Cultural Index”. Finally, the product that is derived from the combination of these two pillars, is used to finalize the year’s ranking.

Worth mentioning here is the fact that all companies that take part in this competition need to initiate by themselves their inclusion in the evaluation process by expressing their interest to the GPTW Institute. This means that this comparative benchmarking list does not consist of all the companies existing in a geographic area or a sector, but only those that have requested the GPTW evaluation. Consequently, the total number of companies participating in the competition every year can differ from year to year. Therefore, any efforts to examine the companies through the years and extract information must be done carefully.

5. Great places to work (Hellas) – case study on ICT sector (for the last fifteen years)

The Greek GPTW list has been published for the last 17 years, since 2003. Over the years changes and improvements have been introduced, with the underlying methodology being more enhanced and the publication’s structure being reshaped. More specifically, between 2003-2008, the publication provides a unique list, including the first Top 25 shortlisted companies. However, in order to cater for a better benchmark, the list published from 2009 and until today includes 3 different lists, grouping the shortlisted companies based on the business size. More specifically, the three categories are:

- companies with 20-49 employees
- companies with 50-249 employees
- companies with 250+ employees

Every year the GPTW Hellas Institute collects interest from the Greek companies that would like to be included in the evaluation process. Following this step, the institute in cooperation with ALBA Graduate Business

School, The American College of Greece— a private school in Greece- collects employees’ views through questionnaires that examine the five cornerstones. Worth mentioning here is the fact that GPTW ranking list is the biggest yearly evaluation of the working environment and conditions in Greece.

Our case study focuses on the ICT (Information and Communication Technologies) sector. The following set of figures help to summarize the observations of ICT companies in Greece that according to the GPTW study have been characterized by their employees to have an appealing working environment.

A first observation is that 61% of the IT companies appearing in the list over the 15-years period that we examine are members of the Greek IT Business Association (SEPE).

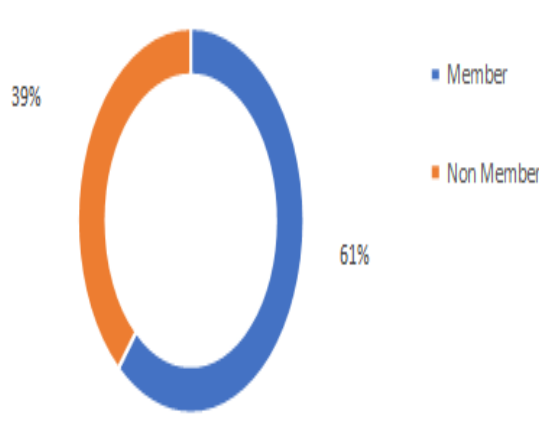


Figure 6: Member of Greek IT Business Association

Figure 7 shows the total number of ICT companies that appear in the list (also broken down by size categories wherever applicable), as well as the total numbers for each year. From this figure we can see that 2016 was the “best” year for the sector, i.e. the year when the ICT sector was represented in the list with the highest total number of companies (7 companies).

Year	list			Total number of entries in the lists per year
	20-49	50-250	250+ one list	
2018	2	2	1	5
2017	2	1	2	5
2016	3	2	2	7
2015	2	2	1	5
2014	1	3		4
2013	1	1		2
2012	1	1		2
2011		2	1	3
2010		2	1	3
2009		3	1	4
2008			3	3
2007			4	4
2006			1	1
2005			1	1
2004			1	1
2003			1	1

Figure 7: Total number of ICT sector’s companies in the GPTW list per year and category

Over the 15-years period that we examine, half of the ICT companies appearing on the list, appear one time. This can be explained either by lack of appearing another time or not requesting re-assessment the following year(s). Unfortunately, no further insights exist here to make a clear conclusion. On the other hand, 4 companies appear 2-5 times, i.e. in 2-5 yearly lists, and 5 companies appear 6-8 times – with Microsoft Hellas being the Greek ICT sector company appearing the most.

Table 2: Appearance of ICT companies between 2003 and 2018⁹

Company name	Rank	Company name	Rank
Accenture	3	Intralot	1
Cisco Hellas	1	Lamda Hellix Data Centers	1
Data Communication	6	Microsoft Hellas	8
Enartia	1	PCS	3
Epsilon Net	4	Plaisio Computers	1
Ericsson Hellas	1	SAP Hellas	1
Exodus S.A.	3	SAS Institute	7
Hewlett-Packard Hellas	2	Velti	1
Intracom	1	Xerox Hellas	6

The following figure shows details on the evolution of ranking for the ICT companies over the years 2003-2018.

Company	Year															
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
ACCENTURE									10				10	7		
CISCO HELLAS							4									
DATA COMMUNICATION								5	6	4		10		6		5
ENARTIA															2	
EPSILON NET													6	3	3	2
ERICSSON HELLAS								10								
EXODUS S.A.			17			8	9									
HEWLETT-PACKARD HELLAS						17	5									
INTRACOM		4														
INTRALOT					19											
LAMDA HELLIX DATA CENTERS																1
MICROSOFT HELLAS					2	2	2				1	3	3	3		1
PCS													2	1	2	
PLAISIO COMPUTERS															9	
SAP HELLAS		4														
SAS INSTITUTE										2	1	1	1	4	3	2
VELTI					13											
XEROX HELLAS				17	3			10	1			2			4	

Figure 8: Evolution matrix of ranking positions between 2003-2018¹⁰

Finally, looking into the figures of employees participating in this study, Figure 9 summarizes the number of employees per company and per year. For the companies with consecutive appearances we can see here how the size of employees varies through the years. For example, we see that Data Communication starts with a size of 76 employees in 2010 and grows up to 147 employees in 2018, the last year of our observation. Moreover, in total relative numbers per year, we observe that the “best” year for the sector, i.e. the year that employees are

⁹ Our examination considers companies that belong in the ICT sector. In the GPTW list this is explicitly indicated by the company’s activity. Although Accenture can be also considered as a consultancy firm, the activity’s indication in the GPTW study is “Information Technology”, thus it is included in our examination.

¹⁰ The number in the lines of the table indicate the ranking position for the respective company, at the respective year.

most represented in the list, is 2017. This year Plaisio Computers, a large ICT company in Greece with a total of 1139 employees on that year appears in the list, increasing the total relative number significantly. Although it is important for the sector to have as large as possible companies in the list, however, this is a vulnerable point for any comparative effort between the distinct appearing companies of the list or in total for the whole sector, for which other data must be also considered for accurate insights.

	Year																
Company	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
ACCENTURE									257				363	467			
CISCO HELLAS							50										
DATA COMMUNICATION								76	78	79		90		110		147	
ENARTIA														46			
EPSILON NET													212	267	318	355	
ERICSSON HELLAS								260									
EXODUS S.A.			80			112	105										
HEWLETT-PACKARD HELLAS						231	252										
INTRACOM		3799															
INTRALOT					353												
LAMDA HELLIX DATA CENTERS																25	
MICROSOFT HELLAS					93	95	113				119	115	71	115		67	
PCS													37	34	32		
PLAISIO COMPUTERS															1139		
SAP HELLAS	208																
SAS INSTITUTE										25	29	33	32	32	28	25	
VELTI					125												
XEROX HELLAS				131	121			133	144			114			99		
Total number of employees per year (all companies)	208	3799	80	131	692	438	520	469	479	104	148	352	715	1071	1616	619	

Figure 9: Evolution of employees per company and year

6. Conclusion

This article looks into competitive advantage, organizational performance and the ranking list of Great Places to Work. Summarized insights through a 15-year period show that the representation of the sector is low. Although 61% of the IT companies appearing in the list are at the same time members of the Greek IT business association, the reality is that from the above than 1000 member of the IT association, only 12 of them appear in the GPTW list. Moreover, only few companies show more than once or keep a recurrent appearance over this time frame. The presence of IT companies in this list can help companies to attract attention, and consequently better talent, empowering their performance. Thus, we believe that is critical to the sector to see more companies entering the list.

This article is a preliminary approach on the impact of the ranking lists as performance measurement tool. For the future, as this article does not go into deep analysis here regarding the achieved financial performance of the companies during the years that have been named Great Places To Work, a further analysis, with the inclusion of financial data and a comparison with the achieved rankings can benefit and further enrich our summarized views.

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Art Analytics of PhDs on Painting: the case of Greece, 1986-2019

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Abstract

The purpose of this paper is to review and survey Greek doctoral dissertations on painting's intellectual context for study. This research explores the internal and external structure and study relationships of doctoral theses in the National Database of PhD Theses, using fine art text analytics and social networks analysis techniques. Data and metadata were collected from electronic database searching dissertations spanning a 33-year period across all disciplines with only criterion for the occurrence of the phrase "painting" in its title, abstract or keywords section. The theses were analyzed to determine trends in growth, institutional performance, disciplinary context, thematic scope, interdisciplinarity and variations among departments of the University. Findings suggest that the growth in the number of doctoral theses on painting increased rapidly after 2003, created mainly from departments of History and Archaeology focusing on frescoes and iconography from the 17th to 20th centuries. Science related disciplines contributed more than anticipated although no theses were submitted from the fields of Fine Art Entrepreneurship, Economics, and Finance.

Keywords: Art Analytics, Fine Arts, Painting, Doctoral Dissertations, Greek Art.

Selected Findings: Annual Completion

The examination of completion frequencies showed the annual number of theses produced over the study period (1986-2019). The number remained very small for several years and began to increase in the early part of the 2000s, a trend which has continued to the present time, since 137 of them (87%) were completed between 2003-2019. This growth is shown in Figure 3. No searchable theses in the National Phd Archive referring to the term "painting" were submitted between 1901 and 1985 (Figure 1).

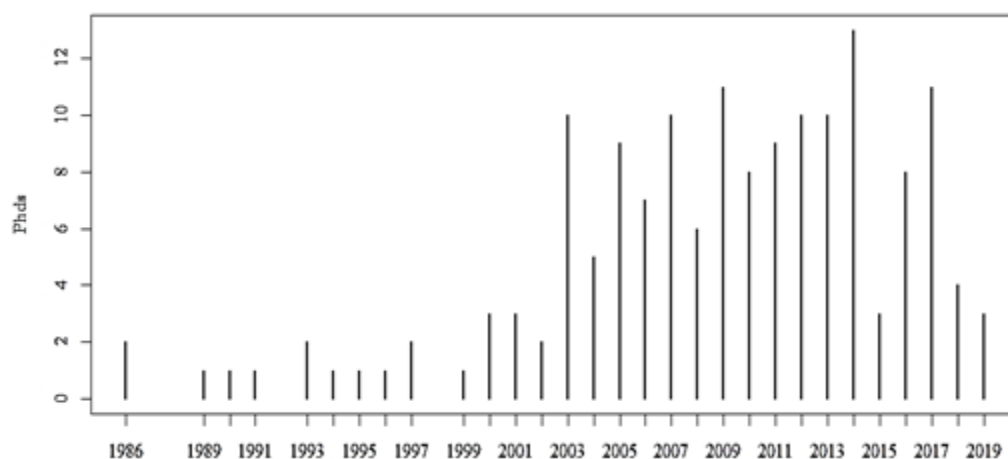


Figure 1: Annual Completion Frequencies

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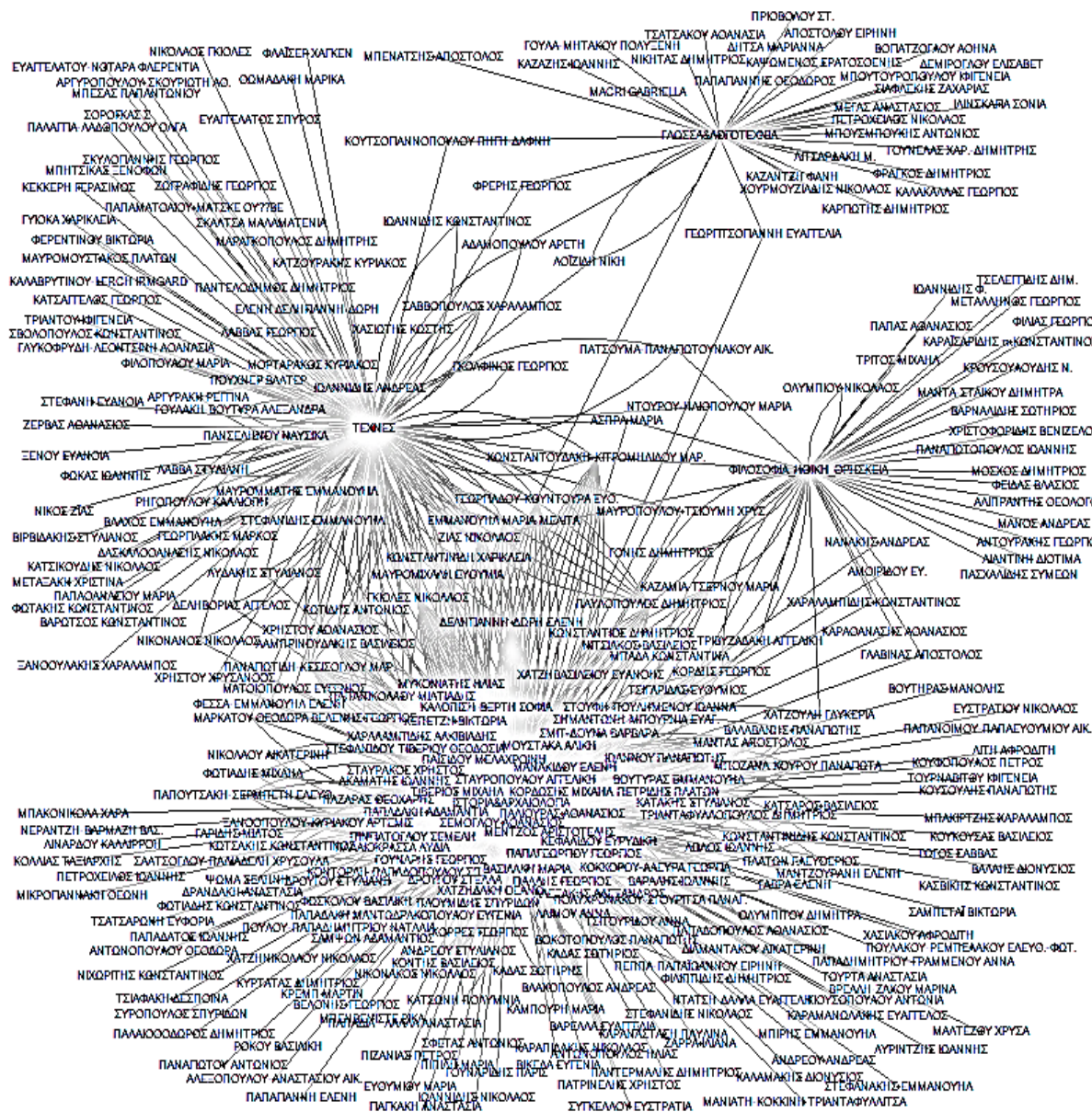


Figure 2: Network of Supervisory Committee Members

Selected Findings: Network of Supervisory Committee Members

National and Kapodistrian University of Athens (NTUA) contributed the most faculty members to committees on dissertations with direct relation to art (1st field in theses records).

The following (18) professors: Chrysanthos Christou (†), Maria Constantoudaki Kitromilides, Eleni Fessa-Emmanouil, Angelos Delivorias (†), Helen Deliyianni-Doris, Nikolaos Gioles, Victoria Kepetzi, Sophia Kalopissi-Verti, Pighi-Dafni Koutsouannopoulou, Chara Konstantinidi, Vasileios Lamprinouidakis, Stelios Lydakís, Efthymia Mavromichali, Maria Dourou, Maria Panayotidi, Dimitris Pavlopoulos, Manos Stefanidis, Nikoalos Zias are depicted in Figure 2 as direct links between art related and other fields (mainly History and Archaeology). Next, Aristotle University of Thessaloniki (AUTH) contributed eight faculty members: George Velenis, Antonis Kotidis, Chryssanthi Mayropoulou-Tsioumi, Elias Mykoniatis, Nikos Nikonanos, Miltiades M. Papanikolaou, Georges Fréris, Alkiviadis Charalampidis, the majority of whom are related to the corresponding department of History and Archaeology, show a direct “links” between art and other disciplines.

Three faculty members from the School of Architecture of National Technical University of Athens (NTUA): Maria Aspra, Aikaterini Panagiotounakou-Patsouma, Melita Emmanouil and three from the University of Ioannina: Areti Adamopoulou, Efthymia Georgiadou, Theodora Markatou directly link art related dissertation fields to their research interests. Finally, Universities of Crete and the Peloponnese, contributed with one faculty member each, Eugenios D. Matthiopoulos and Athanassios Christou correspondingly¹².

Fairly scarce in the examined data set were found to Art School faculty members who were highly involved in interdisciplinary painting related dissertations advisory committees (of five members): Aphrodite Liti, Markos Georgilakis, Angelos Antonopoulos, Foteini Zika and Nikos Daskalothanasis from Athens School of Fine Arts, Stella Lavva, Charalampos Savvopoulos, Maria-Rengina Argyraki-Christodoulidi and Georgios Katsangelos from the School of Visual and Applied Arts of the Aristotle University of Thessaloniki and finally, Nikos Katsikoudis from the University of Ioannina School of Fine Arts.

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The Erasmus+ Alliances as a Field of Education – Labour Market Interaction

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Abstract

Since 2014 Erasmus+ has become a multifaceted umbrella programme that interconnects initiatives and actions in education and training, youth and sport. The programme's structure allows for different areas of interest to be supported and developed in a more coherent way by leveraging the available resources and the innovative mindset more effectively. This paper aims at designating particular aspects of the programme, which, although less projected, promote key aims of Erasmus+ in the fields of targeted knowledge development. More specifically, the paper focuses on the "Knowledge Alliances" and the "Sector Skills Alliances". The "Knowledge Alliances" are transnational and result-driven activities between higher education institutions and businesses targeting innovation, while the "Sector Skills Alliances" are transnational projects aimed at identifying and tackling skills gaps that appear in a specific sector. The paper analyses the general aims and the specific objectives of the particular actions. Also, it describes the expected results and attempts to evaluate their influence on strengthening innovation in education, improving skills matching and enhancing the responsiveness of education systems to the labour market needs.

Keywords: Erasmus+, Knowledge Alliances, Sector Skills Alliances, Education, Labour Market

1 INTRODUCTION

Erasmus was one of the first European programmes in the field of education. The original design of the Erasmus programme provided the necessary framework through which university students were offered the opportunity to spend one semester of their studies in another European university and to have the courses attended and successfully assessed at the host university officially recognised by the sending institution. During the years that followed the numbers of students, of institutions and of countries participating in Erasmus mobility exchanges grew rapidly; similarly, the programme's direct (education) and indirect (social, cultural and economic) outcomes gained in importance in the collective mindset. Gradually, Erasmus expanded its objectives: it evolved into a multilevel programme by including provisions for the mobility of students of all university levels (undergraduate-postgraduate-doctoral), as well as for that of the academic and the administrative staff; since 2007 the Erasmus programme introduced mobility for work experience schemes through traineeships offered to students abroad. In 2014 an extensive reform of the programme signaled its transformation into an umbrella programme that incorporates six additional programmes, which until then were operated individually (Lifelong Learning; Youth in Action; Erasmus Mundus; ALFA III; Tempus; Edulink) (European Parliament and Council of the European Union, 2013). By supporting actions in the fields of education, training, youth and sport the upgraded Erasmus+ programme aims to bring together the existing vision and the available talent both in countries that are member states of the European Union (EU) and in others that are not. Moreover, it attempts to reinforce the communication between the EU and actors from the broader international environment in the particular areas of interest. The Erasmus+ budget for the period 2014-2020 amounts to € 14.7 billion; 2/3 of the budget are dedicated to the creation of learning opportunities abroad for individuals, whereas 1/3 of it is used in order to support partnerships and reforms of the education and youth sectors.

The paper focuses on two particular dimensions of the programme, which, although less projected, promote key aims of the Erasmus+ in the fields of targeted knowledge development, namely the "Knowledge Alliances" and the "Sector Skills Alliances". On one hand, the paper analyses the general aims and the specific objectives of the initiatives. On the other hand, it describes the expected results of their implementation, while it attempts to evaluate their ability to increase innovation in education and to improve skills matching and the responsiveness of the education systems to the labour market needs.

2. ERASMUS+ PROGRAMME STRUCTURE

2.1 Erasmus+ Multitasking Design

Over the years, the Erasmus programme has turned into much more than just a simple political initiative or educational opportunity: it is a brand and a symbol (Feyen & Kraklewska, 2013). As the Erasmus programme was increasing its influence on policy making in education, it has been caught between two discourses: on one hand, the culture-based concept of ‘Europeanising’ education, which contributes to the emergence of a European identity and ‘demos’, and, on the other hand, the ‘knowledge-based society’ and ‘lifelong learning’ (Klose, 2013).

Erasmus+ constitutes an advanced programme that is distinguished for its enriched multitasking design. Although it is the successor of the original Erasmus mobility programme, it has assumed the responsibility for the support of additional interventions, which previously were controlled by other programmes. Erasmus+ is committed to different objectives related to political, social, economic and sustainability purposes (European Parliament and Council of the European Union, 2013), the achievement of which reflects the new vision for the future EU orientation.

These objectives include (European Parliament and Council of the European Union, 2013, p. 57):

- the objectives of the Europe 2020 Strategy, including the headline education target;
- the objectives of the strategic framework for European cooperation in education and training (ET 2020), including the corresponding benchmarks;
- the sustainable development of Partner Countries in the field of higher education;
- the overall objectives of the renewed framework for European cooperation in the youth field;
- the objective of developing the European dimension in sport, in line with the EU work plan for sport;
- the promotion of European values in accordance with Article 2 of the Treaty on the European Union: *“The Union is founded on the values of respect for human dignity, freedom, democracy, equality, the rule of law and respect for human rights, including the rights of persons belonging to minorities. These values are common to the Member States in a society in which pluralism, non-discrimination, tolerance, justice, solidarity and equality between women and men prevail”*.

2.2 Erasmus+ Key Actions

The Erasmus+ Programme is organised in three Key Actions (European Commission, 2019; European Parliament and Council of the European Union, 2013, p. 58-61). Each one of them includes different initiatives that are designed in order to succeed different objectives, involving diverse participating entities and lines of action (Figure 1).

2.2.1 Key Action 1: Mobility of Individuals

The programme support that is dedicated to individuals refers to three types of mobility:

- *Mobility of learners and staff*: Although in the past the Erasmus interventions were designed especially in order to facilitate the mobility of university students, of academics and of administrative staff between different European universities, now they have been expanded in order to involve trainees and young people, youth workers, staff of other education institutions and of civil society organisations in undertaking a learning and/or professional experience in another country
- *Erasmus Mundus Joint Master Degrees*: They constitute a development of the previously implemented Mundus projects and include an integrated study programme that is offered by at least two higher education institutions and leads to a single degree certificate issued and signed by all the participating institutions jointly and recognised officially in the countries where the participating institutions are located.
- *Erasmus+ Master Loans*: The particular initiative provides financial support to higher education students who intend to attend studies for a master’s degree abroad. The support is offered in the form of a loan offered by national banks or student loan agencies participating in the scheme.

2.2.2 Key Action 2: Cooperation for Innovation and Exchange of Good Practices

The initiatives that fall under Key Action 2 express the EU willingness to promote a bottom-up approach in policy making and a multilateral cooperation in key areas of action. The various initiatives engage different stakeholders with particular know-how that would be useful in defining solutions in common interest issues and establishing creative synergies.

- *Transnational Strategic Partnerships*: The particular line of action supports initiatives of organisations involved in the fields of education, training and youth, and aspires to promote innovation and exchange of relevant expertise.
- *Knowledge Alliances*: They are an innovative approach aiming at establishing collaborative actions between higher education institutions and enterprises in order to foster innovation, creativity, employability, knowledge exchange and multidisciplinary teaching and learning.
- *Sector Skills Alliances*: They are an additional innovative approach establishing a cooperative communication between tertiary education institutions and enterprises or civil society actors by designing and implementing joint vocational and training curricula, programmes, and teaching and training methodologies that are founded on evidence regarding the economic trends in specific sectors, as well as the skill needs in particular professional fields
- *Capacity-building projects*: These initiatives support the cooperation between partner countries in projects related with higher education and youth in an effort to help organisations and institutions to follow a successful modernisation and internationalisation process.
- *IT support platforms (eTwinning, School Education Gateway, European Platform for Adult Learning/EPAL, European Youth Portal, Erasmus+ Virtual Exchange)*: They constitute an initiative aspiring to create the necessary instruments and the appropriate – virtual or not – environment, which would be able to support various projects for teachers, trainers and practitioners in the field of school and adult education, for young people, volunteers and youth workers.

2.2.3 Key Action 3: Support for Policy Reform

The interventions of Key Action 3 aim to create the necessary knowledge frameworks in the fields of education, training and youth that would support the implementation of innovative policy reforms and the enhancement of cooperation with international organisations.

- *Jean Monnet activities*: They offer support to different initiatives. By supporting Jean Monnet Academic Modules, Jean Monnet Chairs and Jean Monnet Centres of Excellence this Erasmus+ stream attempts to contribute to more effective curricula, teaching methodologies and content with regard to the European integration. Also, they encourage the development of policy debates with the academic world through the Jean Monnet Networks and the Jean Monnet Projects. Finally, they offer support to associations that deal with EU issues and help them to disseminate information to the wider public in order to enhance European citizenship.
- *Youth*: The support to youth is expressed through the Youth Dialogue Projects, which help young people to make their voice heard. The projects may include meetings, conferences, consultations and events promoting the active participation of young people in democratic life in Europe and their interaction with decision-makers.
- *Sport*: The actions in the particular field promote Collaborative Partnerships (and Small Collaborative Partnerships) aimed at ensuring the integrity of sport and improving good governance, social inclusion and equal opportunities, as well as at increasing participation in sport and physical activities, while preserving European traditional sports and games. Also, the organisation of not-for-profit European sport events is supported, while data collection, studies, conferences and creation of networks have their own contribution to making good policy practices known to more stakeholders.

Although the Erasmus+ Key Actions have different components and objectives, they are founded on common principles.¹³ Firstly, all projects aim to promote the internationalisation of higher education systems, to promote their modernisation through reforms in the curriculum, the funding and the governance, and to achieve the implementation of the knowledge triangle, in which the interconnection of education (=learning) – research (=discovery) – innovation (=engagement) provides the appropriate elements for the promotion of creativity (Unger & Polt, 2017). Also, one can observe closer links between projects and policy objectives, while the projects are expected to exercise a certain impact at local, regional, national or international level. In addition, the projects are required to foster the participation of the most appropriate and diverse range of relevant partners. For this reason, there are no horizontal partnerships (e.g. universities), whereas the involvement of newcomers and involvement of enterprises, not for profit associations, local/regional authorities or research centres is expected.

3. ALLIANCES IN ERASMUS+

¹³ For more details please see European Commission, 2019.

The formation of strategic alliances is considered to have a positive effect on the levels of innovation, learning and knowledge in organisations, while the development of dynamic and operational capabilities in alliances is supported more by transformational leadership practices than by transactional leadership practices (Lyles & Gudergan, 2006).

The paper focuses on two of the newly introduced Erasmus+ actions, which fall under Key Action 2. “Knowledge Alliances” and “Sector Skill Alliances” are new components of the European programme and constitute a unique opportunity for the development of a multilevel interaction between education and various labour market actors. Although they will be evaluated after 2020, because they have been implemented only for a short period of time (European Commission, 2018), they constitute an innovative approach in the identification of the knowledge and skills needs in the modern socioeconomic environment.

3.1 Definitions

An “Alliance” is formed when «two or more firms» come together in order «to create a unique organisational entity (such as a joint venture), in which each firm retains its individual identity and internal control. The purpose of an alliance is to: (i) achieve joint strategic goals, (ii) reduce risk while increasing rewards and/or, (iii) leverage resources. Since an alliance is neither an acquisition nor a merger, it requires new control methods and new management skills» (BusinessDictionary.com).

The Erasmus+ “Knowledge Alliances” are transnational and result-driven activities between higher education institutions and businesses targeting innovation. The purpose of these alliances is to co-create knowledge and to ensure knowledge exchanges, which may lead to increased innovation for both sides. Their ultimate aim is to strengthen the capacity of Europe in innovation; the primary path for such an achievement requires first of all to foster innovation in higher education and business (European Commission, 2017, p. 127).

The Erasmus+ “Sector Skills Alliances” are transnational projects aimed at tackling skills gaps appearing in a specific sector. In order to do that, they try to identify existing or emerging sector-specific labour market needs (demand side), and to enhance the responsiveness of initial and continuing vocational education and training (VET) systems, at all levels, to the labour market needs (supply side) (European Commission, 2017, p. 136).

3.2 Knowledge Alliances

Knowledge Alliances are an innovative component of the Erasmus+ programme in the field of higher education. The words which form the newly introduced term imply the orientation of the initiative. More explicitly, the term “Knowledge” is related to higher education institutions and to the learning offered by them, while the term “Alliance” refers to the existence of allies of higher education institutions, in this case businesses and organisations from program countries (as applicants and partners), as well as from partner countries (not as applicants), that focus on collaborations. The particular initiative supports projects that are open to cooperation in any discipline and sector, while they can also be cross-sectoral.

3.2.1 Knowledge Alliances: Characteristics and Objectives

What distinguishes Knowledge Alliances from other joint learning ventures is the fact that they are founded on a partnership approach with the aim to establish synergies, which are able to address the arising challenges, while at the same time they foster innovation, sustainability and multilevel impact. As regards their focus, Knowledge Alliances aspire to produce concrete results that are innovative and sustainable and to ensure significant impact. With regard to innovation, the projects must focus on achieving innovation both in higher education and through higher education in enterprises and their socio-economic environment in such a way, so that their state-of-the-art approach corresponds to the partnerships’ context and analysed needs. The aim for sustainability can be achieved through the construction of a committed and well-balanced university-business partnership in which each party undertakes a clearly defined yet complementary role. Finally, each project must have an impact that is not limited to the interests of the organisations involved; on the contrary, its results have to include a long-term vision, to be connected with other related ventures and to offer transferable and accessible solutions to a broader audience. For this reason the projects must be based on partnerships that include both university and non-university entities, such as enterprises, not for profit associations, local/regional authorities and research centres (European Commission, 2019, p. 134-135).

The primary aims of the Knowledge Alliances are (European Commission, 2017, p. 127):

- To develop new, innovative and multidisciplinary approaches to teaching and learning;
- To stimulate entrepreneurship and entrepreneurial skills of higher education teaching staff and company staff;
- To facilitate the exchange, flow and co-creation of knowledge.

Knowledge Alliances implement a large variety of interconnected activities, which involve higher education institutions and businesses. The activities may be distinguished in three different groups of interest with different objectives (European Commission, 2017, p. 127-128; 2019, p. 133-134):

a. Boosting innovation in higher education, business and in the broader socioeconomic environment. This can be achieved through different initiatives: the joint development and implementation of new learning and teaching methods, such as the creation of new multidisciplinary curricula and the learner-centred and real problem-based teaching and learning; the organisation of continuing educational programmes and activities with and within companies; the joint development of solutions for challenging issues, product and process innovation through the collaboration of students, professors and practitioners.

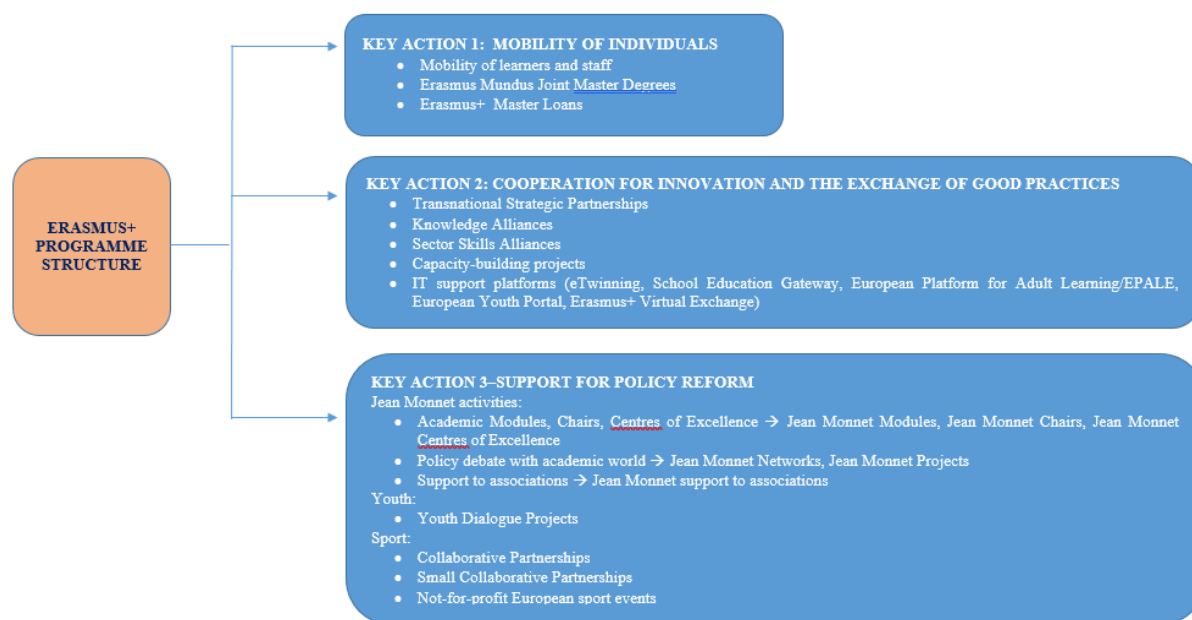


Figure 1. Erasmus+ Programme structure

Source: Data from European Commission, 2019, pp. 11-13, elaborated by a author.

b. Developing entrepreneurial mindset and skills. This aim is served through the promotion of a variety of interventions: the development of schemes for transversal skills learning and application throughout higher education programmes in cooperation with enterprises aiming at strengthening employability, creativity and new professional paths; the introduction of entrepreneurship education in all disciplines in order to provide students, researchers, staff and educators with the knowledge, skills and motivation that will allow them to engage in entrepreneurial activities in a variety of settings; the creation of new learning opportunities through the practical application of entrepreneurial skills, which can involve and/or lead to the commercialisation of new services, products and prototypes, to the creation of start-ups and spin-offs.

c. Stimulating the flow and exchange of knowledge between higher education and enterprises. For this reason the programme fosters inclusive activities addressed to multiple stakeholders: study field related activities in enterprises, which are fully embedded in the curriculum, recognised and credited; arrangements to trial and test innovative measures; exchanges of students, researchers, teaching staff and company staff for a limited period; involvement of company staff into teaching and research.

3.2.2 Implementation of Knowledge Alliances

EU higher education institutions and businesses may participate in a Knowledge Alliance both as applicants and partners, whereas organisations from partner countries may also be involved, but only as partners and not as applicants; thus, they have the opportunity to contribute by bringing an essential added value to the project. Until the beginning of 2019 the members of the Erasmus+ programme included the 28 EU member states and 173 non-EU countries that are allocated in 15 groups.

Table 1. Knowledge Alliances – Selection results 2014-2018

Year of selection	Number of projects	Number of countries	Number of projects/country	Total funding	Countries and projects (total)
2014	10	7	AT (2) - CY (1) - FI (1) - FR (1) - IE (1) - IT (3) - LT (1)	€ 8,431,736	AT (5) BE (3) BU (1) CY (2) DE (8) DK (3) EL (4) ES (14) FI (4) FR (1) IE (5) IT (15) LT (1) LU (2) MT (1) NL (6) NO (1) PL (1) PT (5) RO (3) SI (2) SK (1) UK (5)
2015	10	8	AT (1) - BU (1) - DK (1) - EL (1) - ES (1) - FI (1) - IT (2) - UK (2)	€ 8,940,253	
2016	20	11	BE (2) - DE (2) - ES (4) - FI (1) - IE (1) - IT (3) - NL (3) - PL (1) - PT (1) - SI (1) - UK (1)	€ 18,043,610	
2017	22	11	DE (2) - EL (3) - ES (2) - FI (1) - IE (2) - IT (4) - LU (1) - NL (2) - PT (2) - RO (1) - UK (2)	€ 20,702,847	
2018	31	16	AT (2) - BE (1) - CY (1) - DE (4) - DK (2) - ES (7) - IE (1) - IT (3) - LU (1) - MT (1) - NL (1) - NO (1) - PT (2) - RO (2) - SI (1) - SK (1)	€ 28,835,231	
2019 (Results expected)	30 (est.)	n/a	n/a	€ 28,000,000	

The application for the creation of a Knowledge Alliance is submitted to EACEA (Education, Audiovisual and Culture Executive Agency). In order to facilitate the application process, the agency develops an Application Toolkit for each call for proposals (EACEA, 2019; European Commission, 2017) which is very helpful for the design and the implementation of Knowledge Alliances. The toolkit provides information about the rationale/reasoning of the creation of a Knowledge Alliance, the eligibility of beneficiaries, the funding and the administrative processes, while it offers advice and guidance regarding the construction of a successful proposal that is able to meet the procedural guidelines and the quality criteria.

The design of every Knowledge Alliance has to be based on a clear and rational needs-analysis, which defines the rationale and the content of the project, influences the selection of partners and ensures that end-user and target groups are well involved in the project activities. The partnerships that form a Knowledge Alliance must fulfill specific criteria. They must include at least 6 independent institutions/organisations from at least 3 different Programme Countries (1 applicant and at least 5 partners). In addition, the partnership must involve at least two higher education institutions and two enterprises in order to achieve a strong yet balanced involvement from different environments. Institutions/organisations from partner countries can take part in the project only as partners (not as applicants), if their participation brings a clear added value to the project; there are also provisions for the (optional) inclusion of associated partners, who are not subject to contractual requirements, because they do not receive funding, but their participation is expected to provide an evident added value (European Commission, 2017, p. 129 ff.; 2019, p. 135 ff.).¹⁴

¹⁴ A typical example of a “minimal partnership” would include: 1 applicant from 1 country, 1 partner from the same country as applicant, 4 other partners from 2 different countries. At least 2 higher education institutions and 2 enterprises in the consortium as a whole, preferably at least 1 university and 1 enterprise from each country.

The selected projects may have a duration of 2-3 years with the ability to get an extension of 6 months. For a 2-year Knowledge Alliance the EU awards up to € 700,000, while for a 3-year Knowledge Alliance the maximum EU contribution is set to € 1,000,000. Since the beginning of the programme in 2014 until 2018 93 projects from 23 countries were selected in order to receive funding from the Erasmus+ budget. Table 1 shows the allocation of the funding per year and the number of projects per country. Certain countries (such as Spain, Italy and Denmark) appear to have a significant activation in establishing Knowledge Alliances, while the engagement of most other EU members remains limited.

3.3 Sector Skills Alliances

Sector Alliances are a new component of the Erasmus+ programme that brings together education institutions in the field of vocational education and training (VET) and businesses with different aims.¹⁵ The words which form the newly introduced term offer an indication of the orientation of the initiative. The word “Sector” indicates that projects that fall under the particular Erasmus+ initiative focus on one of the areas of a country’s economic activity (Cambridge Dictionary), while the term “Skill”, which reflects one’s ability to apply knowledge and use know-how to complete tasks and solve problems (Cedefop, 2014), associates the projects with the identification and development of the appropriate (usually vocational) qualifications in the particular economic sector. Finally, as stated above, the term “Alliance” refers to the formation of strong partnerships between diverse participating entities (VET institutions, enterprises, research centers or organisations engaged in information, counselling or skill recognition activities) from any Erasmus+ programme country, which facilitate their collaboration in the framework of a common action plan.

3.3.1 Sector Skills Alliances: Objectives and Content

The design of the initiative allows the establishment of cooperative projects in which different parties may be involved and work together under commonly agreed objectives. The primary objectives of the Sector Skills Alliances are to identify existing and emerging skills needs for professions in specific sectors and to strengthen the exchange of knowledge and practice between education and training institutions and the labour market. Thus, Sector Skills Alliances can contribute to the modernisation of VET by identifying skills needs and indicating the appropriate adaptations in the provisions for their development. Moreover, the Alliances attempt to integrate work based learning in the VET system and use its potential in order to increase the competitiveness and the innovation dynamics of the sector. They promote interventions for the development of mutual trust, which makes the cross-border certification and recognition of qualifications and, therefore, the sectoral professional mobility easier.

With skills being at the epicentre of these alliances, it is not surprising that the aims of such alliances include the improvement of skills intelligence and the development of the appropriate strategy and instruments to address skills shortages in specific economic sectors. Furthermore, Sector Skills Alliances have special focus on the development of digital skills and of green skills because of their growing importance for all job profiles across the entire labour market and their correspondence to the needs of the modern economy (European Commission, 2017, p. 136; 2019, p. 142).

3.3.2 Implementation of Sector Skills Alliances

The ultimate aim of the interventions of the Sector Skills Alliances is to exercise a systemic and structural impact on reducing skills shortages, gaps and mismatches, as well as to ensure the appropriate quality and levels of skills in order that they are able to support growth, innovation and competitiveness in the sector.

Sector Skills Alliances support activities on the basis of a partnership approach. They bring together different actors from organisations and affiliated entities established in Erasmus+ Programme countries. The organisations can be education providers –especially (but not only) those operating– in VET, public and private enterprises, research centers, agencies for career guidance, counselling and information services, national authorities, associations of social partners, public and private employment services, bodies for accreditation, certification and recognition, etc. Any eligible participating organisation established in an Erasmus+ Programme country can submit an application to EACEA in order to receive funding for project and acts on behalf of all participating organisations involved in the project (European Commission, 2019).

Since the launch of the action in 2014, the EU authorities have selected 60 projects from 14 countries to offer financial support (Table 2). The activities can be allocated in three different lots, while the composition of each Sector Skills Alliance and its funding depend on the Lot to which the project’s application is submitted (European Commission, 2017, p. 136 ff.; 2019, p. 143 ff.) (Table 3):

¹⁵ Sector Skills Alliances are intended for VET; however, the scope of VET goes beyond the upper-secondary level and covers the post-secondary, non-tertiary level, but also the tertiary level provided the curriculum includes a substantial work-based learning component.

- *Lot 1:* It supports innovative pilot collaborative projects, which aim at establishing transnational “Platforms of vocational excellence”, which are also connected with the knowledge triangle. The projects are developed by no less than 4 Programme Countries and 8 full partners, out of which at least 3 are companies, industry or sector representatives (e.g. chambers or trade associations), and at least 3 are education and training providers. There is an indicative total budget of € 6,000,000, but each 2-year project may receive from the EU up to € 1,000,000.
- *Lot 2:* It supports projects that refer to the design and delivery of VET programmes with common training content for one or several related professions in a sector, as well as to the development of teaching and training methodologies. Great importance is attributed to work-based learning that provides learners with the skills required by the labour market. In this Lot the projects are developed by at least 4 Programme Countries and 8 full partners, out of which no less than 3 are companies, industry or sector representatives (e.g. chambers or trade associations), and at least 3 are education and training providers. The EU funds the projects from an indicative total budget of € 5,500,000; a 2-year project may be awarded up to € 700,000, while a 3-year project may receive up to € 1,000,000.
- *Lot 3:* It supports projects that implement a new strategic approach (Blueprint) to sectoral cooperation on skills. The aim of such cooperation is to develop a sector skills strategy, which will be piloted in six sectors that experience severe skills shortages.¹⁶ The projects are developed by no less than 8 Programme Countries and 12 full partners, out of which at least 5 are companies, industry or sector representatives (e.g. chambers or trade associations), and at least 5 are education and training providers. The indicative total budget of the EU for the financial support of the projects amounts to € 24,000,000; a 4-year project may receive up to € 4,000,000.

Table 2. Sector Skills Alliances – Selection results 2014-2018

Year of selection	Number of projects	Number of countries	Number of projects/country	Total funding	Countries and projects (total)
2014	6	5	EL (1) - ES (1) - IT (2) - SI (1) - UK (1)	€ 5,002,528	BE (5) CZ (3)
2015	8	5 [+1 reserve]	BE (2) - ES (1) - IT (3) - PT (1) - SI (1) [(+CZ (1))]	€6,985,429 [+€ 999,947]	DE (5) DK (2) EL (7) ES (10)
2016	15 [in 2 lots]	11	BE (1) - CZ (1) - DK (1) - EL (3) - ES (2) - FR (2) - IT (1) - LT (1) - NO (1) - SI (1) - UK (1)	€ 14,148,126	FR (2) IT (14) LT (2)
2017	14 [in 3 lots]	6	BE (1) - CZ (1) - DE (2) - EL (1) - ES (3) - IT (6)	€ 27,600,121	NL (2) NO (2)
2018	17	10	BE (1) - DE (3) - DK (1) - EL (2) - ES (3) - IT (2) - LT (1) - NL (2) - NO (1) - UK (1)	€ 26,170,423	PT (1) SI (3) UK (3)
2019 (Results expected)	n/a	n/a	n/a	€ 35,000,000	

Source: Data from European Commission, 2019, elaborated by author

¹⁶ Batteries for electro-mobility; Bio-economy, new technologies & innovation in agriculture; Defence technologies; Digitalisation of the energy value chain; Energy-intensive industries/industrial symbiosis; Microelectronic manufacturing & design. European Commission, 2019, p. 154 ff.

4. CONCLUSIONS

In general, the evolution of the Erasmus programme can be considered as a reflection of educational, economic, political and societal processes. Moreover, by enriching its lines of action the Erasmus+ programme is expected to play an important role in the efforts of Europe to address the arising challenges.

The two newly introduced actions, namely Knowledge Alliances and Sector Skills Alliances, constitute parts of Key Action 2, which fosters cooperation between different actors –involved either in learning or in economic activities– for the purpose of achieving innovation, sustainability, long-term impact and exchange of good practices. More analytically, each type of alliance seeks to promote interventions that target: innovation in education through the organised interaction between different learning institutions and enterprises with regard to the needs of the socioeconomic environment; sustainability of the cooperation between the various actors of the knowledge economy; long-term impact of the projects’ results on a wide range of stakeholders at local, regional, national and international level, such as higher education and VET institutions, enterprises, professionals, policy makers and any competent authorities in the fields addressed.

Lot	Activities	Partnership	Funding
Lot 1	Sector Skills Alliances for the development of sectoral approaches through “Platforms of vocational excellence”:	Min. 4 Programme Countries and at least 8 full partners, out of which at least 3 are companies, industry or sector representatives (e.g. chambers or trade associations), and at least 3 are education and training providers.	• Indicative total budget: € 6,000,000 • Maximum EU contribution awarded for a project (2 years): € 1,000,000
Lot 2	It supports projects referring to the VET design and delivery. These projects will work to design and deliver common training content for vocational programmes for one or several related professions in a sector, as well as teaching and training methodologies. A particular focus is to be put on work-based learning, providing learners with the skills required by the labour market.	Min. 4 Programme Countries and at least 8 full partners, out of which at least 3 are companies, industry or sector representatives (e.g. chambers or trade associations), and at least 3 are education and training providers.	• Indicative total budget: € 5,500,000 • Maximum EU contribution awarded for a project (2 years): € 700,000 • Maximum EU contribution awarded for a project (3 years): € 1,000,000
Lot 3	It supports projects that implement a new strategic approach (Blueprint) to sectoral cooperation on skills in order to develop a sector skills strategy. The particular dimension will be piloted in six sectors where the labour market experiences severe skills shortages.	Min. 8 Programme Countries and at least 12 full partners, out of which at least 5 are companies, industry or sector representatives (e.g. chambers or trade associations), and at least 5 are education and training providers.	• Indicative total budget: € 24,000,000 • Maximum EU contribution awarded for a project (4 years): € 4,000,000 <i>[only 1 proposal per pilot sector can be selected]</i>

Source: Data from European Commission, 2019, elaborated by author

The quest for a productive cooperation between education institutions and the labour market is not something new. On the contrary, there are many references to the need for close cooperation and consultation in every step of the EU policy making in many fields, including education and training, employment, entrepreneurship and economic development, as well as confrontation of challenges of social nature. Both actions, Knowledge Alliances and Sector Skills Alliances, constitute remarkable opportunities for the enhancement of the education-labour market interaction with significant benefits for all parties.

Knowledge Alliances comprise partners from higher education and businesses. Each party carries its own know-how and experience on issues of common interest, which have to be combined in order to increase their effectiveness; otherwise, the actual strategic value of their expertise may be subject to limitations and thus unable to contribute to deep transformations or to the confrontation of arising obstacles. What is more, by fostering partnerships under common visions and goals it is possible to build long-term collaborations, to ensure mutual trust among partners and to generate the exchange of good practices for common purposes. Similarly, Sector Skills Alliances come at an era of deep concerns regarding skills development, demand and matching both in the education system and in the labour market. Such alliances allow the approach and the cooperation of partners who come from different parts of the socioeconomic environment. For this reason they are able to identify the prevailing circumstances, to define the ongoing changes and to recognise the arising trends. There are many fields where such alliances can have a positive impact, such as changes in the professional profiles and duties, promotion of automation and artificial intelligence, concerns about the availability of and the accessibility to infrastructures and resources for professional development through the upgrading of skills and work transformations.

There is no doubt that the Erasmus+ Alliances constitute an interesting example of cooperation between education institutions and actors of the labour market, mainly enterprises, with the ability to broaden knowledge or to identify the skills that are necessary for the development of an economic sector. Both Alliances enhance the extroversion of education institutions, while enterprises have a unique opportunity for a hands-on intervention in higher education or VET. Each party has a different, yet complimentary contribution. Enterprises have a better understanding of the actual conditions in the labour market, whereas education institutions have the necessary methodological tools and the opportunity to integrate the provided information in their curricula and to help their students to prepare themselves for work challenges. Therefore, the development of strong partnerships between learning institutions offering VET or higher education and actors from the labour market offers them the opportunity to develop better understanding of the challenges, to set common objectives and to collaborate in order to succeed them. Also, such collaborative actions ensure the organisation of inclusive, better targeted and cost-effective projects. Finally, the development of a cooperative mindset within the framework of a project supported by Erasmus+ influences the broader society by establishing the appropriate conditions for future partnerships and exchanges of knowledge and expertise.

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Automating Environmental Risk Management in Bank Lending: Methodology and Practice

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Abstract:

Environmental risk management is gaining momentum in bank risk management practice. This phenomenon is due primarily to changing legislative and regulatory requirements. Hence the need for identification of methodology according to which this risk can be measured and then managed. Based on existing methodologies banks develop automation tools that allow them to track risk across their large portfolios. The aim of the current paper is to present one of the most popular methodologies for environmental risk management and the possibilities for its automation in a commercial bank.

Keywords: bank risk management, environmental risk, lending.

INTRODUCTION

International financial institutions and a number of institutes have developed methodologies to help banks manage environmental risk. The leading banks in Central and Latin America to date (2020) have gained significant experience in practicing this activity and have established fruitful links with academia in order. An example in this regard is the Latin American Centre for Competitiveness and Sustainable Development at the INCAE Business School, according to the rankings, first in quality of the offered business education in Latin America (Latin American Centre for Competitiveness and Sustainable Development (CLACDS), INCAE Business School). A publication of this centre, prepared by Edgar Rojas (Assessment of Environmental and Social Risks in Loan and Investment Projects: A Methodology, Second Edition, 2010) in support of banks, describes in detail the mechanisms of environmental risk assessment and management.

Leading international financial institutions recognize the existence and importance of environmental risk as an aspect of credit risk. The purpose of all measures, the introduction of which is required by the banks-recipients of credit lines from these institutions, is not to hinder the absorption of financial resources, but to reduce the credit risk for the portfolio and thus increase the profitability of the activity. It is vital in this respect to consider that environmental risk is intertwined with credit and operational risk management in banks – the two risks that have been undergoing more and more regulations in the past years [1]. Also, as Dimitrova stresses, the role of the human factor when dealing with risk, especially with operational one, need not be underestimated [2]. Managing well the operational risk in banking activities directly relates to all activities of the organization, [3] hence the management of the environmental risk, where the human factor also plays significant role, when it comes to the qualitative assessment of that risk. Further, parallel approaches have been developed also in various other sectors [4].

The aim of the current paper is to present one methodology for environmental risk management and the possibilities for its automation in a commercial bank. Practice and research on the matter is scarce despite the imminence of the needs in commercial banks. The paper offers workable solution to the implementation of valid environmental risk management in a bank.

For the purpose qualitative analysis is used to outline the specificities of environmental risk management and to propose what steps need to be taken toward its proper management with the assistance of automation.

STEPS FOR ASSESSMENT AND MANAGEMENT OF ENVIRONMENTAL RISK IN CORPORATE LENDING AND ITS AUTOMATION

Since the assessment of environmental risk in Bulgaria is important mainly for corporate lending in Bulgaria, below we focus on the methods for its assessment and management in this type of activity.

Although there are some differences in the methodologies adopted by each bank that performs environmental risk assessment and management, the steps are essentially similar. They follow the EBRD and IFC methodologies referred to above.

In the first place, upon receipt of a loan application, in addition to performing the initial assessment of the client's financial risk, a specific environmental risk assessment is made [5]. This is done taking into account the following characteristics of the loan application:

- Type of industry
- Loan amount
- Loan term
- Type of collateral

Typically, each of these four categories is assigned a specific weight, with the weight of the industry type being the largest and the other three categories equal in weight. Why is this so? Due to the fact that the type of industry, i.e. the type of activity determines the degree of pollution or the potential for environmental problems. That is why it is considered that the importance of this factor is the greatest. The other factors - the amount and term of the loan and the type of collateral are of secondary importance. The principle is: the larger the loan amount, the greater the risk for the bank. Thresholds are usually set for this indicator, for example: a loan of up to EUR 200 thousand (or USD) is considered small, a loan between EUR 200 thousand and EUR 1 million (or USD) is considered medium, and a loan of over € 1 million (or USD) is considered large. The principle regarding the following indicator is similar - the longer the term of the loan, the greater the risk for the bank. Why is this so? Because the longer the repayment period of the loan, the more likely it is that before its repayment there will be changes in the condition and solvency of the borrower, as well as in the legal framework regarding the environment that is relevant to its activities.

In addition to these two risks, there is a third one - over a longer period due to poor management of environmental risk by the beneficiary of the loan real environmental problems might be caused. As Angelov correctly stresses out, "risk identification does not only mean, that risks carry negative impact on banking activity but their identification as well as taking a count of their protective and stimulating function provide opportunities to build the relevant strategy for the development of banking institutions the best possible way." [6].

As for the maturity indicator, banks also set certain thresholds - for example, up to 6 months the loan is considered short-term, between 6 months and 2 years - medium-term and over 2 years - long-term. The type of collateral is also important and collateral that is different in its liquidity and other qualities has a different contribution to the overall environmental risk assessment. Thus, the lowest risky collateral is considered to be the one which is the most liquid - cash, deposits and cash guarantees, because in case of a problem with the solvency of the client, the bank can recover its losses almost without additional costs and efforts.

Next in terms of risk are land not used for industrial production or close to it, fixed assets, illiquid current assets. This is because real estate assets may lose their value in the period in which they are pledged as collateral, and if the bank has to cash them at some point, it may fail to realize their value and as a result must reflect a loss. Examples in this regard have been numerous since the beginning of the financial crisis, when real estate prices in a number of countries around the world, including Bulgaria, fell.

Land used for industrial purposes or close to those with a proven degree of pollution is considered to be the riskiest from the point of view of environmental problems. This is because when acquiring ownership of such a property, in order to sell it and cover its losses from the outstanding loan, the bank may first have to remove the pollution. Otherwise, it is unlikely that a buyer will be found for it, or even if it is found, the price it will offer will be much lower than the one at which the property was originally valued, and the bank will have to write a loss. In addition, within the meaning of the Law on Liability for Prevention and Elimination of Environmental Damages adopted in Bulgaria, the bank in its capacity as owner of the property may be held liable for failure to eliminate environmental damages.

A special problem for banks is the assessment of the last of the three types of collateral: illiquid assets (real estate - land, industrial and farm buildings, etc.), which could have environmental problems, or which are known to have environmental problems in the past - there was information in the media, the owner company was sanctioned by the control authorities or there were protests by local residents and NGOs. In this case, the bank faces the problem of how to treat such collateral - whether to accept it, and if so - at what value to be valued, whether to reject it, and if it rejects it, what to require from the borrower in addition. This issue is important because the role of the collateral is to serve to cover losses for the lending institution in case the client is unable to fulfil its loan obligations.

When a bank accepts collateral, it must consider what it would do with it, if it acquires it. In the context of the legislation in Bulgaria, if it is established that a company pollutes the environment, the owners are obliged to take care to clean the nature by restoring the situation as it was before the pollution (Law on Liability for Prevention and Elimination of Environmental Damage, published in the State Gazette in April 2008). If it is proven that a facility is polluting and it has already been acquired by the bank as collateral for a bad loan, then the bank will be liable and will be obliged to take action to repair the damage. In some cases, this can be an extremely expensive endeavour, especially in a crisis situation where banks seek to optimize their costs. To these must be added the reputational risk associated with such activities. The purification of nature will inevitably get into the media and then the bank will have to take care not only to purify nature, but also its own name.

Due to the importance of the problem with real estate as collateral, the author's recommendation is when making the initial environmental risk assessment and there are several collaterals of different types - for example, deposit (high liquid collateral with low risk), land or other real estate properties for which there is no history of an environmental problem or no potential for such type of problems (e.g. residential building, office premises, etc.) and a property with a risk of environmental problems and a history of such type of problems (e.g. dairy whose owner has been fined in the past for lack of a wastewater treatment plant), to calculate the risk by taking into consideration the highest risk assets, i.e. the less liquid collaterals.

Of course, this will lead to an increased final value of the risk assessment, which would be the main objection to the proposed approach. However, it will give the bank more certainty when deciding whether to grant a loan or not. In addition, awareness of this decision will be better than if the risk is underestimated. Finally, after calculating the risk, the credit expert may enter his own opinion in the form used to calculate the risk, if he considers that a particular feature of the client needs to be addressed. For example, the type of collateral, the type of industry and the region in which the client works, etc. This information is intended for the members of the body that decides whether to grant the loan or not (Credit Committee, Credit Council, etc.).

When all methodological issues are cleared, the next step in risk management is automating the scoring. Scoring automation needs to take place ideally in the core banking system so that whenever changes in the characteristics of a borrower take place, this is reflected in the calculation of the score. Only automation will provide for the application of the scoring mechanism across the whole portfolio of the bank. As a result of it, it will be possible to have a view on the status of the portfolio in terms of its environmental risk orientation - whether it is primarily low, medium or high in terms of value and number of deals. Thus, the management of the bank will be able to take proper decisions related to proper risk management.

After the initial assessment of the environmental risk (low, medium or high), the client visits the site. This visit is a standard practice in corporate banking, and it is done in order to get to know the client and his business. During the visit, a standard reporting form is completed, which in terms of environmental risk assessment is reduced to answering several key questions.

Of course, bank employees could not be expected to be environmental experts, and this is not necessary. The idea is that when visiting the client, they should try to pay attention to some important aspects of his work, as this has a direct impact on his solvency - current and future. Here, of course, the question arises - how could a bank employee determine whether there are environmental problems or potential for such in a company? How can the lending expert find his way in the peculiarities of so many different types of activities that the bank finances? As this is a problem in global banking practice that is an obstacle to the implementation of environmental risk assessment, some multinational financial institutions such as the EBRD and IFC, as a result of serious long-term studies, develop guidelines by economic sectors and subsectors to help bank employees.

These guidelines comprise concise information about the nature of a production process, where environmental problems may arise, what is the history of the practice at the moment. The text of the guidelines for one sector is on average no more than a few standard pages. Prior to the visit, the bank employee should get acquainted with it and thus will be prepared to pay attention to at least the most significant and visible features of his client's work. It should be noted that the guidelines are very useful not only for the specific purposes of identifying environmental risks, but also for informing bank employees about the specifics of customer activity. When the bank employee is informed and demonstrates knowledge of the specifics of the sector to the client, he gains his trust and respect, which is an important part of building a fruitful and long-term relationship.

So, the active use of the guidelines over time improves the qualification of bank employees who deal with lending and they begin to become more sensitive to the needs of their customers. Knowing the specifics of the client's business and his preparedness to deal with environmental risks will also lead to identifying potential venues for further cooperation with him so as he to comply with the law and to work in an environmentally friendly manner.

Of course, filling in the report for the visit, which should reflect the identified environmental problems, if any, relies on the good will of the client. It is particularly important that information for previous sanctions imposed on him is collected. In this case, the practice shows that the banks offer the client to sign a declaration, that he will provide in good faith the information requested in connection with his activities and then move on to questions about his interaction with the supervisory authorities and the history of them.

In addition to the above four criteria, the importance of four other qualitative indicators must be taken into account in the initial environmental risk assessment:

- Financial soundness
- Management capacity
- Degree of innovation
- History

Collecting this information is very important as it gives a greater level of completeness of the initial assessment. An enterprise may, by its nature, have the potential to cause significant environmental problems and therefore be assessed as carrying a high risk for the financing bank. However, taking into account the second category of criteria - the qualitative ones, it may turn out that the assessment, which is technically obtained when filling in the score card must be adjusted. The first criterion - financial soundness is important from the point of view of the possibility to meet possible fines and other sanctions from the control authorities, as well as to build facilities to control pollution (treatment plants, etc.). Management capacity is important because it shows to what extent the importance of environmental problems is realized by management and hence - how it seeks to deal with them effectively.

The degree of innovation is relevant, as it reflects the extent to which the company introduces new technologies to reduce pollution and thus meet the legal requirements for different types of standards. History as a criterion is not to be underestimated. The information about it shows us to what extent the management has sought to eliminate environmental problems and thus not be exposed to the danger of sanctions, as well as to what extent the company has been subject to control by the relevant authorities and how familiar they are with the work.

Once the initial risk assessment has been prepared and calculated and the report on the client's visit has been completed, the two documents accompany the remaining loan documentation and are reviewed by the lending authority of the institution.

It is certain that it is difficult to automate qualitative assessment for a number of reasons. The main reason being the subjectivity of appraisal of the situation of the client, which is done by the respective bank employee who deals with him. Thus, in the opinion of the author, automation must be done on the quantitative part of the assessment – i.e. on the scoring card, and only afterwards ways to automate the qualitative assessment must be considered.

CONCLUSION

As is clear from the analysis so far, the environmental risk assessment and the findings of the visit are informative. They do not hinder the lending process, but simply supplement the information about the risk that

the bank assumes in its relationship with a client. The body that makes the final decision has the right to refuse financing or to request the preparation of an additional detailed study of the environmental aspects of the client's activity, if it considers that the environmental risk for the bank is unreasonably high.

The author finds this approach the most suitable especially for Bulgaria, as in our country the environmental legislation and its application has been developed very recently. In addition, the sensitivity of society to environmental issues in general is not yet high enough to provoke systematic monitoring of environmental issues due to the work of one or another company and the imposition of sanctions. However, the picture is changing, albeit slowly, so banks need to reflect this phenomenon, if they are willing to both protect themselves from risks and identify new opportunities to offer attractive products or those that improve the environmental profile of customers.

In this respect managing the newly emerging risks such as the environmental risk is tightly related with the readiness of the bank to automate its calculation for the whole portfolio. Otherwise following on this risk is practically impossible since one bank has hundreds of thousands or even million customers. Automation, on the other hand, is useless, if it is not based on a methodology which is correct and suitable for the particular bank. Therefore, risk management automation relies primarily on selecting workable methodology and finding the best solution to implement it though automation in the reporting system of the respective bank.

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Determining the impact of e-commerce quality on customers' perceived risk, satisfaction, value, and loyalty

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Abstract

E-commerce is in great growth, given the rapid penetration of the internet in people's everyday lives, with the vast majority of consumers taking advantage of this new shopping channel, and an increasing number of businesses adopting this modern business tool. The quality assessment of e-commerce services is of particular research interest as it has been widely found that quality is directly linked to customer satisfaction and loyalty, which in turn leads to improved sales results, the creation of reputation and enhanced competitiveness for active companies in the industry. The aim of this paper is to investigate the quality in e-commerce and to examine the relationships developed among its individual dimensions and satisfaction, perceived value, perceived risk, and customer loyalty. We found that quality overall has a positive and statistically significant relationship with perceived value, satisfaction and loyalty, and negative with perceived risk. From the individual dimensions of quality, it has been found that ease of use of websites, design, responsiveness and security lead to increased levels of perceived value, while ease of use, responsiveness and personalization lead to an increase in the overall satisfaction of consumers. Overall, it has been documented that high levels of quality lead to higher satisfaction and perceived value, mitigating perceived risk and positively impacting the adoption of desirable consumer behaviors as reflected in customer loyalty.

Keywords: e-commerce, satisfaction, perceived value, perceived risk, loyalty, quality.

Introduction

Consumers use certain features or dimensions to evaluate the quality of services provided on Internet when purchasing goods or services from an online store. These features may have a positive impact on perceived quality and help maintaining customers, and also increase site traffic because they affect customers' intention to revisit the e-shop site and buy back from the same online store. It has been suggested that quality measurement is made by specific dimensions, and measurements are made on the basis of consumer perceptions and not on the basis of the difference between perceptions and expectations (Melian-Alzola & Padron-Robaina, 2006; Cronin & Taylor, 1994; Parasuraman et al, 1994). Ribbink et al (2004) have recommended five dimensions of quality, such as ease of use, site design, personalization, response and safety, which have a direct positive

impact on trust and hence reducing perceived risk. Kim et al (2009) consider the following critical factors in understanding perceived quality of consumers: information quality, interface quality, and a sense of security for the site. The aim of this paper is to look at e-commerce quality and potential relationships developed among individual quality dimensions and satisfaction, perceived value, perceived risk and customer loyalty. More specifically, it is examined whether perceived e-commerce quality is positively linked with customer satisfaction and value, favoring the adoption of desirable consumer behaviors as reflected in customer loyalty, and allowing for potential effects of perceived risk..

Literature review

E-commerce quality is defined according to Zeithaml et al (2002) as the extent to which the e-shop's internet site allows the consumer to make problem free purchases in delivering products and services. Consumer-Perceived Quality (CPQ) is defined by Grönroos (1984) as a confirmation or not of customer expectations for service at an online store, compared to the perception of the service that have in fact received. According to So and Sculli (2002), e-commerce quality is associated to customer satisfaction. This is confirmed by Jun et al (2004) as they noticed that there is a statistically significant relationship between perceived quality and customer satisfaction. However, according to Udo et al (2010), there is no consensus among researchers on whether quality leads to satisfaction and vice versa. Customer satisfaction initiates repetitive purchases creating intimacy and trust between customers and the online business (So & Sculli, 2002). Intimacy and trust is developed upon experience from previous transactions and result in the reduction of customer uncertainty and perceived risk. Customer satisfaction is about fulfilling individuals' expectations, and it is required along with trust, in order to reduce customer uncertainty about creditworthiness and the ability of a business to deliver reliable goods and services, while its realization depends on the extent to which consumers perceive risks and costs in online purchases (San Martín & Camarero, 2009).

According to Ribbink et al (2004), quality in e-commerce has a direct and positive impact on customer satisfaction. Satisfaction in turn directly affects trust, which reduces the likely risk of consumers. Therefore, quality in e-commerce indirectly affects the reduction of perceived risk. Also, the dimension of "safety" affects trust and thus reduces perceived risk, but the rest of quality dimensions identified by Ribbink et al (2004) do not have a significant impact on trust. According to Zhang and Prybutok (2005), there is a negative correlation between perceived risk and perceived quality on e-commerce and also quality cause customer satisfaction. Udo et al (2010) argue that the reduced perceived risk can lead to higher perceived service quality, but it does not necessarily lead to customer satisfaction or purchasing intent. Also, according to Lin (2003), customer satisfaction is a key factor in maintaining and improving competitive advantage as the result of a cumulative customer experience rather than a single transaction. According to Sahadev & Purani (2008), perceived customer service quality enhances satisfaction and confidence between the customer and the online business. But satisfaction, according to the same authors, has shown that it does not involve consumer loyalty to the online business. Customer loyalty to an online business is very difficult to achieve as competition is just a few clicks away. Customer satisfaction is hardly enough to create loyal customers and the objective is to advance dedicated customers through their interaction with the e-shop. The website is the place where the customer first comes into contact with the business. Therefore, the experience that the client derives from it, should be positive. If that first experience is negative, then it is very likely that customers will not visit the site again and therefore, client's interaction with the site is extremely significant (Sahadev & Purani, 2008).

Because the Internet, as a channel of communication and as a means of contacting business, is impersonal and does not involve the human factor, the quality of a website, as perceived by consumers, automatically becomes the "moment of truth" (Cox & Dale, 2001). The fault tolerance interval is therefore relatively small, while Internet consumers have developed more demanding, well informed, more experienced, and with more options, when they are serviced from the internet business. (Alzola & Robaina, 2006). Equally important reason for the importance of quality in e-commerce is that word-of-mouth negative advertising travels faster in cyberspace than in the real world (Cox & Dale, 2001).

Methodology

In the present research, perceived quality of e-commerce services is determined through five factors namely (1) usability (5 items), (2) design (5 items), (3) responsiveness (6 items), (4) personalization (4 items) and (5) security (5 items). Items are measured on a five-point Likert scale (1: Strongly disagree – 5: Strongly agree) and the average scores of the 5 factors ascribes the overall level of perceived quality. In addition, perceived value is determined by four items evaluated on a ten-point Likert scale, while elements of perceived satisfaction (four items), risk (eleven items) and loyalty (five items) are assessed on a five-point Likert scale. The questionnaire

was submitted online between September 2015 and September 2016. 304 completed questionnaires were collected through convenience sampling on on-line customers in Greece, pointing out a response rate at 20.26%. Initially, Exploratory Factor Analysis with the equamax rotation method was applied in order to identify perceptions of consumers regarding quality, value, satisfaction, risk and loyalty. The minimum acceptable value of loadings for each variable in the process was 0.5. In addition, the Cronbach Alpha coefficient was used to capture the internal reliability of the factors with a minimum acceptable value of 0.7.

The effect of the factors that make up perceived quality of e-services on customer value, satisfaction, risk and loyalty was examined by using OLS regression analysis. Likewise, path analysis was applied to confirm the impact of perceived quality on total consumer satisfaction, perceived value and loyalty utilizing perceived risk as a moderating variable.

Results

In identifying the respondent's demographic characteristics in Table 1, it is observed that 37.9% are men and 62.1% women. In addition, 25.4% of the surveyed consumers are less than 25 years old, 45.2% between 25 and 40 years old, 27.4% from 41 to 55 years old and only 2.0% of consumers over 55 years of age.

In relation to the level of education of the participants in the survey, 25.0% are high school graduates, 51.2% are university graduates, 21.9% hold a postgraduate degree and 2.0% a Phd. At the same time, 9.1% of the respondents are civil servants, 40.8% private employees, 17.4% freelancers, 4.5% entrepreneurs, 0.3% retired, and 24.4% unemployed.

Table 1: Demographics

		Count	Column N %
Sex	Male	113	37.9%
	Female	185	62.1%
Age	<25	76	25.4%
	25-40	135	45.2%
	41-55	82	27.4%
	> 55	6	2.0%
Education level	High school graduate	75	25.0%
	University graduate	154	51.2%
	Msc	66	21.9%
	Phd	6	2.0%
Profession	State employee	26	9.1%
	Private employee	117	40.8%
	Freelancer	50	17.4%
	entrepreneur	13	4.5%
	Retired	1	0.3%
	Unemployed	70	24.4%
	Engaged in household	10	3.5%

Table 2 summarizes average scores on the five factors that consist the perceived quality in e-commerce construct, as well as the overall perceived quality level, which scored rather high ($M = 3.97$, $SD = 0.57$). Regarding the evaluation of websites in terms of design and usability, it is noticed that the corresponding mean scores are also high ($M = 4.10$, $SD = 0.62$ and $M = 4.36$, $SD = 0.49$ respectively). The level of personalization of services offered by the sites is quite high ($M = 3.84$, $SD = 0.56$), while analogous is the level of perceived security provided ($M = 3.87$, $SD = 0.70$). However, the degree of responsiveness shown by the e-shops is marginally lower ($MD = 3.68$, $TA = 0.68$).

Overall, can be argued that consumers using e-commerce services in Greece recognize satisfactory levels of quality in the online providers, especially in terms of ease of use of websites. It therefore appears that the rapid development of e-commerce in Greece has been combined with the implementation of business practices aimed at facilitating electronic transactions and creating an electronic environment characterized by user friendliness. However, relatively lower levels of perceived quality in personalization and responsiveness should be the basis for a qualitative upgrading of e-commerce in the future by targeting on actions that individualize these services and take into account the consumer specificities and increased customer needs.

Table 2: Quality factors assessment

	M	SD
Usability	4.36	0.49
Design	4.10	0.50
Responsiveness	3.68	0.68
Personalization	3.84	0.56
Security	3.87	0.70
Perceived quality	3.97	0.57

Perceived value of consumers is documented high as the corresponding average score is equal to 7.94 (SD = 1.22). The perceived risk of the survey participants from making e-purchases and transactions is low (M = 2.34, SD = 0.70) and there is a high degree of loyalty as the average score of the specific factor is equal to 3.93 (T.A. = 0.64). Finally, customer satisfaction is also reported high (M = 3.98 SD = 0.66).

According to research findings, the perceived value in e-commerce is shaped by the perceived difference between benefits and costs but also in relation to the whole purchasing experience. Indeed, although the concept of perceived value has not been sufficiently explored in the e-commerce environment, previous studies have argued that this emerges as a reflection of the cost-benefit relationship of the purchasing process (Chen & Dubinsky, 2003; Xu & Cai, 2004; Lee & Overby, 2004; Chang & Tseng, 2013). Also the previous literature found that the major dangers in e-commerce, include the fear of financial loss or non-delivery of products, the uncertainty about the quality of the products purchased, risk associated with the reliability of online businesses and the uncertainty as to the time required by the customer to complete the purchase (Lim, 2003; Soopramanien et al, 2007). Therefore, it is concluded that while the overall perceived risk is quite limited, the fear of loss of personal data, low product performance and economic loss are the most critical aspects of risk in e-commerce (Stone & Grønhaug, 1993; Yang et al., 2015). Moreover, the impact of satisfaction on consumer behavior in e-commerce is extremely important as previous research has identified its impact on customer loyalty (Anderson and Srinivasan, 2003; Santouridis & Trivellas, 2010; Azam et al., 2012). Modern research suggests that high levels of perceived quality lead to an increased level of satisfaction and perceived value, limited perceived risk and, ultimately, positive consumer behavioral intentions.

Table 3: Perceived value, risk, satisfaction and loyalty assessment

	M	SD
Perceived value	7.94	1.22
Perceived risk	2.34	0.70
Loyalty	3.93	0.64
Perceived satisfaction	3.98	0.66

Results from regression analysis suggest a positive and statistically significant effect of the level of usability of web pages on the level of perceived value ($b_1 = 0.620$, $p < 0.001$), while the influence of the design factor is also positive since b_2 equals to 0.502 ($p = 0.002$). In addition, there is a positive and statistically significant effect of the degree of responsiveness ($b_3 = 0.244$, $p = 0.046$) and security ($b_5 = 0.489$, $p < 0.001$). Regression analysis results show that increased ease of use, satisfactory design, high responsiveness and improved sense of security provided by websites produce increased levels of perceived value in the eyes of consumers.

On the opposite argument, it is observed that the higher the levels of usability of e-commerce websites, the more the perceived risk from the use of web sites and vice versa ($b_1 = -0.191$, $p = 0.019$). Also noticed the level of responsiveness of the web pages negatively affects the level of perceived risk ($b_3 = -0.211$, $p = 0.002$) and expected lower levels of security in the electronic purchasing process signals high levels of perceived risk ($b_5 = -0.579$, $p < 0.001$).

Examining the effects of factors determining the perceived quality of commercial electronic services to the level of consumer loyalty, it was found that the extent to which the web pages exhibit increased ease of use has a positive influence on customers loyalty levels ($b_1 = 0.254$, $p = 0.005$), while similar is the effect of the responsiveness of the web pages on loyalty ($b_3 = 0.327$, $p < 0.001$). Moreover, the increased degree of personalization of the services offered by the websites also leads to increased levels of consumer loyalty ($b_4 = 0.275$, $p = 0.004$). Finally, usability is an important factor in determining overall customer satisfaction, as higher user-friendliness levels increase the level of overall user satisfaction ($b_1 = 0.328$, $p < 0.001$). At the same time,

increased responsiveness ($b_3 = 0.284$, $p < 0.001$) and personalization of web page services ($b_4 = 0.289$, $p = 0.003$) also result in higher consumer satisfaction level.

Table 4: OLS regressions results

	Perceived value		Perceived risk		Perceived loyalty		Perceived satisfac	
	b	p	b	p	b	p	b	p
Constant	-0.703	0.239	5.612	<0.001	0.060	0.875	-0.222	0.52
Usability	0.620	<0.001	-0.191	0.019	0.254	0.005	0.328	<0.001
Design	0.502	0.002	0.096	0.288	0.072	0.461	0.116	0.22
Responsiveness	0.244	0.046	-0.211	0.002	0.327	<0.001	0.284	<0.001
Personalization	0.272	0.090	0.052	0.559	0.275	0.004	0.289	0.00
Security	0.489	<0.001	-0.579	<0.001	0.036	0.585	0.024	0.72
R ²	0.557		0.536		0.451		0.514	

Finally, as shown in the first path analysis through the standardized coefficients of the variables investigated, all resulting relationships are considered statistically significant. More specifically, perceived quality of services has a positive effect on the overall satisfaction of consumers and perceived value. On the contrary, perceived risk adversely affects both the overall satisfaction levels of the participants in the survey and the resulting perceived value. Finally, there is a positive effect of consumer satisfaction on the services they receive and perceived value to their level of loyalty.

Figure 1: Path analysis results



The above results show that perceived quality exerts a positive influence on perceived value and consumer satisfaction, demonstrating a predictive power of quality in shaping perceptual value and satisfaction levels. The relationships between these three variables have been extensively investigated in the relevant research literature, with the findings of the present study being consistent with those of the respective studies. It has been widely argued that perceived value contributes to consumer satisfaction in the e-commerce environment, while

customer satisfaction is largely influenced by perceived quality (Yang & Peterson, 2004; Milfelner et al, 2011; Hu, 2011; Kim et al, 2012). In addition, it has been found that perceived value and quality affects customer satisfaction in an online environment (Chang & Hsu, 2013; Afsar et al, 2014).

Also, the present study confirmed the positive impact of quality on customer loyalty through perceived value and satisfaction as suggested by the relevant research literature. In particular, it has been found that in e-commerce, loyalty is related with the perceived value (Ligas & Chaudhuri, 2012). According to Hu (2011), perceived value significantly affects consumer satisfaction levels, while these two variables have a positive impact on customer loyalty. In the same context, it has been found that high levels of quality lead to a high degree of satisfaction, resulting in the adoption of positive consumer behavior and attitudes, including loyalty, trust and commitment (Rodgers et al, 2005; Hu et al, 2009; Santouridis & Trivellas, 2010; Hsu & Lin, 2015).

Also, it has previously been found that the variables that determine quality in e-commerce have a reverse relation on perceived risk (Ramanathan, 2011). As the ease of use, technology, security and personal data protection processes improve, perceived risk reduces (Harridge-March), resulting in increased levels of trust (Schniederjans et al, 2004; Corbitt et al, 2003). According to Goldsmith et al (2001), perceived risk has a negative impact to satisfaction and loyalty.

Conclusions

The concepts of quality, perceived value, risk, satisfaction and loyalty are considered to be interlinked in both traditional consumer research and e-commerce, since high levels of perceived quality are believed to lead to positive assessments of the cost-benefit and, hence, the perceived value, (Cronin et al, 2000; Sweeney & Soutar, 2001; Korda & Snoj, 2010) and loyalty. In this context, this study attempted to study the relationship of these five variables, through both regression and path analysis, resulting in similar results. According to the findings of the study, perceived quality of website services has a positive and statistically significant impact on perceived value, satisfaction and an opposite effect on perceived risk, while the last is mitigating variable for and loyalty. Businesses need to understand the factors that determine the quality in e-commerce in order to be able to achieve customer satisfaction and reduce perceived risk through improved quality. These factors, which consumers perceive as important for quality, are critical. Given the clear relationship between quality, perceived value and satisfaction, e-commerce businesses have the potential to benefit significantly from improvements in the quality of their services as this leads to increased levels of perceived value, high level of satisfaction and hence enhanced customer loyalty, which is in turn reflected in increased sales, positive word-of-mouth, improved reputation and brand loyalty. In this way, e-businesses will be able to improve their financial position, achieve higher market shares, maintain their competitive advantage, attract new development resources and become sustainable on a long-term basis.

In this respect, future research in the field of e-commerce can examine the quality of the respective electronic services taking into account different product and business categories. In addition, the future research can focus on the impact of high satisfaction, perceived value and customer loyalty on various sizes of business performance, including sales, market share, competitiveness, financial efficiency and sustainability.

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Social Capital as a Driver of Local Entrepreneurship: Evidence from Greece

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Abstract

It has been proven that factors such as the quality of infrastructure, the degree of industrial specialisation and the extent of economic diversity are basic local factors determining the structure of the local industry and forming local entrepreneurship. However, in the era of knowledge economy more and more scholars introduce to the discussion on local entrepreneurship, the notions of social capital and institutional changes. The main objective of this paper is to examine potential correlations between social capital and local entrepreneurship based on the most recent available data from the Fifth Round of the European Social Survey and the most recent available results of the Global Entrepreneurship Monitor survey regarding Greece at NUTS2. In the first part, the international literature on social capital and the manner it affects certain dimensions of local entrepreneurship and innovation is examined. The validity of a series of scientific hypotheses linking local entrepreneurship (referring to entrepreneurial activities, entrepreneurial attitudes and entrepreneurial abilities) to the available social capital qualitative characteristics of a particular society is examined, applying binomial logistic regression models. Finally, the findings of the statistical control are presented and policy proposals for the strengthening and utilisation of the social capital at a local level are made, with a view to supporting the Greek local entrepreneurship.

Keywords: social capital; local entrepreneurship; Global Entrepreneurship Monitor; European Social Survey, knowledge economy, entrepreneurial attitudes, entrepreneurial abilities, Greece.

1. Introduction

Undoubtedly, entrepreneurship is a complex phenomenon that is driven by individuals but embedded in a wider economic and social context that regulates the outcomes of these initiatives (Acs, Autio and Szerb, 2013). It is widely known that entrepreneurship, despite the fact that there is no a generally accepted definition, is associated with actions and behaviours such as risk taking, innovation, opportunity recognition, optimal use of available resources and establishment of new enterprises (László, et al, 2013, Autio, 2005). For this reason, it is very important to recognize the contextually embedded quality of these entrepreneurial actions and behaviors at a national, regional and local level.

National regulatory framework is conducive to entrepreneurship through general taxes, the level of corruption, labor and bankruptcy laws and regulations, the openness of the economy etc. (Acs, Autio and Szerb, 2013, Ceresia, Mendola, 2019, Moiseev and Goncharova 2019). The national regulatory framework is complemented by an informal regulatory framework, less tangible, at regional and local level. There are regional and local specificities related to access to finance, innovation needs, quality and quantity of human capital, access to research, proximity to scientific and technological infrastructures. Entrepreneurs operate at local level and therefore are influenced by the regional and local context which regulates the entrepreneurial outcomes (Ierapetritis, Lagos, 2012, Ierapetritis, Lagos, Balomenou, 2010). In order to pursue a given entrepreneurial

opportunity they often need to have access to a number of vital resources such as capital, customers, human capital, distribution channels, knowledge, specialized skills, information, support services, research and development, and therefore to be linked to specialized resources such as people, institutions and companies (László, et al, 2013). Several scientists stress the importance of embeddedness in different networks for the entrepreneurial success. According to Shane (2000) business networks and industry experience determine the recognition of an entrepreneurial opportunity. Dahl and Sorenson (2009, 2012), Westlund and Bolton (2003) and Westlund (2006) underscore the importance of the support that comes from family and friends' networks. As far as access to finance is concerned, social networks in regional and local level, may be important in providing financial support. It is widely accepted that all these determinants of entrepreneurship, access to financial support, access to resources of production and embeddedness in regional and local networks attenuate with distance and that stresses entrepreneurship as a regional and local process (Dana, et al, 2019). Moreover, the broader institutional context (cultural norms, values, institutions) in which the entrepreneurial incentives take place has important regional and local dimensions (Stam, 2014, Henrekson and Johansson, 2011, Sternberg 2009) (Figure 1).

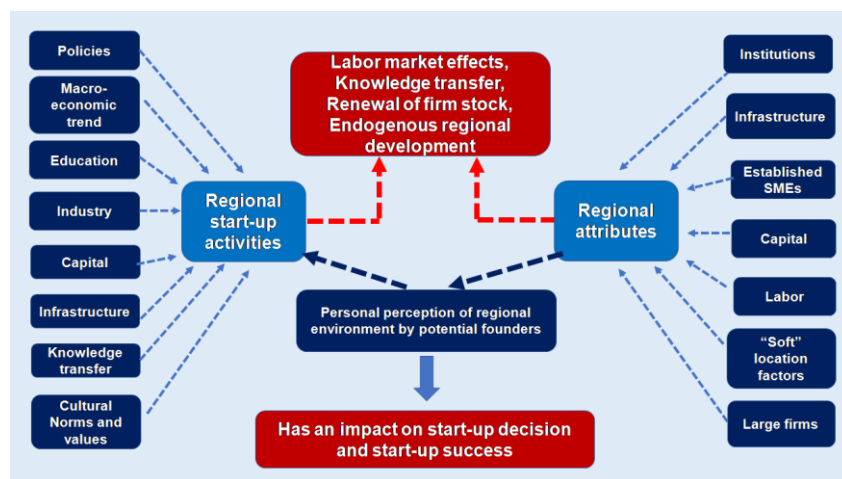


Figure 1. Causes and effects of regional entrepreneurship

Source: Sternberg, R. (2009).

Social capital has lately drawn particular interest and has been promoted in regional studies and economic geography as a aid/means to understand entrepreneurship in the era of knowledge economy. It has been regarded as an important driver of entrepreneurship because it promotes knowledge production and exchange in research, education and commercial R&D processes (Doh and Zolnik, 2012, Westlund, 2006). Although, the contribution of social factors i.e. of trust, partnerships, social networks and of common norms and values in strengthening local entrepreneurship and local development have been discussed in the past. A number of approaches have occasionally been used to study the local ability to create effective entrepreneurship; some call it industrial district [Becattini, 1991], some others regional innovation system (Cook, 1997, 2004), innovative milieu (Maillat, 1998), new industrial zone, business cluster (Porter, 1998, 2000, Ierapetritis, 2013), learning region (Morgan, 1997, Asheim, Coenen, Vang, 2007, Asheim, 1996), or entrepreneurial ecosystem (Malecki, 2018, Stam, 2015, Stam and Spigel, 2016, Isenberg, 2011, Ierapetritis, 2019a, 2019c). All of the approaches stress institutions, social relations, culture, interaction, non-linear development process and collective learning as sources of entrepreneurial innovation (Tura and Hamaakorpi, 2005). Spatial proximity fostering social networks and knowledge spillovers and works as a catalyst of human interaction and communication (Hauser, Tappeiner, Walde, 2007, Capello, Faggian, 2005, Lundvall et al, 2002, Saxenian, 1999, Audretsch et al, 2012). Knowledge and information can be transferred more easily between people that meet, know and trust each other (Breschi and Lissoni 2001). Kaasa et al (2007) argue that knowledge spillovers accelerate, based on trust and social bonds (Migueléz, Moreno, Artís, 2011).

As a notion, social capital is introduced in the beginning of the 20th century, mentioned for the first time in 1916, in the works of L. Hanifax, the works of Homans and Jacobs (1961) and the studies of Loury (1977).

Throughout this first period, social capital is linked with the vitality and the significance of community relations (Woolcock and Narayan, 2000). Some years later, social capital theory was formed by Bourdieu (1986), Coleman (1988) and Putnam (1993, 1995). Bourdieu subdivided social capital into economic, cultural and symbolic. According to their published work, social capital is the sum of actual or potential resources, linked to multiple networks of mutual acceptance, and recognition relations that are institutionalised. Focusing on social networks, he argued that they operate effectively and have a positive impact on the entire society. Next, Coleman (1988) included in the term social capital all the non-strictly economic factors affecting economy, such as the ability of the people to unite, co-operate and conduct business jointly. As a consequence, social capital has structural and cognitive-cultural dimensions. It cannot be measured without focusing on standard forms of social structures, trust, participation in formal or informal networks etc.. According to Coleman (1988), social capital is connected to human capital, as it is incorporated in the social relations of family and community and it affects human capital creation.

Putnam, in the 1990s, published a series of works that contributed to the spread and popularisation of the notion of social capital, arguing that social capital refers to and includes characteristics of social organisation, i.e. trust, networks and rules. These can improve the effectiveness of society to achieve common goals and facilitate coordination and cooperation to a mutual benefit (Putnam, 1993, 1995). These three major theoretical researchers of social capital have been followed until today by a large number of authors, who have contributed significantly to this discussion through different approaches related to the definition of the term, the ways it is measured and its impact on economic development, entrepreneurship and innovation. Despite the apparent pluralism of definitions and approaches of social capital (e.g. how it acts, why it matters, etc.), it is commonly accepted that it has specific dimensions such as participation in formal and informal networks, trust, social relations and common values and norms (Poupos, 2010).

The examination of the international literature on social capital revealed a distinction among bonding, bridging and linking social capital. Bonding social capital mentions to the social relations between people that belongs to homogeneous groups of tight bonds (kinship, ethnicity, religion etc.). It is based more on the quality of the relationships among the people and not on their number. It is worth mentioning, however, that bonding social capital may also have negative consequences through these tight bonds such as the social exclusion and marginalization of specific social groups (ethnic groups, immigrants, etc.). Bridging social capital is defined as the weak relations among distant friends or relatives that often operate as “bridges” among people of different social groups providing access to useful information. It is the number of persons and less the intensity of their relations that determine the quality of bridging capital. Linking social capital refers to the relations of a vertical hierarchical network between persons with a different social and economic status (Putnam, 2000, Woolcock, 2004); in literature is it also mentioned as vertical linking social capital (McShane, et al, 2016), and often it indicates to overcoming existing class barriers and connecting people from different classes, who have other common characteristics.

In the era of a knowledge-based economy entrepreneur’s knowledge and entrepreneur’s social networks are key elements. Social capital has been linked to the consolidation of personal interactions and relations that affect the economic performance of enterprises and enhance trust between enterprises and employees, financial institutions, other institutions and consumers, which often results in reduction of the transaction costs, facilitation of access to loan capital, improvement of the relationship between employers and employees, easier and stable access to a available workforce, reduction of the operational costs, easier access of consumers to the offered products and services, etc. (Uzzi, 1996). Social capital and its particular dimensions may become key factors through which entrepreneurs at a local level will be able to identify new entrepreneurial opportunities, resulting from alterations in the business environment, which will lead to entrepreneurial discoveries. Through social networks, entrepreneurs can access useful information and knowledge (explicit or tacit) and make the necessary decisions responding to a series of alternative solutions, thus producing novelties (Echebarria, Barrutia, 2013). Territoriality and proximity have crucial contribution to the diffusion and utilization of tacit knowledge (De Dominicis, Florax, de Groot, 2013). At the same is also true for social proximity, as the participation in a social network (ethnic, professional, etc.) can strengthen trust, thus increasing the prospect of return and consequently also increasing the possibilities of diffusion of new knowledge among its members (Agrawal, Kapur, McHale, 2008).

Innovation ability at a personal level, is based on the natural, financial, intellectual and social characteristics and thus, social capital is crucial for the local entrepreneur to be innovative. Social capital at the level of enterprise, is not just one of the resources but the epicentre of the entire ability to innovate. It provides the network and the ability to utilise the available collective and social resources exploiting those that are not part of the collectivity. Social capital attaches the members of a network, and it bridges various networks with each other. Trust fosters entrepreneurial stability and provides a platform for collective innovation (Fromhold - Eisebith, 2004). Acquaintances disseminate knowledge more easily rather than close friends who know the same people confirming that participation in formal networks enhance innovative performance (Granovetter, 1973, Hauser, Tappeiner, Walde, 2007).

Local entrepreneurship is strengthened through common acceptance and respect of the social behavioural norms which forms an important dimension of the social capital. According to Fukuyama trust among institutions "...is created when the community shares a number of ethical values so as to create regular expectations of a normal and honest behaviour" (Fukuyama, 1995). Audretsch and Keilbach stress that entrepreneurship in general is positively linked to some dimensions of social capital (Audretsch, Keilbach, 2004). First, at the entrepreneur level, a positive correlation between social capital and tendency toward entrepreneurship can be seen. Empirical data show that the active participation in institutions and the acceptance and respect of social rules are factors that promote entrepreneurship. It has also been observed that people in local communities enjoying high levels of social trust are more often self-employed compared to people in communities with lower levels of social trust (Kwon, Heflin, Ruef, 2013). The conditions of the external environment that are necessary to develop entrepreneurship include the possibility to promote business opportunities, the expressed desire and ability of the people to take advantage of these opportunities, the intention to undertake business risk but also the innovation performance that can change the market. Regions have always had their own profile, a combination of various characteristics, such as individual personalities, social interactions and networks, local repository of knowledge, institutions and local social relations (Westlund, Bolton, 2003). As a result, these characteristics form the basic factors that define the correlation between social capital and entrepreneurship. Moreover, the degree of diversity tolerance of a community or region is a crucial factor of this relation as it sets the framework of the people's participation opportunities to social networks and their access abilities to valuable knowledge and information on their economic activities through various channels of intercultural communication. Strengthening an environment that favours and promotes bonding, supports, at the same time, local entrepreneurship.

Empirical works focus on social capital at the level of individuals, especially compared to the role of personal networking to promoting entrepreneurship. There are much less studies recording the differentiated rate of business activities at a macro-level, especially among larger geographical units. They do not take into account the fact that the individual social networks of entrepreneurs are incorporated into a wider social content. The actions and the results of people are affected not only by their binary relationships but also by the broader social environment. Regions or communities have their own personalities as combined results of various characteristics such as individual personalities, social interactions and networks, institutions, localized knowledge and local relations, cultural openness and diversity (Doh, Zolnik, 2012).

The approaches of the notion of social capital at the level of local community emphasise more its operation as a public good, stressing the collective ownership of the local community. Putnam calls this public good the "rainmaker effect", while others call it the social capital diffusion effect, describing the manner in which the resources produced through the social capital—such as local cohesion, flow of information and knowledge—are not only disseminated to those who possess great reserves of social capital, but also to the remaining people that live in the local communities and regions. Focusing on the positive externality of the social capital as a public good and on the way it affects business results, the role of social trust is crucial in self-employment and in the creation of innovative enterprises, at a local level analysis, as it enhances the free flow of information and knowledge among the social groups and it assists small entrepreneurs to deal with the lack of recognisability and positive acceptance.

In fact, the contribution of social capital to the local development and local entrepreneurship is difficult to assess directly. For this reason, it is preferred to use proxy indicators that differ by geographical area and economic sector. More particularly, structural social capital is approached and measured by evaluating collective activities; cognitive social capital is approached through indicators showing the power of social rules and norms

for reciprocity and contribution, whereas the relational social capital is approached through trust indicators (Grootaert, VAN Bastelaer, 2001). Various measurement indices and dimensions of social capital have been proposed from time to time at a national level, such as the “generalised trust, the “participation in voluntary organisations”, etc. (Narayan, Pritchett, 1999, Brehm, Rahn, 1997, Rose, 1999, Putnam, 1993, Grootaert, 1999, Doh, Zolnik, 2012).

Entrepreneurship has been investigated extensively at both the individual and the contextual levels. However, the complex relationships between the individual and the contextual level of entrepreneurship have not been received much attention. The present paper aims mainly at investigating the potential relations between social capital and local entrepreneurship, having determined the indices that better describe the dimensions of social capital in Greece at a NUTS2 level. More specifically, it sets out to investigate relations between social capital and entrepreneurial activities, attitudes, and abilities. It attempts to present local entrepreneurship in Greece, at a NUTS2 level, utilising the recent available data of G.E.M. for a three-year period (2010-2012). The validity of a series of scientific hypotheses linking local social capital to local entrepreneurship and its social dimensions finally is examined, applying binomial logistic regression models. Conclusions are drawn and specific policy proposals are made.

2. Research objective and methodology

A standard index that integrates two or more main dimensions of social capital is often used in order to measure to measure the qualitative characteristics of the available social capital (Kaaza, 2009, Norris, Davis, 2007, Neilson, 2006, Sotiropoulos, 2007). Most authors however, argue that social capital is formed by various dimensions that cannot be included in one single index choosing to study each dimension of the social capital, independently (Pawlewicz & Pawlewicz, 2020, Hauser, Tappeiner, Walde, 2007). The basic hypothesis examined in this paper, is that the development of local entrepreneurship is affected and significantly determined by the qualitative characteristics of a local society's available social capital. More particularly, the following hypotheses are examined:

Hypothesis 1: Does generalised trust enhance local entrepreneurial attitudes?

Hypothesis 2: Does the participation of people in informal networks enhance local entrepreneurial attitudes?

Hypothesis 3: Does the citizens' trust towards institutions support the development of local entrepreneurship?

Hypothesis 4: Is local entrepreneurial ability enhanced by the participation of people in formal networks?

Hypothesis 5: Does citizens' interest in political developments positively affect cultural support for local entrepreneurship?

Hypothesis 6: Does the respect of social behavioural norms enhance cultural support for local entrepreneurship?

Aiming at further exploring these hypotheses, the qualitative characteristics of the available social capital are firstly explored and determined at the lowest regional level (NUTS2) in Greece, utilising, according to the international literature, indices that reflect the particular forms of social capital (Tura, Harmaakorpi, 2005). This research uses data from the European Social Survey (ESS), which takes place every two years since 2002 in more than 30 countries. Greece participated in the first rounds up to and including the fifth round (two-year period: 2010/2011). All of the questions used aim at describing and recording the opinions about and attitudes towards a series of social activities (social and political trust, interest and participation in politics, human values, etc.) (Table 1) (Ierapetritis, 2019b). The data has been drawn from the fifth round, in which Greece participated, which is a round that presented its results at the lowest regional (NUTS2) level. Next, it presents the results based on data from of annual surveys of the Global Entrepreneurship Monitor for Greece at NUTS2 level for the 2010-2012 period, data on local entrepreneurship, such as early-stage entrepreneurial activity, entrepreneurial abilities (opportunity-driven and necessity-driven entrepreneurship), but also social factors affecting entrepreneurial attitudes such as cultural support (respect and high status of successful entrepreneurs by the local community and the formation of the local community perception that entrepreneurship is a good career choice) and risk acceptance (such as fear of business failure).

The data on the percentages of positive replies to questions-indices of entrepreneurship are described through median value and interquartile range (IQR) on the total of the 13 regions and are presented in Tables 2 and 3. The results are illustrated yearly and in total. Likewise, the data on the indices of social capital are presented. Tables 6 and 9 present the social capital at a NUTS2 level, determining and measuring it through six dimensions: generalised trust, participation in formal networks, participation in informal networks, participation in politics, trust in institutions, as well as by means of social behavioural norms. To study the correlations between entrepreneurship indices and social capital indices, binomial logistic regression models are used.

**Table 1. Five dimensions of Regional Social Capital
– Questions, Indices and Answers ESS Fifth Round.**

Dimension	ESS V. Questions	Answers/Grouped answers	Selected Indices
1. Participation in formal networks	<i>“There are different ways to improve things in a country or to stop things from going wrong. Have you done any of the following things over the past 12 months: “Met a politician, government representative or representative of a local government?”, “Worked for a political party or taskforce?”, “Worked for any other organisation or union?”, “Wore or exhibited any signs or stickers?”, “Signed a petition?”, “Participated in a legal public demonstration?”, “Boycotted particular products?”</i>	“None of them”, “One of the seven”, and “More than two of them”.	A composite index of “More than two of them”.
2. Participation in informal networks	<i>“How often do you meet your friends, relatives or colleagues in social events?”</i>	“Never”, “less than once a month”, “once a month”, “several times a month”, “once a week”, “several times a week”, “every day”.	A composite index of “several times or week”, “every day”.
3. Degree of political engagement	<i>“How interesting would you say that you find politics?”</i>	“Very”, “quite”, “not much”, “not at all”, “I do not know”.	“Very” interesting.
4. Generalised trust	<i>“Generally speaking, would you say that we can trust most people or should we always be cautious in our relations with other people?”.</i> <i>“Do you think that people would try to take advantage of you, if they had the chance, or would they try to be fair to you?”..</i> <i>“Would you say that most of the times people try to help each other or that they care mostly for themselves?”.</i>	A 0-10 scale is used, where 0 means that “we always have to be cautious in our relations with other people” and 10 that “we can trust most people”. A 0-10 scale is used, where 0 means that “most people would try to take advantage of me if they had the chance” and 10 that “most people would try to be fair to me” A 0-10 scale is used, where 0 means that “people care mostly for themselves” and 10 that “people try to help each other”.	A composite index of the three questions.
5. Trust in Institutions	<i>“Please evaluate on a 0-10 scale how much you personally trust each one of the following institutions: Parliament, Judicial System, Police, Politicians, Political Parties”</i>	A 0-10 scale is used, where 0 means no trust in the institution and 10 means absolute trust in the institution.	A composite index of the five institutions.
6. Solidarity - Behavioural norms	<i>“How (morally) wrong do you think that false insurance claims are?”</i>	“Not at all wrong”, “somewhat wrong”, “wrong”, “very wrong”, “I do not know”.	“very wrong”.

Source: ESS 2011 in Ierapetritis, 2019b, 2018.

More particularly, for each region and year the number of people that answered positively based on the corresponding percentages and sample size was calculated. These numbers are considered dependent variables

of the aforementioned models, the sample sizes being the binomial denominators. The values of the social capital indices (as quantitative variables) and the year (as categorical variable) were the independent variables. The potential correlation of results from the same region in consecutive years was taken into account in calculating the standard error using the Huber (1967) and White (1980, 1982), robust variance estimator. Moreover, possible interactions between the independent variables were checked to determine whether the correlations between the entrepreneurship indices and the social capital indices remained stable in the consecutive years or differed statistically to a significant degree. In case the control returned a statistically significant result, separate models for each year were used. The results with a less than 0.05 p-value were considered significant, whereas those with a p-value between 0.05 and 0.10 are indicatively reported. The analysis was performed using the Stata version 14.2 statistical software (Stata Corp., TX, USA).

3. Results and discussion

The highest performances in local entrepreneurship and its dimensions (at a NUTS2 level), as illustrated through the early-stage entrepreneurship index for the entire period under examination (2010-2013) can be seen on average, in the Regions of the Peloponnese (10.3%), Central Macedonia (8.2%), Western Macedonia (7.2%) and Thessaly (7.2%), (see Table 7). The lowest performances on average are recorded in the Regions of Central Greece (2.9%), Ionian Islands (3.0%) and Eastern Macedonia and Thrace (4.4%) (Figure 2).

Table 2. Social Capital Indices for Greece

	N (%)
<i>Total</i>	39 (100.0)
	Median (IQR)
Generalised trust	5.4 (3.7, 6.6)
Participation in formal networks	10.9 (5.3, 13.3)
Participation in informal networks	22.9 (17.5, 26.9)
Political Engagement	4.8 (3.8, 7.9)
Trust in Institutions	2.6 (2.5, 2.8)
Social solidarity – behavioural norms	79.1 (72.0, 85.9)

Source: ESS 2011 Data Processing

The examination of the characteristics of local entrepreneurial abilities, based on the push factors (necessity-driven entrepreneurship) and pull factors (opportunity-driven entrepreneurship) shows that in the 2010-2013 period, the mean values of the Region of South Aegean (78.0%), North Aegean (77.6%) and Peloponnese (73.7%) are among the first places of opportunity-driven enterprises, whereas the Regions of Ionian Islands (8.5%), Epirus (45.8%), and Western Greece (52.8%) recorded the highest percentages of necessity-driven entrepreneurship on average in Greece (Table 7).

Table 3. Entrepreneurship Indices per year according to the GEM results for Greece (2010-2012)

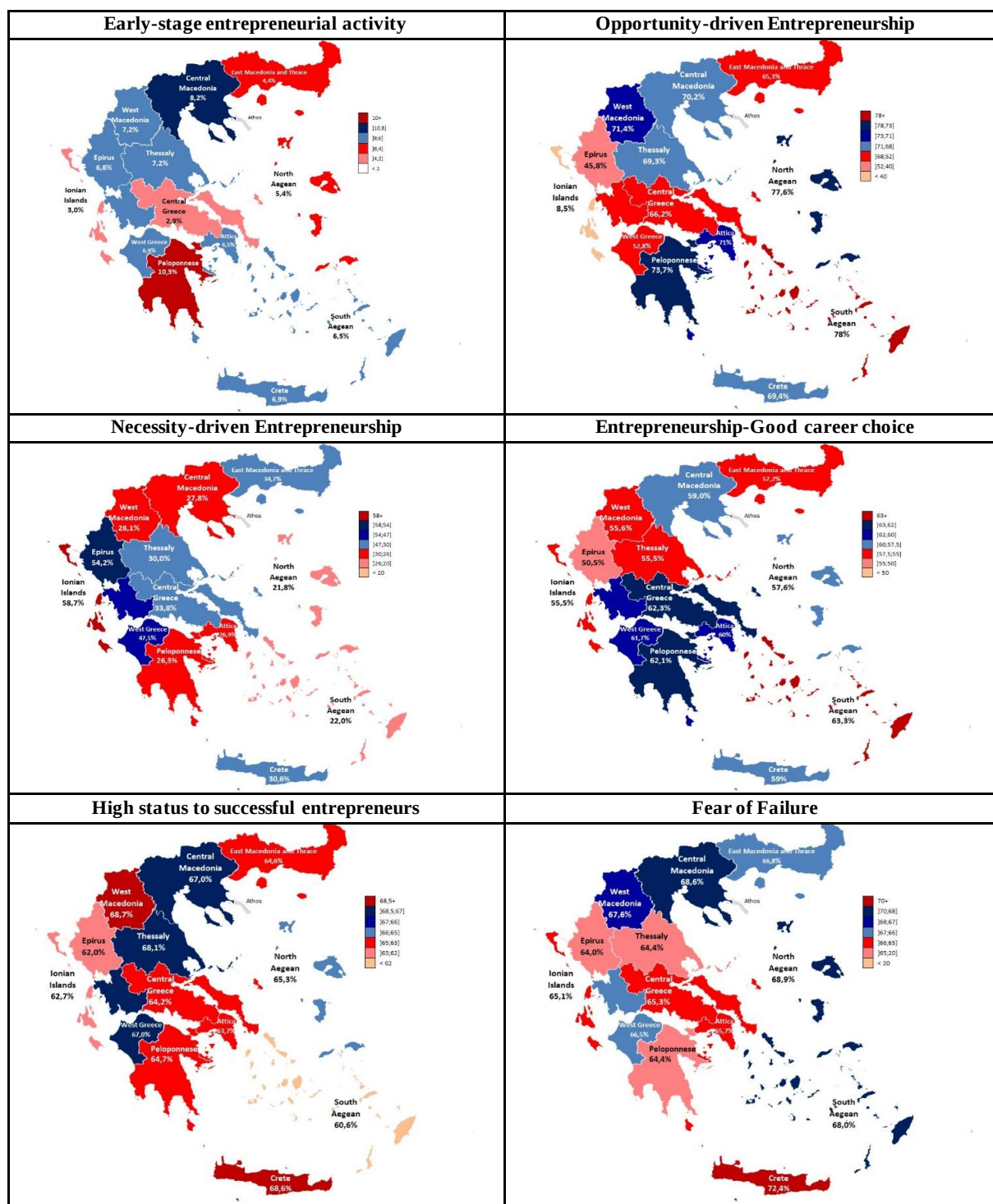
	2010	Year	2012	Overall	
	N (%)	2011	N (%)	N (%)	p value
		N (%)			
<i>Total</i>	13 (100.0)	13 (100.0)	13 (100.0)	39 (100.0)	.
	Median	Median	Median	Median	p value
	(IQR)	(IQR)	(IQR)	(IQR)	
Fear of failure	60.7	67.7	72.4	67.7	<0.001
	(58.2, 64.7)	(65.2, 69.9)	(69.4, 73.8)	(62.0, 72.1)	
Entrepreneurship - good	59.9	55.6	61.4	58.9	0.306
career choice	(57.4, 60.8)	(53.6, 58.5)	(57.1, 65.3)	(55.3, 61.8)	
High status to successful	63.6	65.5	66.0	65.5	0.292
Entrepreneurs	(63.2, 65.9)	(60.8, 70.6)	(64.4, 69.6)	(62.3, 68.2)	
Early-stage Entrepreneurial	5.9	7.8	6.1	6.4	0.963
Activity	(4.7, 6.8)	(6.3, 10.4)	(3.3, 6.8)	(4.1, 7.9)	
Opportunity-driven	60.0	74.9	67.1	67.3	0.825
	(43.0, 74.6)	(67.3, 80.8)	(55.7, 75.0)	(55.7, 76.8)	
Entrepreneurship	33.8	25.1	32.9	31.4	0.725
Necessity-driven	(22.9, 40.0)	(15.6, 33.6)	(25.0, 44.3)	(22.9, 40.6)	
Entrepreneurship	84.0	124.0	115.0	110.0	0.401
Sample size	(60.0,	(77.0,	(73.0, 141.0)	(64.0,	
	110.0)	138.0)		141.0)	

Source: GEM, 2011-2013 Data Processing.

The Global Entrepreneurship Monitor survey recorded the entrepreneurial attitudes performance of the local entrepreneurship at a NUTS2 level for factors that are known to affect as cultural factors of the development of local entrepreneurship, namely the perception of the local community that entrepreneurship is a good career choice, the high status of the successful entrepreneur in the local community, as well as the fear of business failure, which is notably high at a national level (Foundation for Economic and Industrial Research, 2019). More particularly, according to the data illustrated in Table 8, the Regions of North Aegean and the Peloponnese present throughout the three-year period (2010-2013) the highest values of positive perception regarding entrepreneurship as a good career choice (mean values 63.3%, 62.3%, and 62.15% respectively), whereas the lowest mean values are recorded in the Regions of Ionian Islands, Thessaly, and Epirus (55.5%, 55.5%, and 50.5% respectively). The same Table also presents data on the levels of high social status of the successful entrepreneur at NUTS2 level. In the highest levels (mean value 2010-2013) are the Regions of Western Macedonia (68.7%), Crete (68.6%), and Thessaly (68.1%), whereas the last places in the mean values of a three-year period (2010-2013) are occupied by the Regions of Ionian Islands (62.7%), Epirus (62.0%), and North Aegean (60.6%) (Figure 2).

Finally, the degree to which the fear of business failure discourages potential entrepreneurs from exploiting a business opportunity is rather high throughout Greece (mean value 66.7%). According to the data presented in Table 8, the Regions of Crete (72.4%), North Aegean (68.9%) and Central Macedonia (68.6%) occupy the first places. Finally, the Regions with the lowest on average percentages of business failure fear are the Peloponnese (64.4%), Thessaly (64.4%) and Epirus (64.0%) (Figure 2).

Figure 2. GEM Survey Results on Regional Entrepreneurial Activities, Attitudes, Abilities (NUTS2) of Greece 2010-2012 (aver.)



Source: GEM, 2010, 2011, 2012.

Regarding social capital as one of the basic factors that form a favourable environment for local entrepreneurship, this paper examines the correlation of the particular dimensions of Social Capital with local entrepreneurship and its various aspects, by checking the statistical correlation with the use of binomial logistic regression. More particularly, the following basic hypotheses are examined:

Hypothesis 1: Does generalised trust enhance local entrepreneurial attitudes?

Hypothesis 2: Does the participation of people in informal networks enhance local entrepreneurial attitudes?

Hypothesis 3: Does the citizens' trust towards institutions support the development of local entrepreneurship?

Hypothesis 4: Is local entrepreneurial ability enhanced by the participation of people in formal networks?

Hypothesis 5: Does citizens' interest in political developments positively affect cultural support for local entrepreneurship?

Hypothesis 6: Does the respect of social behavioural norms enhance cultural support for local entrepreneurship?

Regarding the first hypothesis, checking the statistical correlation between the regional indices of generalised trust and the aspects of local entrepreneurship revealed a statistically significant positive correlation, without intense fluctuations in the period under examination (2010-2012). It is a positive correlation between the "generalised trust" felt by a person and the "high social status of entrepreneurship" proving that the second Hypothesis is valid as well. More particularly, the data of Table 4, presenting the results of the binomial logistic regression model applied, indicate that an increase by 5 units of the composite index of generalised trust results in a 3.5% increase in the high social status of entrepreneurship. This positive correlation could be interpreted as the creation of a positive perception, at a local level, towards entrepreneurs, enforced by the relations of trust formed also at a local level among the citizens but also between citizens and other participating factors and enterprises in social life.

The study of the correlation between people participating in informal networks and particular aspects of local entrepreneurship, in the second hypothesis, reveals a statistically significant positive correlation between people's participation in informal networks and the perception that "entrepreneurship is a good career choice" (Table 4). The binomial logistic regression model showed, in Table 4, that a 10 unit increase of the "participation in informal networks" index, results in an 8.1% increase in the positive response likelihood regarding "entrepreneurship as a good career choice" (despite a slight differentiation in 2010). It is a fact that members of informal networks (relatives, friends, etc.) support financially and morally early-stage entrepreneurs at their beginning, thus promoting entrepreneurship as a good career choice.

The study of the above hypotheses, excluding statistically insignificant results and those that are differentiated within the time period examined, revealed a series of important and valid results. The more citizens' trust towards the institutions is increased, the more early-stage entrepreneurship is increased proving the validity of the third hypothesis. The positive correlation between "citizens' trust in institutions" and local entrepreneurship shows that the citizens undertake business initiatives when they believe that a healthy competitive environment and a stable political and economic environment in which the institutions are basic factors are ensured. This can be seen in the data of Table 5, where the positive result does not change from year to year and is, in total, statistically significant. Increasing "trust in institutions" by one unit, raises the possibility of positive response to early-stage entrepreneurship by 33.5%.

Table 4. Aggregated results of the binomial logistic regression model on the correlation of aspects of local entrepreneurship and Social Capital dimensions

	Fear of business failure			Entrepreneurship - good career choice			High status to successful Entrepreneurs		
	Odds Ratio	95% C.I.	p value	Odds Ratio	95% C.I.	p value	Odds Ratio	95% C.I.	p value
2010*	1			1			1		
2011	1.354	(1.249, 1.467)	<0.001	0.894	(0.823, 0.972)	0.009	0.972	(0.796, 1.186)	0.778
2012	1.724	(1.564, 1.901)	<0.001	1.047	(0.957, 1.146)	0.317	0.977	(0.848, 1.126)	0.747
Composite Index of Generalised Trust per 5 units	1.016	(0.979, 1.054)	0.400	1.041	(0.952, 1.139)	0.380	1.035	(1.001, 1.070)	0.044
2010*	1			1			1		
2011	1.354	(1.249, 1.468)	<0.001	0.897	(0.824, 0.976)	0.012	0.971	(0.797, 1.183)	0.774
2012	1.727	(1.567, 1.905)	<0.001	1.051	(0.964, 1.146)	0.256	0.981	(0.855, 1.125)	0.781
Composite Index of Participation in Formal Networks per 5 units	0.983	(0.950, 1.018)	0.341	1.008	(0.972, 1.045)	0.655	0.955	(0.932, 0.978)	<0.001
2010*	1			1			1		
2011	1.355	(1.249, 1.469)	<0.001	0.892	(0.820, 0.970)	0.008	0.973	(0.797, 1.188)	0.788
2012	1.727	(1.567, 1.903)	<0.001	1.046	(0.959, 1.140)	0.307	0.979	(0.849, 1.130)	0.775
Participation in Informal networks per 10 units	1.004	(0.951, 1.060)	0.890	1.081	(1.010, 1.157)	0.024	1.013	(0.957, 1.071)	0.661
2010*	1			1			1		
2011	1.357	(1.252, 1.471)	<0.001	0.903	(0.836, 0.975)	0.009	0.967	(0.797, 1.174)	0.737
2012	1.730	(1.571, 1.905)	<0.001	1.060	(0.977, 1.150)	0.162	0.973	(0.850, 1.113)	0.685
Interest in Politics per 5 units	1.020	(0.926, 1.124)	0.687	1.101	(0.997, 1.216)	0.057	0.908	(0.830, 0.993)	0.035
2010*	1			1			1		
2011	1.355	(1.250, 1.469)	<0.001	0.897	(0.824, 0.976)	0.011	0.973	(0.797, 1.188)	0.792
2012	1.727	(1.569, 1.902)	<0.001	1.052	(0.967, 1.145)	0.240	0.979	(0.850, 1.129)	0.773
Trust in Institutions per 1 unit	0.994	(0.910, 1.084)	0.885	0.980	(0.853, 1.126)	0.778	1.035	(0.905, 1.183)	0.620
2010*	1			1			1		
2011	1.360	(1.252, 1.477)	<0.001	0.899	(0.828, 0.976)	0.011	0.973	(0.798, 1.185)	0.782
2012	1.733	(1.574, 1.907)	<0.001	1.054	(0.969, 1.146)	0.219	0.979	(0.850, 1.128)	0.770
Solidarity - Behavioural Norms Index per 20 Units	0.952	(0.907, 0.999)	0.048	0.963	(0.890, 1.042)	0.350	1.020	(0.939, 1.108)	0.646

Source: GEM 2010-2012 and ESS 2011 Data Processing, Ierapetritis, 2019b, 2018 (* Reference category)

Table 5. Aggregated results of the binomial logistic regression model on the correlation of aspects of local entrepreneurship and Social Capital dimensions

	Early-stage Entrepreneurial Activity			Opportunity-driven Entrepreneurship			Necessity-driven Entrepreneurship		
	Odds Ratio	95% C.I.	<i>p value</i>	Odds Ratio	95% C.I.	<i>p value</i>	Odds Ratio	95% C.I.	<i>p value</i>
2010*	1			1			1		
2011	1.523	(1.263, 1.836)	<0.001	1.941	(1.390, 2.710)	<0.001	0.567	(0.315, 1.019)	0.058
2012	1.210	(0.810, 1.806)	0.351	1.474	(0.836, 2.598)	0.180	0.812	(0.420, 1.570)	0.536
Composite Index of Generalised Trust per 5 units	1.095	(0.905, 1.325)	0.351	0.961	(0.654, 1.412)	0.841	1.057	(0.688, 1.623)	0.802
2010*	1			1			1		
2011	1.533	(1.261, 1.863)	<0.001	1.948	(1.388, 2.735)	<0.001	0.564	(0.310, 1.025)	0.060
2012	1.222	(0.820, 1.821)	0.325	1.469	(0.823, 2.621)	0.193	0.817	(0.418, 1.596)	0.553
Composite Index of Participation in Formal Networks per 5 units	1.001	(0.910, 1.102)	0.980	1.086	(0.976, 1.209)	0.129	0.896	(0.804, 0.999)	0.048
2010*	1			1			1		
2011	1.528	(1.256, 1.861)	<0.001	1.919	(1.359, 2.709)	<0.001	0.569	(0.313, 1.035)	0.065
2012	1.218	(0.814, 1.823)	0.337	1.454	(0.802, 2.634)	0.217	0.818	(0.414, 1.614)	0.562
Participation in Informal networks per 10 units	1.040	(0.897, 1.207)	0.603	1.186	(0.594, 2.369)	0.629	0.987	(0.605, 1.608)	0.957
2010*	1			1			1		
2011	1.532	(1.263, 1.857)	<0.001	1.993	(1.443, 2.752)	<0.001	0.555	(0.313, 0.985)	0.044
2012	1.221	(0.810, 1.839)	0.340	1.515	(0.848, 2.707)	0.161	0.796	(0.409, 1.549)	0.502
Interest in Politics per 5 units	0.990	(0.776, 1.264)	0.939	1.408	(0.973, 2.037)	0.069	0.742	(0.536, 1.026)	0.071
2010*	1			1			1		
2011	1.526	(1.265, 1.841)	<0.001	1.934	(1.383, 2.705)	<0.001	0.569	(0.316, 1.026)	0.061
2012	1.210	(0.805, 1.818)	0.360	1.463	(0.813, 2.632)	0.204	0.819	(0.415, 1.615)	0.563
Trust in Institutions per 1 unit	1.335	(1.002, 1.777)	0.048	1.122	(0.769, 1.638)	0.550	0.942	(0.653, 1.359)	0.749
2010*	1			1			1		
2011	1.544	(1.264, 1.885)	<0.001	2.017	(1.486, 2.738)	<0.001	0.548	(0.312, 0.963)	0.037
2012	1.229	(0.818, 1.848)	0.321	1.517	(0.854, 2.696)	0.155	0.794	(0.408, 1.545)	0.497
Solidarity - Behavioural Norms Index per 20 Units	0.901	(0.756, 1.074)	0.246	0.664	(0.498, 0.884)	0.005	1.482	(1.115, 1.970)	0.007

Source: GEM 2010-2012 and ESS 2011 Data Processing, Ierapetritis, 2019b, 2018 (* Reference category)

The statistical analysis of the results of the examination of the correlation between peoples' participation in formal networks and local entrepreneurial ability (Hypothesis 4) revealed that the more the participation of people in informal networks is increased, the more necessity-driven entrepreneurship is reduced in the Regions. More particularly, Table 5 presents the statistically significant negative correlation of necessity-driven entrepreneurship with the composite index of participation in formal networks: an increase of the composite index of participation in formal networks results in approximately 11% reduction in necessity-driven entrepreneurship. The respective examination of the correlation between the particular dimensions of social Capital and necessity-driven entrepreneurship did not reveal any statistically significant results. The established negative correlation between participation in formal networks and necessity-driven entrepreneurship is related to the causes and opportunities of knowledge and information diffusion created by this participation and, by extension, it increases the possibilities of developing opportunity-driven entrepreneurship instead of necessity-driven entrepreneurship.

Moreover, another dimension of social capital, namely the "interest in Politics" is proven to positively correlate with cultural support of local entrepreneurship proving the validity of the fifth Hypothesis. More particularly, the statistical control of the correlation of binomial logistic regression revealed a positive correlation without fluctuations in the period under examination, which is just below the typical significance threshold (0.05) since p-value is 0.057. For every 5 units increase in "Interest in Politics" the likelihood for a positive response to the perception that "entrepreneurship is a good career choice" increases by 10.1%. The strong interest in political developments shows a potential entrepreneur profile that places particular emphasis on timely information regarding current developments and trends of the political environment, which unquestionably form the business environment (Table 4).

Furthermore, a person's respect for social behavioural norms, as another dimension of Social Capital has a negative impact on local entrepreneurial attitudes, as the data of the study reveal that the more the "solidarity - behavioural norms index" is increased, the more the "fear of business failure" is reduced at a local and regional level, thus proving Hypothesis 6. Table 4 data reveal a statistically significant negative correlation ($p=0.048$) between the solidarity-behavioural norms index and the fear of business failure (despite the alteration in this correlation over the course of years). The 0.952 odds ratio in the Table means that an increase of the solidarity-behavioural norms index by 20 units reduces the likelihood of positive response to the fear of business failure by approximately 5%. Finally, a negative though statistically significant correlation that does not change during the period under examination can be seen between a person's respect of social behavioural norms and local entrepreneurial abilities. More particularly, the survey revealed that the more the solidarity-behavioural norms index is increased, the more opportunity-driven entrepreneurship is reduced. Table 5 presents the negative, statistically significant correlation for the entire examined period. The likelihood of a positive response to opportunity-driven entrepreneurship is reduced by approximately 33% for every 20 units of increase of the solidarity-behavioural norms index. This can be verified by the binomial logistic regression statistical control of the correlation between a person's respect for social behavioural norms and necessity-driven local entrepreneurship, which revealed a positive and statistically significant correlation. This fact can be interpreted as follows: the absolute respect for social behavioural norms does not possibly allow for the necessary flexibility and quick response to changes, making every effort to develop opportunity-driven entrepreneurship difficult.

4. Conclusions

Local entrepreneurship in its particular dimensions is examined (entrepreneurial activities, entrepreneurial attitudes entrepreneurial abilities) through certain indices such as early-stage entrepreneurship, opportunity-driven entrepreneurship, necessity-driven entrepreneurship, entrepreneurship as a good career choice, high status of successful entrepreneurs and fear of business failure) at a NUTS2 level, utilizing recent published data of the Global Entrepreneurship Monitor for the 2011, 2012, 2013 years. In addition, applying the most recent published data (Fifth Round of E.S.S.) and having created specific indices, Greek Social Capital is assessed through the assessment of its dimensions (Ierapetritis, 2019b). The correlation of the dimensions of local entrepreneurship and the dimensions of social capital is studied, as these resulted from the use of binomial logistic regression models. Some very interesting differentiations at a regional level emerged regarding both the

dimensions of social capital and the dimensions of local entrepreneurship. The data analysis confirmed the low social capital reserves in the entire Greek territory, in most of its dimensions, at a regional level as well, as also seen in previous published studies (Poupos, 2010, Lymberaki, Paraskevopoulos, 2002, Ierapetritis, 2019b).

The statistical control results on the correlation between the social capital and the local entrepreneurship dimensions verify the validity of the scientific hypotheses linking local entrepreneurship to the qualitative characteristics of the available social capital at a regional and local level. More particularly, the more the trust of the citizens in institutions at a local level is increased, the more the early-stage entrepreneurship is increased establishing the validity of Hypothesis 3 and creating favourable conditions for the development of entrepreneurship. Likewise, local entrepreneurial attitudes are also strengthened by generalised trust, as a statistically significant positive correlation emerged, which does not present strong fluctuations in the years of the examined period (2010-2012), between the generalised trust and cultural support of entrepreneurship (the high social status of the successful entrepreneurs indices in the Regions).

The study of the correlation between people participating in informal local networks and the entrepreneurial attitudes, in the second hypothesis, reveals a statistically significant positive correlation between people's participation in informal networks and the cultural perception that "entrepreneurship is a good career choice". Moreover, the statistical analysis of the results of the examination of the correlation between peoples' participation in formal networks and local entrepreneurship revealed that the more the participation of people in informal networks is increased, the more necessity-driven entrepreneurship is reduced in the Regions. Another dimension of social capital, namely the "interest in Politics" seems to positively correlate with an aspect of local entrepreneurship proving the validity of the fifth Hypothesis. The more the "interest in politics" is increased, the more the likelihood of positive response to the perception that "entrepreneurship is a good career choice" is increased as well. A person's respect for social behavioural norms, as another dimension of social capital, has also a positive impact on the local entrepreneurship, as the data of the study reveal that the more the "solidarity-behavioural norms index" is increased, the more the "fear of business failure" is reduced. Finally, a negative though statistically significant correlation that does not change during the period under examination can be seen between a person's respect for social behavioural norms and local opportunity-driven entrepreneurship.

At a regional and local level, there is a need for the necessary information provision, so that every new integrated development policy and every planned policy to strengthen local entrepreneurship includes social capital as one of its fundamental principles. More specifically, every policy to strengthen social capital must specialise horizontally and vertically (bridging, bonding and linking social capital). Also, due attention must be paid to social capital and its dimensions, at the local and regional planning as a means to promote wealthy entrepreneurship. Planned actions of policy-making should be distributed in a balanced way (between the bonding, bridging and linking social capital) aiming at optimising and not necessarily maximising local social capital reserves regarding individual forms of social capital. Bonding social capital will be strengthened through identifying the crucial role of local networking bodies, involving them in administration and decision-making processes and improving their organisational and administrative capabilities. In addition, the development and penetration of broadbanding technology and infrastructure will support communication and networking, strengthening participation in informal and formal networks facilitating transactions and information and knowledge spillovers.

Appendix A

Table 6. The regional variation of social capital indices in Greece

	A		B		C		D		E		F	
	Mean	St. Er.	Mean	St. Er.	Mean	St. Er.	Mean	St. Er.	Mean	St. Er.	Mean	St. Er.
1	3.52	0.14	19.9	3.3	20.8	3.3	10.1	2.5	2.48	0.15	81.9	3.2
2	3.88	0.09	12.4	1.6	27.0	2.1	7.9	1.3	2.49	0.09	77.6	2.0
3	2.17	0.17	11.2	3.3	13.5	3.6	4.5	2.2	1.51	0.18	92.1	2.9
4	4.43	0.15	4.5	1.5	40.0	3.5	3.5	1.3	3.10	0.16	91.3	2.0
5	2.80	0.20	13.6	3.4	4.8	2.1	4.8	2.1	2.47	0.17	84.8	3.5
6	2.35	0.20	4.7	2.6	23.4	5.3	7.8	3.4	2.82	0.21	87.5	4.1
7	3.35	0.14	2.8	1.2	18.0	2.9	2.3	1.1	3.62	0.12	85.9	2.6
8	3.76	0.13	5.6	1.8	17.4	3.0	3.7	1.5	2.39	0.13	79.1	3.2
9	3.19	0.16	13.3	2.8	24.0	3.5	13.3	2.8	2.84	0.16	20.3	3.3
10	3.94	0.06	10.9	1.0	19.1	1.3	8.6	0.9	2.59	0.06	64.2	1.6
11	4.17	0.25	7.7	3.7	30.8	6.4	3.8	2.7	3.89	0.25	51.0	7.1
12	4.69	0.19	5.3	2.6	44.0	5.7	4.0	2.3	2.81	0.19	72.0	5.2
13	3.81	0.15	21.0	3.3	23.9	3.4	6.3	1.9	1.97	0.14	76.7	3.4
Total	3.73	0.04	10.8	0.6	22.7	0.8	7.1	0.5	2.64	0.04	72.2	0.9
CV	0.21		0.57		0.44		0.51		0.23		0.27	

1. Eastern Macedonia and Thrace, 2. Central Macedonia, 3. Western Macedonia, 4. Thessaly, 5. Epirus, 6. Ionian Islands, 7. Western Greece, 8. Central Greece, 9. Peloponnese, 10. Attica, 11. North Aegean, 12. South Aegean, 13. Crete.

A: Composite Index of Generalised Trust (“average 0-10”), **B:** Composite Index of participation in Formal Networks (Yes in 2+/7), **C:** Participation in Informal Networks (Social Meetings: “Several times a week” or “every day”), **D:** Interest in Politics (% “Very interesting”), **E:** Trust in Institutions (“average 0-10”), **F:** Solidarity – Behavioural Norms Index (% False insurance claims are morally “very wrong”).

Table 7. GEM Survey results on the aspects of entrepreneurship at a regional level (NUTS 2) for the Greek territory for the years 2010 -2012

	Early-stage Entrepreneurial Activity				Opportunity-driven Entrepreneurship				Necessity-driven Entrepreneurship			
	2010	2011	2012	aver.	2010	2011	2012	aver.	2010	2011	2012	aver.
1	66.0%	4.0%	3.3%	4.4%	60.0%	60.0%	75.8%	65.3%	40.0%	40.0%	24.2%	34.7%
2	5.1%	8.1%	11.5%	8.2%	62.8%	74.9%	73.0%	70.2%	31.4%	25.1%	27.0%	27.8%
3	7.4%	7.8%	6.5%	7.2%	59.5%	80.8%	73.8%	71.4%	39.2%	20.5%	24.6%	28.1%
4	4.7%	10.9%	6.1%	7.2%	78.7%	73.4%	55.7%	69.3%	19.1%	26.6%	44.3%	30.0%
5	5.9%	10.4%	4.1%	6.8%	33.9%	37.5%	65.9%	45.8%	66.1%	62.5%	34.1%	54.2%
6	0.0%	1.8%	7.1%	3.0%	0.0%	0.0%	25.4%	8.5%	0.0%	100.0%	76.1%	58.7%
7	6.8%	11.0%	2.8%	6.9%	66.2%	67.3%	25.0%	52.8%	33.8%	33.6%	75.0%	47.5%
8	1.6%	5.5%	1.7%	2.9%	31.3%	67.3%	100.0%	66.2%	68.8%	32.7%	0.0%	33.8%
9	11.8%	11.2%	7.9%	10.3%	77.1%	76.8%	67.1%	73.7%	22.9%	23.2%	32.9%	26.3%
10	5.0%	7.7%	6.8%	6.5%	60.0%	77.9%	75.0%	71.0%	40.0%	15.6%	25.0%	26.9%
11	3.6%	7.1%	5.5%	5.4%	100.0%	100.0%	32.7%	77.6%	0.0%	0.0%	65.5%	21.8%
12	6.7%	6.3%	6.4%	6.5%	74.6%	100.0%	59.4%	78.0%	25.4%	0.0%	40.6%	22.0%
13	9.3%	8.1%	3.2%	6.9%	43.0%	90.1%	75.0%	69.4%	57.0%	9.9%	25.0%	30.6%
Total	5.7%	7.7%	5.6%	6.3%	63.1%	73.1%	60.9%	65.7%	36.3%	26.6%	39.0%	33.9%

Source: GEM, 2011-2013 Data Processing.

Table 8. GEM Survey results on the aspects of entrepreneurship at a regional level (NUTS 2) for the Greek territory for the years 2010 -2012

	Entrepreneurship – good career choice				High status to successful Entrepreneurs				Fear of failure			
	2010	2011	2012	aver.	2010	2011	2012	aver.	2010	2011	2012	aver.
1	53.6%	58.1%	59.8%	57.2%	65.5%	66.1%	62.3%	64.6%	60.7%	67.7%	72.1%	66.8%
2	59.9%	55.3%	61.8%	59.0%	65.6%	70.6%	64.9%	67.0%	62.0%	70.1%	73.6%	68.6%
3	57.4%	54.7%	54.8%	55.6%	63.2%	71.9%	71.0%	68.7%	64.7%	68.8%	69.4%	67.6%
4	58.9%	51.4%	56.1%	55.5%	63.6%	71.0%	69.6%	68.1%	59.8%	65.2%	68.2%	64.4%
5	60.8%	48.1%	42.5%	50.5%	58.8%	62.7%	64.4%	62.0%	52.9%	58.4%	80.8%	64.0%
6	61.1%	48.2%	57.1%	55.5%	66.7%	55.4%	66.1%	62.7%	64.8%	66.1%	64.3%	65.1%
7	58.0%	64.0%	63.1%	61.7%	65.9%	69.1%	66.0%	67.0%	55.7%	69.9%	73.8%	66.5%
8	62.0%	57.9%	67.0%	62.3%	68.2%	57.3%	67.0%	64.2%	57.3%	68.9%	69.6%	65.3%
9	63.6%	61.2%	61.4%	62.1%	63.6%	65.5%	64.9%	64.7%	62.7%	62.1%	68.4%	64.4%
10	60.2%	58.5%	61.4%	60.0%	67.4%	61.2%	62.5%	63.7%	58.2%	66.4%	72.4%	65.7%
11	53.6%	53.6%	65.5%	57.6%	60.7%	60.7%	74.5%	65.3%	60.7%	73.2%	72.7%	68.9%
12	60.0%	64.6%	65.4%	63.3%	63.3%	60.8%	57.7%	60.6%	65.0%	62.0%	76.9%	68.0%
13	56.0%	55.6%	65.3%	59.0%	61.3%	72.6%	71.8%	68.6%	68.0%	72.6%	76.6%	72.4%
Total	58.9%	56.2%	60.1%	58.4%	64.1%	65.0%	66.4%	65.2%	61.0%	67.0%	72.2%	66.7%

Source: GEM, 2011-2013 Data Processing.

Table 9. Results of the Vth Round of the European Social Survey (ESS) at a regional level (NUTS 2) for the Greek territory, for the year 2011

REGION	A	B	C	D	E	F
1	7.200	19.86	20.801	10.07	2.48	81.9
2	6.553	12.41	26.872	7.944	2.49	77.6
3	0.000	11.24	13.481	4.494	1.51	92.1
4	16.460	4.52	40	3.518	3.10	91.3
5	4.545	13.59	4.7624	4.808	2.47	84.8
6	0.000	4.69	23.44	7.813	2.81	87.5
7	5.405	2.83	17.515	2.26	3.61	85.9
8	3.731	5.63	16.349	3.727	2.39	79.1
9	3.252	13.33	24	13.33	2.84	20.3
10	5.795	10.94	18.868	8.647	2.59	64.2
11	4.878	7.69	30.773	3.846	3.88	51.0
12	14.290	5.33	44	4	2.81	72.0
13	6.504	21.02	22.929	6.289	1.97	76.7

A: Composite Index of Generalised Trust (7-10)

B: Composite Index of Participation in Formal Networks (Yes in 2+/7)

C: Participation in Informal Networks (Social Meetings: “Several times a week” or “every day” ((06-07))

D: Interest in Politics (Very interesting)

E: Trust in Institutions (average 0-10)

F: Solidarity - Behavioural Norms Index (Excessive or false insurance claims are “very wrong” behaviour)

Source: ESS 2011 Data Processing in Ierapetritis, 2019b.

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The European Deposit Insurance Scheme between Moral Hazard and Risk Mutualization

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Introduction

The EU Banking Union (hereinafter EBU) project was established so as to reduce financial instability in the euro area. One of the three pillars of the EBU, apart from the Single Supervision Mechanism and the Single Resolution Mechanism, was the European Deposit Insurance Scheme (hereinafter EDIS). The role of EDIS in the EBU is fundamental, since its mission is to provide a safety net protecting depositors against the loss of their insured deposits in case a covered European bank is unable to meet its obligations to them. Therefore, it is designed to provide a guarantee that fulfills a complementary role vis-à-vis prudential regulation, supervision, and resolution of banks.

The Eurozone crisis revealed many regulatory gaps and failures in the institutional architecture of the euro area. One of them, specifically concerning systemic banks, was the lack of a deposit insurance system at European level next to the several national deposit insurance systems of the euro area member states. Such a European system of deposit insurance was justifiably considered as crucial in order to avert, or mitigate, the risks of gregarious phenomena of panic and bank runs due to the perceived inadequacy of national systems of deposit insurance to effectively guarantee the amount of €100.000 per depositor per banking group, which is theoretically assured by EU law (Directive 2014/49/EU). Countries with chronically weak banking systems, or suffering a severe banking undercapitalization stress, experienced this catastrophic lack, often taking the form of a flight of deposits towards banks in other euro area members perceived as “safer” than the banks of the country of origin. That was notably the case of Greece in 2015.

Moral Hazard and Deposit Insurance

Moral hazard generally arises when a party has incentives to accept increasing and unsustainable amounts of risk because its costs will eventually be borne, in whole or in part, by another party, even though the latter has not subscribed to such coverage as guarantor (The Economic Times, n.d.). Regarding deposit insurance, the concern about moral hazard generally induces measures providing for a limited coverage of deposit insurance, or for a strict conditionality regime that must be respected before triggering the activation of protection against covered depositors' losses. The point of moral hazard in the banking field is to insulate depositors from the consequences of unsound bank practices, which could induce unsustainable risk-taking by banks.

In this context, deposit insurance becomes an essential piece of the puzzle for the establishment of a balanced and stable banking system, where supervision and resolution provide the appropriate incentives to mitigate moral hazard. The overall effectiveness of the supervisory and resolution regimes of a banking system has an impact on the extent to which moral hazard affects a deposit insurance system, since supervision and resolution form the background of prudential regulation. This interdependency of supervision, resolution, and deposit insurance, together with the awareness that fairly designed deposit insurance systems could have a different impact on depositor protection and financial stability, reveal the reasons for which the establishment of the EBU was decided by the European Council in June 2012 (European Council 2012) as a response to the global financial crisis of 2007-09.

Ensuring that the same rules are applied in the same manner to protect deposits in any participating member state, in addition to adequate backup funding at European level, was rightly considered as mitigating the potential transmission of loss of confidence to the entire banking system as a result of the vulnerability of a specific member state. Thus, EDIS was considered to be the optimal way to reduce moral hazard. Furthermore, in a system where supervision and resolution for banks are by now tasks accomplished to an important extent at European level, the circumstances under which a national deposit guarantee scheme (hereinafter DGS) may be used are already not any longer under purely national control.

Some economists (Calomiris and Kahn 1991, Stiglitz 1993) have suggested that limiting deposit insurance is a means of reducing moral hazard problems and of better disciplining banks, since depositors could then react to negative information about the soundness of a bank's balance sheet by withdrawing their money, and this threat could induce bank managers to behave prudentially. Accordingly, less deposit insurance could lead to less risk for a deposit insurance fund, and only marginally more risk to the bank, as some deposits would still remain uninsured. On the other hand, even the small probability of losses could cause a bank run because the uninsured deposits are junior to the insured ones, and if the fraction of uninsured deposits is large, such a run would be extensive, and therefore costly. Hence the argument (Diamond and Dybvig 1986) that insuring such deposits is able to reduce the cost of a bank run, and therefore, that there is a much stronger case for a full deposit insurance than for limited insurance, as deposit insurance is considered the only effective measure to prevent bank runs and to achieve banking stability. In this theoretical debate, some economists (Franks and Mayer 1989) point out that if a government offered full insurance, the costs of a bank failure would not be borne by either the shareholders or the depositors, but by the government instead; the government would be called to pay the price of unduly risky investments, and therefore depositors would not have the incentives to withdraw their deposits in advance of others.

Some other scholars (more recently, Papadopoulos, Kiohos and Stoups 2021) insist on another idea to reduce moral hazard based on a structural separation of the banking groups themselves. According to them, the amount of moral hazard would be lessened by separating investment and wholesale banking activities, foremost proprietary trading, but also market making, securities underwriting, and complex securitization and derivative activities, from commercial and retail banking ("boring banking") addressing the main functions of banking, i.e. lending and payments. Such a separation would certainly reduce excessive risk-taking, and thus moral hazard, depending on the degree of separation, since full ownership separation will have much more pronounced effects in terms of reducing moral hazard than a lighter form of functional separation. But even without strict ownership separation, and through some form of subsidiarization instead, the implicit public subsidies brought by the deposit insurance benefiting the commercial banking activities inside an integrated banking group would no longer apply to the investment banking activities of the same banking group, and that would also help to re-align private and social interests. This would entail different entities holding separate capital and liquidity buffers, thereby aligning the cost of regulation more closely with the risk, and it would promote market discipline. Practically, that would mean that the investment and commercial banking entities would have separate funding requirements, ending thus the risky cross-subsidy of trading activities with deposits. If subsidiarization covers a wide enough range of activities, this would reduce risk-taking incentives by forcing the trading entity to internalize the true cost of its risk-taking, and to more strictly separate it from the public safety net associated with insured deposits. The resulting increased funding cost would simply reflect the inherent riskiness of the activity (although systemic risk may still not be adequately reflected in the institution-specific funding cost).

Deposit Insurance in the European Union

Returning to the recent developments in the European Union, the so-called Five Presidents' Report on Completing Europe's Economic and Monetary Union (hereinafter EMU) published in June 2015 (Juncker et al. 2015) correctly stressed the fact that a single European banking system entails confidence in the safety of bank deposits, irrespective of the member state in which a bank operates, alongside single banking supervision and single banking resolution. To this end, said Report set out a plan for deepening the EMU by establishing a EDIS, which should become the third pillar of the Banking Union.

Shortly afterwards, the European Commission committed to put forward a legislative proposal on the first steps towards EDIS (European Commission 2015a). More specifically, the Commission announced a proposal for a

Regulation regarding the introduction of a European Deposit Insurance Scheme (European Commission 2015b), which comprised uniform application of a single set of rules for deposit protection, together with a access to a European Deposit Insurance Fund managed by a central authority, the Single Resolution and Deposit Insurance Board (hereinafter SRDIB). The aim of this proposal was to enhance the uniform application of the deposit guarantee framework in the member states participating in the EDIS through the attribution of decision-making, monitoring and enforcement powers related to the deposit guarantee framework to a SRDIB. This proposal was the first step towards a deposit guarantees scheme at European level, aiming at building on the existing network of national DGSs.

In the Commission's scheme, deposit insurance would progressively evolve in three successive phases between 2017 and 2024, complementing thus the participating national DGSs by providing funding and covering losses of the latter. These three phases would comprise: reinsurance, co-insurance, and fully mutualized insurance. The reinsurance scheme for participating national DGSs would apply in a first period of three years (2017-2019), and would cover a share of the liquidity shortfall and of the excess losses of participating DGSs that encounter a payout event or have been requested to contribute to a bank resolution. In this stage, assistance would be limited only to resolution proceedings conducted by the SRDIB. The co-insurance scheme for participating national DGSs would apply in a second period of four years (2020-2024), which would cover a gradually increasing share of the liquidity shortfall and losses of participating DGSs. Finally, a full-insurance scheme would apply in the steady state that covers all liquidity needs and losses for all participating national DGSs (2024 onwards).

However, the path finally taken in the EU is one of a more gradual establishment of EDIS. In November 2016, MEP Esther de Lange (EPP, Netherlands), who was the rapporteur for the Commission's proposal in the European Parliament, presented her draft report (European Parliament 2020), which adopted a more conditional approach, by introducing only two stages of EDIS and a different timeline that would bring about a later initiation of its implementation (de Lange 2016). According to the de Lange report, national DGSs should be deployed first before triggering the use of funding at EU level. In turn, the reinsurance period would be introduced in 2019, whereas the final full-insurance phase would only be introduced provided that four conditions would apply by then: legally binding provisions would have been made concerning the international standard for Total Loss Absorbing Capacity for Global Systemically Important Banks, an insolvency ranking for the subordinated debt of credit institutions would have been harmonized at EU level, a framework for business insolvency would have been harmonized at EU level regarding the early restructuring of companies so that non-performing loans could be better tackled, and a leverage ratio for banks would have included additional requirements for global systemically banks (European Parliament 2020).

At this point in time, political negotiations on EDIS have reached a stalemate, since a single deposit insurance scheme is still under discussion (European Parliament 2020).

Risk-sharing versus Risk-reduction

Against this background, a balanced and complete Banking Union depends on the outcome of the debate on risk-sharing versus risk-reduction. The risk-reduction issue has been mostly linked to lessening the non-performing loans in banks' balance sheets, while risk-sharing refers to the establishment of a fully-fledged EDIS (Dias and Grigaitė 2020, p. 2).

In this debate, the positioning of the German political system has been proven crucial in the EU. On 6 November 2019, the German Federal Finance Minister Olaf Scholz (Scholz 2019) proposed a European Reinsurance System for bank deposits to be established along with the existing national DGSs with contributions from credit institutions. According to this proposal, any losses exceeding both the national and the European guarantee fund would have to be covered by the respective member state. The German position paper linked European deposit reinsurance with a risk-based treatment of government bonds in banks' balance sheets, the need for harmonization of insolvency law for non-systemically relevant banks, and a stop to profit-shifting by introducing a common corporate tax base and a minimum tax rate on corporate profits. Plainly said, the German proposal would completely subordinate risk-sharing to risk-reduction. This proposal was strongly criticized for contradicting the essence of the EBU, as it certainly avoids elevating deposit insurance at European level, and thus perpetuates the vicious circle between banks and sovereigns, since the national taxpayers would continue to be subject to bearing the losses (Giegold 2019). The German proposal could hardly

be considered as marking some progress on a full deposit insurance scheme, since in the name of the protection against moral hazard, it does not promote the idea of deposit protection at European level; to the contrary, it is based on the prerequisite of an overall risk-reduction and the idea of national deposit protection as a fund of last resort, even in cases that the predefined requirements related to risk-reduction have been met.

Conclusion

The developments regarding EDIS presently remain at a stalemate. This has resulted in national policies adopting selective implementation of EU legislation, which in turn opens the way for national specificities, and thus to inconsistencies in the alignment of national and European interests. Against this background, bank depositors remain vulnerable to large financial shocks, and as a result, this undermines what has been achieved so far. The resulting image of the European Union is that of weakness, since it does not seem to be able to inspire compliance with its own basic political agreements. Within this framework, politics have turned more and more nationalistic, and the European game has become increasingly zero-sum.

Clearly, setting up EDIS as the last pillar of the Banking Union is not easy to achieve politically, since a single deposit guarantee scheme practically means guaranteeing deposits in another member state. This raises the issue of a level playing field across the member states inside a fragmented regulatory landscape. The main rationale behind a single Deposit Guarantee Scheme is to protect European taxpayers' money in case of bank failure or systemic crisis. Such a scheme would aim to prevent deposit outflows, which could have a significant destabilizing impact not only on a local bank, but also on the entire European banking sector, and ultimately on the real economy. An effective and credible pan-European system would therefore help to reduce spillover effects across member states, and would thus pave the way for collective action at economic and political level.

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The dark side of leadership in the Greek Educational System

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Abstract

Leadership is mainly associated with positive impacts on organizations and subordinates. However, leadership has its dark side, which causes serious problems for followers and organizations. Greek schools' leaders have a difficult and complicated role. They lack substantial education in management of educational units. The selection criteria for school directors are not linked to leadership abilities. This study focuses on the bibliographic investigation of possible correlations between (a) the lack of training of directors in administering school units, (b) the principals' selection criteria, (c) the Big Five factors of personality, (d) the existing administrative and leadership framework of the school directors and (e) the school climate with the dark side of primary and secondary school unit leadership in the Greek Educational System.

Keywords: abusive supervision, destructive leadership, educational leadership, Greek Educational System

1. INTRODUCTION

Conger (1990) was the first who used the term “dark side of leadership” in order to describe harmful leader behaviors to organizations and employees. The percentage of abused employees is approximately 10% (Tepper et al., 2017). There is lack of a unified definition of dark side of leadership and a unified framework based on shared understanding of what dark side of leadership is and what it is not. There are two main “schools” in the dark side of leadership literature; (a) the one which describes it uses the term “abusive supervision” and is primarily represented by Ben Tepper and his collaborators, and (b) the other that uses the term “destructive leadership” and is represented by Eiransen, Krasikova, Schyn, Shilling, Thoroughood, Padilla and their collaborators (Φωτιάδου, 2018).

2. ABUSIVE SUPERVISION

Tepper (2000) defined abusive supervision as “subordinates’ perceptions of the extent to which supervisors engage in the sustained display of hostile verbal and nonverbal behaviors, excluding physical contact”. In Figure 1 an emergent model is presented (Tepper, 2007) that captures what is known about the causes and consequences of abusive supervision. The model is known as Tepper model.

Martinko et al. (2013), revised the 2007 Tepper model and added additional variables and casual paths to increase its explanatory potential. The model distinguishes between abusive supervisory behavior and abusive supervisory perceptions. This revised model also explicitly recognizes possibilities for

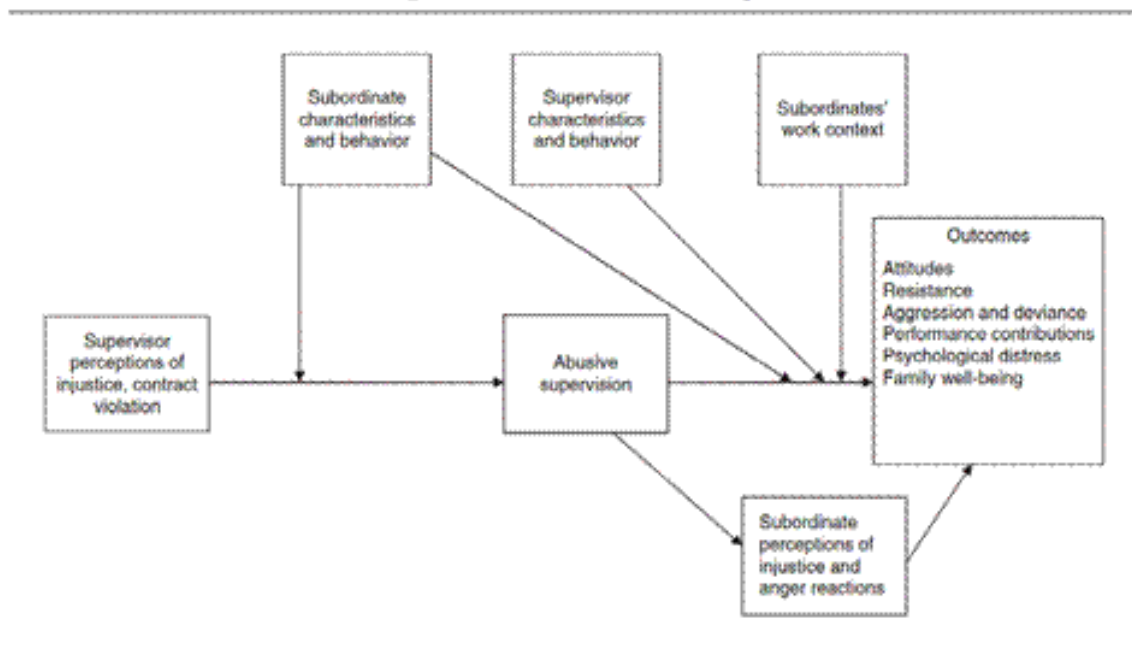


Figure 1: Tepper emergent model of abusive supervision (Tepper 2007)

causation and stresses the importance of subordinates' individual differences such as attribution style, negative affectivity, and implicit work theories, which have the potential to account for significant variability in subordinates' perceptions of abuse. There are significant relationships between the construct of abusive supervision and important organizational outcome variables such as aggression, organizational citizenship, subordinate performance and workplace deviance. Clearly, these outcomes are related to the success and survival of organizations as well as the health and well-being of their employees (Martinko et al., 2013).

3. DESTRUCTIVE LEADERSHIP

Einarsen et al. (2007) propose that destructive leadership is "the systematic and repeated behavior by a leader, supervisor or manager that violates the legitimate interest of the organization by undermining and/or sabotaging the organization's goals, tasks, resources, and effectiveness and/or the motivation, well-being or job satisfaction of subordinates". They propose a conceptual model of destructive leadership behavior that is congruent with the proposed definition, as shown in Figure 2. Since the definition proposes two separate dimensions of destructive leadership behavior (i.e. behavior directed towards subordinates and behaviors directed towards the goals, tasks and effectiveness of the organization), we assume that leaders are capable of acting destructively on one dimension while behaving constructively on the other (Einarsen et al., 2007).

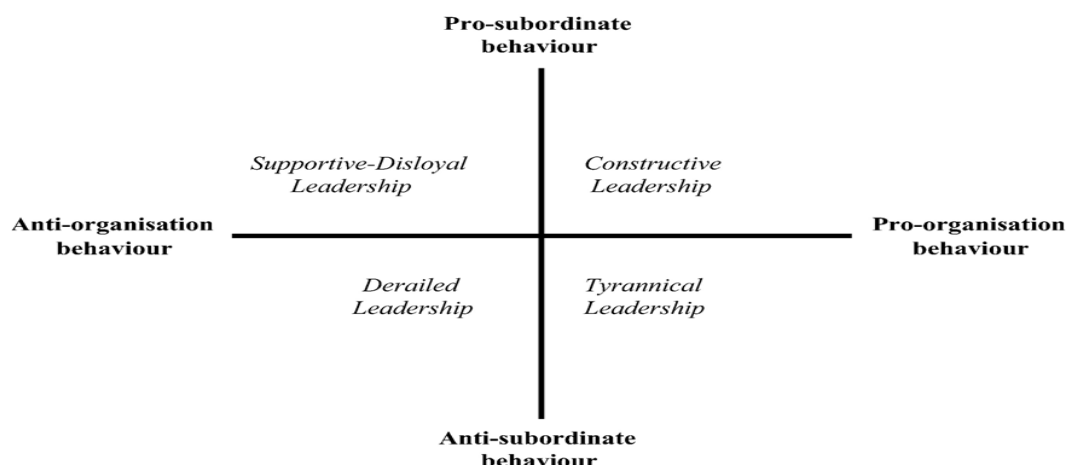


Figure 2: The conceptual model of destructive leadership (Einarsen et al., 2007)

Krasikova et al. (2013) proposed that destructive leadership is defined as “volitional behavior by a leader that can harm or intends to harm a leader’s organization and/or followers by (a) encouraging followers to pursue goals that contravene the legitimate interests of the organization and/or (b) employing a leadership style that involves the use of harmful methods of influence with followers, regardless of justifications for such behavior”. Based on their reframing of destructive leadership, they propose a preliminary theoretical model, shown in Figure 3.

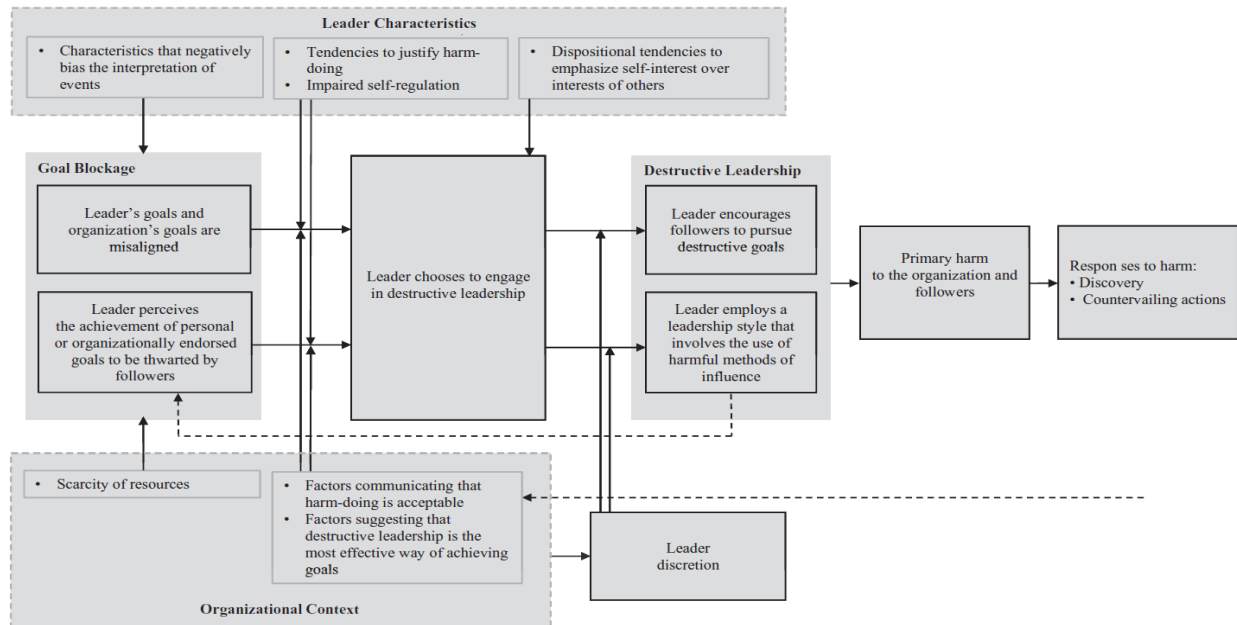


Figure 3: The theoretical model of destructive leadership (Krasikova et al., 2013)

In the proposed model, leaders are likely to engage in destructive leadership when they experience difficulty achieving their goals or when they are predisposed to harm others. Also, not all leaders are equally likely to experience situations of goal blockage; some leader characteristics and contextual factors make them more likely to find themselves in such situations. In addition, when goal blockage occurs, not all leaders will react to it with destructive leadership; some characteristics and contextual factors will make them more likely to favor destructive responses over constructive alternatives. Finally, some contextual factors are likely to determine whether leaders’ choice to pursue destructive goals or use destructive actions translates into destructive leadership.

Padilla et al. (2007) define five features of destructive leadership: (a) destructive leadership is seldom absolutely or entirely destructive; there are both good and bad results in most leadership situations, (b) the process of destructive leadership involves dominance, coercion, and manipulation rather than influence, persuasion, and commitment, (c) the process of destructive leadership has a selfish orientation; it is focused more on the leader's needs than the needs of the larger social group, (d) the effects of destructive leadership are outcomes that compromise the quality of life for constituents and detract from the organization's main purposes, and (e) destructive organizational outcomes are not exclusively the result of destructive leaders, but are also products of susceptible followers and conducive environments. They define the term and develop the concept of the toxic triangle—a confluence of leader, follower, and environmental factors that make destructive leadership possible (Padilla et al., 2007).

Thoroughgood et al. (2016) define destructive leadership as “a complex process of influence between flawed, toxic, or ineffective leaders, susceptible followers, and conducive environments, which unfolds over time and, on balance, culminates in destructive group or organizational outcomes that compromise the quality of life for internal and external constituents and detract from their group-focused goals or purposes”. Their definition lends

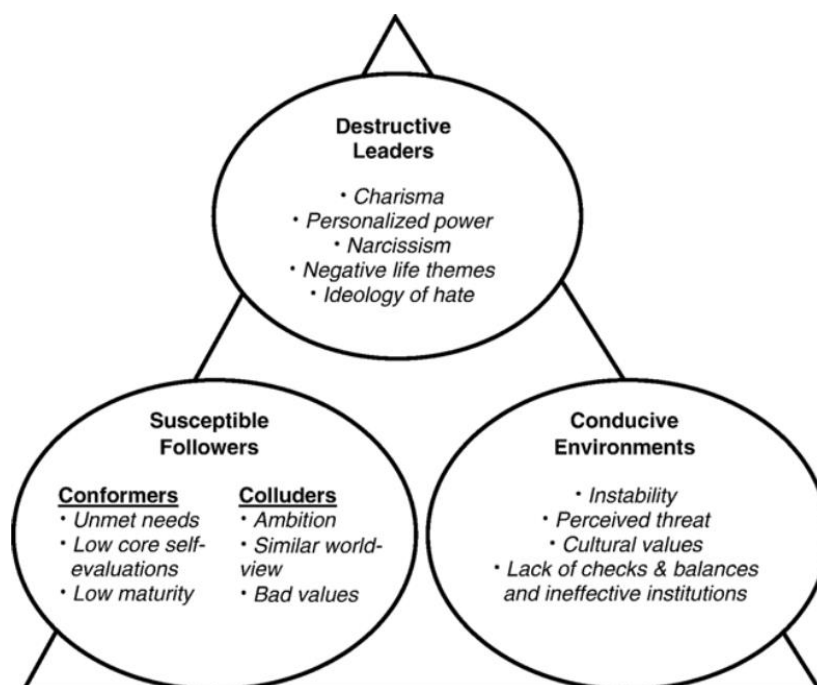


Figure 4. The toxic triangle (Padilla et al., 2007)

itself to most, if not all, contexts—from businesses and nonprofits, such as universities and government agencies, to religious groups to political and military institutions. It incorporates three essential features of destructive leadership: group processes, group outcomes, and a dynamic timeframe.

4. THE FIVE-FACTOR MODEL OF PERSONALITY

The Five-Factor Model (FFM) is a comprehensive taxonomy of personality traits, which are tendencies to show consistent patterns of thoughts, feelings, and actions. It appears to describe personality structure well in a wide variety of cultures, suggesting that personality trait structure is universal. (McCrae, 2002). The model gives a basis for systematic exploration of the relations between personality and other phenomena; and it is efficient, providing at least a global description of personality with as few as five scores (McCrae & John, 1992; Χριστοφίδου, 2009). The FFM is essentially correct in its representation of the structure of traits. It is also correct to proceed to its implications for personality theory and its applications throughout psychology (McCrae, 2002).

According to the FFM, most personality traits can be described in terms of five basic dimensions. Each of these factors represents the common variance among a large set of more specific traits or facets, which are Neuroticism (N), Extraversion (E), Openness to Experience (O), Agreeableness (A) and Conscientiousness (C) (McCrae & Costa, 1987; Costa, & McCrae, 1995; Λιάκου, 2015; McCrae, & Costa, 1999). N represents individual differences in the tendency to experience distress, and in the cognitive and behavioral styles that follow from this tendency (McCrae & John, 1992). Sociable, fun-loving, affectionate, friendly and talkative are the highest loading variables on the E factor (McCrae & Costa, 1987). O is best characterized by original, imaginative, broad interests, and daring (Costa, & McCrae, 1997). People who are high in O tend to be creative, intellectual, and curious. People who are high in A tend to be cooperative, helpful, and interpersonally successful. C describes people who are organized, responsible, and hard-working. (Marshall et al., 2015)

5. THE SCHOOL LEADERSHIP IN GREECE

According to literature the school director is a leader, a mentor and a collaborator involved in the direction of improving the quality of education provided (Αλατζόγλου Α., 2015; Bush & Glover 2003) defined school leadership as “a process of influence leading to the achievement of desired purposes. Successful leaders develop a vision for their schools based on their personal and professional values. They articulate this vision at every opportunity and influence their staff and other stakeholders to share the vision. The philosophy, structures and activities of the school are geared towards the achievement of this shared vision”. In Greece principals have a

complicated role. They are the appointed administrative officer of the educational authorities. On the other hand, they are both school leaders and educators. They are called upon to formulate their own internal policy (Πεντίφης Γ., 2015). They are at the top of the school ladder and administratively, scientifically-pedagogically responsible for the school unit (Υ.Α Φ.353.1/324/105657/Δ1/16.10.02/ΥΠΕΠΘ). Related to the Central Administration, their role is encapsulated in the implementation of circulars and orders that regulate all main teaching and operational issues in school life (Παπανασούμ, 1995). At school level their power is weakened, given the important power that the Teachers' Council has (Υ.Α Φ.353.1/324/105657/Δ1/16.10.02/ΥΠΕΠΘ).

School directors in Greece are educators who have spent several years in teaching. The vast majority of them lack training or specialization in the management of educational units (Σαΐτης Χρ., 2005; Παπαϊωάννου Α., 2009). An important reason for this lack of qualifications is the way the school directors are selected (Δαράκη, 2007). Their selection criteria are based on three main areas: (a) scientific background, (b) administrative and teaching experience, and (c) personality. Regarding the criterion of scientific background, the qualifications taking into account are master and doctoral degrees, second university degree, foreign language skills, ICT skills, seminar attendance and any form of professional training, publications, participation in research projects and submissions of papers in conference proceedings and scientific journals (Ν. 4547/2018). The above selection criteria apply not only to school directors but also to all educational executives. This is an inefficiency of executive management about the selection criteria for executives of different categories and levels of administration (Τεκτονοπούλου, 2015).

6. THE SCHOOL CLIMATE

The school unit as a fundamental organization in any society is characterized by an organizational school climate that distinguishes it from other schools – organizations and influences the behavior and the feelings of both teachers and students about their school (Sergiovanni & Starratt, 1988). The school climate is what teachers realize as working environment and students as learning environment in their daily routine, which may vary among school units (Αποστολάκης Δ., 2015). School climate refers to the quality and character of school life. It is based on patterns of school life experiences and reflects norms, goals, values, interpersonal relationships, teaching, learning and leadership practices, and organizational structures (National School Climate Center, 2007).

School climate is an important parameter of the learning process, as it is associated with both learning outcomes and occupational characteristics of teachers (Cohen et al., 2009; Thapa et al., 2013). In particular, it is argued that school climate is an important determinant of teachers' job satisfaction. (Badri et al., 2012; Collie et al., 2012; Huang & Waxman, 2009; Schyns et al., 2009). School leadership is the result of the way in which school directors act in order to create a school climate characterized by productivity and creativity (Αργυροπούλου & Συμεωνίδης 2017).

7. CONCLUSIONS

The importance of the personality traits in the dark side of leadership emerged in all above presented models of abusive supervision and destructive leadership. Personality traits are considered to be major causes of deviant behavior. According to the theoretical model (Krasikova et al., 2013), some leader characteristics make them more likely to find themselves in situations of goal blockage and to favor destructive responses over constructive alternatives. Personality characteristics may also help answer questions concerning why different subordinates perceive the same supervisor as inspirational, whereas others view the supervisor as abusive (Martinko et al., 2013). Tepper (2007) claims that out of the Big-Five personality dimensions agreeableness and neuroticism are those that may be related to abusive supervision. As it has been shown that the FFM is a reliable and valid measure for the assessment of normal personality traits (McCrae, 2002), it is obvious that further research on the correlation between the FFM factors and abusive supervision or destructive leadership would be useful.

Headmasters of primary and secondary schools in Greece are subject to a complicated network of powers, between the Teachers' Council and Central Administration. Their work is compromised by conflicting interests, inconsistencies and paradoxes. The bureaucratic hierarchy and discipline must be compromised with the professional principles, leader's flexibility and specialization (Καραγιάννης, 2014). Despite limited administration responsibilities on the school staff, they are under pressure from the central administration, teaching staff and parents to play a leading role in shaping the organizational environment and in guiding teachers in the daily school activities (Γιαννακοπούλου, 2002). This pressure is likely to lead to adopting unachievable goals or to behaviors that could be described as abusive or destructive, according to the respective models. Thus, it might be concluded that, according to the theoretical model (Krasikova et al., 2013), the

existing administrative and leadership framework of school directors is probably related to the dark side of leadership. So, a deeper investigation in this correlation would be worthwhile.

School directors' knowledge and skills are not enriched by training in educational management, leadership and other special issues. Principals are not required undergo initial training either before or after the selection process (Τεκτονοπούλου, 2015). The lack of training in educational management is likely to cause school directors uncertainty and stress to achieve their goals. Related research (Saitis, & Eliophotou, 2004) describes teachers' concerns about the excessive control and authoritarian behavior of the directors and their appointment without prior administrative training. The lack of relevant training coupled with stress to achieve their goals may lead the director to authoritarian attitudes and/or to unorthodox methods. Hence the lack of training in educational management is associated with abusive supervision or destructive leadership. Thus, making it a significant issue for future research.

The selection criteria for school directors are not linked to leadership abilities (Ανδρέου & Παπακωνσταντίνου, 1994). Many researchers claim that the criteria taken into account in this process do not ensure the existence of essential skills for managerial duties and the interview process is accused of being biased (Παπαϊωάννου, 2009). The selection process lacks tool of job description and the identification of the required specific knowledge and skills (Σαϊτης, 2005; Καραγιάννης, 2014). It is noted that this does not guarantee the selection of suitable principals. The lack of skills required is likely to cause abusive supervision or destructive leadership behaviors. It is therefore of particular interest to investigate possible relationships between the manifestation of attitudes of the dark side of leadership and the way in which school directors are selected, as well as the criteria used.

Investigation into the impact of work climate found that the relationship between abusive supervision ratings and interpersonal deviance by subordinates was exacerbated in organizations characterized by hostile work climates (Martinko et al., 2013). According to the Tepper model, the working environment is one of the factors that regulate the intensity and the way in which the supervisor's abusive behavior is affected (Tepper, 2007). All the above described models of abusive supervision and destructive leadership maintain that there is a significant correlation between abusive supervision / destructive leadership and working environment. As mentioned above school climate is what a teacher perceives the working environment and what a student realizes as learning environment. The relationship between the dark side of leadership and school climate is another significant issue for further research.

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Blue Growth and Entrepreneurship: Opportunities and Challenges in Cyprus

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Abstract

The aim of this paper is to discuss the importance of Blue Economy & Growth for the small island economy of Cyprus, the three pillars of European Blue Growth, the contribution of the Blue Economy to the EU, Cyprus and Greece, the opportunities for Blue Growth in Cyprus and for comparison purposes with Greece, the offshore oil & gas potential in Cyprus and Greece and refer to the prospects of the blue biotechnology as an emerging and promising sector in Cyprus. Some activities to promote the concept in partnerships of academia and local communities in Cyprus is also discussed.¹⁷

Keywords: blue growth; blue entrepreneurship; blue biotechnology; circular economy; Cyprus; Greece.

1. Introduction

“ Πᾶσαν μὲν θάλασσαν καὶ γῆν ἐσβατὸν τῇ ἡμετέρᾳ τόλμῃ καταναγκάσαντες γενέσθαι [...]”
(Pericles' Funeral Oration, Thucydides, History B', § 41)

It would not be a bold exaggeration to consider this excerpt and wisdom from Thucydides' speech as a representative expression of the agony of Hellenism to expand and swing, in time and space, into the sea and the sky, into a perpetual motion of creation, entrepreneurship and growth.

"We have so much sea in front of us. Where we finish the sea starts", as the Poet of the Aegean also writes in "Axion esti". The sea, apparently, seems today to be again the power of upraising Hellenism to its future sustainable course in geography and history.

2. What is the Blue Economy and Growth

Water covers 72% of the Earth's surface, with marine and coastal ecosystems providing significant economic and ecological services and resources. In the case of Cyprus island, the sea covers about 91% of its total area, while in the case of Greece 79%, in accordance with the International Convention on the Law of the Sea (1982) and our well-known – at least since recently - concept of the exclusive economic zone (EEZ).

Starting in 2012, the United Nations Summit on Sustainable Development (Rio+20), with the adoption of the 17 Sustainable Development Goals (SDGs), it was followed by the European Commission with the development of the Blue Growth Strategy.

"Blue Growth" is the long-term European strategy to support the sustainable development of the maritime and maritime sectors. This strategy recognizes that the seas and oceans are levers of the European economy, with great potential for innovation and growth. It is the contribution of the Integrated Maritime Policy to achieving

¹⁷ The paper was presented on 21 March 2019, at The Cyprus Institute Colloquium Series, Guy Ourisson Building, Seminar Room, 1st Floor, Athalassa Campus. Special thanks to Marios Papageorgiou, Enalia Physis Environmental Research Centre, Acropoleos 2, Aglangia, 2101, Nicosia, Cyprus for his contribution regarding the prospects of Blue Biotechnology in Cyprus.

the objectives of the Europe 2020 strategy for smart, sustainable and inclusive growth. The strategy was adopted in October 2012 at ministerial level through the Limassol Declaration.

The blue economy places emphasis on conservation and sustainability management, based on the idea that healthy marine ecosystems are more productive and fundamental to sustainable marine economies. It encompasses the same desirable results that are inherent in the earlier concept of Green Economy and the most recent of Circular Economy (Figure 1).

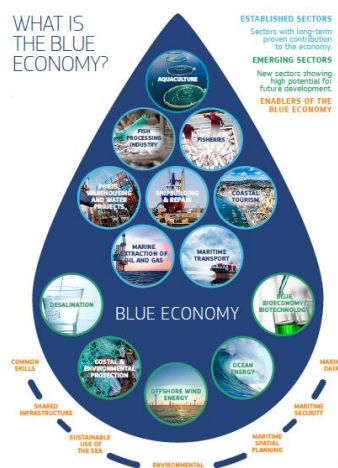


Figure 1: What is the Blue Economy. Source: EU, Directorate of Maritimes Affairs and Fisheries (2018).

3. "Blue Growth" consists of three pillars or components:

"Blue Growth" consists of three pillars or components:

- (a) A targeted approach to specific activities, such as aquaculture, coastal tourism, marine biotechnology, ocean energy and the exploitation of seabed.
- (b) Specific integrated maritime policy measures, such as improving knowledge and access to maritime information, maritime spatial planning for the efficient and sustainable management of maritime activities and integrated maritime surveillance.
- (c) Strategies for individual sea basins aiming at ensuring the most appropriate combination of sustainable development measures that take account of local climatic, oceanographic, economic, cultural and social factors, such as those which are closest to us of the Mediterranean Sea, the Adriatic Sea, the Ionian Sea and the Black Sea.

4. Contribution of the Blue Economy to the EU, Cyprus and Greece

The individual sectors of the blue economy are interdependent. They are based on shared skills and shared infrastructure, such as ports and electricity distribution networks. They are also dependent on the sustainable use of the sea by humans.

Taking all sea-dependent economic activities into account, the value chains of the EU's blue economy account for 3.5 million jobs and a gross added value of around € 174 billion per year. In total, 75% of Europe's external trade and 37% of trade within the EU are carried out by sea. A large percentage of this activity, but not all, is concentrated around the coasts of Europe. Some non-coastal countries have very valuable ship equipment manufacturers.

According to the first annual economic report for EU countries published by the European Commission, the GDP of the blue economy accounted for 1.3% of total GDP in 2016 and 1.6% of the total employment of the 28 EU countries (Figure 2). The economic crisis has adversely affected its contribution to GDP over the period 2009-2015, mainly due to the decline in turnover in shipbuilding (e.g. construction of recreational vessels), maritime transport and port activities.

In terms of employment, Spain (691 thousand workers), Italy (390 thousand), the United Kingdom (384 thousand), Greece (334 thousand) and France (279 thousand) are the largest Europe's economies. Combined, the first four Member States account for more than half of the total jobs linked to the blue economy. In the case of Greece, employment in the period 2009-2016 has shown a remarkable increase of 56%.

Among the various sectors, the area of "living resources" (i.e. fisheries, aquaculture and processing) increased by 22% between 2009 and 2016.

Increased sustainability, thanks to the EU's blue fisheries policy, plays an important role in this positive development.

Also, various emerging industries are showing strong growth. The biotechnology sector is characterized by rapid growth in Member States, such as Ireland, and employment in the offshore wind industry has increased from 24.000 in 2009 to 160.000 in 2016, exceeding employment in the EU fisheries sector.

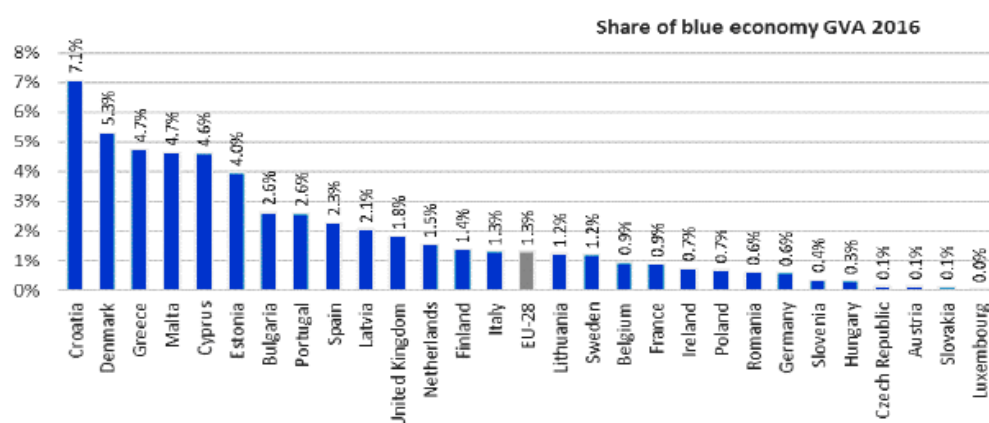


Figure 2: Contribution of the Blue Economy to regional GDPs, 2016. Source: EU, Directorate of Maritimes Affairs and Fisheries (2018).

In Cyprus, the blue economy sector mainly employs about 26 thousand workers, or about 7.4% of its total workforce, under the auspices of small family businesses; 73% of them are employed in coastal tourism, contributing a gross added value of 732 million, representing a share of 4.6% of its total economy. The average salary in 2016 was 15,400 euro, down 13% from 2009, mainly in the storage and shipping sectors. On the contrary, the average salary increased by 32% in the shipbuilding and repair sector, which has seen a significant increase in employment since 2009.

In Greece, for comparison, the blue economy has had a significant positive impact on GDP and employment. While GDP declined by 29% in 2009-2016, its gross value added increased by 21% and employment by 56%, employing 9.3% of its total workforce. The average salary in 2016 was 26,900 euro, lower by 13% from 2009, but it increased significantly in the ports (75%) and maritime sectors (24%), which are among the highest average wages in 2016 (approximately € 37,200 and € 33,500 respectively).

5. Opportunities for blue growth in Cyprus and Greece

The sea and the coasts have always been important agents for the development of the Cypriot and Greek economies. Numerous islands scattered mainly in the Aegean, as well as the Ionian and Libyan seas - in Greece there are more than 6,000 islands, islets and rock islets, of which 117 islands are inhabited. Because of their outward-looking geographical character, ports and coastal communities have been traditional centres of new ideas and innovation.

However, in addition to this traditional trend for innovation, three new factors are now entering the world. There has been rapid technological progress in the development of offshore activities in increasingly deep waters, such as the automated (robotics) technology, video surveillance and diving technology. Developments in genetics allow us to understand how the distinct biodiversity of the seas can be harnessed to provide food, energy and medicines for a population that grows in numbers and needs.

This also contributes to the growing awareness that land and fresh water are finite resources.

There is also a strong need to reduce greenhouse gas emissions by developing offshore wind farms, as well as further promoting maritime transport over land transport due to the resulting energy savings.

By way of examples, we would like to mention some of the possibilities that are being made in the field of the blue economy.

The emerging prospects in the field of marine hydrocarbon mining are gradually taking on dimensions that can alter the economic and social profile of the two countries over the coming decades. The establishment of the EEZ multiplies the size of the two countries, opening new perspectives (and challenges) to the exploitation of mineral resources, as well as the securing of exclusive fishing rights in the wider sea region it encompasses.

Aquaculture today, as well as fisheries, play their own important role in the economy of Cyprus. Investing in innovative ideas and producing products such as smoked fish and fillets, as well as the production of new aquaculture species such as algae, will make a significant contribution to its economy and also create new jobs. The use of bone minerals from fish filleting to produce nutritional supplements, such as calcium and magnesium, is called a cyclical economy, and is an integral part of the blue growth.

6. Offshore oil & gas potential in Cyprus & Greece

The major strategic perspective of the Southern Gas Corridor (Figure 3) is two-fold:

- to bring new gas sources to the EU, and
- diversify particularly concentrated markets in SEE.

The purpose is to directly link the EU gas market to large deposits of gas in the Caspian Region & Middle East and the Eastern Mediterranean basin (Zhelyazkova, 2015). Furthermore, the gas fields are geographically even closer than the main Russian deposits (Figure 4).

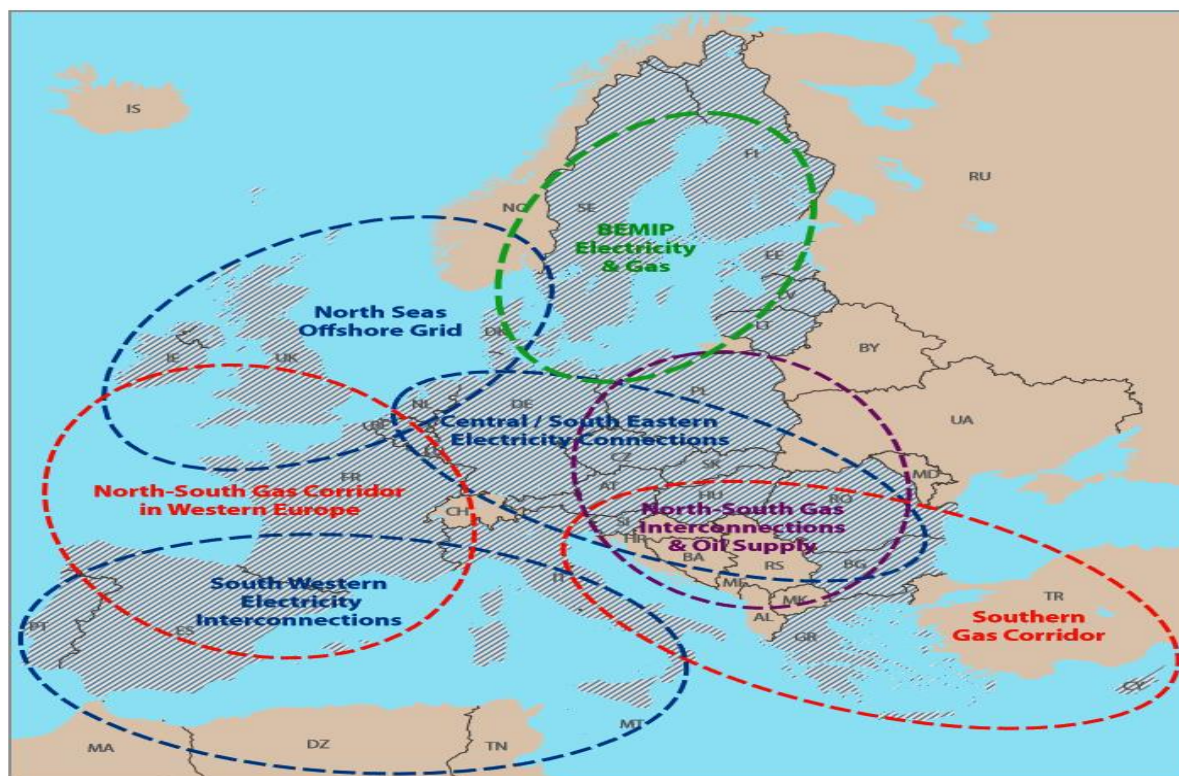


Figure 3. European energy infrastructure priorities for electricity, gas & oil. Source: EU, Directorate-General for Energy

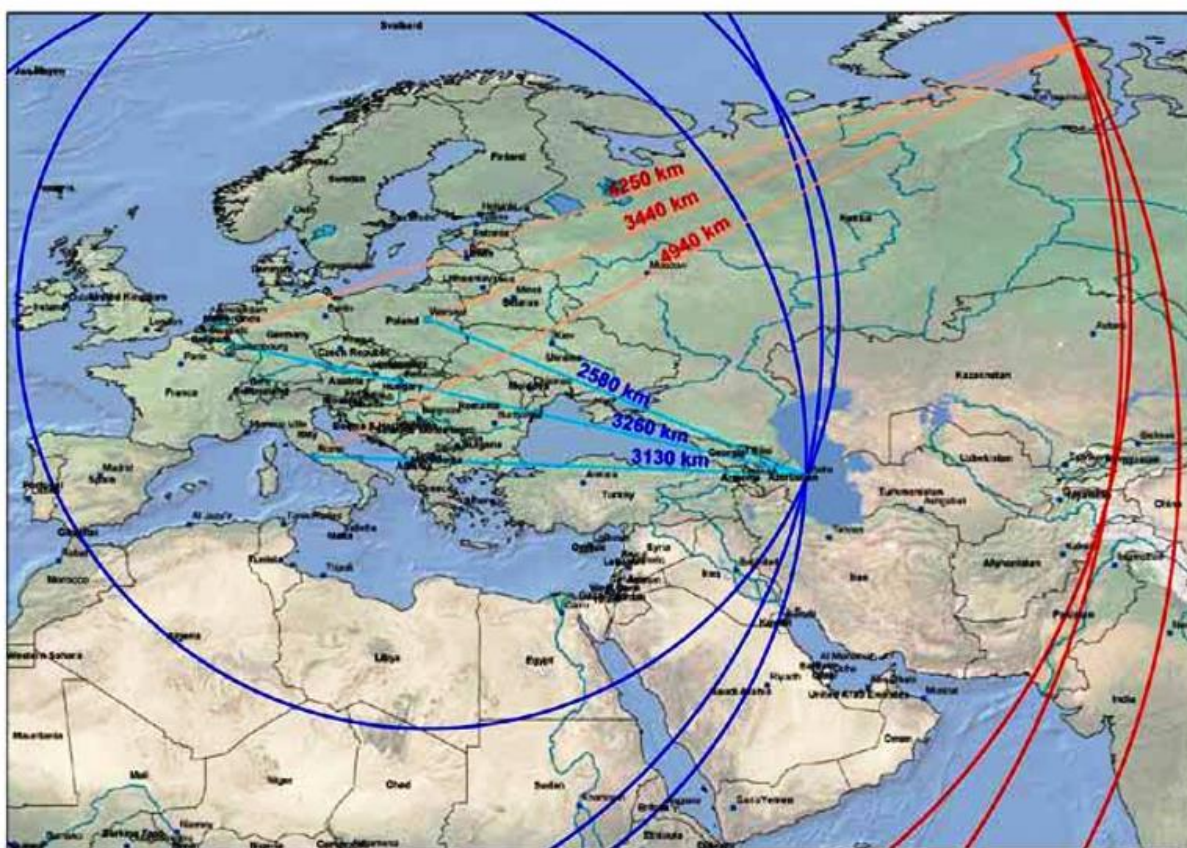


Figure 4. Comparison of distances of main Eastern gas supplies to main EU consumption hubs. Source: EU, Directorate-General for Energy

In Figure 5, specific projects in the SEE region are depicted. Furthermore, in parallel to the Southern Gas Corridor, there is particular interest in the development of a gas corridor for the transmission of gas produced offshore in the Eastern Mediterranean (mainly Cyprus and Israel).

In addition, the EuroAsia Interconnector is already under construction linking Greek, Cypriot, and Israeli power grids via the world's longest submarine power cable with a power rating of 2,000 MW. The EuroAsia Interconnector will be 1518 kilometres in length (Israel-Cyprus 310 km; Cyprus-Crete 879 km; Crete-Attica 329 km). Its lowest sub-sea point will be 3,000 metres below sea-level. This interconnector is expected to be completed at the end of 2022.

The EuroAsia Interconnector is part of the so called EastMed corridor, which also includes the EastMed Pipeline, whereas the Cypriot government currently considers initiating additional infrastructures, including the pipelines and liquefaction plant in Vasilikon.

In 2011, significant offshore reserves of approximately 7 trillion cubic feet of natural gas were found in Cyprus' Exclusive Economic Zone (EEZ). Licensing rounds have been performed since then. The Cypriot government expects to complete the required infrastructure, including the pipelines and liquefaction plant in the coming period and begin exporting natural gas in 2021.

Greece has initiated its tender process for offshore oil and gas (hydrocarbons) exploration as of August 26, 2014 in 20 block areas in the Ionian Sea and Crete.

The legal and financial framework that will govern the exploratory drilling, such as the new law on concessions:

- incorporates the latest trends and best practices internationally,
- a stable and predictable environment for investors.

The Greek government has made several concessions with the objective of making the process more attractive to investors and international oil and gas companies. Paramount among these is a substantial decrease in its corporate tax rate from 40% to 25%. The 25% consists of a 20% income tax and a 5% regional tax.

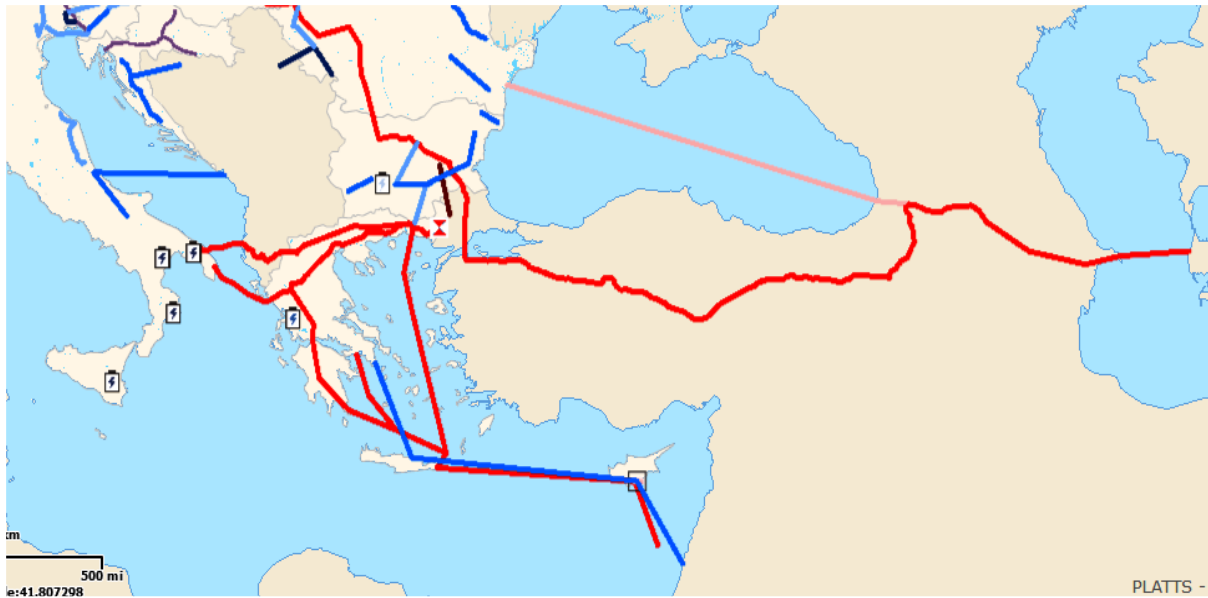


Figure 5. East-Med energy infrastructure priorities for electricity, gas & oil. Source: EU, Directorate-General for Energy, Platts

7. Blue Biotechnology: An emerging and promising sector

Blue biotechnology as a science is concerned with the exploration of marine biodiversity and the exploitation of marine organisms. There is a huge range of renewable marine organisms (fish, algae and micro-organisms) that can support the development of new products, which can in turn benefit society.

Marine biotechnology (blue biotechnology) is a sector where products are produced or developed by a wide variety of marine animals and plants and have diverse applications of various types.

This sector also includes aquaculture, where aquatic organisms are grown and used for food, biofuels, cosmetics, pharmaceuticals and other products.

In agriculture, veterinary products and aquaculture, marine biotechnology has contributed to the production of vaccines and improved animal nutrition. In industrial processes and the manufacture of products using enzymes led to the production of detergents, paper, fabrics and biomass. Finally, in energy production, marine biotechnology can produce large quantities of oil (elea) using microalgae.

Based on OECD data gathered by the marine biotechnology industry, the sector of algae biomass in Europe now employs 14,000 people and has an added value of 1.69 billion euro, including research and development, equipment and jobs of the wider supply chain that are dependent on algae production.



Figure 6: Microalgae, Green gold in sea water

Microalgae are microscopic aquatic plants (Figure 6), invisible to the naked eye, cultivated by various methods, including transparent tubes filled with sea water. By using only carbon dioxide (CO₂) and helium, micro-algae produce endless biomass (Figure 7).

Microalgae do not consume drinking but sea water for their production (1kg corn = 900L of drinking water, 1kg of microalgae = <100L of seawater) and do not require the binding of fertile farmland, since they can be reproduced in any environment. They grow 10 times faster than terrestrial plants and less than one tenth of the land is needed to produce an equivalent amount of biomass.

The goal is to make constant progress to make all stages of this production chain, from crop to harvest and from processing to final product circulation, cheaper and more efficient.



Figure 7: Innovation and Blue Biotechnology

Although employment in this sector in Europe continues to be relatively low, its growth is expected to create highly skilled jobs. In the short term, the sector is set to emerge as a small market for high quality products in the health, cosmetics and industrial bio-materials sectors.

By 2020 it can be developed as a medium-sized market that will expand into the production of metabolites (amino acids, alcohols, vitamins B2 and B12, morphine and various antibiotics) and primary compounds (lipids, sugars, polymers and proteins) destined for the food, feed and chemical industry.

In turn, about 10 years from now, and if significant technological progress has taken place, the sector can become a mass market supplier.

Accelerating this process will require a combination of basic research in the field of marine life and applied research in industrial applications, which, although having low probability of success, will be very cost effective and profitable in the event of success.

The unexplored and not sufficiently studied nature of much of the seabed reveals the great potential of marine organisms to offer new data and contribute to blue growth. In the European Union there is now the underwater technology required for exploring the sea and analysing marine life.

The aligned action of the European Union, in the early stages of blue biotechnology, will complement the efforts of its Member States to create a critical mass for further development of the sector.

8. Conclusion: Blue Entrepreneurship at UCLan Cyprus

The Chairman of the Board of Directors and CEO of UCLan Cyprus, Mr. Floros Voniatis, and the President of the Larnaca Chamber of Commerce and Industry Mr. Stavros Stavrou, presented at the 3rd SmartBlueCity Euro-Mediterranean Conference & Exhibition, held on 5-6 October the Strategic Development Plan of Larnaca until 2030 ("Larnaca towards 2030").

This plan was developed by UCLan Cyprus, aiming to be the road map that will position Lamaca, in the near future, as one of the most remarkable smart blue cities in the Mediterranean.

Also, the CEDAR Entrepreneurship Center at UCLan Cyprus, which has been set up in the past by the Rector of UCLan Cyprus Professor Panikkos Poutziouris, plays a catalytic role in research into the interconnection and empowerment of the future role of small and medium-sized family businesses, as it is also the vast majority of those already active in the Cyprus blue economy.

As a conclusion, the sea opens new horizons in research and funding opportunities for start-ups with blue innovations.

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Expatriation Process. Stages and Challenges

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Abstract

The fast-paced global business environment nowadays implies a fierce rivalry. In the face of an increasing number of free trade agreements, constant advancements of technology and transportation, and new emerging markets companies are exposed to internationalization processes if they want to gain a competitive advantage. According to the World Investment Report (2019), the number of global foreign direct investments accounted for \$1,3 trillion in 2018. This represents how huge the number and influence of multinational enterprises (MNEs) in the current global economy.

Companies differ with regards to their staffing policies around the world. According to Perlmutter's (1969) EPG-matrix, there are three common approaches: ethnocentric, polycentric and geocentric. Respectively, an MNE can prefer to either deploy overseas employees (host country nationals; or HCNs), send representatives from their headquarters (parent country nationals; or PCNs), or even hire third-country nationals with appropriate skills and knowledge to manage their foreign operations (Polón, 2017). The decision depends heavily on the strategic purpose of a business. However, as practice shows, diversification of business processes overseas through international subsidiaries, joint ventures, strategic alliances, and others, sets an increasing trend on the use of expatriate workforce (hence utilization of PCNs) (Gregersen, Morrison, & Black, 1998; Bolino, 2007; Collings & Mellahi, 2009). An expatriate is a PCN sent abroad with the aim to complete an important strategic assignment (Maley & Moeller, 2017). It is also important to add that such employees are sent to a host country for a specific period, which usually varies from six months to five years, and expected to return after completing the assigned task (Naeem et al., 2015).

According to the statistics data presented by Finaccord (2018), the number of expatriates worldwide in 2017 has reached 66.2 million and expected to reach 87.5 million by 2021. These numbers indicate a dramatic growth of the global expatriate workforce at compound annual rate of 7.2%. Thereby, proving how crucial the issue of expatriation is in the global economy. In addition, the top 3 destinations for expats in 2019 were Taiwan, Vietnam and Portugal, accordingly (InterNations, 2019).

Expatriation Process

Evaluation & Decision

When the companies hit the ceiling on the national scale of operations and realize that they are not utilizing their full capabilities they tend to decide to expand their operation to other countries. Once a company enters the global business arena, they must make sure that their aspirations and goals are supported by a stable and rich base of funds, knowledge and, of course, human resources. This is where the first step of expatriation process begins. Any important action in the MNE cannot be taken without proper consideration and decision-making process. Assigning a PCN to manage a part of the company abroad is a crucial one.

According to the Global Mobility Trends Survey (2012), 52% of corporations prefer to trust the managerial responsibilities in their foreign subsidiaries to expatriates. Meaning that the first reason for utilizing an expatriate workforce is expansion of business into existing or emerging markets. Why not to simply use HCNs for such purposes? This question brings us to the next reason why companies decide to send PCNs overseas: skills, knowledge and expertise. A trusted employee from the parent company is more likely to organize and establish the flow of operations and activities faster and more efficient than a newcomer. Moreover, due to their experience, they do not need the task-specific training which can be very costly (Mendenhall et. al., 1987). Furthermore, an expatriate manager will maintain an authentic corporate identity, as the mind of PCNs is well-aligned with the organizational culture (Vojinić et. al., 2013). Therefore, therefore they will not only be a great representative of corporate vision and mission for the outside stakeholders of the foreign subsidiary but also share and maintain the precious values of the company at its core. In addition, recent studies have acknowledged the extremely important role the expatriates play in the knowledge flow among

MNE's international subsidiaries, and between subsidiary and headquarters (Chang et al., 2012; Hébert et al., 2005; Wang et al., 2009). Thus, the knowledge possessed and developed by PCN on their overseas mission may influence and benefit the performance of the whole enterprise.

Selection

After the decision to utilize PCN as a headquarters representative in the foreign subsidiary has been made, MNE should pay attention to the next step – selection. This step is particularly important, as the choice of an expatriate candidate can either bring fruitful results or fail the whole assignment. What is important to realize on the stage of the selection process is that a PCN is an individual who inherits a great responsibility, thus the possession of the right skills and knowledge should be accessed precisely. Sadly, 90% of the companies fail to acknowledge the complexity of this step and base their international selections only on the technical skills of the candidates while ignoring lots of other aspects (Earley, 1987).

The earliest studies on the predictors of expatriate success suggest several selection characteristics, which except the technical ability, also include strong managerial skills, adaptability, language skills, interpersonal traits (with the emphasis on tolerance, empathy, emotional stability and positive attitude), and family situation (Tung, 1987; Ronen, 1989). Additionally, a study conducted by Harvey and Novicevic (2002) suggests that dynamic abilities such as intuition and creativity would be beneficial when choosing an expatriate employee. Indeed, in a rather unknown and fast-paced environment, it is critical to find new solutions to the problems and have a great internal compass to be able to lead the team and manage the upcoming issues efficiently. Moreover, it is necessary for a PCN on an international assignment to be willing to interact in the new environment and know all its specifics. Therefore, willingness to live abroad and knowledge of the country and its culture argued among scholars to be important aspects of expatriate selection criteria (Tsai et al., 2012; Mitrev & Culpepper, 2012). Lastly, the adaptability of spouse and family members must be considered among the selection criteria (Tsai et al., 2012). According to the survey of Windham International and the National Foreign Trade Council (1999), family factor is crucial in selection, as it affects willingness and motivation of an expatriate candidate to perform an overseas assignment. The survey's results presented family adjustment (65%), spousal resistance (53%) and spouse's career (45%) to be the top 3 factors influencing the success of the international assignment.

Training & Preparation

Followed by the successful selection of an appropriate expatriate candidate a company should invest some of their time and resources in the training and preparation of an employee. This step is important due to its direct influence on both cross-cultural adjustment and performance of an expatriate (Okpara & Kabongo, 2011; Caliguri et al, 2001). The cross-cultural adjustment represents psychological comfort of an expatriate with all the aspects of life in a foreign country (Black & Gregersen, 1991). Therefore, pre-departure training can be beneficial for the effectiveness and future success of the overseas assignment.

Pre-departure training is a complex of time-framed activities which helps to familiarise expatriate candidates with the host-country language, culture and environment, and prepare them for ambiguous situations they might encounter (Hurn, 2007; McDowall & Saunders, 2010). The benefits of such cross-cultural training include faster learning, management style harmonized with the specifics of host-country environment, ambiguity tolerance, developed cultural empathy, flexibility and ability to manage transitional stress (Hurn, 2007).

The types of training differ depending on the time frame and the complexity of the international task. The framework suggested by Mendenhall et al. (1987) differentiates three types of pre-departure training: (1) the basic information-giving approach; (2) an affective approach, which provides several trainings on critical incidents, stress management and language; (3) immersion approach, which profoundly prepares candidate on all the important aspects including simulations, sensitivity training and extensive language training. The complexity and rigour (hence the effectiveness) of the training differ with the time allocated for their performance, which can be seen from Figure 1 (Appendix 1).

Moreover, MNEs must provide the career counselling workshops and career development consultations for the spouse and family of the chosen candidate to avoid the culture shock and resistance to change. This aspect is crucial because the family can play a significant role in the way the expatriate will adjust to the life in the foreign country, hence they will also influence the success of the overseas assignment (Collins 1996; Sievers 1998).

Adjustment

After completing the training and all the necessary preparations PCNs are sent to the country of their destination, and the stage of adjustment begins. The adjustment of expatriates happens in different aspects including work-related adjustment (establishment of responsibilities, performance and rapport), general adjustment (adaptation to conditions of the host country), and interaction adjustment (familiarity with

community members) (Black and Stephens, 1989). It is normal for individuals to take some time to adapt to the new environment and this process usually has several stages. Normally, expatriates encounter 4 adjustment stages (Appendix 2: Figure 2): (1) honeymoon (perception of only good environment characteristics, 'tourist-like' feeling, positive approach), (2) culture shock (depends on emotional and psychological stability; stress, anxiety, interaction difficulties, aversion), (3) adjustment (periodical cultural shock, increase of job satisfaction, increase in cultural tolerance), (4) mastery (utilization of full potential and capabilities, stabilization of work-life balance, acceptance of host-country culture, 'second home' feeling) (Oberg, 1960).

The adjustment stage, its flow and results are highly dependent on the previous stage of the expatriate process – training. The U-curve framework suggests that it is possible to shorten all the four adjustment stages if the cross-cultural training takes place on the earlier stages of expatriate preparation (Waxin & Panaccio, 2005; Kraimer et al., 2001). Scholars claim that the cross-cultural training proves to be beneficial in eliminating the probability of expatriate failure, and therefore can benefit the company and increase return on investment (Waxin & Panaccio, 2005; Bennett et al. 2000).

Main Challenges & Last Steps of Expatriation

Premature return

The main difficulties regarding an expatriate assignment usually occur at the last stages of overseas tasks. There are plenty of challenges, and the first one lies in the premature return of a PCN to the parent country. Returning to the headquarters earlier than planned usually means a failed assignment for an expatriate. The issue might occur because of many reasons among which are failure to adjust to the host country environment (e.g. major culture shock, cultural intolerance), adaptation inability of a spouse and/or family members (e.g. work-related issues, problematic schooling, difficulties of cultural assimilation), lack of support from headquarters (e.g. failed communication, adoption of wrong knowledge transfer practices), lack of expertise (e.g. insufficient knowledge and/or technical skills), poor interpersonal skills (e.g. low stress resistance, closed mindset, poor communication), and many others (Lee, 2007; Tung 1987; Vögele et al., 2008). Research indicates that up to 40% and up to 70% of US expatriates encounter premature return from developed and developing countries respectively (Buckley & Brooke, 1992).

Compensation

Compensation is the next challenge and an important step in the expatriation process. It can be considered as both controlling and motivational mechanism for expats (Gómez-Mejía & Balkin, 1992). The challenges of the compensation are usually related to several factors such as employee dissatisfaction, high taxation, currency rate risks, pension and social security issues, insufficient compensation with relation to the host-country living standards (Suutari & Tornikoski, 2001). According to Black (1991), 77% of the expatriate managers are usually dissatisfied with their expatriation salaries, benefits and compensation packages. Thus, compensation policies and programmes should be developed and monitored very carefully.

Repatriation

Repatriation is the final step in the expatriate circle. It is a very complex process and there is a great probability of error here. The failure of repatriate process management isn't new to the business world, as according to statistics up to 25% of expatriates leave in the first year of their return to the home country (Black, 1992; Solomon, 1995; Black, Gregersen, Mendenhall, & Stroh, 1999). The factors influencing repatriate turnover are ambiguously defined positions, lack of repatriate's authority, inability to re-adapt to the parent country environment, lack of familiarity with organizational change and updates (Harvey, 1989; Feldman & Thomas, 1992; Welch, 1994; Gregersen & Black, 1996; Kamoche, 1997; Selmer, 1999). Literature suggests that most of these issues are related to the unrealistic expectation of repatriates related to their role in the company after their return (Stroh & Caligiuri, 1998; Welch, 1998). Therefore, HR department should develop appropriate career support programs and policies, which will help employees and their families to be prepared to the environment they will return to and develop realistic expectations of their work and life in general (Bennett, 1993; Handler & Lane, 1997). Moreover, for better management of employee's goals and expectations companies may prepare a repatriation agreement at the onset of foreign assignment (Frazee 1997; Allen & Alvarez 1998). Furthermore, several relocation benefits including home country housing, school registration, shipment of personal goods and other, may smooth the relocation of an employee back home (Downes & Thomas 1997, Barton & Bishko 1998, Hammer et al. 1998).

Conclusion

Business environment of the 21st century brings lots of changes in the strategic orientation of MNEs and drives companies to adopt new approaches. The organizational change affects its employees and the way the international operations are conducted. The increasing demand for expatriate employees is common for most of the countries and businesses participating on a global scale. Expatriates, sent to achieve strategic goals and accomplish crucial assignments in developed or developing countries, are of great importance to MNEs. Their performance in a foreign country considered to be one of determinants of the organisational success. The expatriation process is a very complex phenomenon comprising various stages and critical challenges for MNEs, therefore executive management must invest time and resources in adopting the best policies and practices to execute each of the stages successfully.

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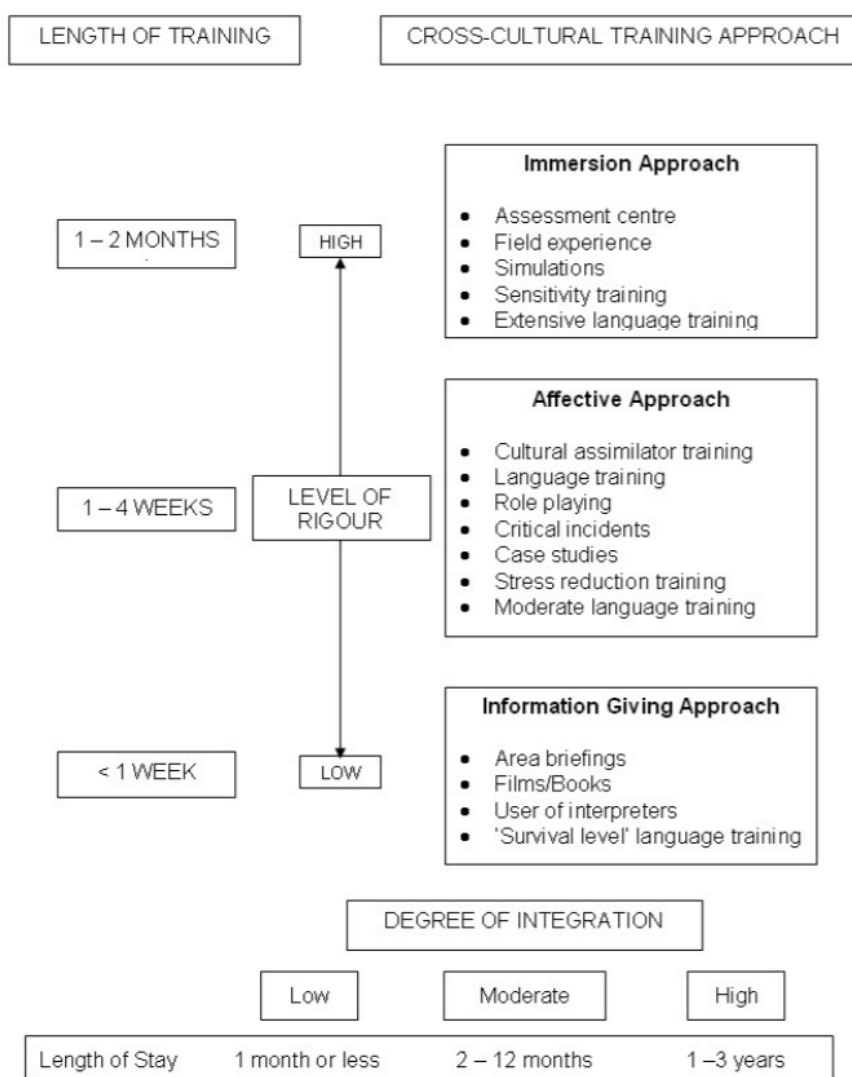
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Appendix 1

Figure 1 – 'Pre-departure Training' (Mendenhall, Dunbar & Oddou, 1987: 340).



Appendix 2

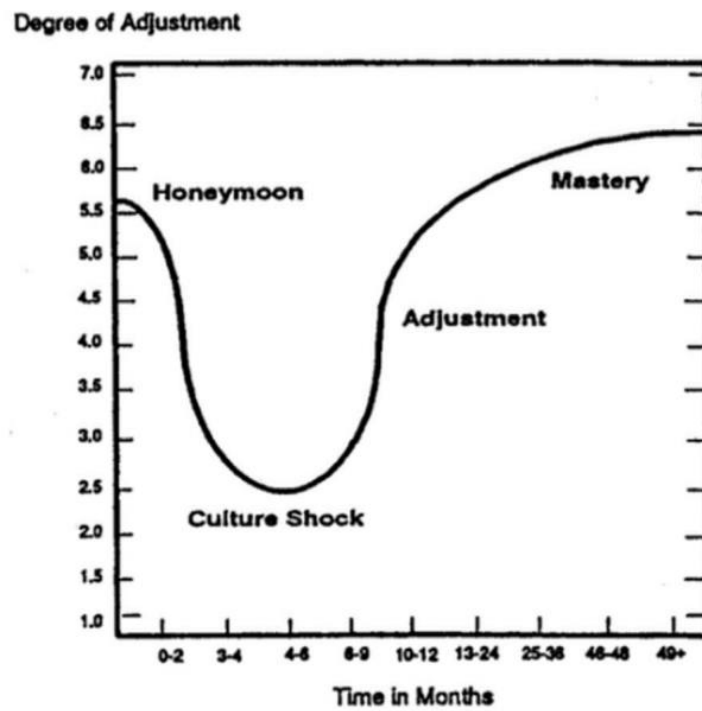


Figure 2 – ‘U-Curve Model of cross-cultural adjustment’ (Oberg, 1960)

A Survey on the determinants of Foreign Direct Investments in Cyprus

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Abstract

As with every country, Foreign Direct Investments (FDI) inflows are vital injections to their economy and this tendency has been following an increasing trend over the last decades. This research attempts to discover specific DI barriers and obstacles as well as motives and incentives in the case of Cyprus. Furthermore, these determinants have been considered and evaluated and at the same time attention was given to other parameters and factors such as the corruption, the shadow economy, bureaucracy and bribery. In addition, some consideration was given on the mode of entry of the foreign direct investment to the Cyprus market. The research outcome is the result of the author's questionnaire which was conducted in Cyprus between March and June 2018. The specific survey concluded with the findings that bureaucracy, high crime and lack of transparency are the top barriers to FDI. The stable legal framework, the double taxation avoidance together with the low taxation rates are among the top incentives. Another strong advantage of Cyprus is its geographical location and more specifically in connection to Europe. It is to be noted also that the least advantage to the FDI respondents on the questionnaire, was the market population growth. Of course, this was not a surprise considering that the majority of the FDI's mode of entry to Cyprus was to create an export base, (41%). It is to be noted also that the opinion of the respondents with regard to the taxation ethics is graded quite highly from the average. Moreover some interesting findings with regard to the level of corruption within the public sectors in Cyprus came to light through the questionnaire. In particular the concern of the respondents to the existence of corruption in Cyprus was graded below average which is something similar to the grading of Cyprus amongst the rest of the European countries.

Keywords: Foreign Direct Investments, FDI Determinants, Cyprus, questionnaire survey, international investments.

Introduction

The promising performance of Cyprus is promoting the island's status as an FDI attraction, presenting challenging opportunities for potential investors who are ready to move in fast and enjoy the incentives of one of the fastest growing European Union economies. (World Bank, 2016).

The aim of this research is to extract valuable information regarding the characteristics of the foreign direct investments in Cyprus and in particular to identify the entry modes, investment motives and incentives, entry barriers, business conditions and competitive advantages of doing business in Cyprus.

This research addresses the following questions:

- What are the motives and incentives for inward foreign direct investment in Cyprus?
- What are the barriers (obstacles) for inward foreign direct investment in Cyprus?
- Which particular modes of entry do Foreign Direct Investors select when entering the Cypriot market.

Through the questionnaire we aim to:

- Define the critical and attractive factors for the FDIs in choosing Cyprus.
- Identify investment motives / incentives / barriers or obstacles and entry modes.
- Recommend ways in attracting more FDIs in Cyprus.

FDI profile of Cyprus

The main aim of this chapter is to discuss overall, the major developments and foreign investment projects in Cyprus. Although currently there are limited number of books that refer to FDIs in Cyprus, on the other hand however some more publications and articles have been identified.

Cyprus's EU accession in 2004 led to increased efforts toward the improvement of the business environment and the completion of large privatization deals and projects. By adopting the EU regulations, Cyprus was expected to meet "standards" set up by the European Commission for compliance. These "standards" concern judicial independence, the fight against crime and corruption and mandatory structural reforms to increase transparency and accountability in public administration; their accomplishment was expected to have a positive effect on competitiveness.

The data that has been collected in this research indicates the fact that FDI's view the Cyprus market as a convenient location to serve the wider European union community. This is not overly surprising given the fact that Cyprus in combination of its geographical location with its attractive taxation systems in place, including corporate tax becomes a market that can be exploited further. Having said that, Cyprus need to methodically and with caution review continuously these advantages making sure that they will remain as such. Cyprus has some way to go with regards to bureaucracy, the banking system but also on the repatriation of profits. For the first barrier, efforts are in progress by the current Government to set up quick processes and procedures to respond to applicants for all sorts of permits ie. Building, business, registering a company etc. For this reason, a special committee has been appointed by the House of Parliament with specific terms of references to review the current ineffective bureaucratic process in the government and local authorities' mechanism. Corruption is another area where some concerns have been evolved but not to a great extent as the level of corruption according to the respondents was not high. Overall, this research can safely suggest that, despite the work and the efforts made, there are still a number of issues that need to be addressed within the overall concept of the Cyprus economy for further encouragement of potential FDI's and utilize the opportunities for the interest of the country and its residents. Cyprus has to focus its efforts and attention on to what makes FDI's choose the island and invest their money and operations.

At the same time factors that are distracting FDI's (bureaucracy, banking system etc), must be in the radar of Cyprus with constant efforts to reduce them. It has to be noted also that the underlying assumption made is that of the view of the CEO or Director of the FDI who completed the questionnaire. This assumption of course is not always true in the sense that these executives may have different perception of the local environment as most of them are foreigners and they are reflecting the position of the mother company.

Liberalisation of the domestic investment management to attract foreign investors has been one of the main priorities of the Cyprus Government. Cyprus has signed more than 40 double taxation treaties (DTTs) and 50 Bilateral Investment Treaties (BITs) on the mutual protection and promotion of foreign investment. The Investment promotion has been assigned to the Cyprus Investment Promotion Agency (CIPA). The CIPA was established in 1990 as an executive organisation under the control of the Ministry of Commerce, industry, energy and tourism to promote foreign investment in Cyprus. The basic function of the Agency has been the encouragement and implementation of the government's investment policy. Its mission is to help potential and

existing investors explore investment opportunities in Cyprus and set up investment projects, mainly greenfield, in the country. Cyprus is one of the countries that have provided subsidies to infrastructure industries so as to promote the universal provision of services or regional development. Incentives to foreign investors have also been offered in the form of corporate tax cuts and tax relief schemes. There were many changes to corporate taxation in 2004, when Cyprus ranked among the first countries in EU with the lowest corporate tax. Additional tax incentives were provided as a policy response to the recent crisis but the tax regime has proved to be a cornerstone for the attraction of FDI inflows during the crisis (2011 and 2013).

After the accession of Cyprus to EU the positive signs of foreign direct investments started emerging. In 2005 they have recorded figures over 1,169.5 billion whilst by 2010 the FDI inflows have hit the very high value of over 17,268 billion and in 2017, 6,343.3. Contributory factor to that it can be said that it was the revised tax policies the cutting down of bureaucracy etc. This performance in attracting FDIs assisted Cyprus in taking one of the high positions in EU by comparison.

The consequences however of the economic and financial crisis started to be felt in Cyprus in 2011. As it was expected the crisis affected also the foreign direct investments inflows and in 2011 the values went down to a historical -11725.3 billion. This has contributed to the rapid increase of unemployment in Cyprus reaching 15% by 2016, according to the World Bank – world Development Indicators.

Zooming in Cyprus, FDIs may be perceived differently and from many angles of view. In particular, for individual businesses, FDIs raises concerns of ownership as well as positioning considerations. For the Public, FDIs raises worries for unemployment, for Policy makers the FDIs, are more challenging in the sense that they need to find ways to increase the motives and incentives to attract FDIs, but also to encourage and support positive spill-overs and at the same time address the public concerns. (Liebscher *et al.*, 2007).

The strong performance of Cyprus on the development rate is demonstrating the island's status as an FDI attraction, presenting challenging opportunities for potential investors ready to move in fast and take the benefits of one of the fastest growing EU economies.

Large-scale projects, tourism infrastructure, privatizations and an evolving oil and gas sector are all strengthening Cyprus position as an interesting investment location, and the island has already attracted significant inflows from the US, Asia, Russia and the Middle East.

Cyprus has come a long way in the last few years, exceeding all expectations, a fact reflected in a 9.1% increase in foreign direct investment in 2016. The island's improved credit standing, after consecutive upgrades by international credit rating agencies, the successful recapitalization of its major banks, bond issues raising over €3 billion in international markets, and numerous large-scale projects, have all contributed to the resurgence of Cyprus as a top foreign direct investment (FDI) location.

Recognizing this growing investor interest, Cyprus has focused on streamlining processes and procedures to boost its economy and attract more investment through a revised legislation to meet the modern expectations, promoting development projects, diversifying tourism, introducing tax incentives and speeding up licensing procedures.

Cyprus has been recognized for making notable improvements in upgrading its business environment, jumping up two places in the rankings of the World Bank's 2017 Doing Business Report, after climbing 17 places in 2016. Already known as a popular holiday destination and a safe business center servicing international companies with multinational operations, the island is growing its investment appeal with more incentives and improvements to its FDI framework.

Large-Scale Projects

Improvements in Cyprus' macroeconomic and financial environment are an attraction to international interest in around 30 major development projects on the island, and with an average 4% growth in 2017, the island's FDI appeal is on an upward course. Investment opportunities in Cyprus' large-scale projects span various sectors, including housing and tourist developments, projects with a special focus on golf courses and luxury marinas, as well as education and energy (Kontakos, 2014; Zhelyazkova, 2011; Zhelyazkova, 2015).

Transformed Confidence in Banking

Following Cyprus' financial adjustment programmed in 2013, one of the priorities was to restructure the country's banks – and in less than four years, the sector has been transformed with its largest banks fully recapitalized. Positive results started showing up soon after and the confidence of the market the economy and the wider public started becoming evident as the positive bank results restored confidence and the restructuring of the industry created opportunities for more foreign participation in the sector. The island's two biggest banks, Bank of Cyprus and Hellenic Bank, attracted significant international investor interest, including US billionaire venture capitalist Wilbur Ross.

Moreover, good news came from the Bank of Cyprus listing on the London Stock Exchange in January 2017. New York-based hedge fund Third Point became a major shareholder in Hellenic Bank in 2013 and strengthened its position by purchasing €7.7 million worth of convertible bonds, with additional cash injections from international online gaming company Wargaming and European Bank for Reconstruction and Development (EBRD).

The banking area in Cyprus has observed the introduction into the banking sector some more players such as Swedish Ancoria Bank with an initial capital of €50 million. In addition, strategic new investment into the sector has come from the sale of the majority stake of the Cyprus subsidiary of Greece's largest lender Pireus Bank, to Lebanese Holding M. Sehnaoui SAL – which plans to inject €40 million of fresh capital into the bank, now renamed Astrobank. All these developments have created a positive environment especially within the banking sector thus boosting the trust and confidence for further opportunities.

The sector is providing opportunities for new players to enter into the market and encouraging healthy competition and a wider scope of services. Investment opportunities that could be tapped into by international banks and financial groups are mergers and acquisitions, private equity and venture capital projects as well as financing of large infrastructure projects.

Recapitalisation of Cypriot banks

Soon after the economic/banking crisis in Cyprus in 2013 a wave of one billion of investment was directed to the Bank of Cyprus lead by the American billionaire Wilbur Ross thus marking it the largest foreign inward capital ever made to Cyprus. (2014).

In 2016 a 40 million direct investment was made by the Lebanese Holdings M. Sehnaoui sponsored by a number of other investors acquiring Pireus Bank and renaming it to AstroBank.

Moreover in 2015 three major investors, took 75% of the share capital of Hellenic Bank. The Cyprus-based online game developer and publisher Wargaming Net and American hedge fund Third Point got a 30% stake each by putting in €40m each, while the other €20m was provided by Cypriot investment company Demetra

Another €20m invested by the European Bank of Reconstruction and Development, who acquired a 5.4% stake in the bank

In addition to the above the Hellenic Bank sold non-performing loans valued at €145m to B2 Kapital Cyprus Ltd, subsidiary of Norwegian B2 Holding ASA (2017). (Cyprus Investment Promotion Agency. CIPA).

Investment Funds

During the period 2013 to 2017 the assets under management have tripled from 1 billion to three billion. The registration of Funds has been increasing since 2014 by 18% every year. For the years 2016 and 2017 a total of 100 funds and 15 asset managers have been registered.

Shipping

The maritime industry has been one of Cyprus' most successful export services. The island is considered one of the top global centers for ship owning and ship management services and is home to some of the world's most influential names in shipping. Today, Cyprus is the largest third party ship management center in Europe and the

largest crew management center in the world, while the island's international ship register is the third largest in Europe and the 11th largest in the world. (Shipping Fleet statistics 2014, UK Department of Transport, Statistical Release 18/2/2018)

The growth of Cyprus' resident shipping sector over the past 40 years has also meant the development of a strong maritime cluster that caters to the needs of Cyprus-based companies (including banking, professional services, insurance and IT). The cluster has gone from strength to strength over the years and is consistently attracting more quality tonnage and shipping-related companies to its shores. Natural gas finds within Cyprus' EEZ and efforts to exploit it in cooperation with neighboring countries are also raising expectations for the island's already flourishing shipping sector.

It is worth mentioning that during the period from 2013 and 2017 there was a 60% increase in shipping companies registrations and at the same time a 25% increase in revenues.

Commercialisation of Limassol Port

In 2016 an agreement was sought between the Government of Cyprus and the Joint venture of DP World and G.A.P. Vasilopoulos Public Ltd for the privatisation of the Limassol Port. This agreement includes the use of the port for the next 25 years with an estimated inflow of over 2 billion euros.

DP World will be using exclusively the multipurpose terminal whose activities include break-bulk, general cargo and the operation of the passenger terminal at the same time P&O Maritime Cyprus, a wholly-owned subsidiary of DP World Limited, has been awarded a 15-year concession to provide a full range of port marine services including tugs and pilotage at the port. Under this agreement DP World will hold 75% of the joint venture and P&O Maritime will hold the rest 25%.

As a result of this agreement the tenders are obliged to invest in infrastructure and megastructures such as sophisticated and modern equipment more upgraded cranes, sea operations and the expansion of the terminal.

Moreover the merging of Columbia Shipmanagement (CSM) and Marlow Navigation has led to the creation of one of the world's largest ship management companies, named "Columbia Marlow", involved in the management of 1,500+ vessels and employing around 700 people in Cyprus (CIPA, 2017)

Additionally, the acquisition of Limassol-based Songa Offshore SE, international midwater drilling contractor, with a strong presence in the North Atlantic, by leading offshore drilling company Transocean Ltd. - the deal was reportedly worth \$3.4bn (CIPA, 2017)

Energy

Cyprus' hydrocarbons find has attracted the attention of several global energy companies, such as Eni, Kogas, ExxonMobil, Royal Dutch Shell, and Total, who have all secured exploration licences, with further drilling in Cypriot waters expected in the third quarter of 2018. US-company Noble Energy made the initial natural gas discovery in 2011, with estimated reserves of 4.54 trillion cubic feet (tcf) in just one of the 12 offshore blocks.

Following deepening cooperation with Egypt, Israel, Jordan, Lebanon, Greece and Italy, Cyprus is positioning itself as a convenient regional energy center in the Eastern Mediterranean, which also opens up opportunities for more oil and gas related business in joint operating agreements with existing ventures and commercialization options. Cyprus is providing a safe and stable environment despite being in the center of some serious conflicts taking place at the surrounding countries. It provides shelter and facilities for ancillary and support services for investors with customers in the region. As the energy exploitation map is progressing Cyprus is developing the potentials to establish a petrochemical industry on the island.

Moreover, a €300m investment by VTTI BV through subsidiary VTT Vasiliko, has completed the construction of the biggest and most technologically advanced terminal for the storage and management of oil products in the Eastern Mediterranean, connecting Europe and the Black Sea with markets in the Middle East and Asia. The terminal is situated at Vasilikos and began operations in November 2014.

A further acquisition by BG Group (now owned by Royal Dutch Shell) of a 35% stake in a consortium with rights over block 12 of Cyprus' EEZ operated by Noble Energy for \$165m (2015)

Also as result of the 3 licensing rounds awarded contracts to Noble Energy, Delek, Total, Eni, Kogas, ExxonMobil and Qatar Petroleum a total revenues of €103.5m (2016), have been secured. Shell company has acquired 31 Lukoil petrol stations in 2016 for 10 million.

Retail

The Mall of Cyprus and Mall of Engomi were sold to South African based Atterbury Group by Shacolas Group for €193m (2015). The agreement includes the sale of a plot of land next to the Mall of Cyprus for €8m. Moreover, a joint venture mall in Larnaca will commence construction works in the second half of 2018 with an investment of €90 mil.

Pharmaceuticals

Acquisition of Cyprus-based pharmaceutical manufacturer Remedica by a South African Johannesburg-listed Ascendis Health for €260m (CIPA, 2016)

Property Market

Another area that has shown huge interest and increase is the property sales in Cyprus also marked a significant increase mainly due to foreign buyers. Property purchases completed by overseas buyers increased 63% year-on-year in the first three quarters of 2016, with overseas buyers making up 14% of all real estate transactions. Cyprus continues to be among the top preference of investors, holiday-home seekers, expats and retirees, with the traditionally popular areas of Paphos and Limassol leading the way. Sales in Larnaca have also been rising rapidly from a low base.

Interest in real estate has partly been boosted on by the incentives offered in the country's citizenship programmes of permanent residency, which require investment in property.

Recent studies conducted by global immigration experts rank the Cyprus Citizenship by Investment programme amongst the top ten worldwide, and one of the strongest in the EU. The programme was revised in September 2016, making it even more attractive. The investment required is €2 million and a residential property worth €500,000. If an investor chooses to invest only in residential properties in Cyprus, their investment is limited to €2 million. However, this scheme has been again reviewed in early 2018 and has limited the total number of applications to 700 per year. Investment options include real estate, investment in Cyprus companies, investments in Alternative Investment Funds and bonds issued under the auspices of the Cyprus Securities and Exchange Commission (CySEC), or a combination of the above

It is worth mentioning that during 2016 there was a 43% annual increase of total property sales (7063 sales), and a further 20% increase of total sales in the first 6 months of 2017 (3610 - 2017 Vs 3012). (CIPA, 2016)

Tourism and Hospitality

Tourism historically has been a driving force of the Cypriot economy, and arrivals as well as expenditure saw record-breaking numbers in 2016, with projections of international tourist arrivals reaching almost 4 million and generating expenditure of €3.5 billion by 2025. Cyprus has been attracting new interest thanks to its efforts to diversify its offering, by developing nautical, golf and wellness tourism and by extending the tourist season.

The construction and investment in multipurpose projects such as luxury marinas, golf courses and more recently the island's first-ever and only integrated luxury casino resort are all part of the plan to upgrade Cyprus' tourism product. The casino, awarded to a consortium including the globally renowned Melco and Hard Rock, will have extensive facilities and exceed five-star status. The investment for this mega project is expected to exceed €650 million – making it the first of its size in Europe.

Marina projects in particular have seen a huge number of investor interest, following the success of Limassol marina and plans are in place to establish new luxury yacht marinas in the country's major coastal towns of Larnaca, Paphos, and Ayia Napa. The construction of the €220 million luxury marina in Ayia Napa will include a twin multistory building and a yacht marina with a capacity for 600 boats – with provisions for yachts up to 60 metres. With significant Egyptian investment backing the innovative project, the seafront residences are already being marketed to investors worldwide, with a price tag ranging between €500,000 and €5.2 million.

Tourism-related real estate and infrastructure continues to be one of the most attractive investment opportunities in Cyprus, evidence of this is the number of foreign investors agreeing to multi-million-euro deals during the last three years. These include the launch of a Radisson Blu Hotel in Larnaca and the €71 million deal on Amathus Beach Hotel in Limassol. More investment has flowed into Limassol with the new Parklane Luxury Collection Resort & Spa replacing the popular Le Meridien. The hotel has now completed a major luxury

renovation, designed by Harrods Design Studio and costed over €70 million. In addition the Sophitel chain of hotels has plans for constructing a five star hotel in Limassol commencing works at the second half of 2018. Also, Ayia Thekla in the Famagusta district has seen significant interest through a €50 million Chinese investment to construct a five-star resort hotel and exclusive beachfront residences, branded the Sun City Spa and Residences. Other major international deals were the acquisition of 'The Alexander the Great Beach Hotel' in Paphos and South African Atterbury acquiring two of the country's flagship Nicosia retail outlets, the Mall of Cyprus and the Mall of Engomi, for €200 million. It is to be noted that since the economic crisis in 2013 there was a considerable increase in tourism every year. In particular in 2014 there were 2.4m of tourists visiting Cyprus, in 2015 there were 2.7m, in 2016, 3.2 and in 2017, 3.7m.

Projects

Some notable projects are either in process or are about to start such as the Marinas in Ayia Napa (€240m), in Paralimni (€110m), and in Larnaca Port & Marina (in tender process).

Moreover the first ever Integrated Casino Resort which will invest close to €700m. and provide more than 6000 new jobs with a contribution to tourism of over 300,000 tourists per year. Additionally there will be a GDP contribution of €800m by 2022 (4% of GDP).

Hotel renovations/development/acquisitions with foreign capital

There was an acquisition of 25% of Amathus Beach Hotel in Limassol for €71m (2013) and the Alexander the Great Beach Hotel in Paphos was sold to Ruby Coast Properties Ltd as well as the Kanika International Business Centre to Russian real estate investors, Bystrema Holdings by Kanika Group of Companies (2014). Moreover the Russia's Emerald Coast Properties Ltd entered into a €20m euro share capital increase agreement with the Le Meridien Limassol Spa & Resort, securing a 50% stake (2016) and 3 hotels in Paphos (Cypria Maris, Cypria Bay, and Laura) have been acquired by ISSTA Assets and Fattal Hotel Management (2017) for 80m. Carlson Rezidor Group, in cooperation with Sunny Seeker Hotels will construct hotels in Larnaca and at the airport as well as conference centres with investments of over €35m.

Aviation

Charlie Airlines have acquired the rights to the Cyprus Airways name and logo and launched operations in 2017. Additionally Cobalt Airlines launched operations from Cyprus and also another 32 airlines are flying from Cyprus.

Medical Tourism

Operation of the German Oncology Centre in Limassol (€40m)

Regional HQ

Cyprus has been used traditionally as a business hub but also as a base for international investments. This can be seen by the increase of registered companies from 60 until July 2017 Vs 62 in 2016 but also from the enhanced presence and activity of multinational companies eg. Wargaming, Sykes, Amdocs, 3CX, NCR, Thomson Reuters, Schlumberger, Halliburton, VTTI, Nielsen, etc.

Mergers & acquisitions of Cypriot companies

During the last couple of years there were some considerable Mergings and acquisitions involving Cypriot companies such as the merging of Columbia and Marlow in 2017. The acquisitions of Fileminders Ltd by Iron Mountain, a global leader in information management services (2017), and the Laureate Education's operations in Italy and Cyprus (European University) to Galileo Global Education for a total of €225m (2017). Moreover there was an investment of €15m by GO Plc, a Maltese Telecommunications company, for a 51% stake in Cablenet (2016)

Naturalisation and Immigration Permit by Investment Programmes

During the years 2013-2016 a total of €3.3bn have been received from naturalisation through investment scheme such as the real estate and land development, €1.752m, from deposits in Cypriot banks, €654m, from

investments in Cypriot companies, €464m, from purchase of government bonds, €410m, and from immigration permit scheme, €700m.

As a conclusion, the pre-accession progression for EU membership steadily and positively has changed the Cyprus business environment and had a robust positive impact on FDI. The accession of Cyprus into the EU in 2004 was an FDI catalyst and the very low taxation rates, (corporate tax 12.5%), have played a pivotal role in the attraction of FDI in Cyprus ever since. The manufacturing sector remains important for the attraction of FDI in Cyprus as well as the services sector, with financial intermediation, banking, and real estate attracting significant FDI in the last few years. Cyprus has experienced a steady increase in FDI inflows since the early 2000s, with considerable reduction and losses of FDI's in 2011 due to the world economic crisis and in 2013 due to the banking crisis. However, Cyprus has regained its pre-crisis level of FDI flows in 2015-2017 with positive prospects for further increase. Moreover, Cyprus has been acknowledged through

Research Methodology

For the purpose of the research, a questionnaire was designed to reflect the actual picture of the determinants of the FDI's and entry modes in Cyprus. Furthermore, its main aim was to identify and highlight the motives, incentives but also the barriers and obstacles for inward FDI's in investing in Cyprus. The questionnaire was based on various literature reference FDI's theories and reflected Dunning's theory (1988; 1993), in respect to the possible reasoning and entry barriers to FDI's. For the reason of the empirical research a data pool has been established as a result of the primary sources, using the questionnaire prepared for the purposes of this research with the view to secure a more in-depth picture. Moreover, a similar questionnaire has been tested in similar studies conducted in Bulgaria which has been taken into consideration. (Bitzenis, 2006a, 2006b, 2007).

According to current literature review nothing similar has been conducted in the past in Cyprus in the sense of extracting information through primary sources in order to identify FDI's determinants i.e. motives incentives, obstacles and barriers.

A copy of the questionnaire, together with a covering letter, that was used is attached as Appendix 2 and Appendix 1 respectively. The questionnaire is driven by the research question as outlined earlier on and is a data collection tool. The questionnaire prepared was a self-completed one and the same questions were sent to all interviewees. In the main it includes closed and pre-coded questions so that it will be easier to the interviewee to respond. It is considered as an interviewee-friendly questionnaire as it is not considerably long, complicated or tiring to be completed. The advantage of this online questionnaire is that it was convenient for the interviewee and it was cost effective. Of course, having said the above there are certain factors when the above method was used that could not be controlled. In particular, we couldn't choose the 'right' person to answer it or we couldn't go back and collect additional data. Equally the risk for lower response rates as well as the possibility of fatigue due to too many questions was always possible.

An effort was made to identify different FDIs from different kind of operations and activities and as a result out of the 22 FDI's responding to the questionnaire, we have identified 19 sectors of activity.

Before the questionnaire was forwarded to the identified Foreign Direct Investment company, a contact person was selected from within each company. The questionnaire in question was then forwarded via email with the request to be completed and returned through the same route. It has to be mentioned here that the FDI's selected were reassured that their responses will be treated in the outmost confidence and in addition they will be offered if they so wish, a brief summary of the findings of the survey.

It is to be noted here that the questionnaire was seeking to secure from FDIs, primary data in order to meet the research needs, moreover the benefits are that the data will be up-to-date but also reliable.

As expected a considerable high number of valuables have been dealt with. Data analysis was conducted by a software for statistical analysis known as SPSS (Statistical Product and Service Solutions).

As it was anticipated the analytical tool that has been used (SPSS) gave a clearer picture as to the motives or barriers that the FDI's are considering.

In order to obtain a clear picture as much as possible, with regard to the incentives and barriers of the inward foreign direct investments in Cyprus and to split them into various groups based on the FDI's theory, a research survey was conducted based on a questionnaire and the outcomes/results have been studied and analysed. Various CEO's, managers, directors and partners were asked to respond on a variety of incentives and barriers that they believe are the most important to their firm.

A proportion of 27.5% – 22 out of 80 – of the FDI's included in the sample contributed to the collection of the data. Such a proportion is considered by many authors as an adequate response rate for surveys administered online (Sheehan, 2001; Hamilton, 2003), since more than 80% of the response rate occurred via emails.

An additional factor contributing to the sample's representativeness is the proportional distribution of FDI's in various sectors of economic activities. In other words, the selection of FDI's was done in such a way in order to cover as widely as possible the sector of activity

From the policy maker viewpoint, a solid basis is laid for the further research and growth in the area of tailor-made policies in order to attract and maintain specific foreign investors. The limitation and concern of this study lies in the primary data gathering method due to the hypothesis that the management or executives who completed the questionnaire reflect the motive of the initial, home country decision makers.

Data Analysis

As expected a considerable high number of valuables have been dealt with. For the purpose of analyzing the data, the author of this research has used the known software SPSS (Statistical Product and Service Solutions), for the statistical purposes.

As it was anticipated the analytical tool that has been used (SPSS), gave a clearer picture as to the motives and barriers that the FDI's are considering.

Very valuable information has been derived from this analysis ranging through from the perception on the levels of corruption, the advantages of the FDI's ownership, the intention of the FDI's to serve the world market and regions. Moreover, a more detailed view on taxation policies and ethics has been observed.

Markets to serve from Cyprus

On the question as to what markets the FDI's are intending to serve from Cyprus, it was revealed that the option of establishing an export base to serve other neighbor or third European countries was the most preferred one with an average response of 3.4091 on a scale of one to five with one being the lowest and five the most preferred. As a second preferred option was to serve the local Cypriot market with an average of 3.0455. The third option was to establish an export base but to serve the home country with 2.7273 and the fourth one being establishing an export base and to serve Asian / Middle East countries. See table 1 below.

These findings indicate exactly the importance of the location of Cyprus for being in close proximity to European countries thus placing the island in an advantageous and attractive position.

Table 1

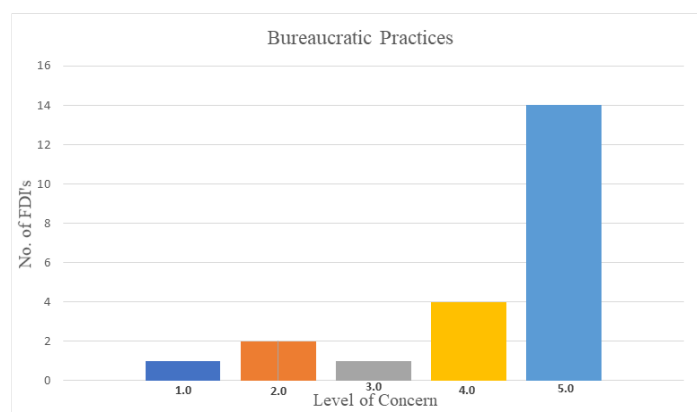
Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Serve the local Cypriot market only	22	1.00	5.00	3.0455	1.3965
Establish an export base (create an export base) in order to serve our home country	22	1.00	5.00	2.7273	1.4203
Establish an export base (create an export base) in order to serve other neighbor (or third) Asian / Middle East countries	22	1.00	5.00	2.4545	1.6250
Establish an export base (create an export base) in order to serve other neighbor (or third) European Union countries.	22	1.00	5.00	3.4091	1.6521
Valid N (listwise)	22				

Source: Authors' statistical research-questionnaire.

Barriers/obstacles to the FDI's

According to the findings of the survey questionnaire conducted by the author, the FDI's in Cyprus have highlighted a number of important barriers and obstacles to take into consideration before choosing Cyprus (see table 9 below). The number one barrier which was graded the highest among the findings was bureaucracy with an average score of 4.2727 on a scale of 1 to 5 with 1 being the less important and 5 very important. A further breakdown of the specific barrier in connection to the respondents to this question has shown that 14 out of the 22 have scored the highest grading of importance which is 5 (see table 8). The second barrier was identified to be the high crime rate with an average score of 4.1364 and the third one being the lack of transparency with a score of 4.0. It is however important to clarify here that the fact that some of the FDI's have concern in certain areas that does not mean that these concerns do exist.

Table 2



Source: Authors' statistical research-questionnaire

Table 3

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Corruptive / Criminal practices	22	1.00	5.00	3.4091	1.59341
Bureaucracy	22	1.00	5.00	4.2727	1.20245
Lack of transparency	22	1.00	5.00	4.0000	1.11270
Low credit rating of the country	22	1.00	5.00	3.7273	1.12045
Lack of entrepreneurship	22	1.00	5.00	3.0455	1.29016
Lack of managerial skills	21	1.00	5.00	2.8095	1.12335
Uncertain or imprecise property rights	22	1.00	5.00	2.7273	1.12045
Political instability	22	1.00	5.00	3.3182	1.28680
Cultural consideration constraints	22	1.00	4.00	2.4091	1.00755
Black market / Informal economy	22	1.00	5.00	3.0455	1.32655
Business mentality of local people	22	3.00	5.00	3.7273	.77432
Unstable legal framework	22	1.00	5.00	3.7273	1.27920
Negative attitude to foreign investors	22	1.00	5.00	3.7727	1.26986
Lack of enforcement of the laws	22	1.00	5.00	3.6818	.94548
Technological backwardness	22	1.00	5.00	3.7273	1.20245
Macroeconomic instability	22	1.00	5.00	3.3182	.89370
Low per capita income	21	1.00	4.00	2.9048	.99523
Social Instability	21	1.00	5.00	2.9048	.94365
Low labor productivity	22	1.00	5.00	3.2727	.88273
Exchange rate volatility	22	1.00	5.00	3.4545	1.22386
Preferences of locals to buy from local companies	22	1.00	5.00	3.3182	1.21052

Source: Authors' statistical research-questionnaire

The findings of the above table indicate exactly the concerns that the FDI's have, when they will decide to choose Cyprus for their activities. Some of these concerns however, in reality cease to exist or are reduced and an example is the high crime rate which although is a concern, in reality however and based on a statistical analysis of Value Penguin ranking 2015, which analyzed 107 different nations, Cyprus is among the top 5 safest countries in the world. (see table 4 below).

It is to be noted however that there are certain areas which are not considered as barriers by the FDI's such as the cultural consideration constraints with an average score of 2.4071 and the uncertain or imprecise property rights with a score of 2.7273 (table 3).

Table 4: The safest countries

Country	Safety Score
Switzerland	37
Singapore	42
Spain	43
Japan	51
Cyprus	63

Source: Value Penguin 2015

Advantages of the Cyprus market

The analysis which has been conducted by the author through the questionnaire completed by a number of FDI's in Cyprus, has shown interesting findings. In particular, and as shown in table 11, the highest scored answer on the question as to the advantages of the Cyprus market, was the geographical proximity to European Union, with an average score 4.1364 on a scale of one to five with one being the less important and five the highest importance. The second highest scored answer came up to be the macroeconomic stability and political stability with an average score of 4.0000.

Table 5
Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Geographical proximity to EU	22	1.00	5.00	4.1364	.88884
Cultural similarities /closeness	22	2.00	5.00	3.7727	.75162
Links of Cyprus to other neighboring countries	22	1.00	5.00	3.7727	.97257
Existence of natural / raw resources	22	1.00	5.00	2.9091	1.23091
Inexpensive land	22	1.00	5.00	2.9091	1.30600
Climate	22	1.00	5.00	3.0000	1.44749
Expected economic growth	22	2.00	5.00	3.8636	.63960
Political stability	22	3.00	5.00	4.0000	.61721
Macroeconomic stability	22	3.00	5.00	4.0000	.75593
Favorable business climate	22	2.00	5.00	3.9545	.95005
Potential entrance in EU	22	1.00	5.00	3.6818	1.12911
High consumer purchasing power (high per capita income)	22	1.00	5.00	3.0909	1.01929
Unexploited market, unsatisfied local demand	22	1.00	5.00	3.2273	1.06600
Market size	22	1.00	5.00	3.0455	1.04550
Lack of local competition	22	1.00	5.00	3.1364	1.20694
Market population growth	22	1.00	5.00	2.7727	1.02036
Lack of western investment interest in Cyprus	22	1.00	5.00	3.0455	.99892
Potential for export activity	22	1.00	5.00	3.2727	1.12045
Potential for big infrastructure investments	22	1.00	5.00	3.1818	1.05272
Low cost of skilled labor	22	1.00	5.00	3.2727	1.07711
Low cost of unskilled labor	21	1.00	5.00	3.0952	1.04426
Availability of natural resources	22	1.00	5.00	2.8636	1.28343

Source: Author's statistical research-questionnaire

It is to be noted here that according to the table 5 above, the least advantage offered by the Cyprus market to the FDI's is the market population growth with an average score of 2.7727. Of course, there was no further elaboration on this specific response but one may say that the fact that Cyprus is one of the smallest states in population within Europe then the above response is not of any surprise. Moreover and according to the author's analysis of the questionnaires, it was revealed that approximately 40% of the respondents to the questionnaire stated that their mode of entry is to create an export base of their FDI.

Taxation systems as incentives

According to table 6 below, the double taxation avoidance, the bilateral treaties the low tariffs and the elimination of quotas are considered by the respondents to the questionnaire as the number one incentive offered by Cyprus to the FDI's. In particular, on a scale from one to five the above incentive scored an average 4.0909 with one being the lowest and five the highest incentive. The second preference was the low taxation rates with an average score of 4.0455 and the third being the stable legal framework with an average score of 4.0455. These findings are totally matching to the current status in Cyprus regarding taxation and in particular the low

corporate tax (12.5%). Moreover, and with regard to bilateral treaties etc. and as mentioned previously, Cyprus is a party to several Bilateral Investment Treaties (BIT), amongst others with Armenia, Belarus, Belgium and Luxembourg, Bulgaria, China, Czech Republic, Egypt, Greece, Hungary, India, Iran, Israel, Italy, Jordan, Lebanon, Malta, Montenegro, Poland, Qatar, Romania, Serbia, and Seychelles. BITs administer issues relating to investments carried out by nationals of one signatory state in another signatory state.

Table 6: Incentives offered by the Cyprus government

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Special privatization offers (in low prices)	22	1.00	5.00	3.1818	1.33225
Tax incentives	22	1.00	5.00	3.6364	1.04860
Investment incentives	22	1.00	5.00	3.7727	1.06600
Government stability	22	3.00	5.00	3.9091	.68376
Enforcement of the laws	22	2.00	5.00	3.9091	.75018
Stable legal framework	22	3.00	5.00	4.0455	.61016
Deregulated legislative framework	22	2.00	5.00	3.6818	.77989
Low taxation rates	22	2.00	5.00	4.0455	.84387
Double-taxation avoidance, bilateral treaties, lower tariffs, elimination of quotas.	22	1.00	5.00	4.0909	1.37069
Low level of unitization	22	1.00	5.00	2.9091	1.06499
Incentives for the repatriation of profits	22	1.00	5.00	3.1818	1.22032
Other (please specify):	0				
Valid N (listwise)	0				

Source: Authors' statistical research-questionnaire

According to table 6 above however, the Cyprus Republic must not ignore the incentives that scored the lowest and address the issue appropriately. In particular the low level of unitization and the repatriation of profits have scored 2.9091 and 3.1818 respectively.

Level of corruption in Cyprus

Corruption can be defined as the ill use of public authority for individual and private benefits, e.g., bribery of public servants, misuse of public procurement and funds. Similarly, organized crime such as prostitution, human trafficking, illegal casinos, drugs and money laundering can be linked with corruption. Criminals of these levels in their effort to support their illegal operations they may attempt to bribe a public servant. Cyprus in an effort to place control mechanisms and measures in place to tackle the phenomenon of corruption, has introduced through legislation laws and other kind of policies that give power to specific committees to carry out internal investigations.

Some interesting findings with regard to the level of corruption in the public sectors in Cyprus came to light through the questionnaire. On the specific question put to the respondents about their view on corruption level in Cyprus, (under the table payments, bribes, etc), based on their experience from their own country, the average score was 3.2857 on a scale of one to seven, with one being very low and seven to be very high, (see table 7 below). This response brings corruption in the eyes of the FDI's below average and towards low level. It is to be reminded here that as previously stated and according to table 2 above, (perceived corruption index), Cyprus is in the 17th position among 27 European countries.

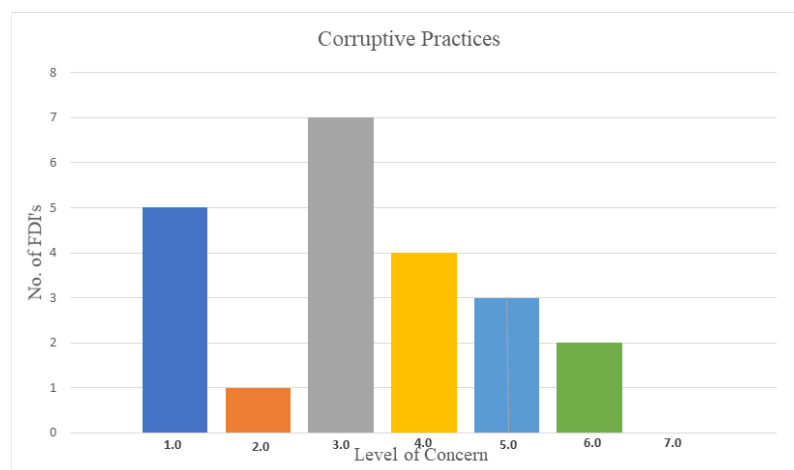
Table 7

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Dev.
Based on your experience from your country of origin what is the level of corruption (e.g. “under the table” payments, bribes) when your competitors deal / interact with public sector organizations?	21	1.00	7.00	3.2857	1
Valid N (listwise)	21				

Source: Author’s statistical research-questionnaire

Moreover and according to a further break down of the above table it was revealed that the majority of the respondents scored three and below i.e. 13 out of the 21 (see table 8 below).

Table 8



Source: Authors’ statistical research-questionnaire

Advantages of FDI’s ownership

An interesting field that the author has elaborated on through the questionnaire are the advantages of the FDI’s ownership as they are perceived from the company itself. According to the table 9 below the highest scored advantage is the multinational experience of the FDI’s. In particular, on the scale of one to five the above advantage scored 3.800. The observation from this specific finding is that Cyprus is attracting FDI’s with wide experience thus setting up the basis for a successful investment. The second advantage as it was highlighted by the respondents, scored 3.7619 on the scale of one to five and is the ability to follow clients. It can be observed here the fact that the respondents to this questionnaire on a different question have stated that one of the advantages of Cyprus is the geographical proximity to Europe. This means to them that by being in Cyprus they will be able to follow their customers easier. Moreover, on a separate question as to the intended market to be served by the FDI’s in Cyprus, the highest scored answer was to establish an export base in order to serve European Union countries.

The third preferred advantage of the FDI’s is the strong brand name in home country with a score of 3.5714 on the scale of one to five.

As a conclusion to the findings of the specific table it can be said that the majority of FDI's choosing Cyprus are of high calibre, status and with wide experience.

Table 9

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
High profit margins	21	2.00	5.00	3.2381	.94365
Strong brand name in home country	21	1.00	5.00	3.5714	.92582
Economies of scale	20	1.00	5.00	2.8500	1.03999
Economies of scope	20	1.00	5.00	2.8500	.93330
Competitive pressures in home country	21	1.00	5.00	3.2857	1.18924
Multinational experiences	20	2.00	5.00	3.8000	1.10501
Ability of following the clients	21	2.00	5.00	3.7619	.94365
Ability of following the suppliers	20	1.00	5.00	3.1000	1.07115
Ability in shaping competition	20	1.00	5.00	3.0000	1.12390
High level of global presence	21	1.00	5.00	3.1905	1.07792
Exploiting Know-how and expertise	20	1.00	5.00	3.3333	1.05006
Existing business links – Past trade experience	21	1.00	5.00	3.3333	1.27802
Risk diversification	20	1.00	5.00	2.8500	1.22582
Avoidance of trade barriers	21	1.00	5.00	3.0952	1.37495
Assets acquisition	20	1.00	5.00	3.0500	1.27630
Other incentives (please specify):	0				
Valid N (listwise)	0				

Source: Authors' statistical research-questionnaire

Corporate taxation

As discussed previously the corporate taxation has been reviewed by the government of Cyprus and is now at the rate of 12.5%. This positions Cyprus second together with Ireland, among the 27 European countries and on the first position is Bulgaria with 10% corporate tax (Cnossen, 2018). This reflected on to the response of the responding FDI's on to the question about their opinion regarding the level of corporate taxation rates in Cyprus. In particular, their answer to this question hit an average score of 2.6364 on a scale of one to five with three being the average (see table 10). This means that the majority is grading the level of corporate taxation in Cyprus at a low level.

Table 10

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
What is your opinion regarding the level of corporate taxation rates in Cyprus?	22	1.00	5.00	2.6364	.72673
Valid N (listwise)	22				

Source: Authors' statistical research-questionnaire

Shadow economy

According to table 11 below, when the respondents were asked to position themselves with regard to the level of shadow economy in Cyprus as a percentage of GDP, the response was 2.1364 on a scale of one to seven which is approximately 27%. It is worth mentioning here that based on an IMF working paper 2018, with regards to shadow economies around the world, Cyprus was placed 26th amongst 32 European countries with an average of 23.6%. The observation here is that the specific response of the FDI's in Cyprus through the questionnaire does not deviate a lot from the European survey of IMF.

Table 11

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
What is your opinion regarding the level of shadow economy / non-registered activity in Cyprus as a percentage of GDP?	22	1.00	7.00	2.1364	.77
Valid N (listwise)	22				

Source: Authors' statistical research-questionnaire

Taxation ethics

In this area there seems to be a conflict of the findings. In particular, when respondents were asked to identify incentives and motives for entering Cyprus, they have graded highly the tax incentives, low taxation rates, and double taxation avoidance. On the other hand, however, the ethical side of the taxation system can be attributed to behaviours rather than policies.

According to table 12 below, when the respondents were asked for their opinion regarding the level of taxation ethics in Cyprus there was an average response of 3.2727 on a scale of one to five with one being low level and five high level.

Table 12

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
What is your opinion regarding the level of taxation ethics in the country?	22	1.00	5.00	3.2727	.55
Valid N (listwise)	22				

Source: Authors' statistical research-questionnaire

In conclusion, the data analysis process has revealed some interesting findings with regard to the determinants such as the motives and incentives but also the barriers and obstacles that FDI's will take into consideration when choosing Cyprus. Moreover, there was an analysis on the advantages of the FDI's ownership but also an elaboration on the corruption element as well as the taxation ethics and the shadow economy. Here it can be briefly said that the barriers are the bureaucratic processes and the high crime rate with the motives being the double taxation avoidance, the bilateral treaties and the low tariffs. It must be recognized also that a strong advantage of Cyprus is its geographical location.

Conclusion

Findings in relation to the research questions

The distinctiveness of this study rests on the fact that there was an attempt for a detailed research for the specific country case study of Cyprus during a period whereby the memories and the signs of the recent economic crisis on the island were still fresh. As it was highlighted earlier on from the literature review there were very few to none studies that have focused on the Cyprus FDI's determinants.

The research questions that have been set out from the outset have driven the research survey.

The effort was to establish the barriers/obstacles and motives/incentives/advantages, of inward FDI to Cyprus. A research survey was carried out using a questionnaire, which was sent to 80 FDI's that had invested in Cyprus. The response rate was 27.5% resulting to a sample of 22 FDI's. The findings show that geographical proximity as the first order advantage, with the macroeconomic stability and political stability in the second-order advantages and the favorable business climate to follow as the third-order advantage. An interesting observation is that the top incentive identified was the taxation followed by the tax rates and third being the stable legal framework.

Moreover, and according to an empirical study which was conducted by Hanson (1996) in a total number of 105 developing countries supports the hypothesis in which the factor of political stability and property rights influence the decision making of an FDI to choose a host country. Similar findings were observed by Disdier and Mayer (2004), whereby they have analyzed the French multinationals investment decisions in central and Eastern Europe. They have identified that the French companies prefer those hosting countries with better political stability and property rights. These two factors according to table 9 above they are graded favorably by the respondents to the questionnaire.

On the other hand, however some interesting findings surfaced with regard to the barriers to FDI's to invest in Cyprus. In particular, and based on the findings of this survey, the foreign direct investors viewed the bureaucratic or administrative issues and the high crime rate, together with transparency as the most severe obstacles in order to undertake an FDI project in Cyprus.

Moreover, to the above, some further findings of the survey revealed that corruption levels cannot be ignored. Despite the fact that Cyprus is ranked 16th amongst the 28-member states of EEU the encouraging thing however is that various studies have highlighted that where there is legal stability, political stability and enforcement of the law then corruption can be tackled or even reduced. According to the survey these elements exist considerably in Cyprus.

Additionally, and despite the fact that the shadow economy in Cyprus as a percentage of GDP, has been scored relatively average it must be however be an area of concern to Cyprus as it is placed 26th amongst 32 European countries with an average of 23.6%.

Discussion

The data that has been collected in this research indicates the fact that FDI's view the Cyprus market as a convenient location to serve the wider European union community. This is not overly surprising given the fact that Cyprus in combination of its geographical location with its attractive taxation systems in place, including corporate tax becomes a market that can be exploited further. Having said that, Cyprus need to methodically and with caution review continuously these advantages making sure that they will remain as such. It is worth mentioning here that according to Bitzenis 2003, in a research that has been conducted for FDI in Albania it was revealed that the geographical location was also an attraction for FDI's. Cyprus has some way to go with regards

to bureaucracy, the banking system but also on the repatriation of profits. For the first barrier, efforts are in progress by the current Government to set up quick processes and procedures to respond to applicants for all sorts of permits i.e. Building, business, registering a company etc. For this reason, a special committee has been appointed by the House of Parliament with specific terms of references to review the current ineffective bureaucratic process in the government and local authorities' mechanism. Corruption is another area where some concerns have been evolved but not to a great extent as the level of corruption according to the respondents was not high. Nevertheless, the need for anti-corruption policies is of high importance as well as introducing policies especially into the public sector with the view to build integrity in order to achieve better standards and perform in a non-corrupt manner. To that end the OECD and the Council of Europe conventions have made efforts to assist countries in introducing these processes.

Overall, this research can safely suggest that, despite the work and the efforts made, there are still a number of issues that need to be addressed within the overall concept of the Cyprus economy for further encouragement of potential FDI's and utilize the opportunities for the interest of the country and its residents. Cyprus must focus its efforts and attention on to what makes FDI's choose the island and invest their money and operations.

At the same time factors that are distracting FDI's (bureaucracy, banking system etc), must be in the radar of Cyprus with constant efforts to reduce them. It has to be noted also that the underlying assumption made is that of the view of the CEO or Director of the FDI who completed the questionnaire. This assumption of course is not always true in the sense that these executives may have different perception of the local environment as most of them are foreigners and they are reflecting the position of the mother company.

Future research

This research has been conducted in a period where the signs of the recent economic crisis and banking reformation were still fresh. To that end it can be said that the results are not so representative of the real environment that exists. For this reason, it is suggested for a similar research survey to be conducted in couple of years when the overall economic climate stabilises.

In addition, the determined motives/barriers are only valid for analysis within a limited time frame and may change over time. (Bitzenis, 2006).

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The Implications of SDG 9: “Industry, Innovation and Infrastructure” upon Czech Republic

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Abstract

The powers within the modern economic environment do not allow all countries to develop equally. Meaning, some countries have the economic power to be self-sufficient and simultaneously keep the environment safe, whereas others struggle to provide clean water and electricity and hygiene to a portion of their respective population. In order to tackle this issue, the United Nations in 2015 through its general assembly adopted an agenda that revolves around 17 Sustainable Development Goals (SDGs), which are expected to be completed by 2030 (United Nations, 2020a; United Nations, 2020b). These 17 SDGs challenge global issues such as poverty, climate change, peace, inequality and justice.

Within the past five years the European Union, particularly, has made exponential progress in improving the lives of its citizens and enhancing the current infrastructure, thus, contributing to 17 SDGs. The growth of the EU's economic activity within the past five years had different impacts on the achievement of some SDGs (EUROSTAT, 2019). For example, the setting created by economic growth boosted the labour market and made it develop further (SDG 8). However, the same setting made it less possible to provide people with affordable and clean energy (SDG 7), as the current ways of generating energy resources are not sustainable. The following assignment will focus specifically on SDG 9, that “calls for building resilient and sustainable infrastructure which supports sustainable development and human well-being” (United Nations, 2020c). Moreover, this essay will present the project funded by European Regional Development Fund that takes place in the Czech Republic and aims to create a sustainable infrastructure for RD activities to enable Czech participation on the European effort towards safe and efficient energy for the coming years (European Commission, 2020a). Furthermore, the contribution of this project toward SDG 9 and its interconnection with other SDGs are going to be discussed.

SDG 9 Agenda

To begin with, the SDG 9 (i.e. Goal 9) focuses on the development and enhancement of three important elements: industry, innovation and infrastructure (United Nations, 2020d). Investments in these sectors proved to give fruitful results when it comes to increasing productivity and incomes and other positive improvements for society such as health and education. Some of the aims of Goal 9 include the development of sustainable industries that will promote a adoption of environmentally sound and efficient technologies, a boost of scientific research, upgrade of technological capabilities, and contribution to the economic development (United Nations, 2020d). Moreover, the developments made on the way to meet Goal 9 are beneficial for inclusive and sustainable industrialization and raise the numbers of the employed population.

Czech Republic & Goal 9 Implications

The agenda proposed by Goal 9 can bring visible improvements for underdeveloped countries if executed carefully and correctly. However, it can also help to already developed countries to enhance certain aspects of their progress. For example, the Czech Republic which joined EU in 2004 has been through a long

way of transformation that has included a reorientation of both political and economic development from the "eastern" direction to the "western" to achieve current position (European Commission, 2020b). In 2019 the country's GDP PPP per capita reached \$23,213 placing it on 36th position of the IMF ranking (IMF, 2019a; IMF, 2019b). Furthermore, as per 2017 the share of total R&D and innovation expenditure in the Czech Republic was 1.79% of GDP (Czech Foreign Ministry, 2019). The drop in 2016 to 1.68% from the all-time maximum of 1.97% in 2014 exposed some of the country's weaknesses in the area of innovation and development (See Appendix 1). The government is planning to strengthen R&D funding and increase this indicator to 2.0% by the end of 2020. The agenda includes the increase the institutional component of R&D funding, strengthening the targeted support for institutions whose results are applied in practice and participation in EU initiatives to maintain research funding from European funds (Czech Foreign Ministry, 2019). Moreover, according to The Social Progress Index (SPI) out of 149 countries of the world, the Czech Republic came in 24th place, overtaking its neighbours Slovakia and Poland (The Social Progress Imperative, 2020). SPI database developed by an international humanitarian organization called Social Progress Imperative with the support of Deloitte was created to keep track of social and economic development, state of the environment, and other parameters. The country has achieved high performance, primarily due to rapid economic development, low crime rates and high personal security. The main disadvantages of the Czech Republic: quality of education system, low tolerance of society towards national minorities and questionable environmental situation.

The question of the sustainable economy became increasingly important for the Czech Republic since 2012 after the impressive economic growth which was brought with significant costs for the environment. Despite the efforts to improve the situation the country still scores low on "Outdoor air pollution attributable deaths" (76th place) and "Greenhouse gas emissions" (67th place) according to SPI scorecard (See Appendix 2) (The Social Progress Imperative, 2020). Therefore, the Czech Republic must move away from environmentally hazardous sources of energy such as coal to more sustainable and efficient solutions (OECD, 2020).

One of the actions towards the promotion of sustainable industrialization and foster of innovation was initiated by the establishment of the new sustainable energy R&D infrastructure in Prague (European Commission, 2020a). Research Center for SUSEN (R4S) is a company in the field of Sciences and Engineering that focuses on sustainable energy projects and based in the Czech Republic (R4S, 2020). When the Czech Republic joined the EU in 2004 some changes had to be made to the projects related to the energy industry (European Commission, 2020b). Thus, in 2007 R4S submitted several proposals regarding a large-scale Sustainable Energy Project (SUSEN) to the Ministry of Education, Youth and Sport of the Czech Republic. It is important to note that R4S made 24 proposals in 2007 and settled for 6, which were forwarded to the European Commission in October 2008. Only in 2011, the Ministry awarded the grant for the implementation of the SUSEN (SUSEN, 2020). The objective of the project is to create an infrastructure that is sustainable for R&D activities in order to support Czech Participation on European effort for clean, safe and efficient energy for the coming generations (Miklos, 2017). Moreover, SUSEN enables development in cutting edge technologies, further development of nuclear technologies in the Czech Republic and the development of high-skilled power generation research professionals.

The SUSEN project took 5 years to be finished starting from June 2012 and ending in October 2017. Phase I of the project focused on the R&D operational program for innovations (OP R&DI) (Eurosafe-forum.org, 2020). The main objective of OP R&DI is to strengthen research and development of the Czech Republic which could potentially influence the growth of the country's competitive advantage within the EU and to create highly qualified employees. Moreover, under Phase I five new R&D centres across the region were constructed. Phase II of the project involved the construction of two new centres and enhancement of the previous five, together with the installation of the top experimental equipment and technological instruments in a sustainable energy R&D centre (Miklos, 2017). The objective of the centres is to act as relevant research partners for cooperation with both government and businesses in the sphere of application of the findings and innovative proposals Republic (Eurosafe-forum.org, 2020). Due to its multi-disciplinary facet, SUSEN creates opportunities for research and development within the fields of ionizing radiation and nuclear energy. Also, the project is a leap forward regarding R&D infrastructure within the EU and it enables a fruitful working relationship within the European Research Area (European Commission, 2020a).

It is also relevant to mention that originally the project was supposed to see the world in 2015. However, the catastrophe in Fukushima Daiichi nuclear power plant in Japan, following the March 2011 earthquake and tsunami, affected the policy and requirements in the sector of nuclear energy (European Commission, 2020a). Therefore, the SUSEN project had to overcome a series of adjustments to ensure safety and security, so it was finished in 2017.

The total budget of the SUSEN project was about 30,5 million euros of which 24 million were financed from the structural funds of the European Union under the “Research and Development for Innovations” program, which is a part of the support provided by the European Union to the Czech Republic (Eurosafe-forum.org, 2020). The main stakeholders, involved in SUSEN and affected by this project, would be the Ministry of Education, Youth and Sports, European Union, United Nations, and also the society. Citizens, in particular, will benefit from the SUSEN project, as there will be 128 jobs provided by the new centre (European Commission, 2020a).

Implications for Business & Society

To understand better the effects of the SUSEN project business- and society wise, one must clearly define these terms first. Business according to Pride et. al (2014) is an effort of people to produce and sell ultimately for profit, the good and services that satisfy society's needs. Moreover, a business must satisfy three criteria to be successful: (1) it must be organized, (2) it must satisfy needs and (3) it must generate profit. Therefore, it is ultimately an organization of individuals working together towards achieving a common goal. Furthermore, society is defined by Duhaime's Law Dictionary (2020) as a group of persons who formed as a separate organization which bring good such as the charitable or benevolent purpose for the greater public or regarding the common interests of the society. Moreover, it can be defined more simply as a group of people together for any mutual or common purpose, which allows us to draw a parallel with the concept of business and realize their similar features.

Returning to our discussion on the economic and social impact influence of the SUSEN project, one can now see how the new R&D centres will benefit society. SUSEN will facilitate the professional growth of young power generation experts, increase the numbers of the employed population of the country, and provide solutions for sustainable power generation, thus, adding long term value for the surrounding communities (UNGC, 2017). Besides, Czech business will be also positively affected as many firms will achieve the integration into industry clusters with the involvement of research institutions such as SUSEN (Czech Foreign Ministry, 2019). The R&D centres also enable the possibility to utilize the findings, bring those innovations to reality and commercialize them. Hence the whole economy will also be positively affected.

Furthermore, in the long-term, the development of the sustainable energy executed by SUSEN centres will increase the quality of the environment and enable the more efficient and safe means of energy. Such an effect will be beneficial not only for the achievement of Goal 9 but it also interlinked with Goal 7: “Affordable & Clean Energy” (EUROSTAT, 2019). Energy is the key to almost every challenge faced by the world nowadays. It plays a crucial role in the job market, security, climate change, food production, society wellbeing and many other areas. So, improvements towards Goal 7 especially important as it interlinks with other Sustainable Development Goals (United Nations, 2020f). Thus, the achievements in SUSEN will help towards the completion of Goal 7, as is the research will be aimed towards ensuring the universal access to affordable, reliable and modern energy services. Moreover, the R&D centres will promote the increase of the share of renewable energy in the global energy mix and increase the rate of improvement in energy efficiency (United Nations, 2020e). Also, the SUSEN project outcomes influence Goal 8: “Decent Work & Economic Growth”, that aims to reach high economic growth while using sustainable means and creating well-paid quality employment opportunities. As part of Goal 8, SUSEN is providing opportunities for full and productive employment and decent work for the population (United Nations, 2020g). And, in particular, the attention is paid to the creation of opportunities for youths to prevent future erosion of skills and job discouragement (Eurostat, 2019; European Commission, 2020a).

Conclusion

As demonstrated in this paper the importance of the UN organization activity is very high when it comes to supporting minorities, providing equality for all and keep the economy running sustainably. The 17 Strategic Development Goals created with the aim to leave no one behind, end poverty, hunger, promoting peace and supporting sustainable production. The above work focused on the SDG 9 precisely, giving the example of the real-life project that works towards the achievement of this goal. On the example of the particular SDGs which are related to energy, economy and industrialization provided in this paper one can realize and picture how all the SDGs are interlinked and related to each other; thus, they are impacting each other directly or indirectly.

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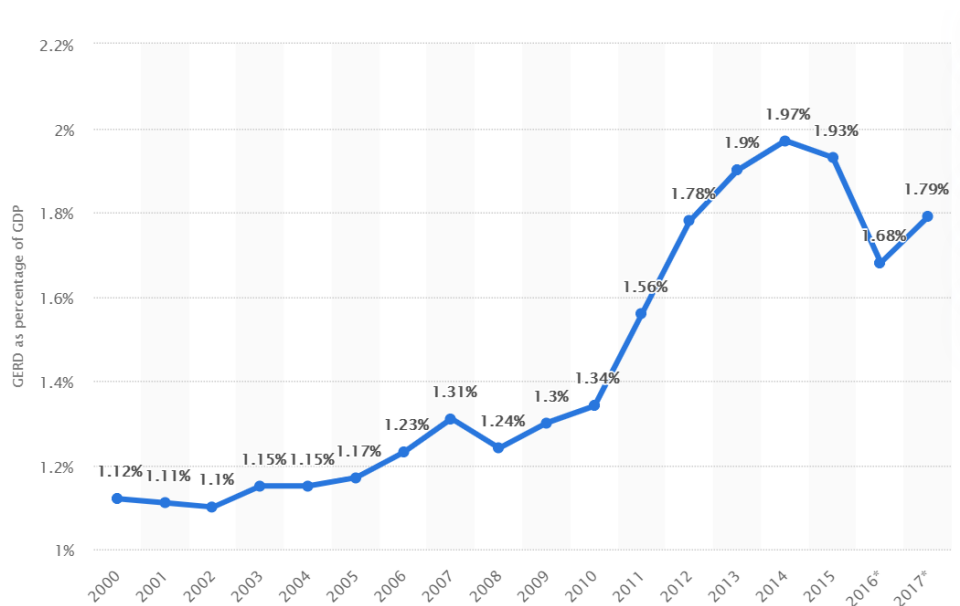
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Appendix 1 – “Gross domestic expenditure on research and development (GERD) as a percentage of GDP in Czechia from 2000 to 2017”



Source: <https://ec.europa.eu/eurostat/web/sdi/industry-innovation-and-infrastructure>;
<https://www.statista.com/statistics/419659/gross-domestic-expenditure-on-research-and-development-gdp-czech-republic/>

Appendix 2 – “2019 Social Progress Index. Czech Republic”

Czech Republic ▼

Social Progress Index
GDP PPP per capita

score/value
84.36/100
\$33,414

rank
24/149
30/149



The scorecard highlights a country's relative strengths and relative weaknesses compared to 15 peer countries with a similar GDP per capita. Elements of the Social Progress Index are marked with a blue dot where the country performs comparatively well, a red dot where it performs relatively poorly, a yellow dot where its performance is average for its peer group, and a gray dot when there isn't sufficient data to make a judgment. Elements marked with a blue ring are areas where the country slightly over-performs while areas where the country slightly under-performs are marked with a red ring.

	score/ value	rank	strength/ weakness		score/ value	rank	strength/ weakness		score/ value	rank	strength/ weakness
Basic Human Needs	95.85	15	○	Foundations of Wellbeing	82.52	31	○	Opportunity	74.72	24	●
Nutrition and Basic Medical Care	98.11	17	●	Access to Basic Knowledge	96.77	13	●	Personal Rights	92.71	30	●
Undernourishment	2.50	1	●	Adult literacy rate	99.00	1	●	Political rights	36.00	31	●
Maternal mortality rate	5.42	15	●	Primary school enrollment	No data		●	Freedom of expression	0.93	27	●
Child mortality rate	3.30	12	●	Secondary school enrollment	91.00	33	●	Freedom of religion	3.46	79	●
Child stunting	3.77	26	●	Gender parity in secondary enrollment	1.01	1	●	Access to justice	0.95	21	●
Deaths from infectious diseases	18.36	27	●	Access to quality education	3.75	9	●	Property rights for women	4.88	7	●
Water and Sanitation	99.71	17	●	Access to Information and Communications	82.15	43	○	Personal Freedom and Choice	81.74	21	●
Access to at least basic drinking water	99.88	27	●	Mobile telephone subscriptions	119.01	1	●	Vulnerable employment	13.91	45	●
Access to piped water	99.88	21	●	Internet users	78.72	36	●	Early marriage	0.00	1	●
Access to at least basic sanitation facilities	99.13	26	●	Access to online governance	0.62	85	●	Satisfied demand for contraception	85.20	22	●
Rural open defecation	0.00	1	●	Media censorship	3.48	29	●	Corruption	59.00	33	●
Shelter	97.34	20	○	Health and Wellness	78.27	31	●	Inclusiveness	59.85	37	●
Access to electricity	100.00	1	●	Life expectancy at 60	22.12	47	●	Acceptance of gays and lesbians	43.59	38	●
Quality of electricity supply	6.50	17	●	Premature deaths from non-communicable diseases	295.47	50	●	Discrimination and violence against minorities	4.80	47	●
Household air pollution attributable deaths	0.96	44	●	Access to essential services	88.61	29	●	Equality of political power by gender	2.24	57	●
Access to clean fuels and technology for cooking	97.13	42	●	Access to quality healthcare	3.53	21	●	Equality of political power by socioeconomic position	2.57	42	●
Personal Safety	88.25	16	○	Environmental Quality	72.88	50	●	Equality of political power by social group	3.05	32	●
Homicide rate	0.61	11	●	Outdoor air pollution attributable deaths	27.47	76	○	Access to Advanced Education	64.60	10	●
Perceived criminality	2.00	8	●	Greenhouse gas emissions	396.16	67	●	Years of tertiary schooling	2.93	47	●
Political killings and torture	0.95	15	●	Biome protection	17.00	1	●	Women's average years in school	12.60	16	●
Traffic deaths	7.74	30	●					Globally ranked universities	16.00	28	●
								Percent of tertiary students enrolled in globally ranked universities	65.00	5	●

Source: <https://www.socialprogress.org/?tab=2&code=CZE>

FDI Motives in the Romanian Real estate & Housing market: the case of the Israeli investors

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Abstract

This empirical-quantitative research was designed in order to contribute to the academic and research literature in the field of Foreign Direct Investment (Initials: FDI). The study highlights the examination of the key possible Motives/Incentives that may attract foreign investors to enter a foreign economy overseas under the definition of FDI.

The research contains a computerized statistical analysis of primary data collected by a customized questionnaire (N=87) and is based on a specific case study, which focuses on FDI activities carried out by Israeli foreign investors within the real estate and housing market in Romania between 2007 and 2018, emphasizing the accession of the Romanian nation to the European Union.

The study found five (5) motives that were classified as very important (Inexpensive Land 72.4%, EU Membership 71.3%, Expected Economic Growth 65.5%, Macroeconomic Stability 55.2%, High Volume of Tourists 55.2%); seven (7) motives that were classified as of medium importance (Political Stability 49.4%, Proximity to Western European Countries 47.1%, Favourable Business Climate 41.1%, Attracting Many International Students 41.4%, Unexploited Market 33.3%, Market Size 33.3%, Low Cost of Skilled Labour 31%); and four (4) were marked as least popular (Cultural Similarities/Closeness 23%, Climate 23%, High Consumer Purchasing Power 20.7%, Lack of Local Competition 20.7%).

The total score of the motives/incentives (Mean value of 16 variables) is significantly high, and therefore, all motivational factors examined were found to have a significant effect on the investor's financial decisions and ongoing operation.

Keywords: Foreign Direct Investment, FDI, Israeli Foreign Direct Investment, Romanian Foreign Direct Investment, Real Estate and Housing Market in Romania, FDI Motives, FDI Incentives

INTRODUCTION

Over the years, scholars from different disciplines have extremely enriched the academic and professional literature in the context of overseas investments, by developing theories, delineating different frameworks, and setting definitions and proper terminology. According to different historical development periods and the determination of milestones, the literature points many reasons that motivate individuals and corporations to choose a different economy located abroad than the domestic one, as a preferred destination for overseas capital investment with the appropriate economic and business potential for maximizing profits, strengthening wealth, and maintaining a comparative advantage and a competitive advantage within the market (Ietto-Gillies, 2012).

Until the early 1960s, the most common arguments for incentives and reasons for international investments and overseas capital flows were based on the foundations of International Trade Theories (ibid). The first popular theory to explain the movement of capital and investments between countries, the Theory of Absolute Advantage, was developed and presented in 1776 by Adam Smith, who uniquely stated that different countries hold an absolute advantage in the production of specific services or goods at a lower cost and a high efficiency. In alignment with the guiding principle of the theory, the absolute advantage is a specific outstanding strength that may be achieved due to climate, access to unique materials and natural resources, and working conditions. According to Smith, each economic-political player in the form of a state, should identify its advantage and focus on producing certain products that use existing unique resources (Maneschi, 1998).

Nearly 41 years later on, in 1817, David Ricardo challenged the Theory of Absolute Advantage and took a step forward when he introduced the Theory of Comparative Advantage. In this development, the researcher intended to explain the strategic fundamentals of one country to engage in international trade with other countries, even when it holds the advantage of absolute production in a variety of manufacturing areas (Weatherall, 1976). Ricardo believed that even in a situation where a country has an equal ability to produce a range of services or goods at a lower opportunity cost and a high efficiency, it has to rely on a high volume of overseas trade by identifying its comparative production advantage. Ricardo has succeeded in proving that international trade between countries that have an absolute advantage in manufacturing more than one good or service, will increase the total consumption of both players by exporting and importing, taking into consideration each comparative advantage (Maneschi, 1998).

Stephen Hymer, a Canadian economist, and researcher at the Massachusetts Institute of Technology, Cambridge, USA, is considered to be the founder who introduced in 1960 the first Modern Theory of International Operations and the first to demand the concept and term of Foreign Direct Investment (Ietto-Gillies, 2012). Differentiated from diverse forms of cross-continental investment, FDI is a particular approach to overseas capital investment, which involves the acquisition of tangible and intangible assets or establishing business activities abroad (Moran, 2012).

In alignment with the guiding principle of Hymer's theory (1960), in order for cross-continental investment to be recognized under the definition of FDI, the total amount of capital invested in the acquisition of shares in a foreign company or other assets in a foreign economy, should align with the conditions and be significant enough, not less than 10%, to provide the investor(s) with long-term interest and control over the management. This type of investment can be carried out by Individuals, Corporations, Private and Public Organizations, and Multinational Enterprise, cross-sea corporations that hold direct commercial activities abroad, who carry them out for the most part (Ietto-Gillies, 2012). According to common definitions among business schools, FDI is typically classified as; "Money that is invested in companies, property, or other assets by people or organizations from other countries" (Cambridge Dictionary, nd), and also as; "Ownership of a country's businesses or properties by entities not domiciled there" (Business Dictionary, nd).

In his revolutionary study, which focused on identifying the motives and implications of capital flows in the form of FDI on the domestic economy and the host country, Hymer, argued contrary to the fundamental idea of International Trade Theories, that FDI is not the result of seeking foreign destinations for low-cost production, and added that this kind of investment involves many costs and potential risks. Following Hymer's theory (1960), the flows of FDI is the result of structural failures within the domestic market, which threatens to damage the players' ability to increase their market power and maximize profits. The weakening of domestic advantages and the identification of attractive advantages abroad, whose exploitation may contribute to achieving competitive advantage and more significant market power drive FDI. The second motive relates to FDI as a strategic step to strengthen market power and control, by acquiring direct control over foreign activities of competitors, called by Hymer as the removal of conflicts in foreign economies (Hymer, 1960).

Since the concept of Foreign Direct Investment has been outlined, FDI has been recognized worldwide as one of the main levers that can lead to the strengthening and growth of countries, in general, and of weak or emerging economies, in particular (UNCTAD, 2017). FDI is credited with many positive implications and contributions when first and foremost, is the flow of capital to the foreign country and the strengthening of its economy (MacDougall, 1960). Other positive implications are increased competitiveness, technology transfer, infrastructure improvement, economic growth, an additional source of income for the host country through the

tax system, strengthening of export and international relations, raising national reputation (Blomstrom & Kokko, 1999), and development of new jobs (Ietto-Gillies, 2012).

Taking into account the data mentioned above, although a positive capital influx under the definition of FDI to and from the countries Israel (Israel Central Bureau of Statistics, 2017) and Romania (National Bank of Romania, 2017), has been observed separately, the financial relationship in terms of FDI between the two countries has not been properly examined and clarified. The following study aimed to address the key Motives/Incentives that encouraged Israeli citizens to choose the real estate and housing market in Romania as a preferred investment target under the definition of FDI between 2007 and 2018, emphasizing the accession of the Romanian nation to the European Union, as well as to contribute further to the academic, research, and professional literature in the field of FDI in general, and in the field of real estate and housing market in particular, with an emphasis on Israeli foreign investors in Romania.

RESEARCH METHODOLOGY

This study is based on quantitative-empirical foundations, and focusing on numerical/statistical measurement and causal identification of the key Motives/Incentives that drove Israeli foreign investors who have invested their capital in the real estate and housing market in Romania under the definition of FDI, not before Romania joined the European Union (January 2007), and by the year of conducting this study, 2018. Following the characteristics and principles of the quantitative research strategy, this study will rely on primary data collection using a customized self-completion questionnaire as a data collection technique, which will be distributed through online channels (Email, Skype, Facebook Messenger), and statistical analysis supported by SPSS Statistics.

The research population of the current study is Israeli citizens living permanently and domiciled in Israel, who made one or more investments over the past 11 years, or those currently in the process of investing, in the Romanian real estate and housing market. These conditions are the only conditions that categorize the research population. As the sample strives to be representative and as valuable as possible, its size will be no less than eighty-five ($N \geq 85$), participants/respondents. It was taken into account that the most appropriate sampling method for performing surveys is a random probability sampling, however, due to the difficulty in reaching the relevant research population, because of the absence of official lists or sources of information that categorize this type of population, the most appropriate sampling method would be the snowball sample.

As for philosophical considerations: the ontological orientation of this study is objectivism; the deductive testing of theory approach will be implemented; and in terms of epistemological considerations, this research follows the positivist stream.

FINDINGS

The self-completion questionnaire, designed specifically to support this study, was given to a sample of Israeli citizens who invested in the real estate and housing market in Romania under the definition of FDI between the years 2007-2018 ($N=87$). For the optimal presentation of the results of the study, according to the frequency index and in alignment with the percentage distribution, all the motives examined were classified into three (3) groups: **Group A** represents the incentives that were marked with a high level of importance (51%-100%), **Group B** represents the benefits that were marked with a medium level of importance (31%-50%), and **Group C** represents the motives that were marked with a low level of importance (0%-30%).

Group A - High Level of Importance (51%-100%): Inexpensive Land (72.4% Very Important, 16.1% Important, 9.2% Partially Important, 1.1% Low Importance, 1.1% Not Important at All, $M=4.57$, $SD=.802$, $Variance=.643$); EU Membership (71.3% Very Important, 10.3% Important, 5.7% Partially Important, 5.7% Low Importance, 6.9% Not Important at All, $M=4.33$, $SD=1.236$, $Variance=1.527$); Expected Economic Growth (65.5% Very Important, 20.7% Important, 12.6% Partially Important, 1.1% Low Importance, No classification for the category Not Important at All, $M=4.51$, $SD=.761$, $Variance=.578$); Macroeconomic Stability (55.2% Very Important, 35.6% Important, 5.7% Partially Important, 3.4% Low Importance, No classification for the

category Not Important at All, $M=4.43$, $SD=.757$, $Variance=.573$); High Volume of Tourists (55.2% Very Important, 9.2% Important, 6.9% Partially Important, 13.8% Low Importance, 14.9% Not Important at All, $M=3.76$, $SD=1.577$, $Variance=2.488$).

It stands out, that significantly, more than 70% of the participants attributed the motives defined as, Inexpensive Land and EU Membership, with the highest level of importance. In addition, it seems that the motives named as, Expected Economic Growth, Macroeconomic Stability and a High Volume of Tourists, were extremely important to the foreign Israeli investors, as they were marked by more than 55% of the participants under the category very important.

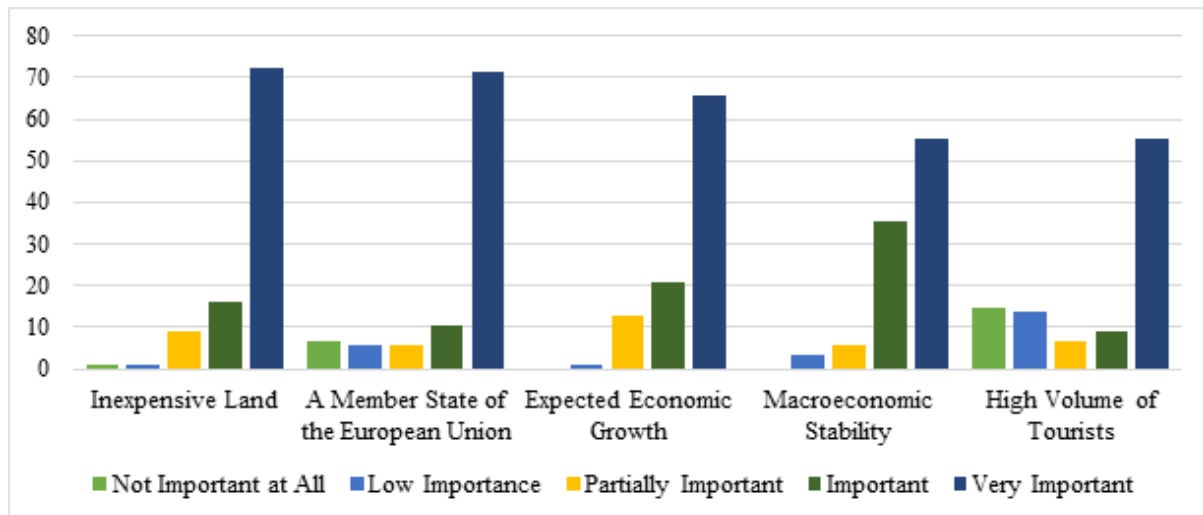


Figure 1: FDI Motives of high importance

Group B - Medium Level of Importance (31%-50%): Political Stability (49.4% Very Important, 19.5% Important, 14.9% Partially Important, 13.8% Low Importance, 2.3% Not Important at All, $M=4.00$, $SD=1.191$, $Variance=1.419$); Proximity to Western European Countries (47.1% Very Important, 13.8% Important, 17.2% Partially Important, 10.3% Low Importance, 11.5% Not Important at All, $M=3.75$, $SD=1.432$, $Variance=2.052$); Favorable Business Climate (41.1% Very Important, 29.9% Important, 16.1% Partially Important, 10.3% Low Importance, 2.3% Not Important at All, $M=3.98$, $SD=1.099$, $Variance=1.209$); Attracting Many International Students (41.4% Very Important, 9.2% Important, 8% Partially Important, 13.8% Low Importance, 27.6% Not Important at All, $M=3.23$, $SD=1.723$, $Variance=2.970$); Unexploited Market (33.3% Very Important, 27.6% Important, 14.9% Partially Important, 9.2% Low Importance, 14.9% Not Important at All, $M=3.55$, $SD=1.420$, $Variance=2.018$); Market Size (33.3% Very Important, 20.7% Important, 24.1% Partially Important, 9.2% Low Importance, 12.6% Not Important at All, $M=3.53$, $SD=1.371$, $Variance=1.880$); Low Cost of Skilled Labor (31% Very Important, 25.3% Important, 20.7% Partially Important, 11.5% Low Importance, 11.5% Not Important at All, $M=3.53$, $SD=1.345$, $Variance=1.810$).

It stands out, that among the incentives that were classified in the medium-importance group, nearly half of the participants noted Political Stability and Proximity to Western European Countries, as key motives for their decision to enter the real estate and housing market in Romania under the definition of FDI. In addition, it can be noted that the same percentage of respondents categorize the motives, Favorable Business Climate and Attracting Many International Students (41.4%), under the category very important, as well as the motives, Unexploited Market and Market Size (33.3%). However, under the set of motives of medium importance, the motive named as, Low Cost of Skilled Labor, is of low importance.

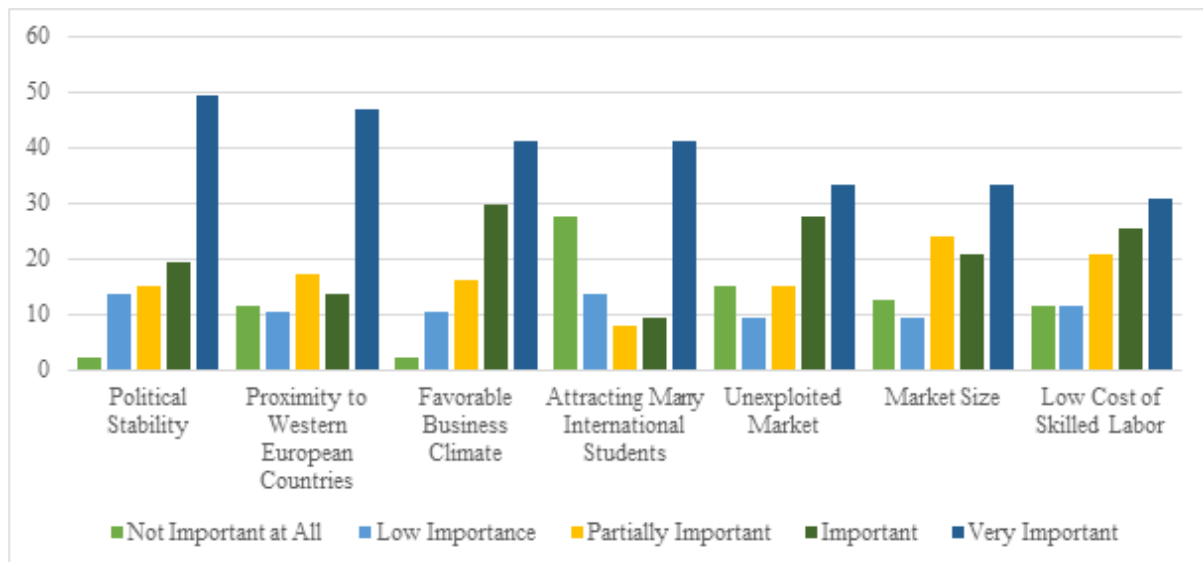


Figure 2: FDI Motives of medium importance

Group C - Low Level of Importance (0%-30%): Cultural Similarities/Closeness (23% Very Important, 13.8% Important, 8% Partially Important, 27.6% Low Importance, 27.6% Not Important at All, $M=2.77$, $SD=1.553$, $Variance=2.412$); Climate (23% Very Important, 24.1% Important, 9.2% Partially Important, 20.7% Low Importance, 23% Not Important at All, $M=3.03$, $SD=1.521$, $Variance=2.313$); High Consumer Purchasing Power (20.7% Very Important, 27.6% Important, 19.5% Partially Important, 21.8% Low Importance, 10.3% Not Important at All, $M=3.26$, $SD=1.298$, $Variance=1.685$); Lack of Local Competition (20.7% Very Important, 26.4% Important, 29.9% Partially Important, 12.6% Low Importance, 10.3% Not Important at All, $M=3.34$, $SD=1.237$, $Variance=1.531$).

It stands out, that among all the motives examined, four (4) were marked as least popular by the participants. While the motives, Cultural Similarities/Closeness and Climate, were marked at a high level of importance only by less than 25% of the participants, the incentives, High Consumer Purchasing Power and Lack of Local Competition, were classified at a high level of importance only by less than 21% of the participants.

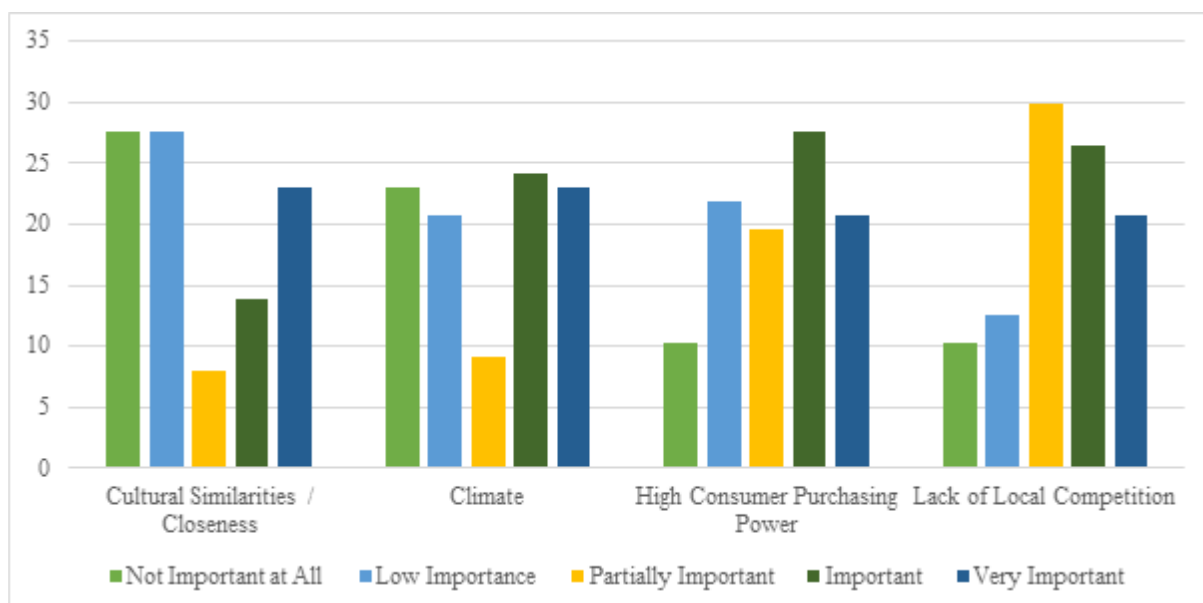


Figure 3: FDI Motives of low importance

The correlation tests show a positive correlation between the motives, EU Membership and Proximity to Western European Countries ($r=0.568, p<0.001$); a positive correlation between the incentives, Proximity to Western European Countries and a High Volume of Tourists ($r=0.505, p<0.001$); and a positive correlation between the motives, Expected Economic Growth and Political Stability ($r=0.471, p<0.001$). In addition, the test data indicates, that Political Stability and Macroeconomic Stability significantly correlates with Favorable Business Climate and High Consumer Purchasing Power. Regarding the motives/incentives affect the Israeli foreign investor's decisions, the study, using Spearman's rank correlation coefficient, implied that most motives/incentives were correlated pair-wise, such as the proximity to western European countries, and Romania as an EU member state. This fact indicates that most motives/incentives variables were co-linear, meaning that higher values of one motive correspond to higher values of the other motives.

The t-test analysis results show that the mean value for total motives is significantly higher than 3 [$t(86) = 12.269, p < 0.001$, mean difference = 0.72342], and that most of the Israeli investors were influenced significantly by the motives examined, in their activity in the real estate and housing market in Romania. This fact could be possibly explained by the belief that all investors tend to look up for new regions, that provide more benefits for expanding their businesses and prioritize more on the good aspects of the region, rather than the bad ones.

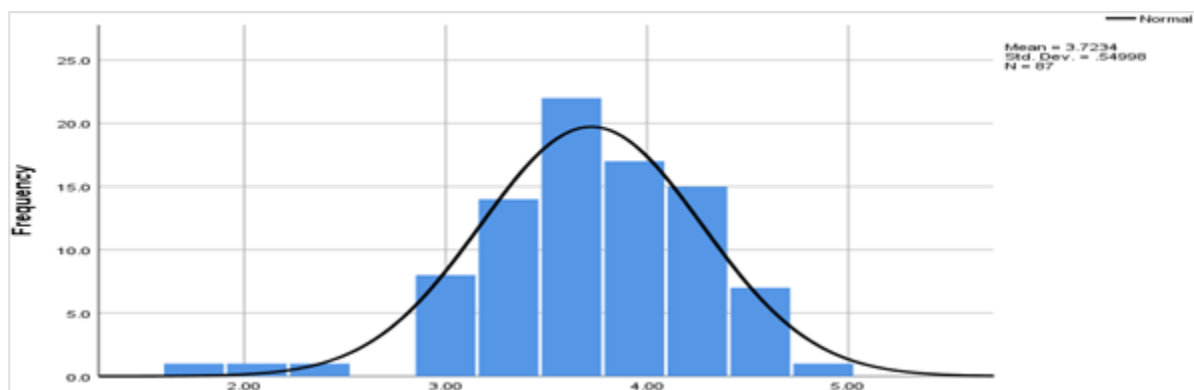


Figure 4: T-test Analysis: Total Motives

The Analysis of Variance (ANOVA) indicates, that there was a significant effect of the value of total motives at the $p < .05$ level for the six categories of the total amount of invested capital (€). [$F(5, 81) = 2.656, p = 0.028$]. The following graph represents the mean value for the different categories. The mean value of the fourth group (€70,000-€90,000) significantly higher than the other five groups. The analysis of variance (ANOVA) has been used in order to examine if the beliefs about the motives/incentives, were significantly different across the groups regarding the amount of invested capital. The results have shown that investors who invested between €70,000-€90,000 perceived motives/incentives as a greater impact factor for their future investments, than the other groups.

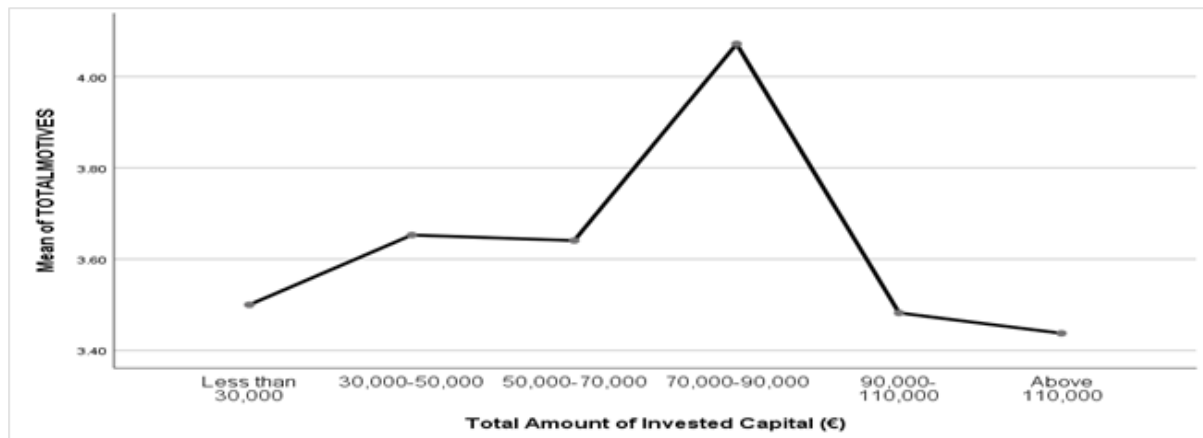


Figure 5: ANOVA: Total Motives.

DISCUSSION

The academic and research literature in the field of overseas investment in general and FDI in particular notes, that the movement of capital between continents and foreign economies stems from certain reasons and motives. In alignment with the fundamental and well-known theory of Stephen Hymer (1960), who claimed that capital flow under the definition of FDI is the result of structural failures within the domestic market, which pose a threat to maximize profits and increase market power, or a strategic step designed to strengthen market power by acquiring control over foreign competitors (Ietto-Gillies, 2012), this research enumerated different possible motives/incentives that could influence the decision of foreign Israeli investors to choose the Romanian real estate and housing market as a preferred investment destination.

The present research outlined sixteen (16) concrete and clear motives/incentives that might have been motivated Israeli FDI in the Romanian real estate and housing market between the years 2007-2018, and required participants to rank each advantage according to a significance index that ranges from not important at all to very important. According to the overall frequency distribution of the motives/incentives pool examined by the research, it was evident that nine advantages were identified as the dominant and most frequent, i.e., were marked by Israeli foreign investors who composed the research sample (N=87) at a very high level of importance, 40% and above of the participants. In the following paragraphs, a detailed discussion of the most popular motives/incentives in integration with Hymer's theory (1960) (ibid) and John Dunning's eclectic theory (1977) (Dunning, 1977) will take place.

The first place on the list of the most significant motives/incentives was captured by the motive named as Inexpensive Land. Among all the advantages examined, 72.4% of Israeli foreign investors in the sample marked this advantage as the main reason they chose to direct their capital to Romania, and invest in this particular foreign real estate and housing market. The high ranking of this advantage reflects the absolute relationship that explains the essence of investments, whereby investors aspire to invest as less capital as possible, which will produce as high a yield as possible. Referring to Hymer's theory (1960), this advantage may indicate a structural failure within the Israeli real estate and housing market (Ietto-Gillies, 2012), and the weakening of the domestic financial advantage in light of the high Israeli housing and properties costs (Central Intelligence Agency, 2017), which are pushing Israeli investors to seek foreign markets for maximizing profits. Additionally, referring to Dunning's theory (1977), this advantage may be identified with the definition that FDI is driven by resource seeking (Dunning, 1977), meaning that Israeli investors turn to the Romanian market, which they believe offers cheaper property costs and other opportunities.

Romania's membership in the EU and belonging to the European Community officially since 2007 (European Union, nd), has emerged as the second most important motive/incentive for Israeli foreign investors in the sample. Almost three-quarters (71.3%) of the participants marked this advantage as the main reason that attracted them to invest in Romania. This finding is strongly related to previous cases in which the increase in the flow of FDI was identified with EU membership. For instance, it was reflected by the fifth enlargement of the EU in 2004 (European Union, nd), which was followed by an increase in the volume of FDI experienced by the new countries that joined (Brahim & Dupuch, 2016).

The entrance into the EU in the background of the long years in which Romania suffered from indirect control by the Union of Soviet Socialist Republics, known worldwide as the initials USSR (Verona, 1992), which diverted it from natural development like others of its eastern European neighbors, served as a significant lever for the Romanian economy in terms of economic strength, and growth in international indices for assessing economic performance, as well as opened a window of opportunity inviting foreign investors (Central Intelligence Agency, 2017). Referring to Dunning's theory (1977), this advantage may be identified with the definition that FDI is driven by market seeking (Dunning, 1977). As Romania entered the EU recently and attracted more global investors, Israeli investors have found interest in this new European market which previously was served only by Romanian citizens, and from that point opened to competition and exploitation. The advantage, EU membership, may be associated with the motive/incentive that captured the third place, Expected Economic Growth, the following motives/incentives that together captured the fourth place, Macroeconomic Stability and High Volume of Tourists, and last but not least, the advantage that captured the fifth place, Political Stability. Respectively; Over two-quarters (65.5%) of the participants reported that their interest and faith in the Romanian real estate and housing market stems from expectations of future economic growth, 55.2% reported that the Romanian market provides the advantage of macroeconomic stability, the same percentage of participants reported that the high volume of tourists who visit Romania is the main motive/incentive for their investment, and slightly less than two-quarters (49.4%) of the Israeli foreign investors in the sample reported that political stability in Romania is a significant advantage.

Referring to the theoretical field, according to Hymer's theory (1960), the set of advantages discussed above may be identified as an absolute weakening of domestic advantages in the Israeli economy in general and in the real estate and housing market in particular, or a comparative weakening to the advantages offered by the Romanian market (Ietto-Gillies, 2012). Although Israel's economy review shows stability throughout the years and a constant pace of development (Central Intelligence Agency, 2017), by applying Hymer's perspective, it can be said that Israeli foreign investors in the sample prefer to direct their investments to emerging economies such as the Romanian market since its entry into the EU, which is still in the process of strengthening, thus offering Israeli foreign investors benefits that will probably not anymore be achieved in Israel such as; Low living costs, working conditions, as well as skilled and inexpensive labor force (Invest Romania, 2017). Considering Dunning's theory (1977), macroeconomic and political stability may be identified with the definition that FDI is driven by efficiency seeking (Dunning, 1977), meaning improvement by the utilization of institutional arrangements, government policies, and market structure in a foreign country.

Furthermore, the sixth place in the ranking of the most important motives/incentives that were marked by Israeli foreign investors was captured by the motive named as, Proximity to Western European Countries, and the seventh place was captured by the incentives named as, Attracting Many International Students and Favorable Business Climate. Respectively; Almost half of the participants (47.1%) declared that their investment in the Romanian real estate and housing market was largely motivated by the physical location of Romania within the borders of the European continent and its proximity to other European countries, with particular emphasis on western European countries, 41.4% declared that the high volume of international students arriving to study in higher education institutions in Romania motivated them to discover the new market, and a similar percentage of Israeli foreign investors in the sample stated that the comfortable business climate in Romania attracted them. Combining the three leading advantages that have been marked, attracting many international students, a high volume of tourists, and a proximity to western European countries, it can be said that the research findings show a trend, whereby most of the Israeli foreign investors in Romania are interested in a short-term rental service for people who temporarily visiting the country. These advantages may also be associated with Dunning's perspective (1977) as motivators derived from market seeking (Dunning, 1977), meaning that Israeli foreign investors turn to the Romanian real estate and housing market due to the identification of business potential found in Romania's proximity to European countries (Bulgaria in the south, Serbia in the southwest, and Hungary in the west) (Central Intelligence Agency, 2017), the increase in the volume of tourism, and the attraction of foreign students. Moreover, the advantage of a more favorable business climate may be linked with Hymer's theory (1960) according to which FDI is driven by structural failures in the domestic economy (Ietto-Gillies, 2012), i.e., Israeli foreign investors identify the Romanian market with a more favorable business climate than in Israel, apparently due to structural failures in their country of origin.

Overall, the research sample (N=87) composed of Israeli foreign investors who invested in the Romanian real estate and housing market between 2007-2018, found nine main motives/incentives that were marked with a high degree of importance: Inexpensive Land; EU Membership; Expected Economic Growth; Macroeconomic Stability; High Volume of Tourists; Political Stability; Proximity to Western European Countries; Attracting Many International Students; and Favorable Business Climate. The quantitative/statistical analysis revealed that the total score of the motives/incentives (Mean value of the 16 variables) is significantly high, indicating that all motivational factors strongly affect the investor's financial decisions.

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Global Energy Dynamics a Data Analysis Project

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Abstract

The present paper can be considered a Data Analysis project. Energy-related data within the CIA World Factbook (hereinafter Factbook) (CIA, 2019, p. About) were explored. The Factbook was chosen as the source of data for this project for the following reasons:

1. It provides a big volume of data across a variety of sectors.
2. High confidence can be placed on the data since the CIA is one of the most recognized and prestigious US governmental agencies specializing on intelligence.
3. Data are open-source and available for download.
4. The author has worked extensively with the Factbook by having converted it in dataset format (Podiotis, 2020) and by having conducted various ML sub-projects with it.
5. There is a general lack of extensive datasets which cover International Relation topics in such a wholistic manner.

Data Science provides with almost endless research approaches. In an effort to limit the scope of the paper and increase the quality of research, it was decided that few specific tasks will be performed and always in regard to energy-related data:

1. Comparative Data Visualizations between Factbook's Regions (Continents). Visualizations will cover cumulative and averaged resource reserves, production, imports, exports and electricity production sources.
2. Various implementations of clustering covering different subgroups of data, regions and ultimately countries.

By fulfilling the objectives described above, the author aims to:

1. Lay the ground for future research and hypothesis with the findings of this paper.
2. Provide with a better understanding of global dynamics.
3. Uncover the structure of the world (and countries) in terms of energy. Moreover, key regions and countries will be uncovered.

All of the above tasks were out with the help of Python 3.7 & 3.8 (Python Foundation, 2001) programming language, within the JetBrains PyCharm Community Edition 2019.2.2 x64 (JetBrains, 2000) Integrated Development Environment.

The data

All data used in this paper are drawn from the CIA World Factbook. The latest available version (2018 version, uploaded on Jan 04, 2019 01:51 PM – downloaded 15/05/2020) of the CIA World Factbook which was downloaded through the official web portal was used. The Factbook was converted into a dataset by the author in a different project (Podiotis, 2020) in which certain missing values were imputed with a Mean Average Percentage Error smaller than 15%. The Dataset is in a two-dimensional table format with individual entities (countries/territories) being the rows and columns representing different data (ex. GDP, Population etc.). More than forty columns contain data related directly or indirectly to energy out of which fourteen were selected for the present paper. The 2018 version of the CIA World Factbook consists of data drawn during the period 2015 -

2018. The classification of countries into regions/continents was adopted directly from the Factbook. Specifically:

Central America (32)	Middle East (19)	S. Asia (8)	Africa (55)	Europe (51)	Oceania (26)	S. America (13)	N. America (6)	E./S.E. Asia (21)	Central Asia (6)
Aruba, Antigua And Barbuda, Anguilla, Barbados, Bahamas, The, Belize, Cayman Islands, Costa Rica, Cuba, Dominica, Dominican Republic, El Salvador, Grenada, Guatemala, Haiti, Honduras, Jamaica, Montserrat, Sint Maarten, Nicaragua, Panama, Saint Martin, Puerto Rico, Saint Kitts And Nevis, Saint Lucia, Saint Barthelmy, Trinidad And Tobago, Turks And Caicos Islands, Curacao, Saint Vincent And The Grenadines, British Virgin Islands, Virgin Islands	United Arab Emirates, Azerbaijan, Armenia, Bahrain, Georgia, Gaza Strip, Iran, Israel, Iraq, Jordan, Kuwait, Lebanon, Oman, Qatar, Saudi Arabia, Syria, Turkey, West Bank, Yemen	Afghanistan, Bangladesh, Bhutan, Sri Lanka, India, Maldives, Nepal, Pakistan	Algeria, Angola, Botswana, Benin, Burundi, Chad, Congo, DR Congo, Cameroon, Comoros, Central African Republic, Cabo Verde, Djibouti, Egypt, Equatorial Guinea, Eritrea, Ethiopia, Gambia, The, Gabon, Ghana, Guinea, Cote D'Ivoire, Kenya, Liberia, Lesotho, Libya, Madagascar, Malawi, Mali, Morocco, Mauritius, Mauritania, Mozambique, Niger, Nigeria, South Sudan, Guinea-Bissau, Rwanda, Seychelles, South Africa, Senegal, Saint Helena, Ascension, And Tristan Da Cunha, Sierra Leone, Somalia, Sudan, Togo, Sao Tome And Principe, Tunisia, Tanzania, Uganda, Burkina Faso, Namibia, Eswatini, Zambia, Zimbabwe	Albania, Andorra, Austria, Belgium, Bosnia And Herzegovina, Belarus, Bulgaria, Cyprus, Denmark, Ireland, Estonia, Czechia, Finland, Faroe Islands, France, Gibraltar, Guernsey, Germany, Greece, Croatia, Hungary, Iceland, Isle Of Man, Italy, Jersey, Kosovo, Latvia, Lithuania, Slovakia, Liechtenstein, Luxembourg, Moldova, Montenegro, Macedonia, Monaco, Malta, Netherlands, Norway, Poland, Portugal, Serbia, Romania, Slovenia, San Marino, Spain, Svalbard, Sweden, Switzerland, United Kingdom, Ukraine, Holy See (Vatican City)	American Samoa, Australia, Solomon Islands, Cocos (Keeling) Islands, Northern Mariana Islands, Cook Islands, Fiji, Micronesia, Federated States Of, French Polynesia, Guam, Kiribati, Christmas Island, New Caledonia, Niue, Norfolk Island, Vanuatu, Nauru, New Zealand, Pitcairn Islands, Palau, Marshall Islands, Tokelau, Tonga, Tuvalu, Wallis And Futuna, Samoa	Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, Falkland Islands (Islas Malvinas), Guyana, Suriname, Paraguay, Peru, Uruguay, Venezuela	Bermuda, Canada, Greenland, Mexico, Saint Pierre and Miquelon, United States	Burma, Brunei, Cambodia, China, Hong Kong, Indonesia, Japan, Korea, North, Korea, South, Laos, Macau, Mongolia, Malaysia, Parcel Islands, Papua New Guinea, Philippines, Singapore, Thailand, Timor-Leste, Taiwan, Vietnam	Kyrgyzstan, Kazakhstan, Russia, Tajikistan, Turkmenistan, Uzbekistan

Table 1 - Factbook's Regions and respective countries.

Out of all energy data columns, fifteen were selected for analysis in the scope of this paper. These columns cover five thematic groups described below.

Reserves (Proved)	Production	Exports	Imports	Electricity Production Sources	Ports & Terminals	Pipelines
Gas, Oil	Oil, Gas, Refined Petroleum Products	Oil, Gas, Refined Petroleum Products	Oil, Gas, Refined Petroleum Products	Fossil Fuels, Nuclear, Hydroelectric, Other/Renewable	LNG (import), LNG (export), Oil	Condensate (gas), Gas, LPG, Oil, Oil/Gas/Water

Table 2 - Project's Data Categories and Columns.

All energy quantities are measured in Giga Joules for uniformity and ease of comparison. The CIA measures oil production, exports and imports in barrels per day (bbl/day) and gas in year-cumulative cubic meters. All appropriate conversions have been made.

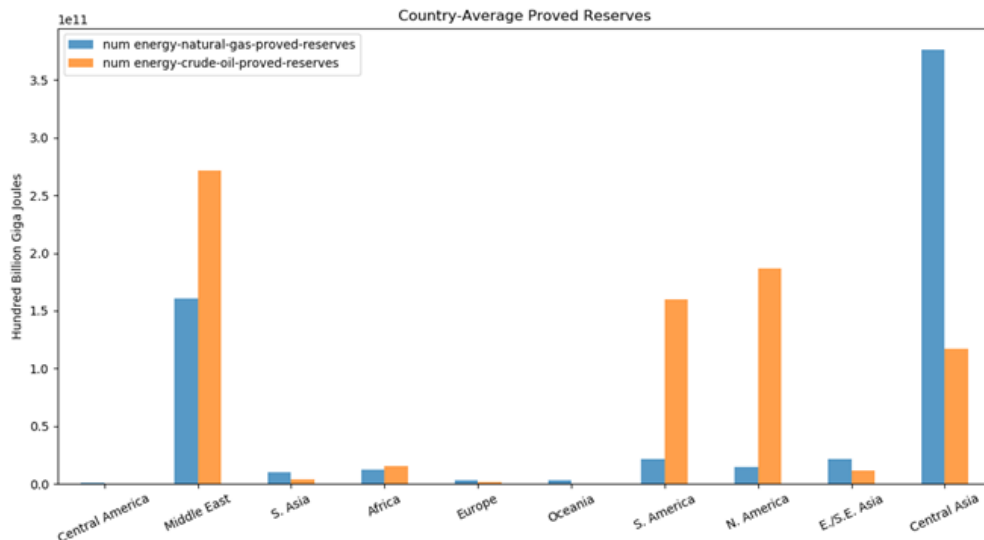
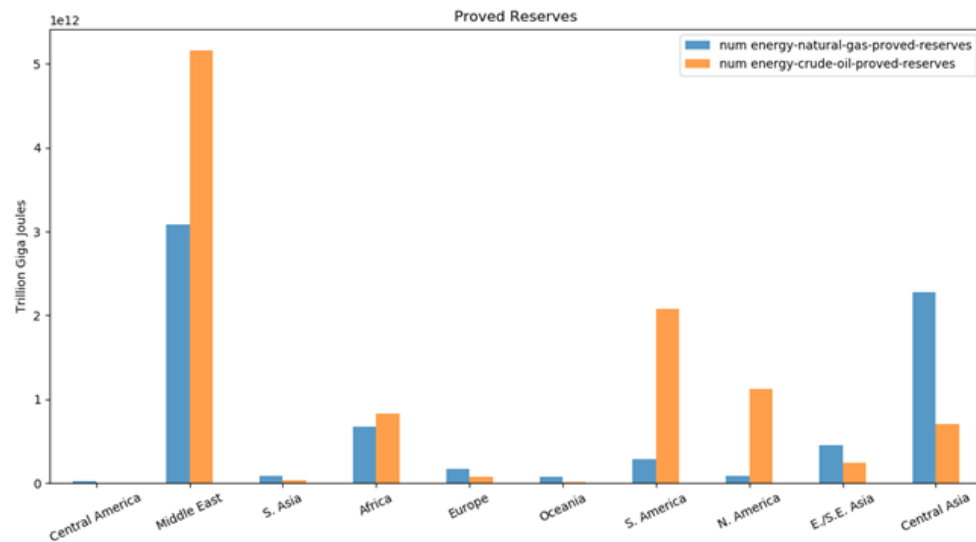
Clustering was done with Mean Shift in order to remove all possible bias in cluster creation. Data were transformed to the same metric and then scaled before clustering. Descriptive statistics (mean, standard deviation, percentiles) were used to study each cluster. All of the above were implemented with libraries sklearn (scikit-learn developers, 2020) and pandas (Wes McKinney and the Pandas Development Team, 2020). Visualizations were done with matplotlib (Hunter, 2007).

Region-cumulative data provide with a general description of the global dynamics. Caution should be given when generalizations between region and country-level assumptions are made.

Proved reserves

The Middle East has by far the biggest proven reserves of both natural gas and crude oil. It is important to note that the Middle East not only has the quantitative advantage in terms of resources but also the qualitative one. This is due to the fact that Middle Eastern oil is located near the ground and can be extracted easier with lower fixed costs. This geomorphological characteristic largely contributes to the ease with which Gulf states weaponize oil prices.

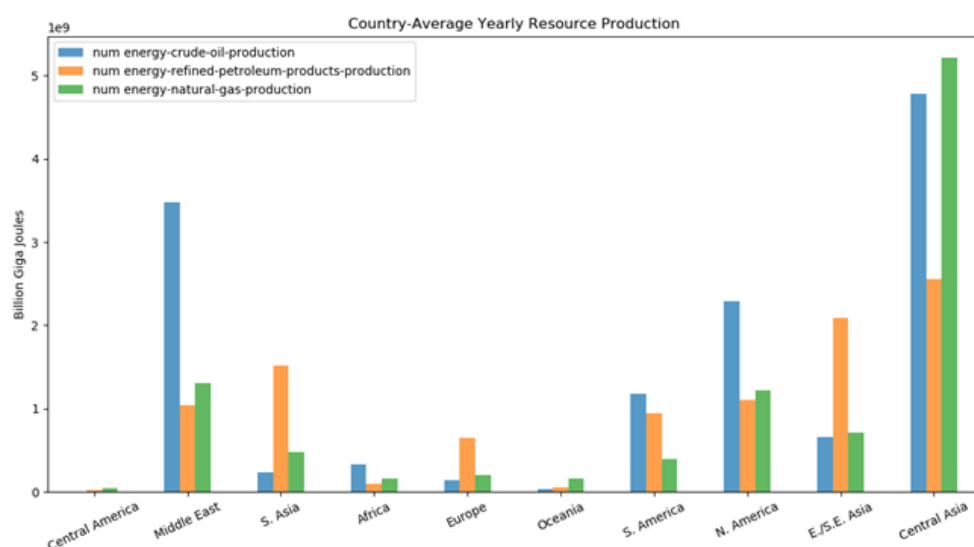
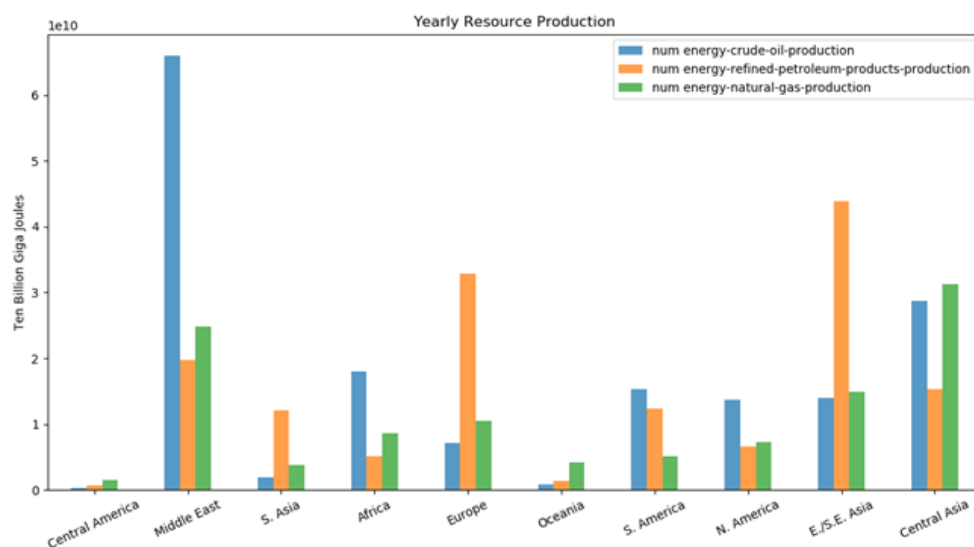
When the amount of resources is divided by the number of countries in the respective region, the picture changes. Central Asian countries are boosted to the first place in regard to natural gas while the difference between the Middle East and South, North America decreases. This means that resources in the Middle East are more unevenly distributed between countries. This is the case with Gulf Monarchies which possess the majority of crude oil reserves. Such is the case with Africa which is formed by many countries out of which few possess important reserves.



Resource Production

The Middle East outnumbers every other continent in terms of cumulative crude oil production. Interestingly, its refined petroleum products production is relatively low. Middle Eastern countries and private sector are more willing to simply extract crude oil and then export it rather than to invest in refining infrastructure. The profitability of this policy should be further examined. Europe has a high level of refined products, probably due to the technologically intense character of EU economies.

The averaged graph reveals more information on the matter. Central America appears to be the omnipotent region in terms of production. Its six member countries (Kyrgyzstan, Kazakhstan, Russia, Tajikistan, Turkmenistan, Uzbekistan) are all producers and some of them (Russia, Turkmenistan, Uzbekistan) when it comes to natural gas occupy top global positions. Middle Eastern production is once again unevenly distributed (since it becomes comparatively smaller in the averaged graph). Interestingly, refinement is also unequally distributed in Europe. North America and East/Southeast Asia remain relatively unchanged (except refinement in Southeast Asia) suggesting homogeneity of their members.



Imports

NOTE: Regional Imports were calculated based on each individual country's imports. Thus, they also reflect intraregional trade.

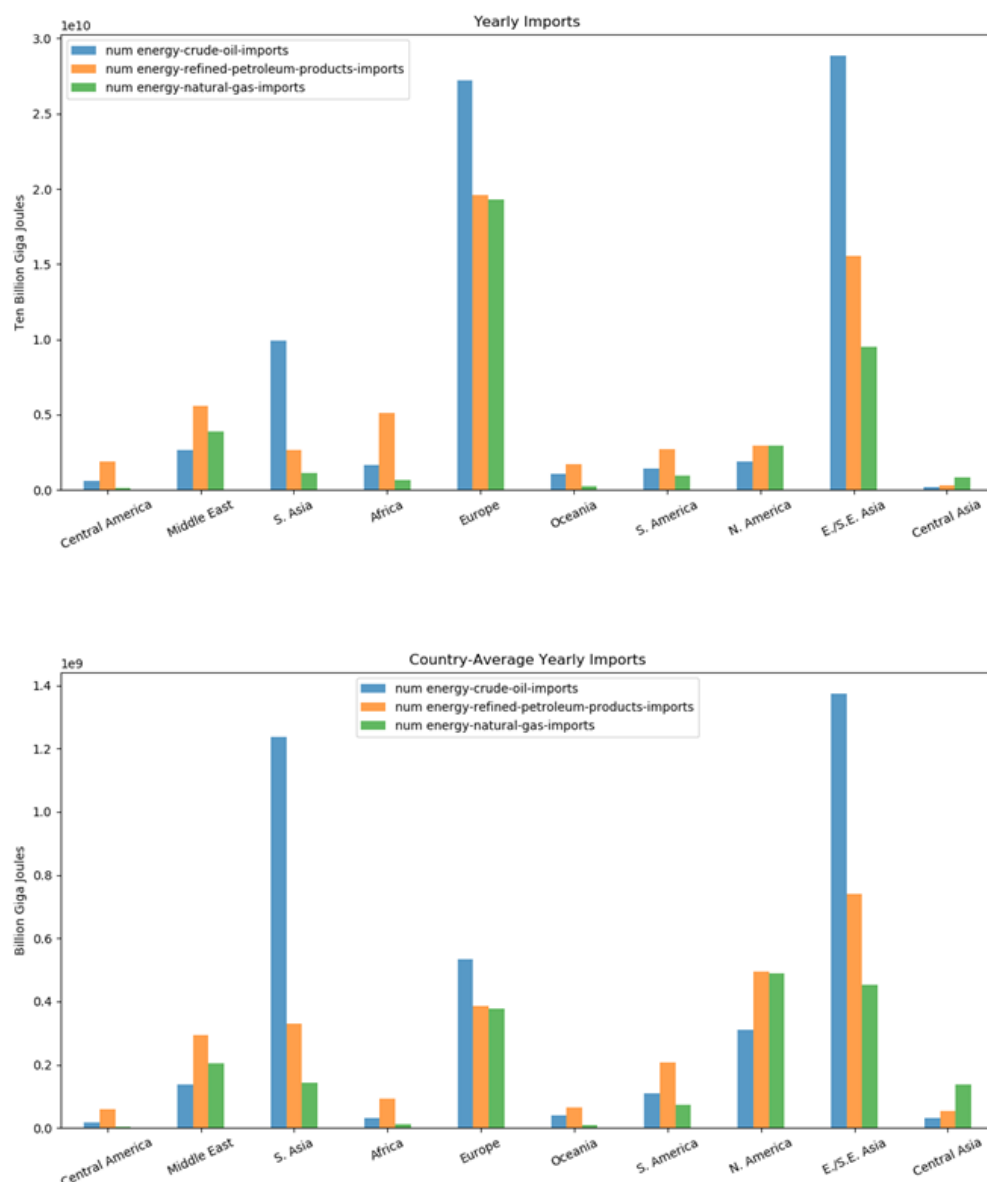
East/Southeast Asia and Europe are the largest importers of crude oil, gas and refined products. Considering the production of these regions presented above, it can be assumed that in both cases refined products imports are intraregional. Moreover, considering East/Southeast Asia's larger production of crude oil and gas compared to Europe we can assume that European is the biggest importer of energy. America (Central, South and North) enjoys a high level of energy autonomy. Middle Eastern imports reflect intraregional trade. Central Asian countries are highly homogenous in regards to energy resources. This is probably the reason why imports are almost null while production (both cumulative and averaged) is high. There seems to be an absence of trade both inter and intra-regional.

The country-averaged data bring South Asia to the spotlight. South Asia has some of the smallest reserves and production worldwide, yet its members import the biggest amount of crude oil (averaged). South Asia is plagued by lack of regional cooperation and energy production potential and resources.

Key Take Away:

-Intra regional trade should be considered when trade is studied. It can provide an index of cooperation.

-South Asia is the most energy dependent region with the highest vulnerability followed by Europe.
 -European energy demand is distributed between its many states. Its dependency to Russia for gas complicates the political realities. Yet, even though European energy security is heavily referenced in literature few focus on South Asia which looks grimmer.



Exports

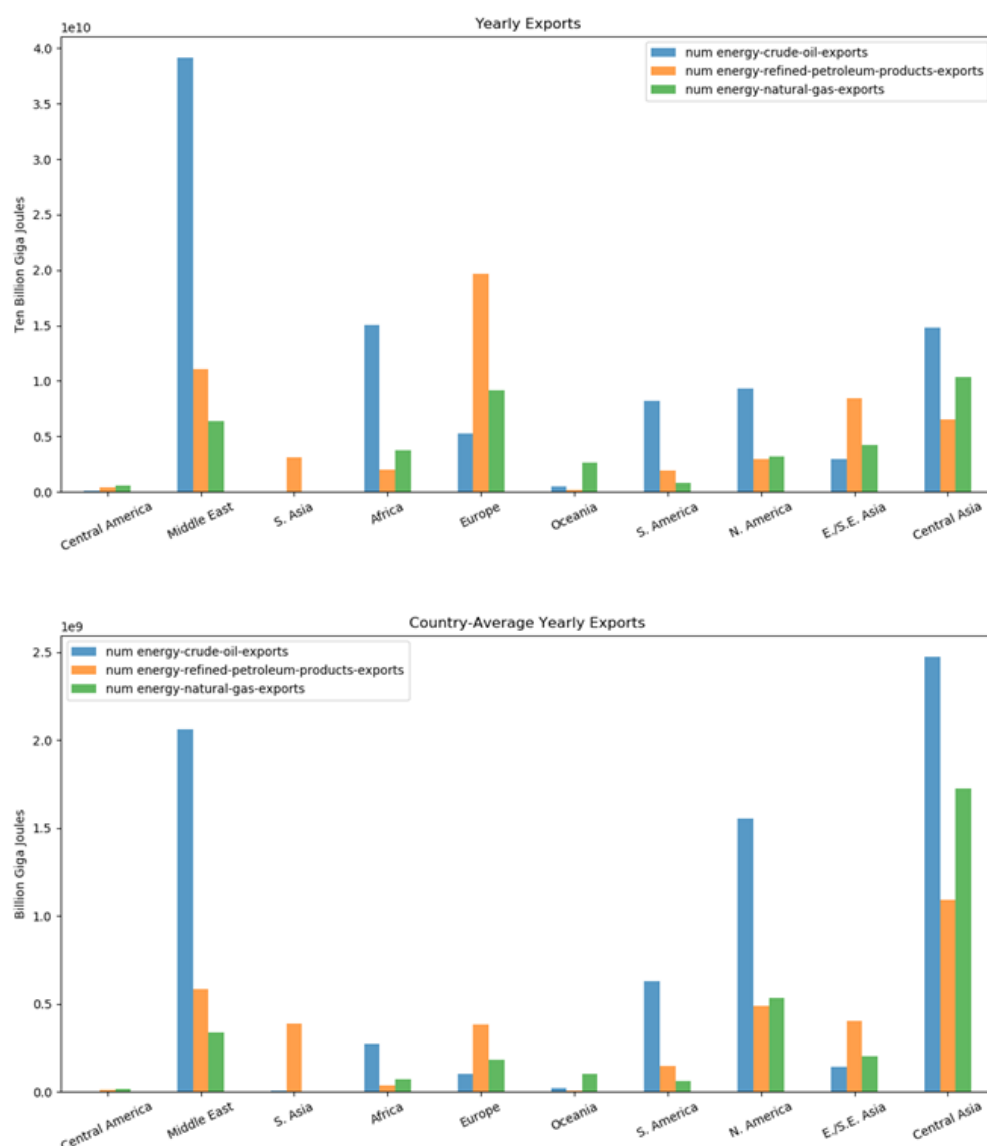
NOTE: Regional Exports were calculated based on each individual country's exports. Thus, they also reflect intraregional trade.

Middle East is the largest exporter of crude oil and Europe of refined petroleum products which are mostly distributed internally (EU). Africa is also an important exporter of crude oil which moves from poor oil producing countries to the rich West.

Country-averaged data suggest that Central Asian countries are collectively stronger exporters of natural gas and crude oil when compared to the Middle East where resources are more unevenly distributed. The same applies to Europe where refining capabilities are different between the industrialized north and the poorer Balkan countries.

Key Take Away:

- Intra regional trade should be considered when trade is studied. It can provide an index of cooperation.
- The Middle East is by far the biggest exporter of crude oil and central Asia of natural gas (European gas exports refer mostly to internal-EU trade).



Electricity Production Sources

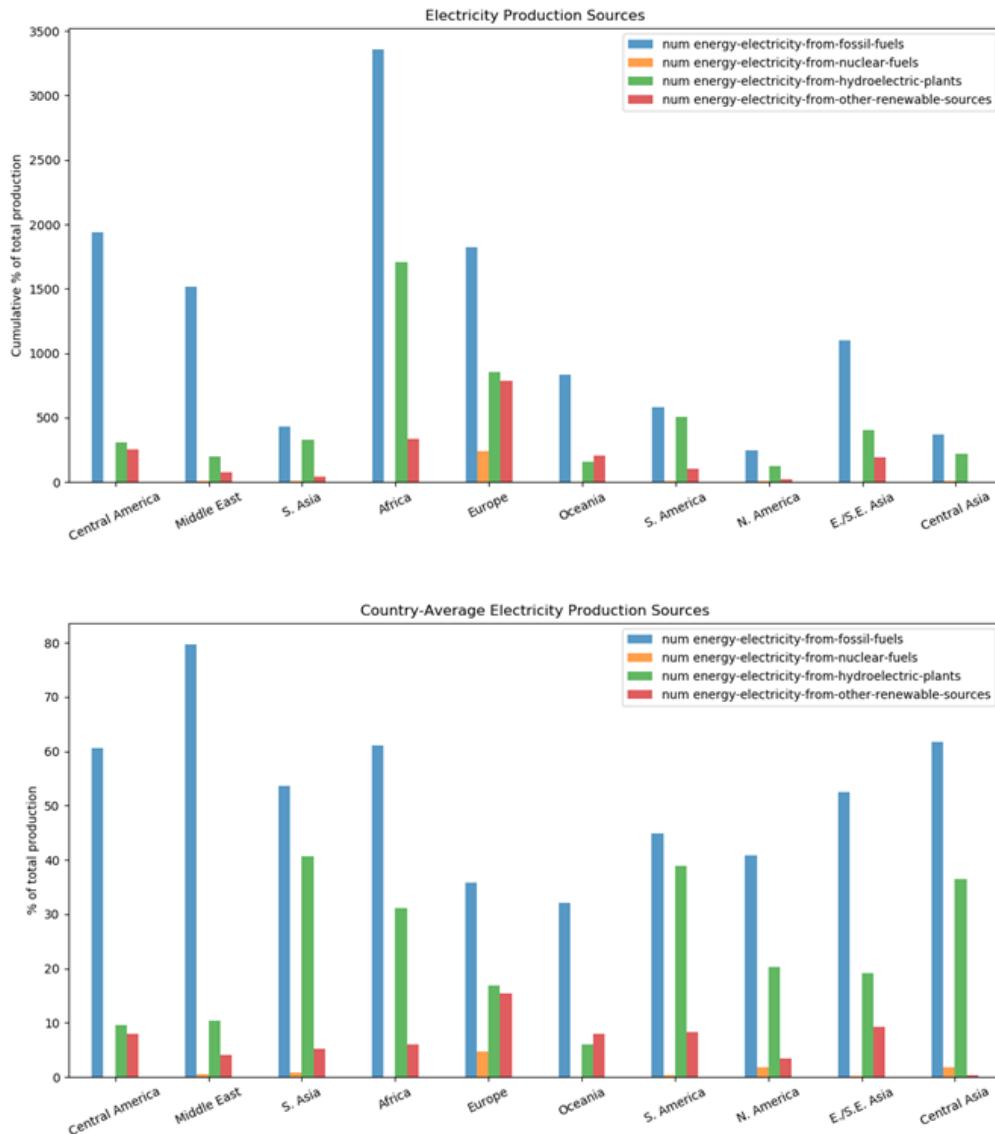
NOTE: The CIA World Factbook expresses energy production sources as a percentage of total energy production. Special attention should be given to the interpretation of the associated graphs which express qualitative and not quantitative data.

Europe is the only continent with considerable amount of nuclear energy. Central Asia, North American, South Asian and Middle Eastern countries also make use of nuclear sources but to a lesser degree (both cumulative and averaged). Fossil fuels remain the predominant source of electricity production in all continents. South Asia and South America both make extensive use of natural gas. Overall, Europe appears to be the most diversified continent and the greatest user of renewable sources. Moreover, the EU is willing to further expand its energy diversification and increase its renewable sources percentage while cutting fossil fuels.

The difference between country-averaged data and region cumulative shows the homogeneity between the countries of each region in regard to energy production. Middle East, South Asia and Central Asia seem to have the lowest homogeneity between their members in terms of energy production sources.

Key Take Away:

- These graphs express qualitative and not quantitative data.
- Europe is the most diversified region in terms of energy production.
- Middle East, South Asia, Central Asia have low homogeneity in their member states' electricity production sources reflecting a plethora of different economies, technological advancement and policies between their member states.

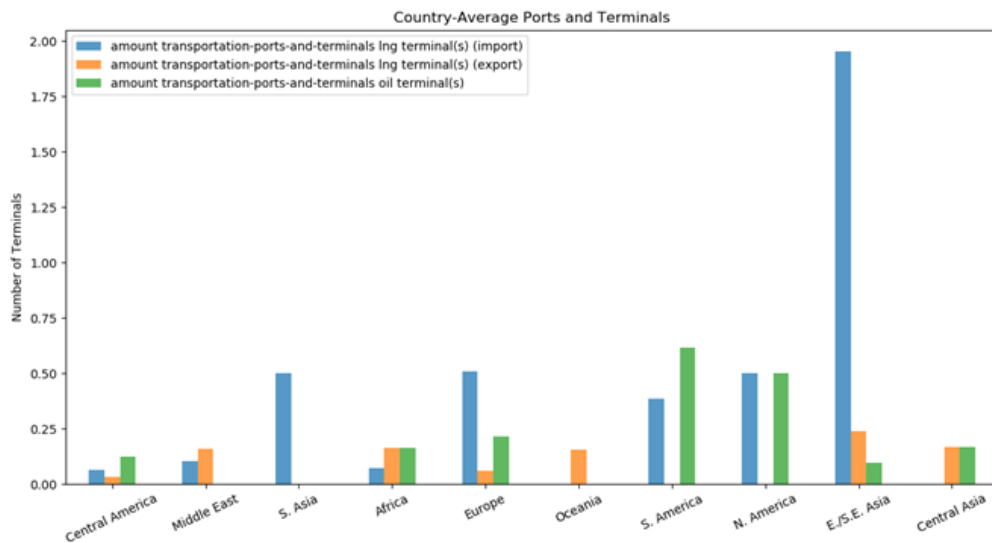
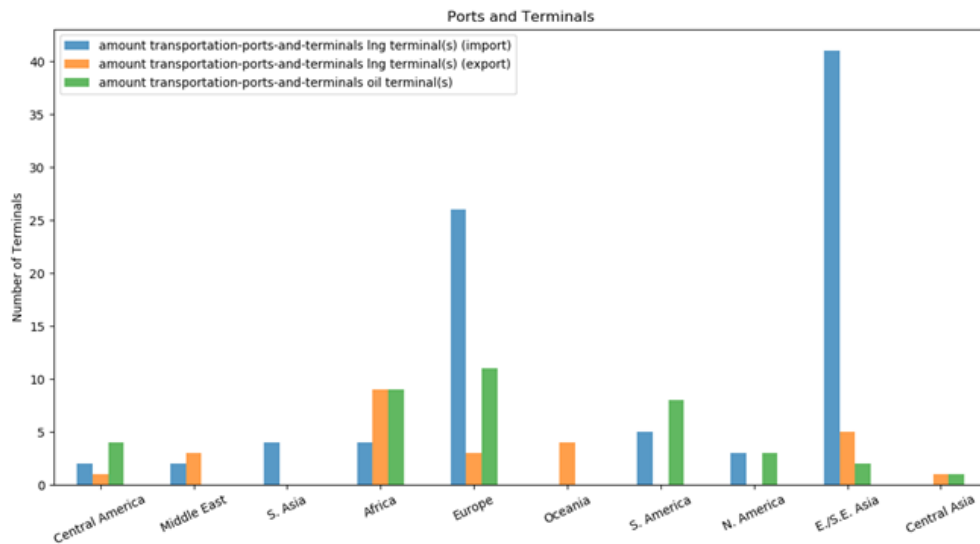


Ports and Terminals

NOTE: The number of ports and terminals is subjective since it does not explain the volume of resources transferred through each. It merely shows the extend of existing infrastructure.

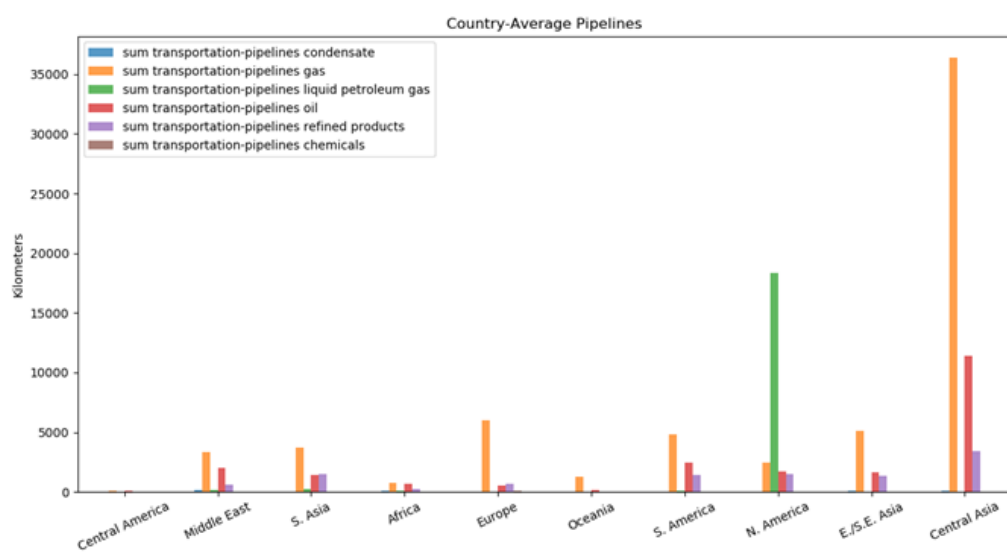
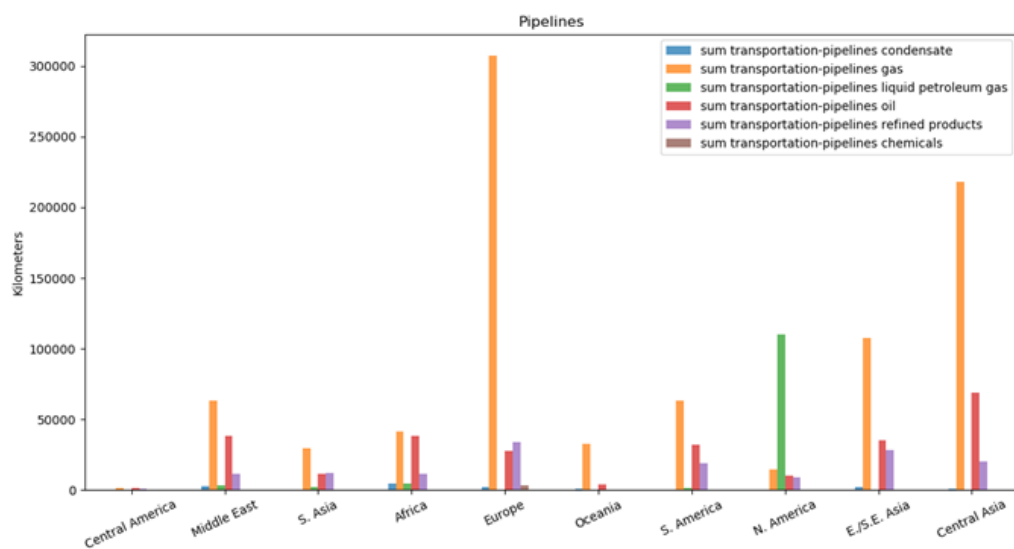
Interestingly, both Europe and East/Southeast Asia are not major gas producers, yet they possess the most ports and terminals. This can be attributed to their geographic location which serves as a hub for global trade. The export-oriented economies of Africa (due to low consumption and lack of strong markets) justifies the number of terminals covering both oil and LNG. The Middle East has an extremely small number of terminals due to its geography (pipelines favoured), the lack of intraregional trade and also because of its proximity with Europe. American regions are more oil intense.

The country-averaged data do not challenge or change the landscape painted by the cumulative graph.



Pipelines

NOTE: Pipeline types are classified differently in various countries. Caution in the interpretation of data is advised. Moreover, pipeline length does not necessarily reflect the volume of resources transferred. Europe has the lengthiest gas pipeline infrastructure followed by Central Asia. Gas pipelines outnumber oil globally. LPG pipelines are extensive only in North America and in great lengths compared to other pipelines. The Country-Average data suggest that pipelines in Europe are distributed into few countries (hence the discrepancy between cumulative length and average). This is not the case for Central and North America where pipelines cover most of the countries.



Interregional Clustering (Reserves & Production)

Table 3 - Clustering of Regions (Reserves, Production)

Group (number of regions)	Regions	Comments
A. (6)	Central America, S. Asia, Africa, Oceania, S. America, N. America	-Small to Medium oil reserves / Small to none gas reserves -Small to Medium production of crude oil / Small to Medium production of refined products / Small production of natural gas Generally, oil-oriented regions.
B. (1)	Middle East	-Biggest oil reserves / Biggest gas reserves -Highest production of crude oil / Medium production of refined products / High production of natural gas. Strongest overall reserves, most extensive production, relatively small production refined petroleum products (discussed above in the respective section)
C (2)	Europe, E./S.E. Asia	-Small oil reserves / Small gas reserves -Small production of crude oil / High production of refined products / Small to Medium production of natural gas. Biggest portion of production and reserves is attributed to East/Southeast Asia. Both of the regions are connected by their very high production of refined petroleum products and comparatively medium (for East/Southeast Asia) to small (for Europe) reserves and production. Moreover, considering the country composition of E./S.E. Asia we cannot avoid observing the technological discrepancy between them and of European countries. Does technological advancement and quality of human capital affect refined petroleum product production? Further research is suggested on the matter.
D. (1)	Central Asia	-Small oil reserves / Big gas reserves -Medium production of crude oil / Medium to Small production of refined products / Highest production of natural gas. Considering the size of reserves and the volume of production, it can be assumed that Central Asian countries make full use of their reserves by maintaining medium to high production across all types of energy resources securing big amounts of income. The outcome of such a production-intensive approach should be studied on the long term by considering the rates of production comparatively to the existing proved reserve amounts. Is there an imminent danger of resource depletion? What would be the timeframe?

Interregional Clustering (Reserves & Production & Trade)

Table 4 - Clustering of Regions (Reserves, Production, Imports, Exports)

Group (number of regions)	Regions	Comments
A. (6)	Central America, S. Asia, Africa, Oceania, S. America, N. America	All regions in this group are characterized by medium to low reserves, productions, imports and exports.
B. (1)	Middle East	The exact opposite of Europe. Massive reserves and production (except refined petroleum products) and a fully exports-oriented economy.
C (1)	Europe	Probably the most import intense region. Europe imports the biggest amounts of most resources and only produces and exports refined petroleum products, important part of which end up in EU (developed intraregional) markets.
D. (1)	E./S.E. Asia	Produces the highest number of refined products but has to import big percentage of crude oil. Most of the produced refined products are circulated within the region reducing the overall exports to a medium-low level. Similar is the case for natural gas.
E. (1)	Central Asia	The most production intensive region considering its reserves and the relative production. The Middle East may have higher oil production but it also has considerably larger oil reserves. Central Asia is clearly exports-oriented (medium volume of exports but almost zero imports). Aspiring countries pursuing fast economic growth.

Overall Interregional Clustering

Table 5 - Clustering of Regions (Reserves, Production, Imports, Exports, Electricity Production Sources)

Group (number of regions)	Regions	Comments
A. (5)	Central America, S. Asia, Oceania, S. America, N. America	Balanced regions in terms of reserves, production, imports, exports and electricity production sources. These regions cover the whole low to medium spectrum of the aforementioned factors. No outstanding values or extremes.
B. (1)	Middle East	Biggest oil and gas reserves, highest oil production and very large gas production. Totally exports-oriented. Electricity production reliant on fossil fuels with very limited renewable sources, hydroelectric and nuclear power.
C. (1)	Africa	The most heavily reliant region on fossil fuels and hydroelectric power for electricity generation. High import and export rates of same resources probably indicate intensive intraregional trade and/or logistics hub for global trade.
D. (1)	Europe	The biggest user of renewable sources and nuclear power. Important producer of refined petroleum products, commercial hub for all resources with a plethora of ports, terminals and pipelines.
E. (1)	E./S.E. Asia	Electricity production distributed across various sources. Important producer of refined petroleum products. Imports oriented. Similar profile to Europe but clustered separately due to lack of exports.
F. (1)	Central Asia	Primarily centered around the production and export of natural gas along with medium amounts of crude oil. Balanced production of electricity.

Country Clustering

Table 6 - Clustering of Countries (Reserves, Production, Imports, Exports, Electricity Production Sources)

Group (Number of countries)	Regions	Comments (based on descriptive statistics)
A. (159)	Aruba, Antigua And Barbuda, United Arab Emirates, Afghanistan, Algeria, Azerbaijan, Armenia, American Samoa, Argentina, Australia, Austria, Bahrain, Barbados, Botswana, Bermuda, Bahamas, The, Bangladesh, Belize, Bosnia And Herzegovina, Bolivia, Burma, Benin, Belarus, Solomon Islands, Brunei, Cambodia, Chad, Sri Lanka, Congo, Republic Of The, Chile, Cayman Islands, Cameroon, Comoros, Central African Republic, Cuba, Cabo Verde, Cook Islands, Cyprus, Denmark, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt, Ireland, Equatorial Guinea, Estonia, Eritrea, El Salvador, Czechia, Fiji, Falkland Islands (Islas Malvinas), Faroe Islands, French Polynesia, Gambia, The, Gabon, Georgia, Ghana, Gibraltar, Grenada, Greenland, Guam, Greece, Guatemala, Guinea, Guyana, Haiti, Hong Kong, Honduras, Croatia, Hungary, Indonesia, Israel, "Cote D'Ivoire", Iraq, Jamaica, Jordan, Kenya, Korea, North, Kiribati, Kuwait, Kosovo, Kazakhstan, Lebanon, Latvia, Lithuania, Liberia, Libya, Madagascar, Macau, Montserrat, Macedonia, Mali, Morocco, Mauritius, Mauritania, Malta, Oman, Maldives, Mexico, Malaysia, New Caledonia, Niue, Niger, Vanuatu, Nigeria, Nauru, Suriname, Nicaragua, New Zealand, South Sudan, Peru, Pakistan, Poland, Panama, Portugal, Papua New Guinea, Guinea-Bissau, Serbia, Romania, Philippines, Puerto Rico, Rwanda, Saint Pierre And Miquelon, Saint Kitts And Nevis, Seychelles, South Africa, Senegal, Saint Helena, Ascension, And Tristan Da Cunha, Sierra Leone, Somalia, Saint Lucia, Sudan, Syria, Trinidad And Tobago, Thailand, Turks And Caicos Islands, Tonga, Togo, Sao Tome And Principe, Tunisia, Turkey, Taiwan, Turkmenistan, Tanzania, Ukraine, Burkina Faso, Uruguay, Uzbekistan, Saint Vincent And The Grenadines, British Virgin Islands, Vietnam, Virgin Islands, Namibia, West Bank, Samoa, Eswatini, Yemen, Zimbabwe	Countries heavily reliant on fossil fuels for electricity production. Lack of diversity regarding sources. Low to medium production of resources and imports/exports.
B. (22)	Albania, Angola, Brazil, Bhutan, Burundi, Congo, Democratic Republic of The, Colombia, Costa Rica, Ethiopia, Iceland, Kyrgyzstan, Laos, Lesotho, Malawi, Montenegro, Mozambique, Norway, Nepal, Paraguay, Tajikistan, Uganda, Zambia	Extensive use of hydroelectric power. Medium production of resources. Mostly exports-oriented.
C. (8)	Belgium, Bulgaria, Slovakia, Luxembourg, Spain, Sweden, Timor-Leste, United Kingdom	Strong renewable source electricity production sector. Production mostly of refined petroleum products. Imports-centered economies.
D. (1)	Canada	Large crude oil reserves and extensive use of hydroelectric power. Strong exports and production of most resources.
E. (1)	China	The biggest producer of petroleum refined products. A huge manufacturing sector which requires great amounts of imports. Also, considerable amounts of resource production. Electricity comes mainly from fossil fuels.
F. (1)	France	The biggest user of nuclear power for electricity. Heavily imports oriented with small production of resources and few exports.
G. (2)	Germany, Italy	Major natural gas importers (and oil to a lesser degree). Extensive use of renewable sources. Producers and of refined petroleum products which also constitutes their major export.
H. (1)	India	Heavily reliant on fossil fuels and crude oil imports. Produces and exports a considerable amount of refined petroleum products. Generally, imports-oriented economy heavily reliant on crude oil.

A. (1)	Iran	Heavily reliant on fossil fuels for electricity production. Some of the largest crude oil reserves translated into high volumes of production and exports (same applies to gas but at lower levels). Minimal imports.
B. (1)	Japan	Very large imports of natural gas and medium imports of crude oil. Strong electricity production from fossil fuels. Very high imports combined with minimal exports. Very small production of resources, except refined petroleum products which move to a low-medium level, mostly related to technological goods.
C. (1)	Netherlands	The most imports-exports active country due to its role as a major hub for international maritime trade. Small production of resources, heavy reliance on fossil fuels for electricity production.
D. (1)	Qatar	Totally reliant on fossil fuels for electricity production. Important production and exports of natural gas and oil. Oil production and exports are comparatively smaller than those of gas. Big reserves of both resources. Absence of imports.
E. (1)	Russia	Balanced electricity production sources. Immense natural gas reserves and small to medium crude oil reserves. Maximum possible production of both resources. The biggest exports of natural gas and refined petroleum products. The intense production of both oil and gas regardless of reserves (oil reserves are not that large to justify such an extensive production) raises serious questions regarding the viability and sustainability of this model on long run. Almost null imports.
F. (1)	Saudi Arabia	Totally reliant on fossil fuels, the biggest exporter of crude oil. Some of the biggest crude oil reserves. Important exports of refined petroleum products. Small natural gas reserves and production. Zero imports (except few refined petroleum products).
G. (1)	Singapore	Zero reserves and production of gas and oil. Total reliance on fossil fuels for electricity production. These fossil fuel demands combined with the absence of oil production and reserves leads to massive refined petroleum products imports which mostly reflect products of natural gas which are used for electricity generation. Overall, Singapore imports massive amounts of refined petroleum products which uses for electricity generation and further refinement/manufacturing in order to export them again. There is a total lack of reserves, imports, exports and production of oil.
H. (1)	Venezuela	The largest reserves of crude oil. Production of electricity is distributed between fossil fuels and hydroelectric power. Very Low production and exports of crude oil compared to existing reserves. Political unrest and oil type (high extraction costs) explain the very low production and exports. Almost minimal imports.

*Countries with incomplete data removed.

Conclusions

The study of all data presented above can lead to the following conclusions:

1. Energy, in the context of International Relations studies, is a very complex phenomenon. The understanding and description of the economics and politics of energy not only is data intensive but also requires technical knowledge on resources, mining techniques and relevant costs. Furthermore, national policies and private multinational corporations further perplex the study. Multidisciplinary knowledge is required.

2. The private sector and other institutions work intensively on forecasting the future development of energy related indexes and data with Machine Learning (and Deep Learning). Yet, the academia, especially International Relations, have done little to nothing in using Machine Learning tools to describe and research energy. What could Data Science do for the matter? Can unsupervised machine learning methods accurately describe the phenomenon? The academic and political study of energy has nothing to lose in trying new methods.

3. There are important discrepancies between countries of the same region. This is reflected in most graphs by the total change of landscape between region-cumulative and country-averaged data.

4. The world consists of the following region groups in regard to energy:

a. Group A (Central America, S. Asia, Oceania, S. America, N. America): Regions which are relatively autonomous. They produce decent amounts of resources without being considered powerhouses. Equilibrium of imports/exports. Probably the most energy secure and stable regions.

b. Group B (Middle East): Focused on crude oil, still has strong natural gas potential. Biggest reserves, very high production which can be further increased. Lack of internal trade, many global exports. The highest potential for political influencing (already a reality) but also for long term resource production.

c. Group C (Central Asia): The Middle East of natural gas. Massive natural gas reserves and medium crude oil ones. Very high production of gas and high production of oil. An unsustainable but strong short-term development strategy. Many exports, mostly towards Europe (Russian gas). Need for investment in non-energy sectors. Short term development at the expense of sustainability.

d. Group D (Europe): Diversified electricity production, biggest importer of energy resources. Minimal reserves and production except refined petroleum products which mostly come from the manufacturing sector and are circulated internally. Global commercial hub with extensive infrastructure (pipelines, ports etc.). High cost of energy and low security. The EU is aware of all these and is increasing investment and reliance on renewable sources.

e. Group E (East/Southeast Asia): Similar profile to Europe but without exports. Probably the most energy dependent region of the world, combined with relatively low living conditions and lack of regional trade. A track similar to this of Europe would be ideal. Diversification could start with hydroelectric which is cheaper than renewable.

f. Africa*: Africa proved to be the most versatile region being clustered differently every time new features were added. It presents characteristics from both Group A and Group D but at the same time important differences with both. It has a decent production of resources like Group A but very active imports and exports. At the same time, its intense trade looks similar to this of Europe but there is a great differentiation in the selection of electricity production sources with Africa being extremely fossil-fuel reliant. Very high potential for investment and development. Economies with low demands, central geographic location and variety of countries.

5. The clustering of countries distinguished Canada, China, France, Germany, Italy, India, Iran, Japan, Netherlands, Qatar, Russia, Saudi Arabia, Singapore and Venezuela. These countries constitute interesting case studies. Further analysis on them is strongly suggested.

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The Role of Power in Competitive Economic Interest Negotiations: Strategies for Ensuring Optimal Results

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Abstract

This study aims to examine the relationship between power and quality of results in competitive negotiations. The research will focus on competitive negotiations of economic interest. In this terms, it will be examined which factors create power in the negotiations and what strategies one must follow to achieve the best possible result in the economic negotiations. It is important to understand the factors that influence the process and the outcome of the negotiations and to develop relevant skills. Negotiation skills are necessary in any case of divergence of interests and resolution of disputes, but what happens when the other side is stronger? The main argument of this study is based on the assumption that every successful trader should be aware of his power as well as the power of the opposing player in the negotiations and act accordingly. In this context, two different cases of negotiation will be selected for study and reporting where the participating players have unequal bargaining power, in order to comparatively test how the proposed techniques work in each case. Therefore, studying the systems of forces will be concluded how players of different power should act in order to maximize the benefits from every negotiation.

Keywords: Competitive negotiations, negotiation skills, economic optimisation.

1. Introduction

The concept of power is one of the most controversial and widely discussed concepts in international relations. Power is nothing more than the ability to achieve the results one desires. A survey conducted by the Harvard Negotiating Program (PON) and published in December 2018 showed that negotiations between negotiators of different strengths lead to different results than negotiations between equal negotiators. This paper discusses the role of power in negotiations and specifically aims to highlight the relationship between power and the quality of results in competitive negotiations of economic interest. The main argument of the study is that every successful negotiator must be aware of his power as well as the power of the opposing player in the negotiations and act accordingly.

2. Research questions and Methodology

Initially, the main question of the present survey is “which factors create power in the negotiations?”, while the secondary research question is “what strategies should one follow to achieve the best possible result in the economic negotiations?” In order to answer the above research questions, it has been conducted a qualitative

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approach. In specific, through a literature review has achieved a theoretical foundation of the power in negotiations, providing the factors that give power to the negotiators, in order to productively conclude the strategies to be followed to optimize the results in the negotiations. It will be preceded by a reference to basic theoretical concepts of the negotiations in order to better understand their individual elements. To this end, have been used both secondary and primary sources.

Subsequently, a comparative case study of a qualitative nature will be carried out, through which will be presented the characteristics required for a successful economic negotiation, when there is a difference of power in the negotiating parties. In particular, the acquisitions of Android and YouTube by Google will be evaluated and compared. Examining the power systems developed in the cases under consideration, it will be found that players of different strengths must operate in order to maximize their benefits from each negotiation. Data required for this research was collected from articles that have been published so far for the above acquisitions. There is of course a lot of information, which was not published as it happens in similar cases, due to ethical restrictions.

3. Basic principles on power in negotiations

Before presenting the factors that give power to the negotiations, it is considered appropriate to present some key features of the negotiations. As negotiation is defined the process of two-way communication, designed to reach an agreement, when the two parties have some common but also some conflicting interests (Fisher et al, 2002). The negotiation is also considered as a process that seeks to reach agreement between conflicting positions (Georges et al, 1998). The more unstable the negotiation's environment, the more difficult it is to formulate a strategy and implement it. In the modern world, the environment in which negotiations take place is quite complex, which makes the negotiation process more demanding and difficult. (Ury, 2000) Bargaining skills are essential in any case of divergent interests and dispute resolution. But what happens when the other side is stronger?

The concept of power has preoccupied significantly the academic community, during the last decades. The use of power also finds basis in the field negotiations, as the outcome of a negotiation is usually related to the power exercised by one side over the other. As a rule, negotiations between parties of different powers lead to different results than negotiations between equal negotiators.

Investigating the factors that add power to negotiations, it has been found in the literature that the main sources of power that are at the same time tactics of influence in negotiations are the following: information, authority, control of resources and position within an organizational structure. The power of information stems from the negotiator's ability to gather and process all the data necessary to substantiate his argument. Authority is a form of information power, according to which this negotiator, who manages to assimilate and effectively manage the data he has gathered to support his argument, enjoys the appreciation and respect of others for this achievement. Control over resources, ie money, supplies, human resources, equipment, etc., is another very powerful source of power, as it enables traders to determine the game and determine the outcome of a trade. Finally, in order to increase influence in a negotiation, it is necessary to impose legal authority or power that comes from one's position in an organizational structure. (Lewicki et al, 2004)

A similar interpretation is given by the Harvard University Negotiation Program. According to a recently published article, there are 3 main sources of power in negotiations (How Effective Negotiators Project Power at the Negotiation Table, 2018):

1) The first and most important source of power in the negotiations is a good BATNA, ie the existence of a better alternative to a negotiated agreement. Alternatives increase the power of negotiations. Every negotiator who has strong alternatives has great power and a significant advantage over the other side. On the contrary, if his options are limited and powerless, then he is at a disadvantage and needs a very good negotiation tactic to achieve a satisfactory result. As a rule, the better the BATNA of a party, the greater its bargaining power. The acceptable threshold in the negotiations is also relevant to BATNA. Negotiators often try to avoid a lucrative deal by setting in advance their acceptable threshold which is the worst acceptable outcome to that negotiation. Adopting the acceptable threshold may protect all parties from accepting a harmful agreement, but on the other hand it may also prevent the acceptance of a solution that would be prudent to accept. This raises the question of

whether there is a rule that ensures that no agreement will be accepted that should be rejected, but also that one will not reject an agreement that should be accepted. The answer is BATNA. Instead of rejecting any solution that does not meet its acceptable threshold, one can compare this proposal with one's own BATNA to decide whether it best suits one's interests.

2) A second source of power is that of the position or the professional title. Certain positions, roles, and titles give power because of the power or control they exercise over a wide range of important outcomes. This type of power, known as the power role, is more common in organizational hierarchies.

3) A third source of power in the negotiations is the psychological power. In fact, it is possible to have a psychological sense of power, even when one does not have objective power. Interestingly, being strong and feeling strong has essentially the same effect on negotiation.

In any case, the combination of these three elements is important to improve the results in every negotiation. Especially when it comes to negotiating with a strong opponent, one should try to improve or strengthen each of these three sources of power.

In closing this section it is worth mentioning that other factors influencing the strength of the negotiations are considered: the right preparation, the patience, the observation, the flexibility and the search for creative solutions, the time, the place, the negotiation culture, the credibility of the negotiators and the talent in negotiations (Dimarakis, 2015).

4. Case Study: comparative study of Yahoo and Android acquisitions by Google

Moving on to the analysis of the comparative case study, two different cases of acquisition made by Google have been studied and compared in order to conclude effective economic negotiation strategies, the first with Android in 2005 and the second with YouTube in 2006. From the numerous acquisitions that Google has made so far, these two cases were selected for two main reasons: firstly, due to the fact that they are two of the largest and most important acquisitions of Google. Android is the most widely used mobile phone software in the world and YouTube is now the leading internet destination for video entertainment; secondly, they are two cases of different power negotiation. The outcome for each case was different, highlighting the role that power plays in negotiations. In fact, these two cases are a successful and a less successful Google deal and this is consistent with the bargaining power of each company and how it was utilized, as will be discussed below.

Taking a brief look at the cases under consideration, we could mention that the Android operating system was founded in October 2003. The original idea of the company was to create an operating system for digital cameras and this was the basis of the field for investors until April 2004. The company then decided that this market was not big enough for its goals and five months later the leadership of Android decided to change its focus and make an open source operating system for phones. Finally, in July 2005, Google acquired Android for just \$ 50 million, and its key employees joined Google as part of the acquisition. It is considered the best acquisition of Google until today (Johnson, 2016). YouTube, on the other hand, launched in February 2005 and quickly grew into one of the most popular websites on the internet. The basic idea was to offer internet users a reception area where anyone could upload videos which would then be accessible to everyone. Until the summer of 2006, YouTube was one of the fastest growing sites (Smyrmaios, 2006). In October 2006, the company was acquired by Google for \$ 1.65 billion (which was the largest acquisition of Google at the time), and managed to continue to operate independently. All of the company's employees retain their jobs and today YouTube operates as a subsidiary of Google.

Fisher, Ury and Patton (2002), proponents of Harvard-based negotiation argue that in terms of power, any negotiation method has to meet the following two objectives: according to the first objective, every successful negotiation method must to protect the negotiators from making a deal they should reject. This objective is related to the use of the threshold and the BATNA previously analyzed; according to the second objective: any negotiation method must help the negotiators to make the most of the advantages they have so that the outcome of the negotiation satisfies their interests in the best possible way. Based on these two goals, the evaluation of the tactics followed by each company in the under examination negotiations will be implemented in order to reach the strategies that must be followed in the negotiations. Follows the analysis of each target for Android and YouTube

As regards the first objective, Android gathers the following elements. It was a small startup company of local scope. Its activities were initially limited to camera software, a field that was constantly losing ground at the time. From an early age it had difficulty attracting investors and within a few months of its establishment the company faced eviction from its office space. The continuation of the operation of the company is due to the financial help of a friend of its co-founders. It was obvious that Android needed a deal immediately to survive, as it was operating under pressure of time and money. Google asked to have a meeting with Android co-founders in January 2005 to discuss how they could help the company. Google's ambition for Android seems to have been greater than its use on mobile phones alone. Instead, they envisioned a platform that would serve other devices. Google eventually acquired Android for just \$ 50 million in 2005 and is still considered one of Google's most successful acquisitions. In conclusion, it seems that Android did not have significant bargaining power as its alternatives were limited and the agreement that was concluded did not have the expected results as evidenced by its subsequent successful course. In total, Android did not have a good VATNA and had lowered its acceptable threshold.

As regards YouTube, in terms of the first objective, it was a world-renowned company, with a successful course and great impact on the public. However, from an early age the company faced problems in continuing its activity due to violations of copyright law. YouTube estimated that it could take advantage of an alliance with Google, both to overcome the legal issues they already had and to develop new software to prevent copyright infringement. The deal came shortly after YouTube introduced three separate deals with media companies to address the threat of copyright infringement lawsuits, which helped boost its bargaining power. In conclusion, YouTube had significant bargaining power in negotiations and managed to exploit its reputation for overcoming intellectual property barriers to conclude a good deal.

As regards the second objective, Android does not seem to have taken advantage of its comparative advantage which was a good software program, designed to run all kinds of physical devices. People did not know much about Android at the time, as the company provided few details about its operation. A positive step its leaders took is that before the acquisition, the co-founders of Android presented a prototype of their mobile operating system to Google. It was obviously good enough, because Google quickly offered to get Android, but was unable to use it under the pressure of time in which it operated. In addition, she was unaware of her potential as evidenced by her subsequent upward trajectory. Utilizing the skills of new Android team members, Google spent the next three years developing a successful mobile operating system. The release of Android has helped Google become one of the largest and most significant companies in the world. In addition, Android did not evaluate the other side's policy efficiently. Android operated in areas where Google did not have much expertise, so it could take advantage of this. In conclusion, Android could have focused on its potential and in particular on the specialized services it offered, in order to better sell its product and ensure better results in the negotiations..

As regards YouTube, in terms of the second objective, it took advantage of its know-how and focused on its comparative advantage based on the fact that Google wanted to play a leading role in the rapid expansion of online video. It helped a lot to shift the interest of viewers and advertisers from television to the internet. It is known that this acquisition is part of Google's strategy to add more video content to its services in order to attract advertisers. YouTube gave Google the opportunity to take advantage of online video search advertisements. YouTube's main advantage was that it thrived in an area of the internet where Google has so far failed to gain ground. In particular, Google had tried to make its own similar service called Google Video, but it was not as successful as YouTube. In conclusion, YouTube managed to show its strengths in a very competitive period where the biggest players in the communications industry were trying to gain strategic positions in a market that promised future profits.

5. Research's Results

Assessing the negotiations that took place in the two cases, the following results could be deduced. It is commonly accepted that the acquisition of Android is the most successful acquisition ever made by Google. It is extremely unlikely that Google will ever achieve a better return and reap so many benefits from such a small investment. Android seems to have been led to accept a deal on much worse terms than it could have achieved. As regards YouTube, it is disputed whether it was worth its money at the time, given the copyright risk it faced.

This proves that YouTube has made the most of its comparative advantages to achieve the best deal for it, bypassing its difficulties. Overall, it could be admitted that big bets with small companies, such as YouTube and Android, may have raised doubts when the deals initially had a downward trend, but now their successful course now proves that Google had made the right decisions. Both companies used their advantages differently and achieved different results.

Going back to the research's questions, the proposed strategies for ensuring optimal results can be summarized in the following points:

- investigation and determination of the acceptable threshold,
- knowledge and development of alternatives in a negotiation, by ensuring a good BATNA,
- use of the comparative advantages of each side, the resistance to the pressures of the other side,
- maintenance of good psychology and confidence,
- making effort to increase the relative power and to ensure that the outcome of the negotiation is mutually acceptable to both parties,
- persistence in the outcome of the negotiation be based on the use of objective criteria that can hardly be challenged.

Certainly, no strategy could guarantee success if the other side has a super power. However, when preparing for a deal with a strong opponent, one should try to increase one's own sense of power as much as possible. For this reason, it is necessary to understand the factors that influence the process and the result in the negotiations, in order to develop the relevant skills.

6. Conclusions

The previous analysis shows that in a competitive society, where each unit tries to strengthen its position, the winner is the one who will develop a good negotiation policy. Every successful trader must be aware of his power as well as the power of the opposing player in the negotiations and act accordingly. The power in negotiations does not depend so much on influence or wealth or other power factors, but, above all, on how good BATNA has each side. The foundation of success for any negotiator is to know his alternatives and to make the most of the advantages he/she has in order to achieve the best possible result in the negotiation.

To conclude with, the best way for states, organizations and businesses to assert their goals is to develop a good negotiating policy. In order to achieve an effective negotiation policy, it is not enough to know the economic and technocratic issues, but it is also necessary to explore the alternatives of each side. A good BATNA, a strong role or a sense of power are key factors in improving each player's position in the negotiations and reaching the best possible agreement. BATNA in particular is the guideline with which every negotiator must evaluate any proposed agreement. Despite the benefits that one-sided influence can bring, it is nevertheless not an effective negotiation tactic. Each negotiator should not try to impose his/her terms on the other side, but find ways and alternatives so that the outcome of the negotiation is mutually acceptable to both parties. In conclusion, the use of power can be applied conditionally and only if legitimate and lawful means are used.

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Business Process Reengineering (BPR) and Work Relations Level: How these factors affect personal dimensions regarding career management during a prolonged economic crisis in Greece

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Abstract

During periods of prolonged economic recession, career management becomes more important. In such times of economic recession, organizations apply business process reengineering (BPR) wholly or partly, in order to respond to new conditions and develop or even simply survive the crisis, and often behavioral and human-related issues, are especially degraded and neglected. In order to maintain their competitiveness, organizations must more flexible and faster in their response to changing market conditions, and also employees need to be more adaptable. How crucial is the work relations level in order employees and organizations to adapt to new dynamics? Relationships, moreover, represent the key to continuous learning, a crucial condition for career management. Networking with people, who have the potential to assist others in their career is also an important career management strategy. Networking behavior is primarily important for the development of a protean career, as the burden of responsibility for career development is shifted from the organization to the individual and the goal is employability. The present research aims to explore, during a period of prolonged economic recession, how Business process reengineering and Work relations level, affect four personal dimensions of the employee regarding career management: Character and behaviors, perceptions & values, level of skills and abilities and networking behaviors.

Keywords: career management, business process reengineering, networking behaviors.

INTRODUCTION

For decades, career management has been studied by researchers, exploring its classic perspective and newer theories such as boundaryless career and protean career.

Particularly, during periods of prolonged economic recession and given the changes taking place both at Micro and Macro levels, career management becomes more important. It is, also, a fact that in such times of economic recession, organizations and companies apply business process reengineering (BPR) wholly or partly in order to respond to new conditions and develop or even simply survive the crisis. Literature review shows that often BPR focuses on the process and fails to recognize the importance of organizational and human issues in the change process (Willmott, 1995; Wellins and Murhy, 1995). BPR necessarily involves change management, and although successful change management methods are, according to literature, well designed, it is a fact that behavioral and human-related issues, including political and cultural issues, are especially degraded and neglected, when IT factor is strongly involved in the change process, in conjunction with time and financial constraints (Willcocks and Mason, 1987; Walton, 1989). Indeed, what emerges from the BPR

literature itself is the frequency with which failure is related to mismanagement of human, social and political issues and processes (Belmonte and Murray, 1993; Moad, 1993; Thackray, 1993).

«We're brutalizing the workforce right now during this transitional period. If we're going to get what we need, the brutalization has to stop». (James Champy, co-author of *Edgar Reengineering the Corporation*, in *The Wall Street Journal*, January 17, 1993). As this statement shows, James Champy distinguishes the corrosive effect of BPR on employee commitment. In order the organizations to maintain their competitiveness, organizations must be smarter, more flexible and faster in their response to changing market conditions, and also employees need to be more flexible and adaptable. How crucial is the work relations level in order employees and organizations to adapt to new dynamics? The "old" Psychological Contract, that was formulated by a number of researchers (Chris Argyris, Harry Levinson, Edgar Schein), according to which the continuation of the relationship depends on the degree to which mutual expectations are met, is considered obsolete.

Denisse Rousseau resulted in 4 types of psychological contract: Transactional, Relational, Balanced, and Transitional. Trust between the parties and subjective contract terms are directly related to the increased duration (Rousseau & McLean Parks, 1993). In addition, performance requirements, particularly in temporary employment relationships, need to be clearly defined within a strictly professional context (McLean Parks, Kidder, & Gallagher, 1998; Millward & Brewerton, 1999). The relational contract is often compared with a family relationship, where a variety of "parental" benefits such as lifetime employment, generous pension plans, led to a high level of financial security, confidence building and a sense of pride. Changing the psychological contract from relational to transactional signifies the change from organizational to protean career, where the employee has full responsibility for his career and the contract is now with the self and one's work. The pursuit of a protean career involves a high level of self-awareness and personal responsibility. Many employees appreciate the protean career's autonomy, while many others find this freedom terrifying, experiencing it as a lack of external support. It is obvious that to adapt a person to these new relationships needs to develop skills related to self-management and career management.

The good news in today's turbulent corporate environment is that restructuring has eliminated stagnation, since the most cost-effective way to stimulate and challenge is to keep person moving through different assignments that demand different skills. Relationships, moreover, represent the key to continuous learning, a crucial condition for career management. Colleagues, especially if they come from diverse backgrounds (in terms of race, ethnicity, age, nationality, education, ability, etc.) represent a variety of skills and attitudes that can empowerment an employee.

Networking with people who have the potential to assist us in our career is also an important career management strategy. Networking behavior (joining professional associations, high visibility assignments, participating in social functions, developing interpersonal relationships inside and outside the organization, etc.) is primarily important for the development of a protean career.

Additionally, recent research suggests that there is a positive correlation of networking behavior with subjective career success through increased activity, participation and recognition. Employees adopting networking behavior receive "internal information", enhancing the feeling of "strength" in the organization and hence their self-confidence and clarifying their career goals. Networking behavior is also intrinsically linked to personality traits such as extroversion, conscientiousness and agreeableness.

According to Trait Activation Theory (TAT) (Tett & Burnett, 2003), behavior results from person - situation interaction, with situations acting as cues to activate certain traits. Thus, traits that are activated at one career stage may be different from those activated at other stages. Dawis & Lofquist (1984) in Work Adjustment Theory, support that each individual seeks to achieve and maintain correspondence with the environment, and work represents a major environment to which most individuals must relate. An attempt is therefore made to change behaviors, personal priorities,

and work values in order to suit the environment. It is expected that authors will submit carefully written and proofread material.

METHODOLOGICAL FRAMEWORK

The present research aims to explore, during a period of prolonged economic recession, the effects of two independent variables (1. Business process reengineering in the organizations/companies 2. Work relations level), on four dependent variables (personal dimensions of the employee regarding career management): 1. Character and behaviors, 2. Perceptions & values 3. Level of skills and abilities 4. Networking behaviors.

Business process reengineering in the organizations/companies and personal dimensions of the employee in career management: character and behaviors, perceptions and values, level of skills and abilities and networking behaviors.

It has been demonstrated that BPR in an organization can modify the behavior of employees as a result of the changes involved and lead to the manifestation of personality's traits that under different working conditions would not be activated. Even the employee's perceptions and values tend to adapt according to those of the organization as they differentiated through the process of BPR. In addition, employees often have to further develop or re-activate the skills and abilities needed to adapt to new BPR demands. BPR can also motivate employee networking behaviors, in order to take advantage of managing their career through the new situations in their workplace.

Work relations level and personal dimensions of the employee in career management: character and behaviors, perceptions and values, level of skills and abilities and networking behaviors.

Work relations level influences behaviors and personality traits of employees. In environments where work relations among employees and between employees and the organization are positive, employees tend to appear organizational commitment, organizational citizenship behavior and personality traits such as conscientiousness, agreeableness and openness to experience, that are related with the employees career management. Changes in work relations during economic crisis reasonably affect the personal dimensions of employees, their values and perceptions, but also the level of their skills and abilities, especially when they experience uncertainty, work insecurity and in some cases authoritarian behavior from the administration, benefiting from new conditions at the expense of already psychologically depressed employees. The level of relations at work also affects positively or negatively networking behaviors inside and outside the organization. Through these relations, workers create and expand their network with people who can potentially help them with their career.

For this goal, a questionnaire was distributed to companies and organizations in Greece, during the economic crisis, both in public and private sector and a total of 1385 responses were collected.

Thus, we expect to find the following.

Hypothesis 1: How the PBR in the organizations/companies affects character and behavior, perceptions and values, level of skills and abilities and networking behaviors.

Hypothesis 2: How the work relations level affects character and behavior, perceptions and values, level of skills and abilities and networking behaviors.

Driven from the above hypotheses, another dimension emerges to investigate the interaction of the two independent variables and how this influences the dependent variables. This is our third hypothesis.

Hypothesis 3: How the interdependence of BPR in the organizations/companies and the work relations level affects character and behavior, perceptions and values, level of skills and abilities and networking behaviors.

Based on the above hypotheses, the Multivariate Analysis Variance (MANOVA) method is preferred because our aim is to investigate both the influence of each independent variable and the influence of their interdependence on the four dependent variables.

RESULTS

First, we 'll present the results for the dependent variables "Character and Behavior" and "Perceptions and Values" and then the results related to the dependent variables "Skills and abilities" and "Network behaviors".

Table 1 Between-Subjects Factors

		N
Business process reengineering	1,00	356
	2,00	687
	3,00	337
Work Relations Level	1,00	570
	2,00	625
	3,00	185

As Table 1 shows for BPR question: 356 persons replied that “ BPR didn’t took place in their organization” (1,00), 687 replied that ” BPR took place to a small extent” (2,00), 337 replied that ” BPR took place to a great extent” (3,00) & 5 did not respond. For Work relations level question: 570 persons replied that “ work relations are in zero level ” (1,00), 625 replied that ” work relations are in a low level” (2,00), 185 replied that ” work relations are in a high level” (3,00) & 5 did not respond.

Results for the depended variables “Character and Behavior” and “Perceptions and Values”

Table 2 Multivariate Tests

Effect		Value	F	Hypot thesis df	Error df	Sig.
Intercept	Pillai's Trace	,850	3879,035 ^b	2,000	1370,000	,000
	Wilks' Lambda	,150	3879,035 ^b	2,000	1370,000	,000
	Hotelling's Trace	5,663	3879,035 ^b	2,000	1370,000	,000
	Roy's Largest Root	5,663	3879,035 ^b	2,000	1370,000	,000
Business process reengineering	Pillai's Trace	,019	6,551	4,000	2742,000	,000
	Wilks' Lambda	,981	6,575 ^b	4,000	2740,000	,000
	Hotelling's Trace	,019	6,599	4,000	2738,000	,000
	Roy's Largest Root	,019	12,919 ^c	2,000	1371,000	,000
Work Relations Level	Pillai's Trace	,013	4,332	4,000	2742,000	,002
	Wilks' Lambda	,987	4,341 ^b	4,000	2740,000	,002
	Hotelling's Trace	,013	4,350	4,000	2738,000	,002
	Roy's Largest Root	,012	8,481 ^c	2,000	1371,000	,000
Business process reengineering *	Pillai's Trace	,012	2,048	8,000	2742,000	,038

Work Relations Level	Wilks' Lambda	,988	2,047 ^b	8,000	2740,000	,038
	Hotelling's Trace	,012	2,045	8,000	2738,000	,038
	Roy's Largest Root	,006	2,192 ^c	4,000	1371,000	,068

At table 2, given that we examine 2 variables, according to Hotelling's Trace

-for “BPR”

$F(4, 2738)=2738,000$, $P<0.001$, therefore statistically significant

-for “work relations level”

$F(4,2738)=2738,000$, $P<0.05$, therefore statistically significant

-for the interdependence “BPR * work relations level”

$F(8,2738)=2738,000$, $P<0.05$, therefore statistically significant

Table 3 Tests of Between-Subjects Effects

Source	Dependent Variable	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	Character and behavior	54,130a	8	6,766	5,477	,000
	Perceptions and values	43,153b	8	5,394	3,633	,000
Intercept	Character and behavior	8820,585	1	8820,585	7140,436	,000
	Perceptions and values	7448,621	1	7448,621	5016,425	,000
Business process reengineering	Character and behavior	31,861	2	15,930	12,896	,000
	Perceptions and values	12,957	2	6,479	4,363	,013
Work Relations Level	Character and behavior	6,887	2	3,443	2,787	,062
	Perceptions and values	3,326	2	1,663	1,120	,327
Business process reengineering* Work Relations Level	Character and behavior	10,576	4	2,644	2,140	,074
	Perceptions and values	11,380	4	2,845	1,916	,105
Error	Character and behavior	1693,597	1371	1,235		
	Perceptions and values	2035,724	1371	1,485		
Total	Character and behavior	20038,000	1380			
	Perceptions and values	17499,000	1380			
Corrected Total	Character and behavior	1747,728	1379			
	Perceptions and values	2078,878	1379			

As table 3 shows the independent variable “Business process reengineering” affects

-“Character and behavior”

$F(2,1371)=12,896$, $P<0.001$, therefore statistically significant

- “Perceptions and values”

$F(2,1371)=4,363$, $P<0.05$, therefore statistically significant

The independent variable “Work Relations Level” affects

- “Character and behavior”

$F(2,1371)=2,787$, $P>0,05$, therefore statistically significant

-doesn’t affect “Perceptions and values”

$F(2,1371)=1,120$, $P>0,05$, therefore statistically insignificant

The interdependence “BPR * work relations level” does not affect

- “Character and behavior”

$F(4,1371)=2,140$, $P>0,05$, therefore statistically insignificant

- “Perceptions and values”

$F(4,1371)=1,916$, $P>0,05$, therefore statistically insignificant

Results for the depended variables “Level of skills and abilities” and “Networking behaviors”.

Table 4 Multivariate Tests

Effect		Value	F	Hypothesi s df	Error df	Sig.
Intercept	Pillai's Trace	,871	4618,303 ^b	2,000	1367,000	,000
	Wilks' Lambda	,129	4618,303 ^b	2,000	1367,000	,000
	Hotelling's Trace	6,757	4618,303 ^b	2,000	1367,000	,000
	Roy's Largest Root	6,757	4618,303 ^b	2,000	1367,000	,000
Business process reengineering	Pillai's Trace	,014	4,840	4,000	2736,000	,001
	Wilks' Lambda	,986	4,853 ^b	4,000	2734,000	,001
	Hotelling's Trace	,014	4,867	4,000	2732,000	,001
	Roy's Largest Root	,014	9,736 ^c	2,000	1368,000	,000
Work Relations Level	Pillai's Trace	,012	4,088	4,000	2736,000	,003
	Wilks' Lambda	,988	4,097 ^b	4,000	2734,000	,003
	Hotelling's Trace	,012	4,105	4,000	2732,000	,003
	Roy's Largest Root	,012	8,037 ^c	2,000	1368,000	,000
Business process reengineering * Work Relations Level	Pillai's Trace	,010	1,679	8,000	2736,000	,098
	Wilks' Lambda	,990	1,680 ^b	8,000	2734,000	,098
	Hotelling's Trace	,010	1,681	8,000	2732,000	,098
	Roy's Largest Root	,009	2,971 ^c	4,000	1368,000	,019

At table 4, given that we examine 2 variables, according to Hotelling's

-for “Business process reengineering”

$F(4, 2732)=2732,000$, $P<0.005$, therefore statistically significant

-for ”Work Relations Level”

$F(4,2732)=2732,000$, $P<0.05$, therefore statistically significant

-for the interdependence “Business process reengineering* Work Relations Level”

$F(8,2732)=2732,000$, $P>0.05$, therefore statistically insignificant

Table 4 Tests of Between-Subjects Effects

Source	Dependent Variable	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	Level of skills and abilities	33,759 ^a	8	4,220	3,361	,001
	Networking behaviors	49,898 ^b	8	6,237	4,020	,000
Intercept	Level of skills and abilities	9420,184	1	9420,184	7501,861	,000
	Networking behaviors	7304,509	1	7304,509	4707,763	,000
Business process reengineering	Level of skills and abilities	22,353	2	11,177	8,901	,000
	Networking behaviors	10,892	2	5,446	3,510	,030
Work Relations Level	Level of skills and abilities	4,872	2	2,436	1,940	,144
	Networking behaviors	11,471	2	5,736	3,697	,025
Business process reengineering * Work Relations Level	Level of skills and abilities	4,827	4	1,207	,961	,428
	Networking behaviors	9,687	4	2,422	1,561	,182

Error	Level of skills and abilities	1717,815	1368	1,256		
	Networking behaviors	2122,573	1368	1,552		
Total	Level of skills and abilities	21959,000	1377			
	Networking behaviors	17293,000	1377			
Corrected Total	Level of skills and abilities	1751,574	1376			
	Networking behaviors	2172,471	1376			

As table 5 shows, the independent variable “Business process reengineering” affects

-“Level of skills and abilities”

$F(2,1368)=8,901$, $P<0.001$, therefore statistically significant

-“Networking behaviors”

$F(2,1368)=3,510$, $P<0.05$, therefore statistically significant

The independent variable) «Work Relations Level» does not affect

-“Level of skills and abilities”

$F(2,1368)=1,940$, $P>0,05$, therefore statistically insignificant

Affect “Networking behaviors”

$F(2,1368)=3,697$, $P<0.05$, therefore statistically significant

The interdependence of “Business process reengineering * Work Relations Level” does not affect

-“Level of skills and abilities”

$F(4,1368)=,961$, $P>0,05$, therefore statistically insignificant

-“Networking behaviors”

$F(4,1368)=1,561$, $P>0,05$, therefore statistically insignificant

CONCLUSION

As the present research suggests, BPR in organizations affects statistically significant all four dependent variables, the character and behavior of employees, the level of their skills and abilities, their perceptions and their value framework regarding career management, and finally their network behaviors. Furthermore, BPR either on a small extent or on a large extend, must take very seriously the human factor. Behavior, values, skills and network behavior in the framework of employee's career management can be positively influenced by the successful and effective BPR that has been communicated to all employees and has enhanced positive attitudes and behaviors such as trust, organizational commitment, team spirit, desire for development, organizational engagement. On the other hand, if BPR is viewed as a "threat" by employees, either because of a poor communication policy from the administration or a negative organizational climate or other factors, then the personal dimensions of the employees will be adversely affected and behaviors and attitudes such as low organizational engagement and commitment, external locus of control, neuroticism, high absenteeism and turnover will appear.

The work relations level does not affect either character or behavior, nor perceptions and values, nor skills and abilities of employees in managing their careers. Here, we would expect a positive correlation, since both relations among employees and relations between employees and the organization (psychological contract) can differentiate behaviors and values and even enhance (or in some cases degrade) skills and abilities, since all of them are sources of learning and career advancement (mentoring, coaching, group structures, etc.) This result may also arise from the very small percentage of organizations/companies in the sample that work relations are at a high level, only 13,4%. Positive effect of work relations is observed on network behaviors, as through them they identify and use more efficiently the human resources that can help to stimulate and shape their career.

Finally, the interaction of both factors (BPR and work relations level) does not affect any of the employee's personal dimensions in career management.

In conclusion, by agreeing with the Work Adjustment Theory, every employee trying to interact with his work environment adapts changes behaviors, priorities and work values to better suit into that environment. Employee's traits continuously interact with related to the work activities and they are activated in different career stages.

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Human Capital, Human Resources Management and the Phenomenon of Inertia

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Abstract

The notion of inertia, in a business context, refers to the inability of a firm or organization to adjust quickly and effectively to the new conditions and challenges imposed to the firm from abruptly changing socio - economic crises.

In this paper we analyze the causes of this phenomenon of inertia and how strategic HR management can address this problem. In the first section of the paper we address the issue of human capital and the role of HR strategic management to address the problem of inertia. In the second section we focus on the factors creating the phenomenon of inertia. In the third section we present relevant research experience and numerical results for the case of Greece and in the fourth section we present our conclusions.

Keywords: Strategic HRM, inertia, human capital, Greece.

1. INTRODUCTION

The economic crisis of the last decade has been described in the bibliography as the "Big Crisis" (Sainidis and Robson, 2014) and is characterized by job insecurity, unemployment, increasing competitiveness and rapid changes (Diaz-Fernandez et.al., 2017) which lead organizations to develop new strategies to address these dynamic environments. In this period, the transition from personnel management to HR management is expected to generate reactions to the perception of roles performance and their delimitation of the organizational strategy the business wants to follow (Roche and Teague, 2012).

According to Diaz-Fernandez et. al. (2017), the structural structure of a business, requires a different composition of human capital, with different skills, characteristics and ways of managing each organizational unit.

Managing HR as a human capital by organizations is an emerging practice for organizations because HRM gives human capital the economic dimension of capital for the business, the acquisition and management of which is of great strategic importance and investing in it (Armstrong and Taylor, 2014) making it more competitive. Individuals create and use knowledge and skills (human capital) that are the intangible resources of an enterprise, resulting in the creation of spiritual capital.

In 2012, Lerro, Jacobonne and Schiuma argued that a company's intellectual capital is an accumulation of knowledge and is treated as an asset of the business that adds value, and considers the knowledge of the knowledge to be of strategic importance.

In view of the above, two basic pillars are formed in the structure and management of human capital. The pillar of knowledge management presupposes the dynamic framework of improving not only the human capital but also the competition of the business in the market. The dimension of the constant development of HR through multidimensional forms of knowledge acquisition shapes the second pillar of organizational change.

According to Lepaka and Snell (2002), human capital is defined as the knowledge, skills and abilities held by people and used by the organization (Diaz-Fernandez et al, 2017). Knowledge of an organization that is achieved through the learning and development of its HR is referred to as the process by which the creation of an educated, skilled and dedicated HR, that an organization needs, takes place (Armstrong and Taylor, 2014).

Knowledge and learning are central to HRM (Hayton, 2005 and 2013) where, according to the formal organizational administration (Gatwick and Dabu, 2009), decision making through human capital management systems addresses strategies that emphasize the importance of "accumulation, coordination and use of knowledge" within an organization called "organizational administration".

2. THE CAUSES AND FACTORS DETERMINING BUSINESS INERTIA

Changes create stress and uncertainty for all involved members of an organization. As an antidote to this, Koop et. al. (2011) treat crises change as an internal organizational narrative (Heath and Millar, 2008) which enables them to understand the path of harmonization and adaptation of the organization to past changes, ie they emphasize the historical experience of HR as opposed to the existing knowledge and analysis of the environment (Kiesler and Sproul, 1982).

Another policy in the process of change, according to Hirshleifer and Welch (2002), is memory loss, which is against the harmonization of the organization in any form of change both from the administration and from the point of view of the employees because the owners or an organization's decision makers keep a standstill due to the reduction of innovative ideas or even lack of action on the part of competitors (Rumelt, 1995).

Many times there are so many changes occurring in the external environment of an organization, e.g. continuous legislative changes due to the prolonged economic crisis, that the understanding and interpretation of them by the senior executives of an organization (that is required because of the transfer of knowledge to the inferior executives for implementation and alignment with the new order) is hampered by the strong dependencies that are created on the paths of learning processes, that is, once you make a change, what processes are done until it is implemented and what feelings are caused to the recipient (Tripsas and Gavetti, 2000). On the other hand, given the impact of organizational narrative based on the organization's past reaction to changes based on beliefs and decision-makers' perceptions in rapidly changing environments, senior executives face difficulties or even are unable to adapt simplified decision models (Barr et. al., 1992; Brown and Eisenhardt, 1998).

3. RESEARCH EXPERIENCE AND NUMERICAL RESULTS

3.1 Sample presentation

Our sample consists of 803 firms that belong to 8 business sectors.

Table 1 Business Sector

Sector	Frequency	Percent	Valid Percent	Cumulative Percent
Commercial Sector	207	25,8	25,8	25,8
Services Sector	154	19,2	19,2	45,0
Bank and Insurance Sector	137	17,1	17,1	62,0
Industrial Sector	101	12,6	12,6	74,6
Tourism Sector	40	5,0	5,0	79,6
Technology Sector	65	8,1	8,1	87,7
Transport Sector	21	2,6	2,6	90,3
Sector of recreation	78	9,7	9,7	100,0
Total	803	100,0	100,0	

As we can see in table 1 207 firms out of 803 (25,8% of the sample) belong to the sector of commerce including firms which have as principal characteristic the sale of products and goods such as patisseries, super markets, car dealers etc. The 154 firms (19.2%) belong to the Service Sector, which includes firms that are mainly active in the education and health sector. The 137 firms (17.1%) belong to the Banking or the wider Financial Sector or the Insurance sector. The 101 firms (12.6%) are active in the Industrial Sector and more specifically in the beverage industry, fish farming and sweet production, while 40 (5.0%) are active in the Tourism Sector, which includes either large hotel units or room rentals as well as tourist agencies. The 65 firms (8.1%) belong to the New Technologies, dominated by the Telecommunications and Information Technology sector. The 21 (2.6%) are active in the Transport sector, including Maritime Offices and, in general, the wider Marine and Air Transport sector. Finally, 78 firms (9.7%) are active in the Recreation Sector, which includes restaurants and cafeterias.

3.2 Methodological approach

The purpose of this paper is to investigate how firms will develop and improve skills and abilities of human capital in order to cope with the constant changes that occur both internally and externally, especially during periods of protracted economic crises.

For this reason, variables were selected through our bibliographic research that represents and summarizes the preparation of human capital through educational programs within the business. The main pillar in this preparation is the variables related to participation or not in educational - training programs, the formation of intra - business behavior, "support" through coaching and mentoring, time management, etc. , issues that will be discussed below. Through factor analysis we will identify the factors that lead to the formulation of strategies to deal with the prolonged crisis.

Table 2 Factor Analysis

Variables	Factors		
	1	2	3
Creative education	,841	,223	,233
Training for the development of positive attitude-capacity	,833	,262	,221
Training for tolerance and exploitation of diversity	,827	,240	,288
Training on the harmonization of work and personal life	,821	,203	,138
Anxiety management	,776	,207	,186
Training time management	,740	,273	,310
Training through coaching from an earlier holder of this position	,168	,849	,057
Training through "demonstration" of the execution of the new work	,258	,792	,225
Training the tasks of the new, expanded work position by my immediate superiors	,244	,760	,310
Mentoring training that provided advice and guidance for career development	,345	,636	,245
Participation in an e-learning training program	,162	,207	,831
Involvement in business-to-business configuration programs	,397	,208	,776
To participate in training programs of the Company	,253	,202	,730

3.3 Factors Configuration

1st Factor: Development - Improvement of personal behavior - behavior in the workplace

- Training on creativity
- Training to develop positive attitude-capacity
- Training for tolerance and exploitation of diversity
- Training on the harmonization of work and personal life
- Anxiety management
- Training time management

2nd Factor: Development - improvement of work tasks (development of skills in work activities - specializations)

- Coaching by an earlier holder of this position
- Training through "demonstration" of the execution of new business
- Training the tasks of the new, expanded work position by immediate superiors
- Mentoring training that are provided with tips and guidance on developing of career

3rd Factor: Development - improvement of administrative operational general knowledge

- Participation in an e-learning training program
- Involvement in business-to-business configuration programs
- To participate in training programs of the Company

After defining the factors that determine the actions (or lack of action) of firms / organizations regarding human capital in the period of prolonged crisis, then we apply the cluster analysis in order to determine to what extent companies react to each of the above factors . In our questionnaire, the answer scale is from 1 to 5 where 5 represents a most and 1 a all.

3.4 Cluster Analysis

1st Factor: Development - Improvement of personal behavior - behavior in the workplace

Table 3 Cluster for the 1st Factor

Variables	1st Cluster	2nd Cluster
Training on creativity	3	1
Training to develop positive attitude-capacity	3	1
Training for tolerance and exploitation of diversity	3	1
Training on the harmonization of work and personal life	3	1
Anxiety management	3	1
Training time management	3	1

Table 4 Number of Cases in each Cluster for the 1st Factor

Cluster	1st Cluster	265,000
	2nd Cluster	535,000
Valid		800,000
Missing		3,000

With regard to the first factor (Development - Improvement of Personal Skills - Abilities on Behavior, Creativity, Stress Management and Time Skills), we see that out of the 800 firms, 535 (67%) replied that they did not develop actions through training seminars to improve relevant skills - abilities.

2nd Factor: Development - improvement of work tasks (development of skills in work activities - specializations)

Table 5 Cluster for the 2nd Factor

Variables	1st Cluster	2nd Cluster
Training through coaching from an earlier holder of this position	4	2
Training through "demonstration" of the execution of new business	3	2
Training the tasks of the new, expanded work position by immediate superiors	3	2
Mentoring training providing tips and guidance on developing one's career	3	1

Table 6 Number of Cases in each Cluster for the 2nd Factor

Cluster	1st	283,000
	2nd	509,000
Valid		792,000
Missing		11,000

Table 7 Cluster for the 3rd Factor

Variables	1st Cluster	2nd Cluster
Participation in an e-learning training program	3	1
Involvement in business-to-business configuration programs	3	1
To participate in training programs of the Company	4	2

Table 8 Number of Cases in each Cluster for the 3rd Factor

Cluster	1st	258,000
	2nd	542,000
Valid		800,000
Missing		3,000

Regarding the third factor, we observe that of the 800 firms, 542 (68%) responded that they did not develop actions through training seminars to improve the administrative operational general knowledge of their human capital.

The above percentages express the degree of inertia for each of the factors that develop - improve individual skills - abilities of human capital.

4. CONCLUSIONS

The purpose of the research is to investigate to what extent firms are developing actions (training seminars) to improve skills - abilities of their human capital in order to cope more effectively with the prolonged economic recession. Basic exploratory objective in this field is to study the characteristics that human capital should have in order for the company through HRM to create a special working environment that will help it cope with the prolonged crisis. It is noted that human capital is defined as the knowledge, skills and abilities that remain and are used by the firm and add value to it as it makes it competitive. The search for the framework of competences as well as human capital skills provides the basis for their use in areas such as recruitment and selection, learning and development and management of human capital performance. The variables involved in this context are related to the exploration of skills - abilities in terms of flexibility and adaptability of each employee, the ability to respond directly, take initiatives, etc. On the other hand, in the same research context, we are exploring the framework for firm policymaking to identify and highlight specific competencies by introducing variables related to the trust that firm confers on workers with years of experience, to those demonstrating diplomacy, bargaining ability and multi-level socialization. In other words, we are interested in the research tools that will help the company to explore and shape factors that are relevant to selecting and maintaining a human capital capable of adapting flexibly to the constant and rapid changes created by the protracted economic crisis. Exploring and shaping these factors is crucial for the company to develop HR development strategies that will help it cope with the crisis.

As it emerges from the grouping of responses, firms are showing an inertia in dealing with the crisis through the development of their HR skills and abilities. This inertia is shaped by the "wait-and-see strategy" invoked by firms to act ex-post in the light of the circumstances and the development of the economic downturn.

Finally, we notice that the degree of operational inertia in relation to the investigated factors is particularly high and does not show any particular variation between the different factors (ranging from 64% to 68%).

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Recapitalization of Greek banks in years of 2012-2015 and the depreciation of the rights to acquire shares of Law 3864/2010. A unique phenomenon

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1. Recapitalization of Greek banks in years of 2012-2015

The first recapitalization of Greek banks after the financial crisis of 2010-2012 was an extraordinary necessity as it was a straightforward prospect of capital scarcity, with a possible revocation of the operating license, and even a negative equity issue from the point of view of accounting.

Although the highest amounts were provided from the public budget, it was considered particularly important that the private sector partly participate in the recapitalization.

With the participation of the private sector, there was also a decrease in the amount of necessary state aid for Greek banks and corresponding a financial benefit for society.

The experience of the recapitalization of Greek banks is the first that brought Greek investors (Abroad investors were familiar with this instrument a long time ago) with the use of Warrants.

The relevant legislative framework was already in place in 2010 (from article 7a par. 1 and 2 of law 3864/2010, as it was in force with subsequent amendments of the years 2012-2013), before being replaced by Article 2 of law 4254/2014. It was further specified by the relevant Ministerial Council Acts No. 38/2012, 6/2013 and 43/2015.

Financial Stability Fund issued "Securities titles/certificates, called them "WARRANTS" as exchange for the common shares it hold for the capital increase it participated with were 90% of share capital of each of 3 banks it participated.

2. The Use of Warrants in our case

Warrants were taken by private investors/entities that participated in the capital increases, in the sense to attract them to recapitalize systemic banks as "sweeteners" (as per the international terminology).

Thus, those who decided to participate in the recapitalization of Greek banks during the period 2012-2013 were found to have warrants in their hands. Accordingly, on the basis of the M.C.A 38/2012, the holders of the warrants received from the Financial Stability Fund (FSF) free of charge, one Warrant for each common share of the Credit Institution they acquired.

There was provision in this M.C.A for the readjustment of the number of shares attributable to each warrant "in the case of corporate actions". The relative provision was further specified by the M.C.A 43/2015.

3. General information & terminology

Warrants, were listed in the Athens Stock Exchange, were traded in the "Securities Market" of ATHEX, settlement were under the Dematerialized Securities System (DSS), of HELEX. Warrants were freely transferable securities, were incorporated with the characteristics of Bermudan style covered call warrants, i.e. they give their holders the right but not the obligation, to receive: a specific number of the underlying common

shares of the Bank which is recapitalized at a specific price (exercise price or strike price) on a specific future date until a predetermined time in the future, 4.5 years (or 54 months) from the issue date of the warrants.

What Is a Bermuda Option? A Bermuda option is a type of exotic option contract that can only be exercised on predetermined dates, often on one day each month. Bermuda options allow investors to buy or sell a security or underlying asset at a preset price on specific dates as well as the option's expiration date.

The warrants were covered by the shares already held by the FSF, which means that no new shares have to be issued in the future by the issuing bank at each exercise price, and the total number of the bank's shares already issued remains unchanged. The FSF had the obligation to transfer common stock of its portfolio to private investors if this rights were executed.

The exercise price of the warrants was set at the acquisition price of the respective shares by the FSF, plus an interest rate of 3% and a margin on the number of shares that the holder of the warrant was entitled to acquire while exercising the right.

4. The Valuation Of Warrants

"Black-Scholes" model has been adopted (with various supplementary interventions and adjustments) in the international literature on the valuation of warrants.

This model takes into account: (a) three basic parameters for determining their value: the exercise price, the remaining time to the maturity date and the stock price of the share; (b) at least three additional financial parameters: the expected dividend yield, the risk-free interest rate, and the expected volatility of the underlying share.

When the share price at the time of the exercise of the relevant right (i.e. that acquired by the warrant at the time of its acquisition) falls short of the amount to be paid (per share) for its exercise, it makes no sense to put any other parameter in the equation.

The Black & Scholes Model for valuation of options

$$C = SN(d_1) - N(d_2)Ke^{-rt}$$

$$d_1 = \frac{\ln(S/K) + (r + s^2/2)t}{s \cdot \sqrt{t}}$$

$$d_2 = d_1 - s \cdot \sqrt{t}$$

C = Call premium
 S = Current stock price
 t = Time until option exercise
 K = Option striking price
 r = Risk-free interest rate
 N = Cumulative standard normal distribution
 e = Exponential term
 s = St. Deviation
 ln = Natural Log

A warrant is exercised when the holder informs the issuer their intention to purchase the shares underlying the warrant. The warrant parameters, such as exercise price, are fixed shortly after the issue of the bond.

A warrant's "premium" represents how much extra you have to pay for your shares when buying them through the warrant as compared to buying them in the regular way. A warrant's "gearing" is the way to ascertain how much more exposure you have to the underlying shares using the warrant as compared to the exposure you would have if you buy shares through the market. Expiration Date: This is the date the warrant expires. The time remaining until expiry, influence the value for the underlying warrant. Therefore, the expiry date is the date on which the right to exercise ceases to exist.

Warrants are longer-dated options and are generally traded over-the-counter.

5. Legislative framework

According to article 3 Act. 38/2012, each Title incorporates the right of the holder to buy from the Fund, at the price determined in accordance with paragraph 5 of that Article, a predetermined number of common shares of the credit institution that the Fund has acquired as a result of its participation to the increase of the share capital of the credit institution concerned, within a period of 54 months.

At the time of the issuance of the warrants (2013), the current legislation (Law 3864/2010 and act 38/2012) stipulated that no future capital increase could be made at a price below this pre-set price during the reorganization period (5 years).

Also, it was stated (Act 38/2012, Article 5) that in the case of corporate operations there would be a proportional adjustment of the terms of the warrants, i.e. the number of underlying shares and their exercise price (with the obvious interpretative performance that would be accompanied by the pursuit of do not impair the value of warrants from these corporate actions).

In addition, according to article 7a par. 1 and 2 of Law 3864/2010 (before its replacement, the second article of Law 4254/2014) it was stipulated that if the private sector participation in the increase of the share capital of the re capitalizing of banks was at least 10% (as was indeed the case), then the Financial Stability Fund would exercise the right to vote in the General Assembly only for the decisions to amend the Articles of Association. These decisions are included in the increase or decrease of capital.

However, Law No 4254/2014, amending Law 3864/2010, which explicitly gave the right to increase capital, could be made at lower prices than the purchase price of the Fund (paragraph 4 of Article 8). In addition, it stipulated that the Council of Ministers would decide unilaterally (Article 8) how to adapt the terms of warrants in case of share-split or reverse-split and how to compensate the holders of the "rights" in the case of a "right of preference" of old shareholders.

In May 2014, all three banks National, Piraeus and Alpha increased their share capital by abolishing the "pre-emption right" for the old shareholders!

Without asking warrant holders about it, the relevant prospectuses were stated that the prices of the rights were "adjusted accordingly" for corporate operations, in practice no revaluation was made due to the new shares being offered at discounted prices. As a result, the value of warrants declined substantially in the ASE.

In November 15, the banks proceeded to new capital increase, with a repeal of the pre-emptive right in favor of old shareholders, at extremely low prices and a very high reverse split. Due to the relative dismantling, the initial shares of the FSF in the banks on which the warrants were drawn fell dramatically.

The response received from the FSF was as follows: "According to the law (No. 7 par. 4 law 3864/2010) the Fund issued documentary titles shareholding rights (hereafter referred to as the Securities). Time of issue, how to issue them titles, the time of exercise of the rights they incorporate, the method of calculating it the value of the shares and all other details were determined by ministerial act council. Based on this authorization provision, Act 38/2012 was issued. "

Act 38 provided that in the case of corporate operations there would be a prorate updating terms. But it was not specified what those corporate acts were which lead to an adjustment of the Securities, nor what kind of adjustment is applied as the case may be, the individual terms of a revaluation. For this reason, the Fund as well as, to the best of our knowledge, the Ministry of Finance, have investigated and seeking the best legal solution.

6. Consequences

The valuation of the warrants went to zero in the aforementioned case period of bank recapitalization.

The share price of systemic banks was downgraded, in contrast to the warrant exercise price, which was initially agreed on a constant basis over the individual periods of potential exercise.

Individual investors who participated in the recapitalization of systemic banks received warrants, but they never exercised their right because the share price to which they were quoted was clearly lower than their warrants.

This particular project was not successful. In international literature and legislation, pricing of derivatives (as warrants are) must be revaluating, in case of corporate actions, like share capital increases, reverse or split of the nominal price of the share they are covered, as a protection to initial investors.

It is noted that under the law (3864/2010) the Ministry of Finance was the only one competent authority to decide the terms of the Securities and, therefore, the terms adjustment.

It is also noted that if it was decided that the capital increases were done through exercise of the voting rights, as well as the Ministry of Finance / Cabinet will decide on conditions for adjustment, the Fund would be required to acquire additional shares, which would constitute State aid under European law competition and would require the prior approval of the European Commission Competition."

The detailed analysis of the facts and of the contractual / legal / economic / political aspects of the matter leads us to a long line of findings which prove that these developments have been abusive, out of legality and principles of law, the principle of good faith and the rights of the investing public.

According to legislation a 'warrant, option, ...' is a 'contract' between an entity (a company, a supervisor) and an independent investor. The "contract" is binding on both parties and cannot be changed subsequently by any legislative or corporate act without the consent of the "rights holders" based on the principle of international commercial law.

Changes to the "contract" presuppose the consent of the "rights holders", on the basis of the obvious reasoning, that the holders would not accept the "contract" if they knew that arbitrary legal or corporate acts would result which would lead to the loss of their rights.

In contrast to the above, the original warrants' contract was amended several times during the three years following their initial issue. These amendments were made by a series of unilateral legislative, political and corporate acts, which led to the de facto abolition of the value of the securities.

The essential and insignificant terms of these titles were drawn up on the basis of legislative initiative, with no additional expertise from the contracting parties as were individuals investors at the stage of their knowledge.

The conclusion of contractual clauses imposing prohibitions, limitations and formalities on the issuer for the implementation of related corporate actions with implicit consequences for the issuer in case of breach of the agreed terms and limitations.

These clauses undermine the beneficiary's confidence in securing its potential corporate status and the economic value of the corporate securities held.

The recognition of an additional pre-emptive right to acquire shares of the issuer through which the beneficiary is given the opportunity to acquire a shareholding if he so wishes before a corporate change in the capital from which the parties have taken the risk interests.

In the absence of such a contractual arrangement from the outset, the rules governing the contractual provisions of the beneficiary can only take place as a matter of necessity following a discussion between the aforementioned own interests and the company's interest in the publisher from the implementation of the contract of any change in the share capital.

That is to say, a reasonable prior recognition of the above liberty of the issuer and the shareholders had to be attempted to be balanced by means of comprehensive protection mechanisms of the latter, depending on the characteristics of the capital movements in question, based on the principles of fairness.

This fact it should lead to a pro-legal recognition of rights in favor of holders of Securities, which are interpreted as being recognized as favoring a preference. This unfortunately did not happen.

The FSF, which basically took all decisions on bank issues in 2014 and 2015, having had the absolute majority of the shares (all of which were subject to redemption by warrants), agreed in both cases to become increases with the abolition of the pre-emption right, which, coupled with the unfavorable adjustment of the exercise terms, deprived the warrant holders of a source of compensation already provided for in L. 4254/2014.

This decision was unilateral without taking into account the opinion of the warrants (as he should have done).

The FSF stated that for capital increases with the abolition of the pre-emption right, there is no international practice for re-pricing similar tools. For this reason, there was no such provision in Law 4254/2014. But this raises two important questions:

The fact that there is international practice of valuating warrants for increases with the abolition of the pre-emption right, it goes without saying that internationally this option is not considered as legitimate as it creates de facto unfavourable conditions for adjusting corporate securities.

The fact that this process of capital increase in 2014, 2015 by the FSF and the Finance Ministers has been directly set out their obligation to seek a method of adjusting warrants based on the principles of law, which in the first place include the interest of warrant holders. On the contrary, the Finance Ministry opted for a "no method" (no adjustment of the securities), which, given the reverse split that followed, was arbitrarily leading to de facto practice and to destructive damage to warrants.

On the other hand, it would be possible to choose to adapt the conditions for the issue of securities on the basis of a specific contractual arrangement, for which there is already a relevant literature (2), which would guarantee the rights of the holders of securities by fairly adjusting the terms and conditions, and possible involvement of a third expert.

The FSF also argued that if it was decided that capital increases would be made by exercising pre-emptive rights, the Fund would be required to acquire additional shares, which would constitute State aid under European competition law and would require the prior approval of the European Commission Competition. This reference contains three major contradictions:

Why was not the proposal to increase capital by exercising the pre-emptive rights and the submission of a relevant application to the European Commission for Competition? Given the disincentive caused by the 2015 increases in the FFW rates, logic says that the European Commission would approve them.

Why they did not proposed to raise capital through the exercise of pre-emption rights have been chosen, but which (according to Law 4254/2014) would not be exercised by the FSF but would instead sell on the secondary market and would have the proceeds to warrant holders? In this case, there would be no question of state aid (since the FSF would not actually participate in the increases and would not increase its shares number).

Despite this report, the Greek State eventually participated in the increases in 2015 and took new shares in the National and Piraeus Banks. These shares remain in the control of the FSF. Thus, despite the fact that there was a high disincentive to participate as they stated in capital increase, they finally remained with significant participation (40% in the National, 26% in Piraeus and 11% in Alpha). Instead, private warrant holders have suffered a devastating bleed on their investment. How is all this compatible with the State aid argument?

7. Conclusions

Where is the real democracy? Where is the real corporate governance? Where are the rights of minority shareholders? They have the ability to adjust new laws in any case they are losing control! We don't have such right as independent investors? Is there any Supreme Court in which we could find our rights? There is a continuing fraud in faith, in trust, and in credibility of the financial and political system.

Relevance of VBM for business performance and sustainability of early stage businesses

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Abstract

The high failure rate of new businesses, cited as nine out of ten, suggests that the earliest stages of the business lifecycle are the most critical to business sustainability. One of the major reasons given by the founders is that there was no market for the product, for instance the former CEO of Apple Inc., Steve Jobs, was quoted as stating that consumers did not know what they needed until someone showed it to them. Other major reasons for failure were found to be insufficient finance to continue, the founding team composition was inadequate, and competitor success. However, these assumptions are made by the founders and therefore possibly rather subjective. In contrast to that, e. g. in the UK, up to one third of new businesses fail in the first year, and half within three years; strategic and financial planning and management support in the initial stages was suggested as raising the level of business sustainability, for those entrepreneurs attending a start-up support programme, to 86%. The credibility of high new product failure rates, generally stated as up to 80%, was questioned by a number of published studies that found failure rates to be half of this value or less. Hence there appears to be no certainty of the failure rate or the reasons for it, and the reason for the continuing myth of high failure rates in business and related new products is likely to be a fallacy, possibly giving the new practitioner more recognition for success, justifying the need for consultancy services or media hype, for instance. However, the actual failure rate is also a concern, since risk of failure does not seem to have declined despite the volume of academic research into the subject and practical experience. So, this paper deals with theoretical concepts underpinning Value Based Management (VBM) and Business and Product. Hence the principles of VBM and their links to organisational lifecycle are outlined.

Keywords: shareholder value, value-based management, early stage business, firm performance

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Introduction

The fact that so many high growth firms are small might suggest that the organisational life cycle stage is an important concept to consider in relation to characteristics of capacity to optimise value creation. In the following, a model of corporate lifecycle directly related to financial performance indicators such as sales, profit and cash flow, figure 1.

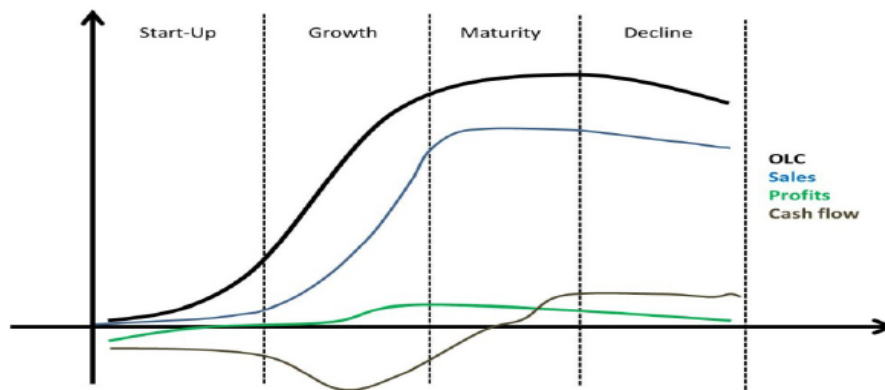


Figure 1: The Organisational Life Cycle Based on Financial Performance according to Sihler, Crawford and Davis (2004)

In the start-up stage, there are few established systems and a very small labour force to implement them, so that problem solving is the major focus, and a activity is rather chaotic as speed to market of the product is of key importance. This stage is characterised by the founder providing the financial means for the business to become established and being highly committed and enthusiastic. Since costs outweigh revenues at this stage there is negative cash flow until almost the end of this stage, but as expansion occurs in the growth stage, additional staff are recruited and the need for control systems arises. There is also the need for extra funding, which is usually derived from owner or a financial institution, the latter being difficult as the firm is not yet proven as viable. When firms survive the expansion stage and generate sufficient profit, they will move to the maturity stage, when the entity becomes an established company in its sector, has gained market share and sufficient profit that its initial product may have reached the stage of cash cow, which can fund development of further products/services. The depiction of the organisational lifecycle suggests that financial performance indicators must be linked to the firm's life cycle, and that a firm in the maturity stage will have substantially different financing needs than one in the start-up or growth stage, so that measuring company performance based on financial measures by employing the same metrics at all lifestyle stages appears to be unreasonable. However, the product lifecycle stage is also suggested as a poor indicator of when a company will exhibit high growth, as when high growth will occur is difficult to predict.

Therefore, controlling organisational performance in a VBM approach to business is complex, and this short overview already infers that there are very large gaps in the knowledge about, what the concept means, how and when in an organisation's lifecycle, high growth is generated or how to measure and control it effectively.

Models of business life-cycle

The organisational lifecycle is represented in diverse models, which vary according to the number of stages and their characteristics, most of which are ill defined. Whilst growth is crucial, in order that an entrepreneurial firm has the capacity to create value and to provide jobs, managing the growth process is extremely challenging, and is particularly important stage for the organisation. This stage is particularly difficult for start-up and high technology companies, in which the transition from the growth to the maturity stage, may be reached very rapidly, within a few years, in contrast to less volatile contexts where the organisation develops more slowly.

According to the model of Larry E. Greiner, which is one of the most popular models in this field of research, the development of an organisation passed through five defined stages, which varied according to the firm size and age, with each stage being characterised by three phases, firstly a period of evolution, then steady growth and finally revolution. The revolutionary stage was the change period, which could create turmoil, and how effectively this turmoil was managed directly related to its potential to exist. Organisational development took different time periods, according to the nature of the firm, figure 2.6:

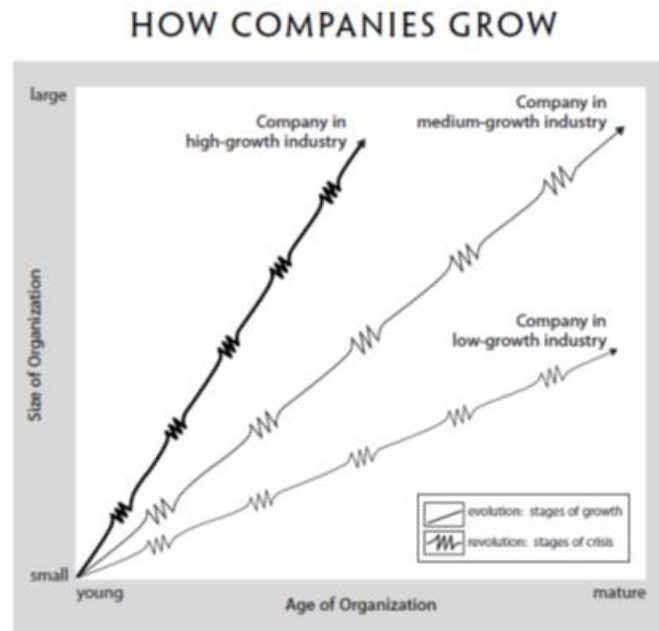


Figure 7: How Companies Grow a dapted from Greiner (1998, p. 4)

The age of the organisation influenced organisational practices, which changed during its life period, for instance from centralised to decentralised structures, requiring different managerial techniques. However, over a long-time period, management approaches become embedded, rigid and outdated, and employee attitudes are more difficult to alter. This factor stresses the importance of managers understanding of organisational history when planning for the future; often this is neglected with focus on the future without a knowledge of how the firm has developed and affected the behaviour of individuals. The style of management adopted at different stages of the organisation's development would need to vary; as the organisation employed more people, and its sales volumes increased, the types of problems and solutions also changed; coordination of operations became more difficult as the number of management levels and types of job expanded and grew more interrelated, since communication became more problematic, inferring that management practices need to change. In each of the five phases, the evolutionary stage is the one in which the firm grew in size and in which there were few economic concerns or internal conflicts, such that only minor adjustments to practices occurred. The time period was generally circa two years, followed by contraction of operations for one year, but if the firm experienced and survived a crisis, this period of evolution could be between four and eight years. Revolution characterised by turbulence and substantial changes in management practices, could occur at any time so that sustainable growth was uncertain, and history demonstrates this for instance by the changes in top 500 US companies over 50 years. This failure of firms could be a consequence of increased size and inadequate changes to management practices, which consequently tend to be scrutinised by managers at all levels if the firm is to survive. Hence failure of management to alter practices to meet changing environment represents a serious risk to organisational survival at any lifecycle stage, and an important indicator for this thesis.

The five growth phases of Greiner's organisational life cycle are shown in figure 8:



Figure 8: The Five Phases of Growth

In order that the five phases of organisational development of creativity, direction, delegation, co-ordination and collaboration occur smoothly, management approach must change accordingly; for instance, when the firm is in the start-up stage, creativity occurs since managers tend to be the founders and have entrepreneurial skills and a leadership management style, whereas, as the organisation grows, it needs to be given direction, which requires a professional business manager with autonomy to drive the business forward, a centralised organisational structure. The next stage is characterised by power being distributed throughout the firm, which requires individual managers of plants/divisions to manage them, whilst senior executives are busy with activities such as merger and acquisition, and have limited communication with divisional managers. In every phase, the management style eventually invokes revolution as the environment changes, and the organisation may not survive if structures, systems and leadership do not change in an appropriate way, since these are distinct for each phase. However, this model focuses on growth at each development stage rather than a defined high growth stage, which this thesis relies on, and although the principles are useful, its limits are that the framework varies from later developments, which better align with the requirements of this thesis.

Later on, ten other organisational lifecycle models were identified and analysed by Steven Hanks, Collin J Watson, Erik Jensen, and Gaylen Chandler in 1994 to provide a model that incorporated the various perceptions, resulting in five general stages: Start Up, Expansion, Maturity and Decline, which represent increasing age and size of the firm. The structural changes, are reflected in the change from simple, to functional and divisional as the firm becomes more formalised with specialist units and decision making is decentralised, table 3:

Dimension	Start Up Stage	Expansion Stage	Consolidation Stage	Diversification Stage	Decline Stage
Age	Young			Older	
Size	Small			Large	
Growth Rate	Inconsistent	Rapid positive	Slow growth	Rapid positive	Declining
Structural Form	Simple	Functional/ departmental	Functional/ departmental	Divisional	Predominantly functional

Formalisation	Very informal, flexible, few policies	Formalisation emerges but is poorly implemented	Formal, bureaucratic Planning and control systems are enforced	Formal, bureaucratic	Excessively bureaucratic
Centralisation	Highly centralised dependent on founder	Centralised with minimum delegation of responsibilities	Moderately centralised	Decentralised	Moderately centralised
Business tasks	Identify niche, build a prototype, set up task structure	Volume production and distribution, expand capacity, set up operating systems	Make business profitable, control expenditure and establish management systems	Diversification, expansion of product market scope	Revitalisation, redefinition of strategy and mission

Table 3: Consolidated Organizational Lifecycle Model adapted from Hanks et al (1994, p. 12)

This is a more useful framework for this thesis, since it provides key features for each stage of the business lifecycle, although growth is now expressed in terms of rate of change, rather than as a specific stage as in the Greiner model, and the expansion stage more resembles current ideas of the growth stage. However, the authors comment on the limitations of the individual models from which this consolidated version were derived, such as the lack of specificity of size, terms and dimensions being vague and broadly described, meaning that further development of lifecycle theory was required.

This summary of the various models includes that of Miller and Friesen, whose longitudinal study initially identified the features of the five phases based on a systematic literature review of previous studies, in terms of the situation, organisational structure and strategy adopted at each stage from previous literature, and the growth/expansion stage was characterised in more detail: the context was that of a medium sized company with multiple shareholders, experiencing an increasingly heterogeneous and competitive environment, as would seem appropriate to answering the research problem of this thesis; the organisational structure comprised some formalisation based on functional units and moderate differentiation; the strategy was to broaden the scope of its product market into closely related areas, to incrementally innovate its products and to accomplish rapid growth. The subsequent empirical study of 36 corporations over a period of 10 years, which inferred the strategies that would ensure survival as these firms had all experienced business continuity. Hence a significant additional detail on the success factors for the growth phase were obtained and useful to this thesis. The strategy for the growth phase of the corporate life cycle was found to focus on growth based on early diversification of products, generally or in a specific market, rather than for diverse markets, but also to gradually customise the products for new markets, with no major product innovation occurring in this phase. However, competition from competitors became fiercer. The firm also started to lobby government, and to acquire much smaller competitor firms in the same industry, in order to diversify; new firms were integrated into the main firm's functional structure. In this stage, therefore, strategy became more complex. The firm grows larger than in the start-up stage, and bigger than its competitors, with a more dispersed ownership, so that important decisions are no longer solely made by the founders or the Board of Directors, but influenced by customers; the change in decision making was found to relate to the business having the specific purpose of satisfying customers rather than the owners' preferences as in start-up phase. Consequently, the administrative function became more complex, organisation and delegation of tasks occurred, so that the structure became more decentralised, functional departments were created and individuals were given responsibility for them, such that the original

owners had a less central role in many aspects of the business. As a consequence, communication between and coordination between departments became vital, and the collection and analysis of data regarding environmental changes and competitor activity were crucial. Specialist expertise for each function was recruited, in order to ensure generation of appropriate products, to make decisions on markets, and to control the performance of the function; financial controls to determine the profitability of each product was also instigated. Decision making became a multilevel management task, since more complex product strategies were generated and functional input was important to reduce risk such that proactive interventions were reduced; decisions were typified by higher levels of analysis, broader information needs and rational thought, than in start-up phase, in which decisions were based on intuition. Whilst the decisions taken appear to be less risky, and certain managers would moderate them by their more cautious approach, a risk-taking approach remained, but decisions were no longer the choice of the owner alone. Product innovations also tended to be incremental. This research is relatively old, which suggests that its currency may be limited, and it relates to large corporations, which survived. However, a separate study on lifecycle stages of small businesses by Scott and Bruce (1987) generated similar features for the growth phase:

- Profits would be generated by reinvested into business to finance the increased working capital needs at this stage;
- functional managers would coordinate the business and in formal organisational structure;
- standardised accounting systems would be fully implemented;
- formal research and development on a limited scale might commence;
- management adapted to the changing environment in order to survive;
- liquidity might become an issue;
- markets and products could be diversified;
- larger competitors entering the market could represent a severe threat, such that either the firm differentiated its offering or employed functional expertise to compete effectively, leading to managerial and financial resources being stretched.

Value-based management

Defining the concept of VBM is difficult, since there is no academic agreement on its meaning. However, VBM is based on the principle that the senior executives of any publicly owned company should manage it as if they were the owners, attempting to optimise value by making decisions as if they were entrepreneurs. The purpose of VBM is to assist managers to develop and implement value creating strategies as the key strategic drivers, and therefore to eliminate those strategies that fail to do so. Furthermore, VBM has the purpose of creating prosperity and profit for a firm's owners and employees.

Value is created for customers primarily by means of the processes that represent interactions between customer and supplier, not by the product per se or its distribution, in other words it represents a customer relationship management approach; a similar approach is taken to investors, the shareholders of the company by the VBM approach. However, shareholder value creation is frequently referred to as purely economic profit generation. So, for instance the agency issue between the managers of the firm and its owners, in which manager incentives intend to leverage profits, and that this frequently fails to materialise, owing to weak governance, has been discussed frequently. The measurement of shareholder value created is only possible if the value that derives after the firm has adopted a certain strategy to leverage value, is considered in the context of what the value would have been without it.

VBM is described as a specific, highly integrated management approach for which value creation is the core strategy and which encompasses appropriate control systems; it should comprise two elements focused on management input and information output to investors. Management's role is to identify, generate and implement value creation strategies for the company and to enable investors to monitor operations. The main monitoring tools are performance metrics that link capital invested to profitability outcomes, and a compensation system that is integrated and connects value creation to employee performance.

From a purely accounting perspective, VBM relates to a very stark change of emphasis from management accounting focused on financially based decision making, budgeting techniques, including budget control, to one of identifying the most crucial strategic and financial drivers, which would enhance shareholder value; financial control practices have similarly evolved to include new techniques, such as the Balanced Scorecard, Economic Value Performance and strategic accounting and control. These new approaches and techniques gradually developed into a VBM framework, which had four key themes: focus on optimum shareholder value reliant on identifying and implementing appropriate strategies to accomplish this goal; ensuring that suitable information systems were implemented in the company's various business units, so that value could be created for customers by means of products and services and could be monitored; ensuring that business planning and the associated allocation of resources inferred value creation; devising Key Performance Indicators (KPIs) and associated employee reward systems based on value creation.

The simplified VBM accounting framework, figure 2 comprises six stages and infers a circular process, in which outcomes inform future strategic decisions; this allows financial and non-financial drivers of quality to be identified.

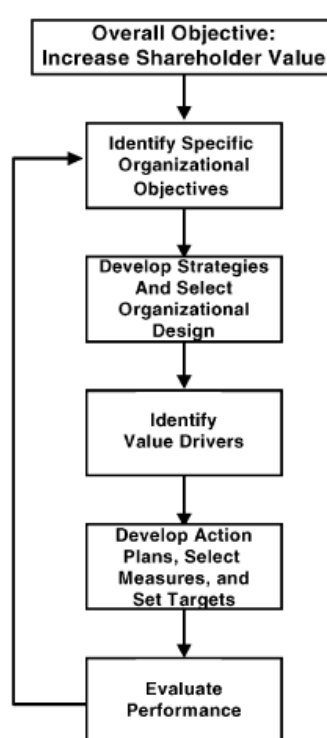


Figure 2: A Simplified VBM Framework according to Ittner and Larcker (2001, p. 353)

Influencers on VBM

Shareholders are likely to influence the management accounting practices of firms, this is inevitable at start-up, when founders may take advice from financial experts and/or internal advisors with financial competence. Hence their influence is important as the firm grows and reaches the growth stage of the OLC, and to be considered in answering the research problem of this thesis. The effectiveness of VBM within the firm will be somewhat dependent on shareholder interests related to national regulations and institutional norms, so in nations in which VBM is considered as a robust method for generating high company value, this accounting practice is likely to gain greater shareholder support.

VBM offers shareholders three major advantages over traditional methods, stronger investor protection, since they have: greater insights into the firm's decision making, and limit agency conflict with the firm's managers, since managers have less flexibility to present value created at a higher level than is the actual outcome of their efforts; access to greater corporate information, which allows them to monitor the firm's progress in terms of

creating value; directors have higher liability to the shareholders. , However, as shown by the conflicting ideas regarding what constitutes VBM, value creation of economic profit objectives, the shareholders/owners objectives are not likely to completely align, and the dominant owner's objective are likely to underpin the firm's strategy and therefore be the major influence on success of VBM, and on the extent of value created in European companies; if there is substantial insider ownership, in other words company executives/directors are significant owners, value creation is likely to be high but family ownership has no effect. If the major owner is an investment company with long term orientation, its objectives will be value creation to increase the firm's market value, and hence these financially orientated investors will carefully monitor the value created and support decisions that increase it; institutions with short term objectives will not monitor in this way. Therefore, the impact of institutions on management accounting techniques adopted by a firm is considered to be strong, in terms of the financial behaviours, and very often resistant to new methodologies, which has the consequence of weaker implementation of them. However, if Institutions approve and encourage the accounting system, this may improve the effectiveness with which it is implemented. Therefore, institutional orientation has an impact and is accountable for differences in the performance of firms.

Advantages and Limitations of VBM Empirical Evidence

The advantages of VBM are suggested as: decreasing agency costs, since the interests of managers and shareholders are focused on similar performance outcomes, which is underpinned by operational transparency, exemplified by the value based KPIs, and executive and employee reward systems; the control systems penetrate the entire operation, generating accountability and transparent value creation. These characteristics imply that the cost of capital will be lowered. Despite its positive claims, the effectiveness in firms was, according to study from 2016, far from proven. According to that study which researched 4288 US and EU firms for the period from 2005 to 2010, from an accounting perspective, found that there was a direct link between VBM and enhanced firm performance; VBM was found to link to internal residual income and external value creation in terms of book value to market value. Two external institutions, financially orientated ownership at firm level, which could be internal owners or external investment companies, and national shareholder orientation at national level had positive effects on success of VBM. The degree of the impact of external institutions on the shape of VBM in companies, particularly the management accounting systems, was an unexpected finding.

An application of VBM in the German Automotive industry found that it was generally not as an effective technique for value creation as was expected, but is interesting to this thesis, since the study highlighted some potential reasons for this outcome. The qualitative study included 11 leading Original Equipment Manufacturers (OEMs) and suppliers. The main reason given for implementing VBM was to increase corporate value and was their most important strategic objective, whilst four firms combined this with the motive of competitive advantage; VBM enabled efficient allocation of capital, the most important reason for adopting the methodology. Other perceived advantages were that VBM provided stakeholders with high confidence in the published level of performance, more accurate comparison between firms on an international basis, and greater alignment between internal and external performance indicators and therefore consistency. All firms interviewed cited stakeholder perspective of their decision making and operation, as a vital consideration but customers were rated higher than shareholders. The interviewees perceived that a flat organisational structure most effectively enabled value creation to be measured, and there was greater tendency for a autonomous rather than consensus in decision making, for instance by business units, and more input by all employee levels than had traditionally been the case. However the VBM control system did not influence future decision making, strategy or management techniques; it relied on accountability and entrepreneurial approach to value creation. Hence, performance outcomes were limited by this lack of connection, which did not extensively reduce the agency issues. The value of the findings to this thesis is limited by the small number of firms in a restricted location and by considering only qualitative data directly, but its implications in terms of human factors and the disjoint between control systems and strategy are informative.

A systematic literature review study based on quantitative methods, is included in this section and useful to this thesis as it serves to reinforce or question the findings of other research discussed and categorises previous research into the six stages of the VBM framework, figure 2; the key findings are summarised in table 1.

VBM Stage	Major Findings from Published Studies
Choice Organisational Objectives	A variety of choices on which to base objectives were found ranging from EVA to cashflow return on investment but no certainty as to which generates higher performance, many studies also consider the short term; no evidence that EVA plans better than traditional bonus and share option schemes.
Strategy Development and Organisational Design	Cost leader, differentiation and innovation strategies all employed and linked to business/product life cycle, for example growth or maturity; multiple strategies actually employed to leverage performance ignored so no evidence of most effective for successful VBM. Higher level strategies such as business unit strategies are neglected by researchers, who focus on operational strategy, for instance just in time production and quality management; most studies focus on only one of these despite firms often employing several concurrently. Some evidence found that strategic objectives, which direct organisational design in VBM frameworks are required to increase performance, for instance organisational structures that decentralise decision making and which will require new manufacturing/service processes.
Identification of Value Drivers	Three types of value drivers are present in the literature, based on activity based costing, strategic cost management and balanced scorecard. The activity based measures rely on identifying better allocation of resources to enhance value by reducing non-value adding activities but the study findings suggest this is complex, and isolating them from their revenue effects further weakens the impact this strategy may have on performance. Strategic cost management, which appraises the structural drivers of overhead costs such as customer and supplier relationships, plant and process design and quality/employee involvement. Many studies find positive outcomes on performance by focus on these drivers, although the industry sector and individual firm has an impact on the extent of value created. Little research has been conducted on the balanced scorecard principles applied to VBM and that, which has does not conclude that this is a robust identification method.
Developing action plans and targets	Little attention paid to accounting techniques, therefore little evidence whether simple method such as payback or a accounting rate of return are more effective than discounted cash flow financial decision-making processes. Many more studies on

	performance measures, which are usually one of two choices: based on diverse information and control attributes; concentrate on compensation criteria. The choice of information and control attributes is dependent on industry sector but tends to relate to organisational performance and design and strategy but their effectiveness on performance is uncertain, there are conflicting research findings. A company in growth rather than mature product life cycle stage, a growth strategy, has greater tendency to based compensation schemes on non-financial criteria such as market share, sales growth, new product/market development which has a greater impact on performance. Linking compensation to EVA has uncertain outcomes; Ittner and Larker (2001) states that EVA schemes not proven to be effective. Despite high theoretical attention, virtually no empirical evidence regarding effective target development for compensation purpose existed; managers believed setting high targets was needed. Companies more likely to use external standards, benchmarking against other firms and cost of capital, which are less affected by managerial actions, when setting executive compensation. In cases of internal measures used for compensation, bonus payments vary less. Performance consequence of different types of target setting not studied.
Evaluating Performance and assessing objectives and plans	Very few studies on last two stages implying high variation in the evaluation process and then linking it to future decision making. Initiating robust post audit procedures has a positive effect on firm performance, not doing so has negative impact (Myers, 1991) Perceived effectiveness of strategic control systems higher in strategies based on cost leadership than those based on differentiation. Informal strategic control more effective in dynamic, fast moving environments. Formal systems have no impact in automotive industry and decrease performance in IT sector

Table 1: Summary of VBM Research Findings a dapted from Ittner and Larker (2001, pp. 358-395)

The lack of integration of VBM research from the perspectives of management accounting, financial accounting and strategic management hinder the development of VBM and huge gaps remain in knowledge.

The inference of the findings of this review for this thesis are, therefore, that to measure the effectiveness of the VBM adopted: robust methods of organisational objective setting is required; the strategy needs to be very evident and comprise the different strategies that the firm employs concurrently or at different times; target setting on a compensation basis should balance internal and external factors; evaluating performance on a formal or informal basis will depend on type of sector, dynamic or mature, in this thesis it is dynamic in ferring informal but linking it back into the review of objectives is a necessity. The gaps in the knowledge generally justify this thesis, which focuses on the critical growth phase of the product life cycle.

Techniques for Value Creation

When a firm obtains major awards for product design, this increases its market value considerably. The market value of the firm increased by 0.95% to 1.02% immediately, and the market reaction was higher for small firms, particularly those in which awards related to consumer goods, but the company's growth potential and its capacity for repetitive awards do not impact on the market value increase. A similar study of the impact of innovation awards on market value of more than 1000 publicly traded companies, for a variety of sectors including over 500 manufacturing and more than 300 service firms, from 1998 to 2003, found that compared with non-award-winning firms, the increase in the firms' return on assets value was more than 33% higher, from 4 years before the award to 3 years after it. In addition, the findings indicated that award-winning companies had greater financial performance and that the Research and Development (R&D) capability was the source of short and long-term profitability. However, the level of investment in R&D was not the criteria for R&D competence in terms of innovation but the nature of the innovation programme; two subjective consequences of the award were implied, that gaining the award impacted on the firm's capacity for future innovation and on customer perception of the firm such that its reputation leveraged value. The concept is useful to this thesis as it provides tangible evidence of value creation methods and awareness of the firm, which may have subsequent positive consequences, where product and services are concerned.

In the shareholder perspective, ten based governance principles to generate shareholder value, which are based on the principles and practices on which the company is organised and managed, and directly related to good governance, are suggested. The first issue is that many companies merely focus on delivering a specified level of earnings, especially short term earnings, so that they fail to invest in value creating activities, over-emphasise actual earnings by adopting creative accounting techniques and fail to examine the change in company's value over the reporting period. Strategic decisions may also be taken to create value in one period, but neglect the effect on value in subsequent periods; a major contributor to this may be merger or acquisition to boost competitiveness, but failing to capitalise on the potential by poor integration of the new part of the firm. Hence ensuring that the expectations of corporate actions such as these are met is crucial to delivering value.

The company assets should be regularly monitored to ensure that every one is capable of maximising value, for instance its business units, brand, property and other assets that can be easily disposable; this will be indicated by external valuation of the company exceeding the current accumulated value of the tangible and intangible assets alone; a comparison of the company assets with another firm having a similar or same assets is one way of assessing how well the company is optimising its assets. This potential difference in the value of the same or similar assets is readily recognisable from the manner in which value is calculated: value of an asset being dependent on the cash flows that asset can generate over its useful lifetime, and in the perspective of the new present values of the expected cash flows. Therefore, the manner in which each asset is employed determines the cash flows it creates and requires the firm to find ways to optimise its use by innovative thinking and application of those ideas. An alternative strategy is to reduce the number of assets to just those which are associated with high value activities, for instance research and development and marketing, and to outsource all activities that do not contribute to value creation such as certain types of administration, which can be completed externally at much reduced cost. This strategy aligns with the concept of asset specificity, characteristic of outsourcing, which is described as the extent to which an asset can be used in an alternative way, assets with high asset specificity include machinery, employees, training for specialist processes, all of which may be employed in a variety of ways, rather than just one business purpose. Hence the firm can generate income from them in several ways, which is an important concept to firms in their growth stage when financial resources may be very limited. Four types of assets with high asset specificity identified by Joskow (1988) are: geographical location, physical asset, human asset and dedicated asset. The first three of these assets have particular relevance to firms in the growth stage. If the firm wishes to outsource low value transactions to an outsourcing firm, a nearby location, with high asset specificity, will ensure reduced costs and overall increase value. The value of the human asset is linked to its ability to learn and to apply that learning, those with high asset specificity would therefore be retained by the firm and transactions that required individual to perform rudimentary tasks would be outsourced. Physical assets, such as equipment, have high specificity when they have specific design features, which are employed in a certain way such that the use of same equipment in a different context would generate far less revenues, in other words be of lower value. Outsourcing certain

functions can therefore lead to a lower investment in assets, with a higher overall return related to asset value, an important concept to a firm seeking to expand, whilst experiencing financial limitations.

In order to create further value, cash rewards can be returned in cash to shareholders when the company has become cash rich, compensation payments can be made to Senior Managers and to employees. In the case of shareholders, the idea of excess cash not being invested or invested in value destroying projects/investments is not likely to have particular reference to this thesis because during the pre-maturity life cycle stage, this is not usually realistic, but the principle of increasing dividends when possible is and can serve to increase shareholder commitment to supporting further value creation. The idea of incentives for senior managers, who generate high level long term returns and raise the market share price, is important to long term commitment to value creation but alternatives to providing share options are suggested as these fail to motivate executives over the longer term, and capacity to sell the share as price increases infers focus on short term goals; placing time restrictions on the subsequent sale of such shares also infers shareholder risk for the senior executive with the potential for him/her to continue to focus on long term value creation. Executives responsible for specific units which outperform expectations on a multi-year basis should be rewarded rather than all such individuals, a proportion of whom add no or negative value, in other words the reward policy should be discriminatory, based on Shareholder Value Added (SVA) for instance. In terms of middle manager and frontline employees, value creation performance rewards could be based on quantifiable measures, such as time to market for new products, and employee and customer retention rates, since these impact on the company value on a long-term basis. However, collective measures such as the Balanced Scorecard do not reward individual employees on their contribution to value, and need to be adapted and/or used with caution, in order to ensure that only the specific employees who make the contributions should be rewarded.

Creating value for investors is a matter of providing them with information relative to it, rather than merely the traditional Annual Reports and the short term earnings focus of which they comprise, which lead to uncertainty in the firm's share price, increase in cost of capital and reduction in share price. In terms of value creation related to company share price, senior executives can maintain the price and/or leverages it by enabling the market to understand the reasons for the decisions they make.

Conclusion

This paper has demonstrated the close interlinkage of value creation, with stakeholder management and how these concepts impact on performance measurement in a broad sense, as well as identifying the major features of the growth stage of the corporate life cycle. There it has been possible to identify significant gaps in the literature regarding life cycle theory and its currency and to identify a robust control system framework. In regard to the growth phase, the company context appears to significantly affect its length in years, and the time interval of the evolutionary part of the phase, and the experiences of firms within it, also impact on firm survival, inferring that there are significant gaps in the knowledge for specific industries and company size. The failure of firms was also directly dependent on management practices, so that establishing the appropriate management techniques for a specific firm appears to be a critical issue in devising controls to ensure high performance and survival beyond the growth phase; This is particularly challenging owing to the rapid change in leadership and management structure and style. An additional gap is the organisational life cycle models and the features of each stage rely on research conducted over 30 years ago, with little attention having been given to these in more recent studies; This paper highlights the need for controls to be based on a much wider perspective than finance, and infers that several models could be incorporated in the research regarding risk mitigation to reduce the weaknesses in each one and, therefore to provide a more robust framework, with the objective of improving the chances of business survival.

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Greece in the path of poverty due to the financial crisis and the free market austerity policies

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Abstract

In 2001, Greece joined the Economic and Monetary Union and adopted the single currency. The predictions for the country's growth and social welfare were auspicious, and expectations were high. The outbreak of the Greek fiscal crisis in 2010 exposed the weakness of the Greek economy and overall the Eurozone architecture. In particular, low competitiveness, trade imbalances and fiscal mismanagement, accompanied by the Eurozone structural flaws undermined the viability of the Greek economy. The recession reduced Greek GDP by a quarter, considered to be the largest contraction of an OECD country over the post-War period. Austerity imposed by the IMF, European Commission and the European Central Bank reformed the labor market, tax policy, and social welfare, in concert with privatization. Consequently, households budgets shrunk by more than 40%, the long-term unemployment rate reached the highest level in the EU and the successive wages, salary pension, and transfer cuts resulted to the impoverishment of large segments of the Greek population. The economic and social costs of the adjustment have been and remain heavy. Children in jobless households, students afraid of future, adults in long term unemployment, pensioners in exclusion, all surrounded by inefficient and costly health, education and social services systems, and mal-prepared public administration. The years of free market-austerity policies had catastrophic effects on Greek society, which was forced to finance the state's debt at the expense of society's welfare.

The contribution of our analysis to the heated debate of poverty is to identify the causal mechanism that can force a developed country, like Greece to experience the plight of poverty. The purpose is to reveal the unexpected impoverishment of the Greek citizens by mapping the route of poverty due to the financial crisis and free market-austerity policies incorporated in the Troika's neoliberal agenda.

Keywords: Poverty, Greek Financial crisis, Free market austerity policies, Economic Adjustment Programs, Unemployment.

An Institutional Perspective to International Development

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Abstract

The purpose of this paper is to develop an alternative scheme and recommendations for international development based on the institutionalist tradition. Such an exercise of contrasting the institutional tradition with the Washington Consensus and the After the Washington Consensus (AWC) has not been endeavored. Students of international development would benefit from these findings that distinguish between mainstream and institutionalist perspectives on international development programs. A classification strategy is adopted using the WC and AWC as starting points. The alternative institutionalist development program is scrutinized according to how it varies from the WC and AWC features. The original WC and the AWC are both based on the prevailing mainstream discourse on the relationship between institutions and economic development that requires only institutions that maximize market freedom and protect private property rights. As well, the Washington Consensus and the AWC have a poor understanding of evolutionary character of institutional change, habitually being either overly optimistic or pessimistic about the feasibility of institutional change.

Keywords: Institutionalism, Washington Consensus, International Development, Economic Development.

Short sales of shares in EU capital markets – The role of the European Stock Market Authority (ESMA) and the implementation challenges of Regulation (EU) 236/2012

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Abstract

Short selling is an investment strategy allowed by the EU capital markets in order to increase transactions. A short sale is a transaction in which a party sells financial instruments, which are not in his/her property, for a fixed price, while having an obligation to deliver the respective financial instruments to a third party at a later point in time without a fixed price. The EU allows short selling if it is “covered”, i.e. the seller has borrowed or ensured that he/she/it will borrow the financial instruments to be sold before the short sale.

The paper discusses the EU Regulation on Short Selling and Credit Default Swaps (SSR) no 236/2012 and its implementation by delegated regulations, technical standards and guidelines issued by the European Stock Market Authority (ESMA). It analyzes the risks for market manipulation and for market destabilization and evaluates the EU regulatory governance on short selling, with emphasis on the role of ESMA. Though ESMA has no direct supervisory powers over market participants since it mainly coordinates the national competent authorities on stock markets (NCAs), however, articles 28 and 29 of the Regulation allow ESMA to intervene vis-a-vis market participants in certain exceptional situations, e.g. in the case of the Bundesanstalt für Finanzdienstleistungsaufsicht (BaFin) on net short positions in Wirecard AG shares (April 2019). The paper emphasizes ESMA’s powers in the context of the case law of the EU Court of Justice and ESMA’s guidelines.

Key words: EU Capital Markets; European Stock Market Authority (ESMA); Short selling; Regulation (EU) 236/2012

Is EMU good for the Southeastern European Economies? A G-VAR model

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Abstract

In this paper we empirically investigate the spillovers of Real Effective Exchange rate of European Monetary Union (EMU-REER) on Industrial Production, Real Effective Exchange rate, Foreign Reserves and Interest rates for the South Eastern European (SEE) economies of Bulgaria, Croatia, Greece, North Macedonia, Romania and Slovenia, using monthly data over 2002-2016. In a global vector autoregressive framework with EMU-REER as a global variable, we show that the EMU variable has a lasting impact on the SEE variables and economies. Specifically, we provide strong evidence that this impact of EMU-REER is not only of a greater importance compared to the importance of the domestic variables, but also it affects negatively the competitive stance of the investigated SEE economies, which is partly compensated by the lower interest rates that certain SEE countries face in return. Our results offer potential policy implications with respect to monetary policy coordination and discretion.

Keywords: Real Effective Exchange Rate, EMU and Southeastern Europe, international spillovers, global vector autoregression analysis, generalized impulse response analysis, transition countries

JEL codes: C32, E31, E32, F42, F45

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An insight into the entrepreneurial spirit of Greek students: latest data and Recommendations

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Abstract

The Greek economy has been challenged during the years of the economic crisis. The public sector no longer offers a secure career choice, the role of the welfare state has been reduced, the faith in the political system has been tested, social inequality became more evident, unemployment and insecurity for the near and distant future have increased. In addition, the so called “brain drain”, with young people leaving the country for better opportunities abroad, put more pressure on the Greek economy but also on the welfare of the Greek society. Entrepreneurship and the creation of sustainable businesses has been proposed by economists and politicians as a means for healthy gradual economic growth. As today’s students at Universities, will to a great extent be the entrepreneurs of the future, this study sheds light on the entrepreneurial spirit of students in Greece, with the aim to provide useful recommendations to policy makers and educators.

We analyze data from the Greek sample of the “Global University Entrepreneurial Spirit Students’ Survey”, that were gathered in the period November 2018 to January 2019. GUESSS is an international research project that focuses on the entrepreneurial intentions and activities of university students across many countries. In total, 1157 students from various Universities around Greece and various disciplines participated in the study. The mean age of the respondents is 25,8 years old and more females took part (61,6%) in the survey than males (38,4%). Most of the students were bachelor students (72,2%), majoring in economics, followed by students majoring in business and social sciences. 26% of the students had a regular job next to their studies, which is a sign of how the economic crisis affected Greek families, as in past parents could afford the expenses and children did not need to work during their studies. As far as the family background is concerned 55,9% of the students report no entrepreneurial family background, 25,5% report that their father is or has been an entrepreneur (5,4% report the same for their mother) and finally 13,1% report that both of their parents are entrepreneurs.

Results of the study show that directly after their studies, students prefer the more secure choice of working as employees, mainly in medium sized enterprises (21,0%). The choice of working in the public sector, is students’ forth choice with a percentage of 9,3, which is quite higher than the previous years (2016: 6,8%, 2013: 7,6%). This fact may be related to the improvement of the economic climate in the country, as shown by the latest economic figures. It is worth noting that in 2008, that is before the outbreak of the Greek economic crisis, 20,8% of the students wanted to work in public sector, directly after their studies, as it was regarded as a secure career choice. Entrepreneurship is not a very popular career choice directly after the studies (6,4%), as students probably want to gain working experience before making their first entrepreneurial steps. This is evident from the fact that five years after graduation the picture changes to a great extent and the percentage of students that would like to become founders, increases to almost 33%. 19,1% of the students, state that they are currently trying to establish their own business and 8,2% are already active entrepreneurs. Students were asked to evaluate the entrepreneurial spirit at their Universities. Results reveal that Universities have still a lot of work to do, in order to be regarded as entrepreneurial as students assess the entrepreneurial climate in their universities

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quite neutrally and their assessment is slightly worse than in the previous year. Furthermore, steps have to be taken from the Universities, in order to enhance students' ability to develop networks and to gain practical management skills, as students regard that the courses and other offerings they attended only neutrally enhanced their respective abilities. Participants were asked how different people in their environment (family, friends and fellow students) would react if they decided to become entrepreneurs. Results suggest that the majority of participants believe that their social environment would react rather positively to the decision to become entrepreneurs, but interestingly the least positive reaction comes from fellow students. The positive image of the society and especially young people, of entrepreneurship as a good career choice, is even more important in an almost hostile attitude of the state towards entrepreneurship, which is shown for example through high taxation rates for entrepreneurs.

Based on these results, it becomes evident that Universities should further enhance and improve entrepreneurship related courses and offerings, especially when students show an interest in entrepreneurship in the long run. Entrepreneurship education has to provide them with the tools, skills, and capabilities, not only to become entrepreneurs, but to become successful entrepreneurs. In this direction, Universities should also focus on their graduates and help them make the step into entrepreneurship by providing long life learning programmes in the field. Furthermore, the fact that students prefer first to become employees and then entrepreneurs, entails the risk of becoming "locked in" in the corporate world. Therefore, it becomes even more imperative, that policy makers and regulatory authorities address this issue, by making the administrative procedures and taxation more friendly towards entrepreneurship. Also, facilitating access to financial resources and other infrastructure along, with other supporting networking opportunities in general could minimize the opportunity costs of leaving the organizational employment and therefore produce more entrepreneurs.

Keywords: entrepreneurship education, students, career choices.

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Some issues Concerning Informal Employment

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Abstract

This study explores quantitative and qualitative aspects of the Greek informal employment based on 1231 answered questionnaires over the period of 2014-5. The results indicate that a very high percentage (>85%) of the participants perceive that households usually do not prefer professional services for house maintenance and choose to employ friends and/or relatives instead, at minimal or no cost. Additionally, Multiple Correspondence Analysis and Hierarchical Clustering were applied to the data set, revealing three major groups of informal employees. The first mainly relates to married with children retired or public sector workers between 41 and 70 years old that entangle with house painting, plumbing, or electrical installations. The second group relates to single university students/graduates or private sector workers younger than 30 years old, mainly paid for private tutoring, babysitting, and/or house cleaning. The last, third group in the survey, consist mainly of formally unemployed, low to mid-educated young or very old participants that admit there exists paid informal labor in Greece, in which they are not involved.

Keywords: Informal Employment, Multiple Correspondence Analysis and Hierarchical Clustering, Survey, Greece.

Managing the Disruptive Effect of Blockchain Technology in the Financial Sector: A Multiple Case Study of Dutch Systemic Banks

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Abstract

In this paper, we explore the response of financial institutions to the disruptive nature of Distributed Ledger Technology. While disruptive innovation theory predicts that incumbent organizations predominantly fail to deal successfully with disruptive innovation, our investigation captures the effort of the incumbents to act preemptively and lead innovation. However, although many incumbents identified the disruptive potential of DLT, not all were able to commit to the digital transformation process and preserve a leading role in the emerging platform ecosystem. Through a two-stage longitudinal multiple case study among leading consultancies and financial institutions and in the Netherlands, we provide a grounded framework which presents the evolution of the incumbents' response strategy and the challenges they faced during their innovation process. It also discusses the innovation "externalities" the incumbents enjoyed during the pre-competition phase. We discuss the theoretical contributions and draw an agenda for future research on the topic.

Keywords: Financial sector, distributed ledger technology, digital transformation, innovation.

Twitter versus Traditional News Media: Evidence for the Sovereign Bond Markets

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Abstract

This paper compares news in Twitter with traditional news outlets and then emphasizes their differential impact on Eurozone's sovereign bond market for a homogeneous news topic. We find a two-way information flow between Twitter's "Grexit" tweets and the respective mentions in traditional news outlets. The influence of Twitter on the traditional news is consistently more prolonged, especially in high-activity periods. We also assess the differential impact of the two news sources on sovereign spreads over and above the impact of economic/financial fundamentals, namely measures of default risk, liquidity risk and global financial risk. Our focus is on the borrowing costs of Eurozone's periphery; for comparison reasons, we also consider France as a core Eurozone country. The effect of Twitter on the Greek sovereign spread is positive and of higher magnitude than that of traditional news outlets. Weak contagion effects are recorded primarily for the case of Portugal and Ireland.

Keywords: Sovereign bonds, Twitter, Greece, Eurozone.

The OVIVIEW Services Platform

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Abstract

OVIVIEW is a platform created by ASTRUS Private Company. ASTRUS was founded on December 2, 2014. Based in Thessaloniki, Greece, ASTRUS is focused on providing innovative services through applications and web platforms.

OVIVIEW - which stands for “Online Video Interview” - is a truly innovative platform that delivers both convenience and effectiveness into the recruiting routine that makes hiring simpler, convenient and more efficient. OVIVIEW offers the chance for easy and quick initial screening of candidates using cameras to record each interview while avoiding the need for simultaneous participation and making the whole interviewing process simpler, objective and more effective!!!

The OVIVIEW web platform facilitates and streamlines the interview process between company recruiters and potential employees. It supports an easy candidate rating system based on predetermined values, allowing for quick scoring and sorting of potential employees. The platform also facilitates sharing of comments and insights on each interview and interview question, between colleagues in the same company (e.g. Human Recruiters at an HR company). Finally, the platform offers comprehensive reports for the use of both OVIVIEW and each respective employer that uses the platform.

Employer enters interview questions and specifies exact time allocated for each answer. These questions can be job-posting specific, but can also be drawn from a pre-generated pool of commonly used questions. Employer sets specific time limits for each question and for the whole interview. Time is measured according to the server clock to avoid any client-based tampering. Employer can review the whole interview, do a trial run and make changes until he is satisfied with the final result.

Candidates will have full access to the OVIVIEW platform including special FAQ and tutorial sections where he will be able to submit trial interviews and familiarize himself with the platform. Live chat and email support will also be supported in case a candidate needs additional help, both of which will be moderated by the employer who started the job posting.

The distribution of the services is worldwide since OVIVIEW meets no barriers as a software and we meet all legal aspects as GDPR to do business globally. The distribution can be either by purchases through the website of the page using e-payment but also can be part of a CUSTOM offer that OVIVIEW will create based on the needs of each company.

Keywords: Innovation, HR management, Web platform.

Fine art E-commerce: A systematic Literature Review

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Abstract

Through a systematic literature review, this paper aims to synthesize findings in the field of Fine-art E-commerce (FE) and suggest a range of potential research directions based on the gaps found in the review. The number of publications has risen generally, suggesting that FE research has drawn more and more interest from scholars in various countries and across multiple disciplines. By creating an integrated conceptual classification, which consists of distinct groups of research subfields, we have defined and explored several themes and research characteristics. Also, as the practice is rapidly evolving in some developed countries, we suggest that more focus should be placed on the regional development modes of FE and their effect on the developing world.

Keywords: E-commerce, literature review, conceptual classification.

A Review of the Current State of Research on Career E-Mentoring: A Multivariate Approach

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Abstract

The development and progression of technology of computers and information and communications technology (ICT) affected the counseling field and led to the emergence of internet career counseling. This method is a common topic of discussion, but also a very important study and service area with the ability to connect people across the globe. Both counselors and clients are affected using the internet and technology in career counseling programs, which may help practitioners find ways to develop their services. In this regard, a systematic literature review suggested, intending to analyze in-depth the effectiveness of the tools used in online counseling by searching research studies published during the last decade (2011-2020). For the interpretation and analysis of the data, multivariate data analysis has been chosen as these methods allow for a multi-faceted and in-depth approach and clarification of the investigated phenomenon. Thus, this study offers a broad and multi-faceted analysis of online career counseling tools, based on recent research.

Keywords: Internet career counselling, literature review, ICT.

Employers' involvement in the EHEA policy making and implementation

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Abstract

In 1999 the Bologna Declaration signaled the beginning of a long and complicated process that led to the formation of the European Higher Education Area (EHEA). One of the most important objectives of the process is the development of closer relations between universities and the labour market, and the establishment of cooperation between all stakeholders, with employers assuming a key role. The paper discusses the role of employers within the framework of EHEA and highlights the policy fields where provisions for employers' involvement have been made and their role is (expected to be) exercised. The paper offers a critical insight in the employers' role in the implementation of the EHEA principles and guidelines, and attempts to evaluate the levels of their participation in different areas of potential involvement. The investigation reveals extended imbalances. In other words, the levels of employers' participation in some of the transformations taking place in higher education are quite satisfactory, whereas in others their involvement remains nonexistent. Furthermore, the paper comments on the differences in participation that can be observed between different countries. Finally, it concludes by making general remarks on the advantages of employers' involvement within a concrete EHEA framework and by formulating proposals regarding its enhancement.

Keywords: EHEA, higher education, university, employer, labour market.

The effect of strategic similarities on bank M&A announcements

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Abstract

This paper examines the wealth effects of 162 European bank merger announcements in the period 2003-2017. In accordance with the extant merger literature, the results show that only target's shareholders are benefited by such transactions, while acquirers and the shareholders of the combined entity suffer marginal, but statistically significant losses. Under the assumption that the financial data of banks reflect the strategic profile of merging institutions and that the resource allocation patterns indicate the underlying pursued strategies, this paper also examines the role of the strategic similarities of merging institutions. To that extent, a similarity index is created on five pylons of corporate strategy: Earnings diversification, Asset quality, operational focus, sufficient capitalization and, finally, sufficient liquidity. The analysis indicates that excess returns are positively related to similarities in the strategic diversification of income sources and sufficient levels of capitalization, while negatively related to accumulated problematic assets such as high volumes of non-performing loans.

Keywords: Banking sector, M&As.

Modelling Export of Goods from Slovakia to Greece

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Abstract

Foreign demand plays important role in economic activity of Slovakia. The majority of exporting goes to the EU market. The article reveals comparative advantages of Slovakia and Greece on the EU market, identifies and quantifies determinants of export of goods from Slovakia to Greece. The Vector error correction approach (VECM) using monthly data within 2009 M1 - 2019 M01 was used for modelling export performance. Results show that export, import prices, producer prices and industrial production are cointegrated. The Error correction term (ECT) indicates that about 52 % of disequilibrium in the previous month will be corrected in the current month. Demand for production from Slovakia by Greek customers is negatively impacted by higher import prices however there is a positive relationship between export, industrial production and producer prices in the long-run. In the short run the price producer index influences export of goods. There is one-way Granger causality between export and price producer index. The implications are for governing bodies to manage the current commodity framework which is at present mainly oriented on machinery and transport equipment and to support companies from other industries aiming to create more diversified export commodity structure.

Keywords: Export, import prices, producer prices, index of production.

Determinants of GDP Growth: Evidence from the post-1999 Period for the European Union

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Abstract

This paper examines the effect of industry and macroeconomic determinants, on European countries' development or growth, during the period 1999 – 2016. Cross – sectional panel data analysis is used. The results confirm that the measure of interest rate, the measures of central government debt, final consumption and unemployment rate are proven statistically significant with a negative effect on the measure of economic growth. Additionally, the measure of pollution, the measure of taxation and the measure of Gross Fixed Capital Formation, which represent the perspectives in the investment field, are correlated with the measure of economic growth in a statistically significant way but with a positive impact. Furthermore, the causality between the dependent and independent variables is examined (only for statistically significant co-dependencies). Though there is extensive research regarding the relationship between GDP growth proxy and the other macroeconomic determinants, the results of studies contradict each other. These inconclusive results proved there is ground for further investigation and led us to the initiative of the present study.

Keywords: Economic Growth, Pollution, Taxes on income profits, European Union.

Education for Sustainable Development: Towards achieving the SDGs

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Abstract

The Programme of Postgraduate Studies in Youth, Entrepreneurship, Education and Culture, Department of International and European Studies, University of Macedonia postgraduate programme develops an interdisciplinary approach of the policy fields that are associated with youth, entrepreneurship, education and culture. The curriculum was designed in order to analyse the European policy in four areas of interest: economy, society, education and culture; however, the developments in the global context have been included in the courses' design. The courses aim at developing the relevant knowledge and skills of the students, thus contributing to their better preparation for a diverse world. The curriculum includes courses that refer to different yet interrelated policies: policies in education and culture, in combination to the theory and practice of cultural and educational diplomacy; anti-discrimination policies in education and work; children's rights; the concept and the models of democracy; the European social policy with special focus on youth; professional and entrepreneurship guidance and career counselling; start-up entrepreneurship and new technologies. The student's participation in the courses includes both theoretical knowledge and written essays. Also, they can be involved in ongoing projects or take the opportunity to present their research work at an international conference (International Conference International Business – ICIB) that is organised every year.

Students develop a better knowledge of the European and the international institutional framework concerning education and culture, and learn to appreciate cultural diversity, as well as the importance of intercultural dialogue and intercultural education, while the contribution of culture to sustainable development at national and supranational level is properly highlighted. Furthermore, students familiarise themselves with modern economic and social phenomena and study best practices for the mobilisation and the effective deployment of existing resources in terms of sustainability. The critical study and the hands-on approach of different yet interrelated policies aims to broaden students' perspectives and strengthen their ability to delve into the topics under consideration, in order to be able to design, promote and implement sustainable policy initiatives. Overall, the postgraduate programme raises their awareness of the contemporary challenges and helps them envisage themselves as proactive global citizens.

Keywords: Sustainable development, education management, postgraduate programmes, Greece.

Coworking Spaces as the New Trend in Modern Business: An Applied Analysis of WeWork Social Media Marketing Strategy

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Abstract

Over the past twenty years, proliferation of the internet and digital technologies revolutionized marketing activities. Phenomena of digital and social media became a significant aspect of marketing communication of businesses. In today's technology-driven world, digital marketing operations are crucial means to deliver customer value, cultivate customer relationship and to sustain competitive advantage.

Having identified digital marketing and social media marketing as inevitable parts of business strategy, this research paper portrayed the emergence of coworking spaces as the workplace of the future and highlighted the importance of digital marketing techniques for this type of business. Moreover, a case study of coworking company *Wework* was conducted in order to provide analysis of its digital marketing. By using social media marketing tools *Metricool* and *Mediatoolkit*, data concerning the activity of *WeWork*'s social media accounts and its online mentions on multiple sources were collected and analysed. The performance of the *WeWork*'s website was also examined by utilizing the *SimilarWeb* digital marketing tool.

Having analysed digital marketing of *Wework* based on collected data, an online complementary survey was conducted on working professionals who are current or potential customers of coworking spaces in order to map opinions and to empirically test to what extent do social media influence potential customers of coworking spaces.

Eventually, a comparison of the results acquired by both research methods is presented and some interesting findings for digital marketers in the coworking industry are provided.

Keywords: Coworking Business, Coworking Spaces, Digital Marketing, Social Media Marketing Tools.

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Rawsophy

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Abstract

Rawsophy offers guilt-free vegan-friendly snacks for a growing health-conscious global population, who are committed to leading a healthy lifestyle and who want to snack, but who do not want to compromise on taste and pleasure when doing so.

The company's philosophy is based on a macrobiotic approach to food, which embraces a balanced live food diet consisting of high plant based, seasonal, and organic whole foods in their natural state, with minimal processing. People who tend to eat raw food have a healthy, fit body full of energy, look younger than their age and feel good about themselves.

The company has been established for over two years and through partnering with BioAgros, have established a substantial distribution network in Greece, supplying over 100 shops, hotels, restaurants and health clubs with its produce.

Rawsophy's snacks taste good, which is evidenced by the rapidity and enthusiasm by which its brand has been recognized, and established as an integral health food player in the Greek market. The company has big goals and in the next phase of growth is aiming to establish a broader distribution network throughout the EU.

An exploration of the factors favouring inward FDI in Greece

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Abstract

Greece has suffered the worst from the global financial and economic crisis that was triggered in the second half of the previous decade. The Greek economy sunk into depression, the banks required three rounds of recapitalization and the public sector three (bailouts) programs of economic adjustment, and ultimately, the capital controls (imposed in mid-2015) did not allow the negative effects of the crisis to deteriorate as much as in other EU economies.

Despite the completion of the economic adjustment program in the third quarter of 2018 the rates of recovery of key macroeconomic indicators in Greece (for example GDP, GFCF, and employment) are still weak. The liquidity constraints in the Greek economy imply that an investment shock which will accelerate its recovery rate will have to be outcome of investment inflows by privatizations and/or other opportunities arising to foreign investors due to the devaluation of the assets in Greece caused by the crisis. Nevertheless, the level of FDI attracted by the Greek economy has always been well below the EU average.

This paper investigates the factors favoring inward FDI in Greece after the crisis. A survey is made by the use of a questionnaire for the collection of primary data on the activity of multinationals in Greece and non-parametric methods are used for investigating the attractiveness of the Greek market and the decision to invest. The findings indicate that the key factors stressed by previous research to contribute to the attractiveness of the Greek economy have lost in strength through the experience of economic depression.

Keywords: economic crisis; FDI; Greece; multinationals.

Note: This paper is part of a research project titled “An Investigation of FDI Deterrents in Greece for the Formulation of a Realistic Reform Framework to Restart the Economy”. The project is co-funded by Greece and the European Union (European Social Fund) through the Operational Program “Human Resources Development, Education and Life Lifelong Learning 2014-2020”.

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Foreign Direct Investment in Greece: Barriers vs Motives

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Abstract

Factors, that have been recognized as obstacles to FDI, include macroeconomic instability, tax system and legal framework (Bitzenis et al., 2009). We examine the evolution of indices of the above-mentioned factors during the period between 2010 and 2017 and compare them with other Eurozone economies. The changes in the time series of the indices under examination and the potential progress made in reinforcing the attractiveness of Greece as FDI host country, motivates the present research.

Keywords: FDI barriers, FDI motives, Multinational corporations, Greek economy, economic growth.

An investigation of the relationship of FDI and economic growth

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Abstract

The study aims to examine the impact of foreign direct investment (FDI) on economic growth in a number of Eurozone countries, such as Greece and Portugal, during the period 1980-2016. Many studies have been conducted in order to evaluate the widespread belief of beneficial effects of FDI on host economies and the results are ambiguous. The present study will help identify the variables determining both FDI flows and the impact of the latter to host economy's growth. Time series data will be used in the application of specific econometric techniques, such as cointegration and causality analysis. The results of the study will suggest policies that policy makers should determine in order to enhance growth, hopefully forming a useful guide, especially for countries dealing with economic crisis.

Keywords: FDI, spillover effect, technology transfer, Eurozone, financial crisis, cointegration.

Foreign Direct Investment, Economic Freedom, and Economic Growth: Empirical Evidence from Post-Communist Economies

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Abstract

The present paper develops a general production function framework, amplified with an institutional variable, the Index of Economic Freedom (IEF), on 28 transition economies over the period 2000 to 2015. This study uses various econometric specifications and applies both the Fixed Effects as well as the advanced system Generalized Method of Moments (GMM) panel data techniques, to retrieve more robust and reliable results regarding the issues of heterogeneity and endogeneity biases. Empirical findings suggest that the impact of openness in terms of FDI and international trade is beneficial to all the economies of the panel. Additionally, the results confirm that other growth determinants such as the domestic investment and the quality of the labor force, matter as well for economic growth in the panel countries, while the recent financial crisis in late 2008 and macroeconomic instability, have a negative effect on real economic activity. More importantly, this study confirms that institutions affect economic growth not only directly but also indirectly by boosting the growth-enhancing effects of classical growth factors such as inward FDI, trade openness, and domestic investment.

Keywords: Economic growth; FDI; Greece; multinationals.

Foreign Direct Investments in Greece and European Union

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Abstract

Foreign direct investment (FDI) are an international capital flow through which the investment fund establishes a new business, extends an existing or acquires part or all of the share capital of a local business in one or more countries abroad (Kyriklis, 2002). Sectors of these direct foreign investments are the multinationals and their subsidiaries. According to the Organization for Economic Cooperation and Development (OECD, 2016), foreign direct investments are the largest source of international capital flow to developing countries. Particularly in Greece, ways of attracting foreign investment are a major concern of each government. In this article we examine the evolution of foreign direct investment in Greece and European Union, in order to investigate the particular characteristics of FDI between Greece and other EU countries.

Keywords: Foreign direct investments; Greece; EU, multinationals.

Η Κοινή Δήλωση Ε.Ε.-Τουρκίας και η Αρχή της Καλόπιστης Συνεργασίας

Διονυσία Τσολάκη
* ICIB 2019 SPEAKER *

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Περίληψη

Στο παρόν κεφάλαιο παρουσιάζεται μια λεπτομερής ανάλυση της συμβατότητας της Κοινής Δήλωσης Ε.Ε.-Τουρκίας με το αυστηρό πλαίσιο κανόνων, νομολογιακής κυρίως προέλευσης, που διέπει τη συνύπαρξη των ενωσιακών θεσμών και των κρατών μελών στη διεθνή σκηνή. Επί τη βάση των συναφών νομολογιακών δεδομένων και της Συμφωνία Επανεισδοχής Ε.Ε.-Τουρκίας εξετάζονται τα ιδιαίτερα χαρακτηριστικά της Κοινής Δήλωσης υπό το πρίσμα του γενικότερου πλαισίου της κοινής ευρωπαϊκής πολιτικής μετανάστευσης και του περιεχομένου των εννοιών της αρχής της καλόπιστης συνεργασίας και του σχετικού καθήκοντος στενής συνεργασίας. Η έρευνά μας φαίνεται να καταλήγει στο υποκειμενικό πάντοτε συμπέρασμα ότι ακόμη και αν η Κοινή Δήλωση Ε.Ε.-Τουρκίας θεωρηθεί πράξη ήπιου δικαίου επηρεάζει τη συμφωνία επανεισδοχής και οδηγεί σε θέσπιση δεσμευτικών κανόνων με άμεσο ή μεταγενέστερο αντίκτυπο για την Ε.Ε. χωρίς η συγκεκριμένη συνέπεια να επηρεάζεται από την ακριβή φύση της ενωσιακής αρμοδιότητας στον εν λόγω τομέα.

Λέξεις κλειδιά: αρμοδιότητα, νομολογία, υποχρεώσεις, νομική φύση.

1. ΕΙΣΑΓΩΓΗ

«Το κράτος μέλος πρέπει να εφαρμόζει τη συμφωνία επανεισδοχής της Ε.Ε σε όλες τις περιπτώσεις επιστροφής. Η Επιτροπή θα παρακολουθεί εκ του σύνεγγυς τη σωστή εφαρμογή των ΣΕΕΕ από τα κράτη μέλη και, ενδεχομένως, θα λαμβάνει νομικά μέτρα σε περίπτωση εσφαλμένης εφαρμογής ή μη εφαρμογής» (European Commission, 2011).

Λαμβάνοντας υπ' όψιν την ανωτέρω σύσταση της Ευρωπαϊκής Επιτροπής η οποία περιλαμβάνεται στη σχετική αξιολόγηση των συμφωνιών επανεισδοχής της Ε.Ε., θα αναλυθούν αρχικώς τα νομολογιακά δεδομένα των σημαντικών συναφών αποφάσεων του ΔΕΕ αναφορικά με τον συντάκτη / τους συντάκτες της κοινής δήλωσης Ε.Ε.-Τουρκίας και την ιδιότητα με την οποία έδρασε / έδρασαν όπως επίσης και η νομολογία του ΔΕΕ ως προς τον καθορισμό της νομικής φύσης (soft law vs hard law) των διεθνών συμφωνιών. Στη συνέχεια θα εξεταστεί και παρουσιαστεί η συμπαγής πλέον ερμηνευτική προσέγγιση του ΔΕΕ αναφορικά με την αόριστη και δυσπροσδιόριστη φύση (Koutrakos, 2018, σελ. 6) της αρχής της καλόπιστης συνεργασίας των Συνθηκών και του συναφούς καθήκοντος στενής συνεργασίας (άρθρο 4, παράγραφος 3 ΣΕΕ) στο πλαίσιο της εξωτερικής δράσης της Ε.Ε.. Τέλος, θα εκτιμηθεί γενικότερα, επί τη βάση των ανωτέρω ευρημάτων, η πιθανότητα ασυμβατότητας της κοινής δήλωσης Ε.Ε.-Τουρκίας με το σύνολο των νομολογιακής κατασκευής ευρύτατων και αυστηρότατων κανόνων, ουσιαστικού και διαδικαστικού χαρακτήρα (Cremona, 2011, σελ. 1664), που πηγάζουν από την εν λόγω συνταγματικά δομικού χαρακτήρα αρχή και περιορίζουν την δράση των

κρατών μελών στη διεθνή σκηνή. Η έρευνά μας θα επικεντρωθεί στη δυνητική περίπτωση προσφυγής της Ευρωπαϊκής Επιτροπής εναντίον των 28 κρατών μελών για την παραβίαση της αρχής της καλόπιστης συνεργασίας ως προς τις ανωτέρω υποχρεώσεις πράξης και παράλειψης και εξ αφορμής της ανωτέρω δήλωσης, ειδικότερα δε στην περίπτωση αποδοχής της από το ΔΕΕ ως πράξης ήπιου δικαίου (soft law instrument) σύμφωνα με την πάγια νομολογία του.

2. ΔΕΕ: ΣΥΝΤΑΚΤΕΣ ΤΗΣ ΚΟΙΝΗΣ ΔΗΛΩΣΗΣ ΕΕ-ΤΟΥΡΚΙΑΣ, Η ΙΔΙΟΤΗΤΑ ΤΟΥΣ ΚΑΙ Η ΠΑΓΙΑ ΝΟΜΟΛΟΓΙΑ ΤΟΥ ΠΕΡΙ ΑΝΑΓΚΑΣΤΙΚΩΝ ΚΑΙ ΜΗ ΔΕΣΜΕΥΤΙΚΩΝ ΚΑΝΟΝΩΝ ΔΙΚΑΙΟΥ

Με τις διατάξεις του στις υποθέσεις T-192/16, T-193/16, T-257/16 που εκδόθηκαν την 28^η Φεβρουαρίου 2017 καθώς και εκείνες των εφέσεων C-208/27P, C-209/17P, C-210/17P που εκδόθηκαν την 12^η Σεπτεμβρίου 2018, το Δικαστήριο έκανε δεκτή πρωτοδίκως την ένσταση αναρμοδιότητας που προέβαλε το Ευρωπαϊκό Συμβούλιο κατά την εξέταση της νομικής φύσεως της συμφωνίας Ε.Ε.-Τουρκίας και την πιθανή παραβίαση της αρχής της μη επαναπροώθησης και της απαγόρευσης μαζικών απελάσεων και ακολούθως έκρινε τις εφέσεις απορριπτέες ως προδήλως απαράδεκτες. Συγκεκριμένα το Δικαστήριο αποδεχόμενο ότι η κοινή δήλωση Ε.Ε.-Τουρκίας ανεξαρτήτως της νομικής φύσης της είτε ως «πολιτικής δήλωσης όπως υποστηρίζουν το Ευρωπαϊκό Συμβούλιο, το Συμβούλιο και η Επιτροπή είτε ως πράξης δυνάμενης να παράγει δεσμευτικά έννομα αποτελέσματα όπως υποστηρίζει ο προσφεύγων δεν μπορεί να θεωρηθεί ως πράξη εκδοθείσα από θεσμικό ή άλλο όργανο ή οργανισμό της Ένωσης» (ΓΔΕΕ, T-192/16, σκ. 71).

Επίσης, το Δικαστήριο έκρινε ότι «.....η συμφωνία αυτή συνήφθη από τους αρχηγούς κρατών ή κυβερνήσεων των κρατών μελών της Ένωσης και από τον Τούρκο πρωθυπουργό». Συνεπώς, οι πρώτοι προφανώς είχαν συμμετάσχει υπό την ιδιότητα των αρχηγών κρατών ή κυβερνήσεων των κρατών μελών της Ένωσης και όχι ως μέλη του Ευρωπαϊκού Συμβουλίου σε διεθνή σύνοδο κορυφής και όχι σε σύνοδο του Ευρωπαϊκού Συμβουλίου. Δεδομένης της αναρμοδιότητας του, το Δικαστήριο δεν προχώρησε στην εξέταση των λοιπών ισχυρισμών των προσφευγόντων περί παραβίασης της αρχής της μη επαναπροώθησης και της μη τήρησης των διαδικασιών σύναψης Διεθνών Συμφωνιών που προβλέπονται στο άρθρο 218 ΣΛΕΕ. Όσον αφορά δε, στη νομική φύση της συμφωνίας, δεν προέβη σε εξέταση και σαφή χαρακτηρισμό της επίσης λόγω της ανωτέρω διαπιστωθείσας αναρμοδιότητας του (ΓΔΕΕ, T-192/16, σκ. 72, 73 & 75).

Συμπερασματικώς, το ΔΕΕ απεφάνθη ότι συντάκτες της Κοινής Δήλωσης ήταν τα κράτη μέλη στο πλαίσιο διεθνούς συνόδου κορυφής ενώ σύμφωνα με τα νομολογιακά δεδομένα και τις συναφείς διατάξεις του Δικαστηρίου κρίνεται ότι πιθανότατα αποτελεί πράξη ήπιου δικαίου.

3. Η ΑΡΧΗ ΤΗΣ ΚΑΛΟΠΙΣΤΗΣ ΣΥΝΕΡΓΑΣΙΑΣ ΚΑΙ Η ΝΟΜΟΛΟΓΙΑ ΤΟΥ ΔΕΕ

Η αρχή της καλόπιστης συνεργασίας αποτελεί έναν από τους σημαντικότερους θεμέλιους λίθους του νομικού συστήματος της Ένωσης και βασική αρχή της ενωσιακής συνταγματικής αρχιτεκτονικής της, παρά τον μυστηριώδη χαρακτήρα της. Σχετικώς με τον ορισμό της έννοιάς της, ο Κουτράκος περιγράφει γλαφυρά σε πρόσφατο άρθρο του την ασαφή, ρευστή και προσαρμοστική φύση της αρχής της καλόπιστης συνεργασίας και ειδικότερα της συναφούς υποχρέωσης αμοιβαίας συνεργασίας: «Κάθε αφηρημένη ανάλυση του δυνητικού περιεχομένου του καθήκοντος αμοιβαίας συνεργασίας πρακτικά είναι καταδικασμένη να απογοητεύσει: θα αποτύγχανε να καταγράψει επαρκώς το σημαντικό εύρος των πιθανών εκδοχών του όπου θα μπορούσε να βασιστεί η επινοητικότητα των νομικών υπηρεσιών των θεσμών και των κρατών μελών» (Koutrakos, 2018, σελ. 16).

Η μεγάλη ποικιλία νομικών όρων και κατηγοριοποιήσεων που χρησιμοποιήθηκε από τα αρχικά στάδια εξέλιξης της σημερινής Ε.Ε. για να αποδώσει το περιεχόμενο της ανωτέρω αρχής στη διεθνή βιβλιογραφία και στη νομολογία του ΔΕΕ φαίνεται να συνηγορεί υπέρ της αυξημένης δυσχέρειας θετικού ορισμού της. Η έκφανση του συγκεκριμένου φαινομένου στο πλαίσιο των αποφάσεων του Δικαστηρίου παρουσιάζεται εναργώς στην σχετική ανασκόπηση του Γ.Ε. Wathelet στις προτάσεις του στην υπόθεση C-425/13 σκ. 186:

«Το Δικαστήριο έχει συναγάγει “αρχή καλόπιστης συνεργασίας” (απόφαση Wells, C-201/02, EU:C:2004:12, σκέψη 64), “καθήκον ειλικρινούς συνεργασίας” (απόφαση Επιτροπή κατά Ιταλίας, C-33/90, EU:C:1991:476, σκέψη 20), “αμοιβαία καθήκοντα ειλικρινούς συνεργασίας” (απόφαση Λουξεμβούργο κατά Κοινοβουλίου, 230/81, EU:C:1983:32, σκέψη 37), “υποχρέωση έντιμης συνεργασίας” (απόφαση Αθανασόπουλος κ.λπ., C-251/89, EU:C:1991:242, σκέψη 57), “επιταγές ειλικρινούς συνεργασίας” (απόφαση Επιτροπή κατά Γερμανίας, C-105/02, EU:C:2006:637, σκέψη 87), “υποχρέωση [...] εντιμότητας” (απόφαση Επιτροπή κατά Ιρλανδίας, C-459/03, EU:C:2006:345, σκέψη 169), “αρχή αгаστικής συνεργασίας” (απόφαση EU-Wood-Trading, C-277/02, EU:C:2004:810, σκέψη 48), ή “πλαίσιο αгаστικής συνεργασίας” (απόφαση Επιτροπή κατά Ιρλανδίας, C-494/01, EU:C:2005:250, σκέψη 45)».

Ιδιαίτερο ενδιαφέρον παρουσιάζει και η θεωρητική ανάλυση και άποψη του Klamert ως προς το ερώτημα αν το άρθρο 4 παρ. 3 περιορίζει κωδικοποιώντας την αρχή της καλόπιστης συνεργασίας στη συγκεκριμένη διατύπωσή του ή η εν λόγω αρχή ταυτίζεται πλήρως με την ευρύτερη έννοια της αρχής της Κοινοτικής / Ενωσιακής πίστωσης η οποία αποτελεί γενικότερη αρχή του Ενωσιακού Δικαίου που παίρνει διάφορες μορφές και εξειδικεύσεις (*lex generalis*) καθώς διέπει το σύνολό του (Klamert, 2014, σελ. 12 & 33). Διευρευνώντας δε, την ανωτέρω προσέγγιση της Νεφράμη ως προς το ίδιο ζήτημα (Neframi, 2010, σελ. 325), καταλήγει, περί της νομικής της φύσης, στο συμπέρασμα ότι αποτελεί μια γενικότερη συστημική / συνταγματική αρχή που προσομοιάζει των αρχών της δοτής αρμοδιότητας, της υπεροχής, του άμεσου αποτελέσματος και της μη διάκρισης (Klamert, 2014, σελ. 249 & 250).

Επιπροσθέτως η Cremona, στο πλαίσιο της δικής της κατηγοριοποίησης που διερευνά την υπό διαμόρφωση ανεξάρτητη προσωπικότητα της Ε.Ε. στις διεθνείς σχέσεις, την περιλαμβάνει στις δομικές αρχές ρύθμισης σχέσεων (*structural / relational principles*) του ενωσιακού δικαίου εξωτερικής δράσης. Αυτές καθιερώνουν τον πολιτικό χώρο που είναι απαραίτητος στα θεσμικά όργανα για να χαράζουν και να διαμορφώσουν την εξωτερική πολιτική της ΕΕ, πάντα εντός των αρμοδιοτήτων τους, ενώ επίσης προστατεύουν τον εν λόγω χώρο από μη εποικοδομητικές παρεμβάσεις των κρατών μελών (κάθετη έκφανση / κατεύθυνση). Τονίζει επίσης τη στενή σύνδεσή της με την αρχή της δοτής αρμοδιότητας καθώς από κοινού καθορίζουν τα όρια των αρμοδιοτήτων και εξουσιών μεταξύ των κρατών μελών και ΕΕ (Cremona, 2018, σελ. 6 & 21).

Μολαταύτα, λόγω περιορισμών έκτασης δεν θα καλυφθεί περαιτέρω η θεωρητική διερεύνηση της ανωτέρω νομικής έννοιας στη διεθνή βιβλιογραφία, καθώς θα εστιάσουμε στο πεδίο των εξωτερικών σχέσεων της ΕΕ και της εφαρμογής του καθήκοντος στενής συνεργασίας στον τομέα αυτό και ειδικότερα στη σύναψη συμφωνιών των κρατών μελών σε διεθνές επίπεδο, ήπιου δικαίου και μεικτού χαρακτήρα όπου και η Ε.Ε. είναι συμβαλλόμενο μέρος ως υποκείμενο διεθνούς δικαίου (*soft law / mixed agreements*). Συνεπώς, θα βασιστούμε στην ερμηνευτική προσέγγιση του ΔΕΕ που αποτελεί την κεντρική πηγή γέννησης και εξέλιξης του ευρωπαϊκού δικαίου στον συγκεκριμένο τομέα εξωτερικής δράσης της ΕΕ (Koutrakos, 2018, σελ. 7) παρά την σαφή τάση αποστασιοποίησής του ως προς την ουσία των εκάστοτε πολιτικών επιλογών (Cremona, 2018, σελ. 5).

Ιδιαίτερα δε, και υπό το φως της προσθήκης του πρώτου εδαφίου του άρθρου 4 παράγραφος 3 ΣΕΕ στην παλαιότερη εκδοχή του άρθρου 10 ΕΚ όπου προβλέπεται ρητώς η αρχή της καλόπιστης συνεργασίας μεταξύ της Ένωσης και των κρατών μελών της και τονίζεται ο αμοιβαίος χαρακτήρας

της, το ΔΕΕ αναγνώρισε τον σύνδεσμο της ανωτέρω αρχής με την ανάγκη για ενότητα και συνοχή στις εξωτερικές σχέσεις της Ευρωπαϊκής Ένωσης:

«Οσάκις προκύπτει ότι ο τομέας τον οποίο διέπει μια συμφωνία ή μια σύμβαση εμπίπτει εν μέρει στην αρμοδιότητα της Κοινότητας και εν μέρει στην αρμοδιότητα των κρατών μελών, πρέπει να διασφαλίζεται στενή συνεργασία μεταξύ των κρατών μελών και των κοινοτικών οργάνων τόσο κατά τις διαπραγματεύσεις και κατά τη σύναψή της όσο και κατά την εκτέλεση των αναληφθεισών δεσμεύσεων. Αυτή η υποχρέωση συνεργασίας απορρέει από την ανάγκη ενιαίας διεθνούς εκπροσώπησης της Κοινότητας [διάσκεμμα 1/78, της 14ης Νοεμβρίου 1978, Rec. 1978, σ. 2151, σκέψεις 34 έως 36 (κατ' αναλογία με τη Συνθήκη ΕΚΑΧ)· γνωμοδότηση 2/91, της 19ης Μαρτίου 1993, Συλλογή 1993, σ. I-1061, σκέψη 36· γνωμοδότηση 1/94, της 15ης Νοεμβρίου 1994, Συλλογή 1994, σ. I-5267, σκέψη 108, και απόφαση της 19ης Μαρτίου 1996, C-25/94, Επιτροπή κατά Συμβουλίου, Συλλογή 1996, σ. I-1469, σκέψη 48]» (C -246/07 *Ευρωπαϊκή Επιτροπή κατά Βασιλείου της Σουηδίας*, 20/04/2010, σκ. 73).

Επίσης έκρινε συναφώς, ότι από την αρχή αυτή απορρέει το αμοιβαίο καθήκον στενής συνεργασίας (ΔΕΕ, προτάσεις στην υπόθεση C-28/12 *Ευρωπαϊκή Επιτροπή κατά Συμβουλίου της Ευρωπαϊκής Ένωσης*, 28/04/2015, σκ. 84). Συναφώς, η εν λόγω αρχή αποτελεί διακριτή και αυτοτελή (Klamert, 2014, σελ. 251) νομική βάση (Παπαγιάννης, 2016, σελ. 158) διάταξη παρά την *lex generalis* φύση της ενώ παράλληλα η εφαρμογή της είναι γενική και δεν εξαρτάται από την φύση της αρμοδιότητας της ΕΕ αν και συμφώνως με αρκετούς έγκριτους νομικούς θα πρέπει να διαφοροποιείται αναλόγως επιβάλλοντας διαφορετικές υποχρεώσεις στα κράτη μέλη (Cremona, 2018, σελ. 21), και σύμφωνα πάντοτε προς τις εκάστοτε συγκεκριμένες περιστάσεις και το γενικότερο πλαίσιο πολιτικής δράσης (Koutrakos, 2018, σελ. 16).

Στην περίπτωση Α τομέων πολιτικής πλήρους και οριστικής αποκλειστικής αρμοδιότητας της Ένωσης που επιβεβαιώνεται ρητώς στο άρθρο 3 παρ. 1 της ΣΛΕΕ και συμφωνιών με κύριο σκοπό και συναφών μέτρων που εμπίπτουν στους ανωτέρω τομείς, το καθήκον καλόπιστης συνεργασίας επιτρέπει σαφώς εξωτερική δράση, ήπιου ή αναγκαστικού δικαίου, των κρατών μελών μόνο από κοινού και αλληλεγγύως (Cremona, 2018, σελ. 21) προς τη συντονισμένη και εναρμονισμένη ενωσιακή θέση.

Στην περίπτωση Β τομέων πολιτικής συντρέχουσας αρμοδιότητας της Ένωσης και των κρατών μελών πρέπει να διερευνηθούν δύο υποπεριπτώσεις:

B1) Αν η άσκηση συντρέχουσας αρμοδιότητα της Ένωσης διά της θέσπισης κοινών εσωτερικών κανόνων εμποδίζει και απαγορεύει στα κράτη μέλη να ασκούν τη δική τους εξωτερική αρμοδιότητα συμφώνως προς την νομολογιακή εξέλιξη του δόγματος ERTA για την αποφυγή ανάληψης υποχρεώσεων έναντι τρίτων κρατών που, ακόμη και δυνητικά, είναι ικανά να έχουν επιπτώσεις επί του περιεχομένου ή της εμβέλειας των εν λόγω κανόνων ή εμπίπτουν σε μεγάλο βαθμό σε τομέα με ενωσιακή θέση πολυετούς προοπτικής και υψηλής ή πλήρους εναρμόνισης, η συγκεκριμένη αρμοδιότητα μετατρέπεται ουσιαστικά σε αποκλειστική οπότε το καθήκον καλόπιστης συνεργασίας επιβάλει τις υποχρεώσεις της περίπτωσης Α.

B2) Αν η άσκηση συντρέχουσας αρμοδιότητα της Ένωσης διά της θέσπισης κοινών κανόνων δεν εμποδίζει και δεν απαγορεύει οπωσδήποτε στα κράτη μέλη να ασκούν παράλληλως τη δική τους εξωτερική αρμοδιότητα αλλά αντιθέτως είναι νομικά υποχρεωτικός, επιτρεπτός ή επιθυμητός ως βέλτιστο μέσο ο μεικτός χαρακτήρας της εξωτερικής δράσης όπως σε περιπτώσεις μεικτών συμφωνιών όπου αναλαμβάνονται κοινή δράση και κοινές υποχρεώσεις έναντι τρίτων μερών, το καθήκον καλόπιστης συνεργασίας επιβάλλει ιδιαιτέρως πιεστικές απαιτήσεις (C - 28/12 προτάσεις, σκ. 62) στα θεσμικά όργανα και κυρίως στα κράτη μέλη αναφορικά με τα αντίστοιχα όρια δράσης και τους σχετικούς τομείς αρμοδιοτήτων τους σε όλα τα σχετικά στάδια σύναψης συμφωνιών σε διεθνές επίπεδο (διαπραγμάτευση, σύναψη, αξιολόγηση, εκτέλεση).

Συναφώς, τα ακριβή όρια του καθήκοντος που επιβάλλεται στα κράτη μέλη στο πλαίσιο αυτό δεν μπορούν να διατυπωθούν γενικά και αφηρημένα αλλά πρέπει να καθορίζονται επακριβώς κατά περίπτωση καθώς εξαρτώνται από τα ιδιαίτερα χαρακτηριστικά κάθε συμφωνίας. Πιο συγκεκριμένα, οι ιδιαίτερες αυτές απαιτήσεις συνίστανται σε θετική υποχρέωση συμπεριφοράς και αρνητική υποχρέωση αποτελέσματος (C - 246/07, σκ. 74) που καθορίζουν το πλαίσιο της περαιτέρω αυτόνομης δράσης ήπιου ή δεσμευτικού δικαίου των κρατών μελών λαμβάνοντας πάντοτε υπ' όψιν τις γενικότερες συνθήκες εφαρμογής των πολιτικών του σχετικού τομέα και τις ειδικότερες συναφείς περιστάσεις.

Δηλαδή, το καθήκον ενημερώσεως και διαβουλεύσεως (C - 459/03, σκ. 179) με τα αρμόδια ενωσιακά όργανα προ της ανάληψης πρωτοβουλίας και το καθήκον αποχής από κάθε ανάληψη αναγκαστικών ή μη δεσμεύσεων έναντι τρίτων κρατών που επηρεάζουν ή δύναται να επηρεάσουν τους ενωσιακούς κανόνες (C - 45/07, σκ. 23) ή να έχουν ή ενδεχομένως να έχουν έννομες συνέπειες που θα δέσμευαν την Ένωση (C - 246/07, σκ. 100). Το αποφασιστικό κριτήριο επομένως για τη συμβατότητα της εξωτερικής δράσης των κρατών μελών με το καθήκον στενής συνεργασίας δεν συνδέεται κυρίως με τη φύση της αρμοδιότητας της Ε.Ε. (Van Elsuwege, 2018) αλλά αφορά περισσότερο στον αρχικό επαρκή συντονισμό τους με τους θεσμούς κατά το στάδιο διαπραγμάτευσης και στις επιβλαβείς συνέπειες που έχει ή δύναται να έχει ως προς τους κοινούς κανόνες της Ένωσης. Συνεπώς, αν συναφθεί μια μεικτή διεθνής συμφωνία, η Ένωση και τα κράτη μέλη μπορούν να ασκήσουν τις αρμοδιότητές τους παραλλήλως υπό την προϋπόθεση της υποχρέωσης των δεύτερων να μη λάβουν μονομερώς ή συλλογικώς και πριν ενημερώσουν αρμοδίως οποιοδήποτε μέτρο ικανό να επηρεάσει τη συμφωνία ή να μεταβάλει το περιεχόμενό της ή την εμβέλειά της και επιπλέον δυνητικά να οδηγήσει σε θέσπιση κανόνων δεσμευτικών για την Ένωση.

Χαρακτηριστική ένδειξη της αυστηρότητας και της σαφήνειας των προεκτεθέντων διαδικαστικών και ουσιαστικών υποχρεώσεων ακόμη και στον τομέα των συγκεκριμένων συντρεχουσών αρμοδιοτήτων αποτελεί η σχετική κριτική διακεκριμένων καθηγητών και εξειδικευμένων στο ενωσιακό δίκαιο εξωτερικών σχέσεων όπως οι Cremona (2018, σελ. 21) και Elsuwege (2018) οι οποίοι υποστηρίζουν αντιστοίχως ότι σχεδόν ισοδυναμούν με πλήρη κατάργηση της αρμοδιότητας των κρατών μελών και ότι δύναται να γεννούν έννομες συνέπειες που σε μεγάλο βαθμό θεωρούνται παράδοξες. Στο ίδιο πνεύμα και οι Casteleiro και Larik (2011, σελ. 539) συμπεραίνουν: « Άρα το καθήκον καλόπιστης συνεργασίας στις εξωτερικές σχέσεις εμφανίζεται πράγματι αρκετά συχνά ως μια υποχρέωση των κρατών μελών να σωπαίνουν μέχρι να τους δοθεί ο λόγος από τα θεσμικά όργανα της ΕΕ».

4. ΠΑΡΑΒΙΑΣΗ ΑΡΘΡΟΥ 4 ΠΑΡ. 3 ΣΕΕ ΚΑΙ ΚΟΙΝΗ ΔΗΛΩΣΗ ΕΕ-ΤΟΥΡΚΙΑΣ

Στο κεφάλαιο αυτό θα αναλύσουμε την περίπτωση B2 λόγω του γεγονότος ότι η περίπτωση B1 περιλαμβάνεται σε αντίστοιχο κεφάλαιο της υπό συγγραφή διδακτορικής μας διατριβής στο οποίο διερευνάται εις βάθος η στενή σύνδεση του ρόλου της αρχής της καλόπιστης συνεργασίας με την αρχή της δοτής αρμοδιότητας στην οριοθέτηση των αρμοδιοτήτων και εξουσιών των θεσμών της ΕΕ και των κρατών μελών. Συνοπτικά εδώ αναφέρεται ότι το ανωτέρω κεφάλαιο επιχειρεί να τεκμηριώσει την παραβίαση και των δύο ανωτέρω αρχών επί τη βάση της σύναψης της συμφωνίας επανεισδοχής ΕΕ-Τουρκίας (2013) που ουσιαστικά δεν επιτρέπει στα κράτη μέλη να συνάψουν συμφωνία ήπιου ή αναγκαστικού δικαίου με την Τουρκία με όμοιο επιδιωκόμενο πρωτεύοντα σκοπό (Wessel & Van Vooren, 2014, σελ. 104).

Στο άρθρο 4 ΣΛΕΕ απαριθμούνται ενδεικτικά οι τομείς των συντρεχουσών αρμοδιοτήτων της Ένωσης (Σαχπεκίδου, 2013, σελ. 217), με συγκεκριμένη αναφορά στο άρθρο 4 παράγραφο 2 στοιχείο ι' στον χώρο ελευθερίας ασφάλειας και δικαιοσύνης. Η Ένωση συγκροτεί χώρο ελευθερίας

ασφάλειας και δικαιοσύνης με σεβασμό των θεμελιωδών δικαιωμάτων (άρθρο 67 παρ. 1 ΣΛΕΕ) ενώ εξασφαλίζει την απουσία ελέγχων των προσώπων στα εσωτερικά σύνορα της και αναπτύσσει κοινή πολιτική στους τομείς του ασύλου, της μετανάστευσης, και του ελέγχου των εξωτερικών συνόρων (άρθρο 67 παρ.2 ΣΛΕΕ). Στο άρθρο 79 ΣΛΕΕ οριοθετείται η ανάπτυξη κοινής μεταναστευτικής πολιτικής στους τομείς που ορίζονται στην παράγραφο 2 ήτοι: α. διαχείριση μεταναστευτικών ροών, β. δίκαιη μεταχείριση των κατοίκων τρίτων χωρών, γ. αντιμετώπιση της λαθρομετανάστευσης και της παράνομης διακίνησης προσώπων (Αναγνωστοπούλου, 2012, σελ. 464). Η Συνθήκη επίσης απονέμει ρητώς στην Ένωση εξωτερική αρμοδιότητα να συνάπτει συμφωνίες με τρίτες χώρες για την επανεισδοχή στις χώρες καταγωγής ή προέλευσης υπηκόων τρίτων χωρών, στο άρθρο 79, παράγραφος 3 ΣΛΕΕ ενώ η σχετική διαδικασία προδιαγράφεται από το άρθρο 218 ΣΛΕΕ. Συνάγεται επομένως εκ του ανωτέρω πλαισίου των Συνθηκών σαφής συντρέχουσα (και όχι αποκλειστική / περίπτωση Α) εξωτερική αρμοδιότητα στον τομέα της πολιτικής επανεισδοχής και επιστροφών παρανόμως διαμενόντων.

Στην περίπτωση που η Ευρωπαϊκή Επιτροπή δεν υποστηρίζει στο Δικαστήριο ότι η Ένωση απέκτησε αποκλειστική εξωτερική αρμοδιότητα, κατά το δόγμα ERTA στον ανωτέρω τομέα πολιτικής ή το ΔΕΕ απορρίψει ένα τέτοιο επιχείρημα παρά τη σημαντική διεύρυνση των αρμοδιοτήτων της στον τομέα της μετανάστευσης, τότε θα πρέπει να εξεταστεί αν η Κοινή Δήλωση ως μονομερής ενέργεια των κρατών μελών (σύμφωνα με τις διατάξεις T-192/16, T-193/16, T-257/16) παραβιάζει το άρθρο 4, παράγραφος 3 ΣΕΕ. Συνεπώς, στην υπόθεση εργασίας μη αποδοχής από το ΔΕΕ αποκλειστικής εξωτερικής αρμοδιότητας της Ένωσης και δεδομένης της συμφωνίας επανεισδοχής Ε.Ε.-Τουρκίας του 2013, το πλαίσιο συνεργασίας καθορίζεται ως μεικτή συμφωνία με κοινή εξωτερική δράση και κοινές υποχρεώσεις έναντι τρίτων μερών.

Παρά το γεγονός της πολυετούς πρακτικής σύναψης τέτοιων συμφωνιών από την Ένωση εξ ονόματος των κρατών μελών - 17 συμφωνίες από το 2002 έως το Μάιο του 2016 – (Carrera, 2016, σελ. 1) χωρίς υπογραφή και κύρωση από τα κράτη μέλη και τη σχετικά πρόσφατη δραστηριοποίηση της Ε.Ε. στον συγκεκριμένο τομέα, οι εν λόγω συμφωνίες παραμένουν ουσιαστικώς μεικτού χαρακτήρα (Maresceau, 2010, σελ. 28-29) (η αντίθετη περίπτωση καλύπτεται στο Β1 ως αποκλειστική αρμοδιότητα της ΕΕ). Προς επίρρωση του ανωτέρω ισχυρισμού, στην πρόσφατη πρόταση της Επιτροπής για την τροποποίηση της Οδηγίας 2008/115/EK παραμένει η διατύπωση στο προοίμιο στην οποία ενθαρρύνεται η παράλληλη δράση πιθανότατα λόγω του πρόσθετου μοχλού επιρροής που δυνητικά παρέχει κατά την δύσκολη διαπραγμάτευση: «Υπογραμμίζεται η ανάγκη για ενωσιακές και διμερείς συμφωνίες επανεισδοχής με τρίτες χώρες για τη διευκόλυνση της διαδικασίας επιστροφής. Η διεθνής συνεργασία με τις χώρες καταγωγής σε όλα τα στάδια της διαδικασίας επιστροφής αποτελεί προϋπόθεση για τη διασφάλιση βιώσιμης επιστροφής». Οι λόγοι που οδήγησαν στην καθιέρωση της ανωτέρω πρακτικής, παρά τις σοβαρές ενστάσεις από τα κράτη μέλη λόγω του προφανούς περιορισμού της κυριαρχίας τους (Μαγκλιβέρας, 2018, σελ. 225), μάλλον άπτονται κοινών συμφερόντων και πολιτικών επιλογών αναγνώρισης της προστιθέμενης αξίας των ενωσιακών συμφωνιών σε όρους επιτάχυνσης των διαδικασιών και βέλτιστης αποτελεσματικότητας.

Ο μεικτός χαρακτήρας της εξωτερικής δράσης στις συμφωνίες επανεισδοχής επιβεβαιώνεται περαιτέρω καθώς μετουσιώνεται σε ένα σαφές πλαίσιο συνύπαρξης με καθορισμένα σχετικά όρια συναφών αρμοδιοτήτων και υποχρεώσεων των θεσμών και των κρατών μελών καθώς συνεχίζουν να ενεργούν από κοινού στον συγκεκριμένο τομέα συντρέχουσας αρμοδιότητας και μετά τη σύναψή τους. Οι εν λόγω συμφωνίες ως αυτόνομες και άμεσα εφαρμόσιμες πράξεις επιχειρούν να καθιερώσουν κοινούς κανόνες και διαδικασίες ώστε να προλαμβάνονται ή να επιλύονται δυνητικές συγκρούσεις. Εν προκειμένω, η Συμφωνία επανεισδοχής Ε.Ε.-Τουρκίας που υπογράφηκε 16/12/2013 μετά από σχεδόν 10ετή διαπραγμάτευση, αρχικώς περιλαμβάνει άρθρο στο οποίο προβλέπεται η κατάρτιση σημαντικών διμερών συμφωνιών με τη μορφή προαιρετικών κυρίως διμερών εκτελεστικών Πρωτοκόλλων (άρθρο 20 ΣΕΕΕ) που «.....χρησιμοποιούν μόνο ως ενδιάμεσο μέσο

ακόμη και αν έχουν μερικές φορές υποχρεωτικό χαρακτήρα...» και το οποίο έχει ήδη εφαρμόσει η Γερμανία και η Βουλγαρία με αντίστοιχες συμφωνίες (NOVINITE, 2016).

Επίσης άρθρα για το σεβασμό των θεμελιωδών δικαιωμάτων και διαδικαστικών εγγυήσεων (Ρήτρα σεβασμού διεθνών συμφωνιών, άρθρο 18 ΣΕΕΕ) και την υπερίσχυση της ΣΕΕΕ σε βάρος των συγκεκριμένων Πρωτοκόλλων και προυπαρχουσών συμφωνιών (άρθρο 21 ΣΕΕΕ) παρά τις εξ' αυτών πιθανές υποχρεώσεις εκ του διεθνούς δικαίου για τα κράτη μέλη. Επιπροσθέτως προβλέπονται η δεσμευτικότητα των αποφάσεων της Μεικτής Επιτροπής Επανεισδοχής μετά τις αναγκαίες εσωτερικές διαδικασίες και η δυνατότητα τροποποιήσεων της συμφωνίας (άρθρο 19, παρ. 1&2 ΣΕΕΕ) συμφώνως με τις εκάστοτε επικρατούσες συνθήκες. Διευκρινιστικώς αναφέρονται ότι τα εκτελεστικά Πρωτόκολλα δεν δημοσιεύονται, τίθενται σε ισχύ μετά την κοινοποίησή τους στη Μεικτή Επιτροπή Επανεισδοχής (άρθρο 20, παρ. 2 ΣΕΕΕ) ενώ ρυθμίζουν κυρίως θέματα ορισμού των αρμόδιων αρχών, τα σημεία συνοριακής διέλευσης, τους όρους επιστροφής υπό συνοδεία και τις λεπτομέρειες επανεισδοχής στο πλαίσιο της ταχείας διαδικασίας.

Σύμφωνα με την υποχρέωση ενημέρωσης και διαβούλευσης που αναλύθηκαν στη περίπτωση B2, και δεδομένων της από 28^η Νοεμβρίου 2002 απόφασης εξουσιοδότησης της Επιτροπής για διαπραγμάτευση πολυμερούς συμφωνίας εξ ονόματος της ένωσης που σηματοδοτεί την έναρξη συντονισμένης ενωσιακής δράσης σε διεθνές επίπεδο και της ανωτέρω μεικτής συμφωνίας επανεισδοχής ως το ενδεδειγμένο διαδικαστικό και θεσμικό πλαίσιο εξωτερικής δράσης, ερωτάται αν τα 28 κράτη μέλη εγκαίρως ενημέρωσαν και διαβουλευτήκαν με την Επιτροπή πριν την σύνταξη της Κοινής Δήλωσης. Είχαν τα κράτη μέλη επί της ουσίας την επιβεβλημένη διαβούλευση με την Επιτροπή πριν προχωρήσουν στην εν λόγω πιθανώς ασύμβατη με το συμφέρον της Ένωσης ενέργεια ακόμη και αν αφορούσε έναν απλό πολιτικό διακανονισμό καθώς άπτονταν ενός κρίσιμου ζητήματος για την Ένωση όπως οι αυξημένες μεταναστευτικές ροές προς την ΕΕ;

Είχε ενημερωθεί η Επιτροπή μετά από σχετικό αίτημά της πριν ενημερωθεί το ευρύ κοινό μέσω της Κοινής Δήλωσης για τις πολιτικές δεσμεύσεις των κρατών μελών αναφορικά με την επιστροφή στην Τουρκία όλων των νέων παράτυπων μεταναστών που φθάνουν στα ελληνικά νησιά μέσω Τουρκίας από τις 20 Μαρτίου 2016 δεδομένης της ανακοίνωσής της από 16η Μαρτίου 2016 «η επιστροφή όλων των νέων παράτυπων μεταναστών και αιτούντων άσυλο από την Ελλάδα στην Τουρκία αποτελεί ουσιαστικό στοιχείο.... θα πρέπει να τεθ[εί] σε εφαρμογή το συντομότερο δυνατό» (European Commission, 2016); Μήπως υπήρχε ήδη σε εξέλιξη διαπραγμάτευση και πρόθεση απόφασης για νέα συναφή τροποποίηση της συμφωνίας επανεισδοχής στην αρμόδια Μεικτή Επιτροπή δεδομένης και της πρόσφατης απόφασης (2/2016) τροποποίησης του άρθρου 24 παράγραφος 3 ΣΕΕΕ και σύντμησης της προθεσμίας θέσης σε ισχύ αναφορικώς με την επιστροφή υπηκόων τρίτων χωρών (Μαγκλιβέρας, 2018, σελ. 226); Είχε ενημερωθεί η Επιτροπή πριν το ευρύ κοινό για τη συνδρομή της στην εφαρμογή της αρχής 1 επιστροφή προς 1 επανεγκατάσταση βάσει της Δήλωσης; Το Δικαστήριο θα μπορούσε να διαμορφώσει κρίση επί της παραβίασης του άρθρου 4 παράγραφος 3 ως προς το συναφές καθήκον δράσης αν είχε σαφείς απαντήσεις στα ανωτέρω ερωτήματα τα οποία θα υποβληθούν και σε συνεντεύξεις και επιστολές κατά τη σχετική έρευνά μας στα πλαίσια της διατριβής μας.

Σύμφωνα με την υποχρέωση αποχής θα πρέπει να εξετασθεί αν η Κοινή Δήλωση μεταβάλλει ή δύναται να μεταβάλλει το περιεχόμενο ή την εμβέλεια των κοινών κανόνων που θεσπίστηκαν με την συμφωνία επανεισδοχής ΕΕ-Τουρκίας και αν έχει ή δύναται να έχει επιβλαβείς συνέπειες για την Ένωση γενικότερα. Σημειωτέον εδώ ότι σύντομα συμπληρώνονται τρία χρόνια από την σύνταξη και δημοσιοποίησή της, επομένως έχουμε την δυνατότητα του ελέγχου των δυνητικών επιπτώσεών της με βάση την πραγματική εξέλιξη εφαρμογής της σε αυτό το διάστημα. Αρχικώς, η Κοινή Δήλωση ακόμη και με τη φύση πολιτικής δέσμευσης δεν μπορούσε να λειτουργήσει όπως άλλα μη δεσμευτικά εργαλεία ως μοχλός πίεσης η προθάλαμος για την σύναψη ΣΕΕΕ διότι αυτή προϋπήρχε. Επίσης, έχει

ως κύριο επιδιωκόμενο σκοπό την διαχείριση των μεταναστευτικών ροών και την καταπολέμηση της λαθρομετανάστευσης και της εμπορίας ανθρώπων, κατά την Επιτροπή (Μαγκλιβέρας, 2018, σελ. 228-229). Συνεπώς υπάρχει πλήρης σύμπτωση μεταξύ Δήλωσης και ΣΕΕΕ ως προς τον πρωτεύοντα στόχο τους, γεγονός που αυξάνει τον κίνδυνο επηρεασμού της δεύτερης ενώ εγείρει ερωτηματικά ως προς την χρησιμότητα της πρώτης.

Η Δήλωση ως μονομερής ενέργεια των κρατών μελών, ακόμη και ως πολιτικού διακηρυκτικού χαρακτήρα, προφανώς αποκλίνει της κοινής εξωτερικής δράσης καθώς παρέκαμψε τη διαδικασία και τις αρμοδιότητες της Μεικτής Επιτροπής Επανεισδοχής και των αρμόδιων θεσμικών οργάνων της Ε.Ε. αναφορικά με την πρόταση και υιοθέτηση τροποποιήσεων της ΣΕΕΕ και τη θέση τους σε ισχύ μετά την απαραίτητη εσωτερική κύρωση των συμβαλλομένων μερών. Υπονομεύεται έτσι το νομικό κύρος της ΣΕΕΕ ως τμήμα του ευρύτερου ενωσιακού πλέγματος προστασίας των θεμελιωδών δικαιωμάτων και ως ένα άρτια οργανωμένο πλαίσιο κοινής δράσης με αυστηρούς δεσμευτικούς κανόνες και σαφή οριοθέτηση αρμοδιοτήτων και προκαλείται συνεπώς γενικότερα έλλειψη ασφάλειας δικαίου.

Πέραν της ανωτέρω αμφισβήτησης της αξιοπιστίας της ενωσιακής πολιτικής επανεισδοχών, η Κοινή Δήλωση ως νέο μέσο διεθνούς δικαιοπραξίας φαίνεται επιπλέον να έχει τελικώς την ικανότητα να παράγει έννομα αποτελέσματα, δεσμευτικά για την ΕΕ και με σημαντικές οικονομικές πτυχές για τον προϋπολογισμό της (Idriz, 2018, σελ. 74). Πιο συγκεκριμένα, στην Κοινή Δήλωση περιλαμβάνεται η εξής ενημερωτική πολιτική διακήρυξη:

«(6) Η Ε.Ε., σε στενή συνεργασία με την Τουρκία, θα επισπεύσει περαιτέρω την εκταμίευση των 3 δισεκατομμυρίων ευρώ που είχαν αρχικά εγκριθεί στο πλαίσιο της διευκόλυνσης για τους πρόσφυγες στην Τουρκία και θα εξασφαλίσει την χρηματοδότηση περαιτέρω έργων για τα πρόσωπα που τελούν υπό προσωρινή προστασία και έχουν εντοπισθεί με ταχεία συμβολή της Τουρκίας πριν από το τέλος του Μαρτίου. Ένας πρώτος κατάλογος συγκεκριμένων σχεδίων για τους πρόσφυγες, ιδίως στους τομείς της υγείας, της εκπαίδευσης, των υποδομών, της διατροφής και άλλων εξόδων διαβίωσης, που μπορούν να χρηματοδοτηθούν ταχέως από τη διευκόλυνση, θα καταρτισθεί από κοινού, εντός μίας εβδομάδας. Όταν θα έχουν σχεδόν εξαντληθεί οι πόροι αυτοί και υπό την προϋπόθεση ότι οι ανωτέρω δεσμεύσεις έχουν εκπληρωθεί, η Ε.Ε. θα κινητοποιήσει συμπληρωματική χρηματοδότηση της διευκόλυνσης ύψους 3 δισεκατομμυρίων ευρώ μέχρι το τέλος του 2018».

Προγενέστερα είχε θεσπισθεί η «διευκόλυνση», μηχανισμός συντονισμού για τη διευκόλυνση στήριξης της Τουρκίας για την αντιμετώπιση των άμεσων ανθρωπιστικών και αναπτυξιακών αναγκών των προσφύγων, των αρχών και των τοπικών κοινοτήτων υποδοχής η οποία τροποποιήθηκε με νεότερη απόφαση της Επιτροπής, λίγες μόλις μέρες πριν την επίμαχη Δήλωση. Στην Απόφαση αυτή δε, εξαφανίστηκε η λέξη «Ένωση» από το τίτλο της απόφασης καθιστώντας έτσι ασαφή την διαδικασία λήψης αποφάσεων (De Vrieze, 2018, σελ. 28-29).

Μολαταύτα, όπως χαρακτηριστικά αναφέρεται στο δελτίο τύπου της 29/06/2018 του Συμβουλίου της Ευρωπαϊκής Ένωσης και είχε προβλέψει σε σχετικό άρθρο του ο Μαγκλιβέρας (2018, σελ. 237), με αφορμή την συμφωνία των κρατών μελών για την ανωτέρω χρηματοδότηση με επιπλέον 3 δισεκατομμύρια ευρώ του μηχανισμού της Ε.Ε. για τους πρόσφυγες στην Τουρκία, η οποία αποτελούσε ένα από τα σημεία δράσης της Δήλωσης Ε.Ε.-Τουρκίας(Ευρωπαϊκό Συμβούλιο/Συμβούλιο της Ευρωπαϊκής Ένωσης, 2018).

Η ανωτέρω συμφωνία προβλέπει ότι τα 2 δισ. ευρώ θα καλυφθούν από τον προϋπολογισμό της Ε.Ε. και το υπόλοιπο 1 δισ. από συνεισφορές των κρατών μελών. Παρά το διαπιστωμένο από το ΔΕΕ φαινόμενο παρείσφρησης ανακριβειών στα συγκεκριμένα ενημερωτικού τύπου έγγραφα και λαμβάνοντας υπ' όψιν το γεγονός ότι δεν αμφισβητήθηκε η διάθεση των εν λόγω κονδυλίων και το νομιμοποιητικό πλαίσιο εκτέλεσης αναληφθεισών δεσμεύσεων από κανένα θεσμικό όργανο ή κράτος μέλος στο πλαίσιο του Ευρωπαϊκού Συμβουλίου, της Επιτροπής των Μόνιμων Αντιπροσώπων και

μετά την νέα τροποποιητική Απόφαση της Επιτροπής C/2018/1500, συνάγεται ότι αναγνωρίζεται η δεσμευτική υποχρέωση της Ε.Ε. που απορρέει από τη Δήλωση παρά την διαφορετική της ερμηνεία ως προς την διαδικασία δέσμευσης. Επομένως, η εν λόγω πρωτοβουλία ακόμη και μόνο πολιτικού χαρακτήρα, όχι μόνον δύνατο να θέσει αλλά όπως αποδεικνύεται ανωτέρω έθεσε σε κίνηση διαδικασία η οποία κατέληξε σε μία κατάσταση που έχει συνέπειες για την Ένωση καθώς την δεσμεύει στην οικονομικής φύσεως υποχρέωση καταβολής του προαναφερθέντος ποσού από τον προϋπολογισμό της. Συνεπώς είναι δικαιολογημένο εδώ το συμπέρασμά μας ότι η Κοινή Δήλωση πιθανότατα αποτελεί παράβαση της υποχρέωσης αποχής που υπέχουν τα κράτη μέλη από το άρθρο 4 παράγραφος 3 ΣΕΕ.

Συνοψίζοντας την προηγηθείσα ανάλυση, διαπιστώνεται σημαντική πιθανότητα ασυμβατότητας της αρχής καλόπιστης συνεργασίας με την Κοινή Δήλωση ως προς τις αυστηρές υποχρεώσεις δράσης και αποχής των κρατών μελών υπό τις συγκεκριμένες περιστάσεις σε όλες τις περιπτώσεις συμφώνως προς τις εκάστοτε μορφές αρμοδιότητας της Ε.Ε. ενώ το αντίθετο συμπέρασμα φαίνεται να βρίσκεται σε νομική ασυμμετρία με την ερμηνευτική προσέγγιση του ΔΕΕ. Προς επίρρωση του εν λόγω επιχειρήματος και σε απάντηση τυχόν επίκλησης σπουδαίων και απρόβλεπτων περιστάσεων παρατίθεται η κάτωθι σαφής άποψη του Δικαστηρίου σε αναφορά του Κουτράκου (2018, σελ. 14): «Συναφώς, επιβάλλεται η υπόμνηση ότι οι κανόνες που ρυθμίζουν τον τρόπο με τον οποίο διαμορφώνεται η βούληση των οργάνων της Ένωσης προβλέπονται από τις Συνθήκες και είναι δεσμευτικοί τόσο για τα κράτη μέλη όσο και για τα ίδια τα θεσμικά όργανα (αποφάσεις Ηνωμένο Βασίλειο κατά Συμβουλίου, 68/86, ΕΥ:C:1988:85, σκέψη 38, και Κοινοβούλιο κατά Συμβουλίου, C-133/06, ΕΥ:C:2008:257, σκέψη 54)» (C-28/12, σκ. 42).

5. ΣΥΜΠΕΡΑΣΜΑΤΙΚΑ ΣΧΟΛΙΑ

Στο παρόν άρθρο αρχικά αναλύθηκε το κείμενο των διατάξεων του ΓΔΕΕ στις υποθέσεις T-192/16, T-193/16, T-257/16 με γνώμονα την ανάδειξη της κρίσης του ότι συντάκτες της Κοινής Δήλωσης ήταν τα κράτη μέλη, ως υποκείμενα του διεθνούς δικαίου (Σκιαδάς, 2017), τα οποία έδρασαν συλλογικώς κατά τη διάρκεια της διεθνούς συνόδου κορυφής της 18ης Μαρτίου 2016 και επαλλήλως ότι ήταν αναρμόδιο να καθορίσει και να ελέγξει τη νομικής της φύση. Στη συνέχεια διερευνήθηκαν ενδελεχώς, παρά το δυσπροσδιόριστο περιεχόμενό τους, οι έννοιες της αρχής της καλόπιστης συνεργασίας και το σχετικό καθήκον στενής συνεργασίας εστιάζοντας στην εξειδίκευσή τους, επί τη βάσει της συναφούς πιλοτικής νομολογίας του ΔΕΕ, ως ιδιαίτερες υποχρεώσεις δράσης / συμπεριφοράς και αποχής / αποτελέσματος στον τομέα εξωτερικών σχέσεων της ΕΕ.

Το βασικό επιχείρημα της ανάλυσής μας συνίσταται στην προσέγγιση ότι οι εν λόγω υποχρεώσεις συμπεριφοράς και αποτελέσματος των κρατών μελών για διαβούλευση, ενημέρωση και συντονισμό με τα αρμόδια ενωσιακά όργανα όπως και αποχής από την ανάληψη μέτρων ικανών να έχουν επιβλαβείς συνέπειες για την Ένωση δεν τηρήθηκαν υπό τις συγκεκριμένες περιστάσεις σύνταξης και δημοσιοποίησης της Δήλωσης. Ειδικότερα, ακόμη και αν η τελευταία θεωρηθεί πράξη ήπιου δικαίου και ανεξαρτήτως της φύσης της σχετικής ενωσιακής αρμοδιότητας, εν τοις πράγμασι ή δυνητικά, επηρεάζει τη συμφωνία επανεισδοχής και οδηγεί σε θέσπιση δεσμευτικών κανόνων με άμεσο ή μεταγενέστερο αντίκτυπο για την Ε.Ε., όπως τεκμηριώσαμε φιλοδοξούμε επαρκώς στηριζόμενοι στην υπονόμευση του νομικού κύρους της ΣΕΕ και στη νομιμοποιητική βάση της καταβολής των 2 δις από τον προϋπολογισμό της ΕΕ στον ενωσιακό μηχανισμό για τους πρόσφυγες στην Τουρκία. Συνεπώς η διαπίστωση βάσιμης αιτίας της αντλούμενης από παράβαση του άρθρου 4 παράγραφος 3 από το ΔΕΕ στην περίπτωση προσφυγής επί τη βάσει του άρθρου 258 ΣΔΕΕ καθίσταται πολύ πιθανή κατά την ανωτέρω προσέγγιση.

Οι λόγοι για τους οποίους η Επιτροπή, ως θεματοφύλακας των Συνθηκών, δεν έχει εκκινήσει τις διαδικασίες κατά των 28 κρατών μελών δεν αποτελούν αντικείμενο της ανάλυσης μας ενώ

επαναλαμβάνεται εδώ η ευρεία διακριτική ευχέρεια που διαθέτει κατά την άσκηση της αποκλειστικής αυτής αρμοδιότητάς της και η δικαστικά ανέλεγκτη φύση της (Σαχπεκίδου, 2013, σελ. 544-549). Μολαταύτα, οι συνέπειες της μη άσκησης προσφυγής του άρθρου 258 ΣΛΕΕ στη συγκεκριμένη περίπτωση αναμφισβήτητη θα είναι σοβαρότερες από απλώς τη μη έκδοση σχετικών διαπιστωτικών αποφάσεων κατά των 28 κρατών μελών, όπως αποφασίστηκε από το ΔΕΕ στις συναφείς προαναφερθείσες υποθέσεις (Larik, 2018, σελ. 196). Διότι, φαίνεται να δημιουργείται ένα συνταγματικό κενό (Tridimas, 2017, σελ. 157) και ένα επικίνδυνο προηγούμενο δυνατότητας παράκαμψης των διαδικαστικών και ουσιαστικών εγγυήσεων αλλά και των γενικών αρχών της ενωσιακής συνταγματικής αρχιτεκτονικής, μέσω προχυιοθέτησης ηπίου δικαίου μέτρων (Carrera, 2016, σελ. 45), που επί του παρόντος εκφεύγει του δικαστικού ελέγχου και δύναται να έχει αποδομητικές επιπτώσεις (Wessel, 2018, σελ. 12), για την ΕΕ. Αξίζει να αναφερθούν εδώ ως επίλογος σχετικό πρόσφατο tweet του Προέδρου του Ευρωπαϊκού Συμβουλίου και η λογοτεχνικής έμπνευσης άποψη του Γ.Ε. Mengozzi:

«Σε αυτούς εντός της Ε.Ε. που μπορεί να πιστεύουν ότι η δράση εκτός των συμπεφωνημένων κανόνων και η παράκαμψή τους για λόγους βέλτιστης αποτελεσματικότητας σημαίνει δύναμη, τους λέω: κάνετε λάθος. Σημαίνει αδυναμία. Σε εκείνους που εργάζονται σκληρά για την υπεράσπιση των Ευρωπαϊκών αξιών, των ελευθεριών και των δικαιωμάτων μας τους λέω: συνεχίστε να αγωνίζεστε» (Tusk, 2019). «Την ώρα που κλείνουν τα σύνορα και υψώνονται τείχη, φρονώ ότι είναι πρωταρχικής σημασίας τα κράτη μέλη να μην αποφεύγουν τις ευθύνες τους, όπως αυτές απορρέουν από το δίκαιο της Ένωσης ή, ας μου επιτραπεί η έκφραση, από το δίκαιο της δικής τους και της δικής μας Ένωσης» (C-638/16 PPU προτάσεις, σκ. 4).

6. ΕΥΧΑΡΙΣΤΙΕΣ

Το ανωτέρω κείμενο βασίζεται σε πρότερη εκδοχή ήδη δημοσιευμένη στην ιστοσελίδα του Ευρωπαϊκού Κέντρου Αριστείας Jean Monnet του Πανεπιστημίου Αθηνών (Βήμα των Ερευνητών / Ευρωπαϊκή Διακυβέρνηση της Μετανάστευσης) από το οποίο έχει ληφθεί άδεια αναδημοσίευσης.

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Εταιρική Διακυβέρνηση και Αξιολόγηση των Αρχών Εσωτερικού Ελέγχου στα Δημόσια Νοσοκομεία της Ελλάδας

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Περίληψη

Σκοπός του άρθρου είναι να διερευνηθεί η αποτελεσματικότητα των αρχών της Νοσοκομειακής διακυβέρνησης στην Ελλάδα, με βάση τα αναλυτικά εργαλεία που παρέχουν, η ελεγκτική επιστήμη και η διαδικασία του εσωτερικού ελέγχου. Εξετάζονται ενδελεχώς τα είδη εσωτερικού ελέγχου διεθνών οργανισμών (INTOSAI, COSO), τα διεθνή πρότυπα εσωτερικού και εξωτερικού ελέγχου, καθώς και τα θεμελιώδη μεθοδολογικά πλαίσια που προτείνει η διεθνής βιβλιογραφία-αρθρογραφία.

Πιο συγκεκριμένα, αναλύονται εκτενώς, το εγχώριο πλαίσιο εφαρμογής του εσωτερικού ελέγχου σε μονάδες υγείας, τα ευρήματα των εσωτερικών ελεγκτών, οι ετήσιες εκθέσεις των Δημοσιονομικών Ελέγχων του Γ.Λ.Κ, εκθέσεις του ελεγκτικού συνεδρίου, οι αποφάσεις ορισμού των επιτροπών ελέγχου από τους διοικητές των Υγειονομικών Περιφερειών στα δημόσια Νοσοκομεία, και οι διακηρύξεις Νοσοκομείων που απεικονίζουν το πλαίσιο διενέργειας ελέγχων από εσωτερικούς ελεγκτές.

Επιπρόσθετα, πραγματοποιείται συγκριτική αξιολόγηση του ελέγχου και της εποπτείας που εφαρμόζεται στα δημόσια νοσοκομεία της Ελλάδος με βάση τις διεθνώς παραδεδομένες βέλτιστες πρακτικές, προκειμένου να αναδειχθούν αποκλίσεις και αδυναμίες εφαρμογής στις ελληνικές δημόσιες μονάδες υγείας.

Θεμελιώδες συμπέρασμα του άρθρου είναι ότι η διαδικασία εσωτερικού ελέγχου στις δημόσιες δομές υγείας στην Ελλάδα, έχει μια γραμματολογική-κανονιστική διάσταση και δεν βελτιστοποιεί την απόδοση - παραγωγικότητα στα ελληνικά δημόσια νοσοκομεία.

Λέξεις κλειδιά: εταιρική διακυβέρνηση, εσωτερικός έλεγχος, επιτροπή ελέγχου, ελληνικό σύστημα υγείας.

Εισαγωγή - Οριοθέτηση της Έρευνας

Η λειτουργία του Εσωτερικού Ελέγχου έχει αναγνωριστεί παγκοσμίως ότι αποτελεί μία από τις σημαντικότερες λειτουργίες ενός οργανισμού όπως είναι και τα δημόσια Νοσοκομεία στα οποία προσθέτει αξία καθώς, διασφαλίζει την επίτευξη των στόχων και της αποστολής τους, ενισχύει την διαφάνεια, βοηθά στην αποθάρρυνση παραβατικών συμπεριφορών διασφαλίζοντας ότι τα Νοσοκομεία λειτουργούν σύμφωνα με τις αποφάσεις της διοίκησης, την ισχύουσα νομοθεσία και τις αρχές της εταιρικής διακυβέρνησης.

Στόχος της εργασίας είναι να αναδείξει τις αρχές της Νοσοκομειακής Διακυβέρνησης, την ελεγκτική επιστήμη και ειδικότερα την εφαρμογή του εσωτερικού ελέγχου και τον ρόλο της Επιτροπής Ελέγχου στα δημόσια Νοσοκομεία.

Αρχικά εξετάζονται τόσο οι αρχές της διακυβέρνησης που πρέπει να εφαρμόζει ένα δημόσιο Νοσοκομείο, οι πρακτικές και τα πλαίσια εσωτερικού ελέγχου καθώς και ο ρόλος της Επιτροπής Ελέγχου με βάση την διεθνή βιβλιογραφία και πρακτική. Στην συνέχεια αναλύεται το εγχώριο πλαίσιο σύμφωνα με το οποίο, ορίζεται και

λειτουργεί η Επιτροπή Ελέγχου και διενεργείται ο εσωτερικός έλεγχος στα δημόσια νοσοκομεία της Ελλάδας. Μελετώνται τα ευρήματα εσωτερικού ελέγχου που ανέδειξαν οι εσωτερικοί ελεγκτές κατά την διενέργεια των ελέγχων τους, οι εκθέσεις ελέγχου του Γενικού Λογιστηρίου του Κράτους (Γ.Λ.Κ) και του Ελεγκτικού Συνεδρίου που διενεργήθηκαν σε δημόσια νοσοκομεία, οι αποφάσεις των διοικητών των Υγειονομικών περιφερειών σύμφωνα με τις οποίες ορίζονται οι Επιτροπές Ελέγχου των νοσοκομείων αρμοδιότητάς τους καθώς και το περιεχόμενο των διακηρύξεων Νοσοκομείων στις οποίες αποτυπώνονται τα προσόντα των ελεγκτών και το πλαίσιο των ελέγχων σύμφωνα με το οποίο πρέπει να διενεργείται ο εσωτερικός έλεγχος στα ελληνικά δημόσια Νοσοκομεία.

Στην συνέχεια γίνεται σύγκριση του εγχώριου και του διεθνούς πλαισίου για τον εσωτερικό έλεγχο, τον ορισμό και την λειτουργία της Επιτροπής Ελέγχου και της εφαρμογής των αρχών της εταιρικής διακυβέρνησης στα δημόσια Νοσοκομεία και προκύπτουν χρήσιμα συμπεράσματα για το ελληνικό πλαίσιο το οποίο υστερεί και αγνοεί το διεθνές πλαίσιο διενέργειας εσωτερικού ελέγχου και διακυβέρνησης.

Επισκόπηση του πλαισίου Διακυβέρνησης δημόσιων Νοσοκομείων σε τρίτες χώρες

Σύμφωνα με το Healthcare Quality Improvement Partnership (HQIP) and the Good Governance Institute (GGI) (2015) οι δέκα πυλώνες διακυβέρνησης που ενσωματώνουν τις αρχές καλής διακυβέρνησης που πρέπει να εφαρμόζουν τα δημόσια Νοσοκομεία είναι οι παρακάτω:

1. Η σαφήνεια του σκοπού, του οράματος των ρόλων και της συμπεριφοράς υποστηρίζει μια αποτελεσματική κουλτούρα διακυβέρνησης και βοηθά στον σχεδιασμό και στην υλοποίηση της στρατηγικής που ορίζει η διοίκηση.

2. Η τήρηση κατανοητών αρχών διακυβέρνησης με αξία οδηγούν στην επίτευξη των επιδιωκόμενων στόχων. Σύμφωνα με το Good Governance Handbook (GGH) οι 10 αρχές διακυβέρνησης που δοκιμάστηκαν στην πράξη και αποδείχθηκαν ότι βοηθούν το Δ.Σ. και τα όργανα διοίκησης να αναπτύξουν συστήματα διακυβέρνησης κατάλληλα για τις ανάγκες του Νοσοκομείου είναι οι παρακάτω:

- Να είναι διακριτός, ο ρόλος ύπαρξης, οργάνωσης, των τομέων δραστηριότητας του Νοσοκομείου, της ιδιοκτησίας, των οργάνων διοίκησης, η κατανομή των ευθυνών και λογοδοσίας.
- Να μπορούν εύκολα να εντοπιστούν από τα ενδιαφερόμενα μέρη οι υπεύθυνοι που διοικούν, οι οποίοι με τις αποφάσεις και τις πράξεις τους δεσμεύουν το Νοσοκομείο, είναι υπόλογοι και λογοδοτούν για αυτές.
- Η διοίκηση πρέπει να ασχολείται και να φροντίζει για όλα τα ενδιαφερόμενα μέρη (ιδιοκτήτες, ασθενείς, προμηθευτές, προσωπικό κλπ) ακόμα και αυτά δεν είναι άμεσα εμφανή.
- Όσοι ασχολούνται με την διακυβέρνηση και τη διαχείριση πρέπει να διαφυλάττουν τα συμφέροντα του Νοσοκομείου και όσων συνδέονται με αυτό.
- Το Δ.Σ. για να ανταποκρίνεται στις προκλήσεις και να λειτουργεί εποικοδομητικά προς το συμφέρον του Νοσοκομείου και των ενδιαφερομένων μερών, θα πρέπει να λαμβάνει υπόψη του τις πληροφορίες, τις συμβουλές, τις επιλογές, τις συνέπειες και τις εναλλακτικές λύσεις, πριν την λήψη αποφάσεων.
- Το Δ.Σ. του Νοσοκομείου θα πρέπει να καθορίζει το σύστημα αντιπροσώπευσης και ευθυνών της διακυβέρνησης, δηλαδή για πιά θέματα έχει αυτό την ευθύνη και για πιά θέματα εκχωρεί την ευθύνη αλλού (Επιτροπή Ελέγχου, διαχείρισης κινδύνων, ποιότητας).
- Όλες οι αποφάσεις της διοίκησης και η διαχείριση πρέπει να είναι ελέγξιμες, εξηγήσιμες και να διέπονται από διαφάνεια.
- Το Δ.Σ. για να μπορεί να επιτελέσει το έργο του θα πρέπει να έχει την κατάλληλη υποστήριξη.
- Αυτοί που διοικούν και φροντίζουν για τον Νοσοκομείο πρέπει έχουν τα κατάλληλα προσόντα καθώς και να γνωρίζουν την αγορά στην οποία δραστηριοποιείται.
- Σύμφωνα με την τελευταία αρχή όσοι αποφασίζουν θα πρέπει να είναι αρμόδιοι (διορισμένοι) και ικανοί (εμπειρία, δεξιότητες, γνώση της αγοράς, πρόκληση αλλαγών, διαχείριση συγκρούσεων συμφερόντων) να παίρνουν αποφάσεις.

3. Ο ορισμός από το Δ.Σ. της κατάλληλης ηγεσίας η οποία βάση του οράματος και των στόχων θα προωθήσει τις αλλαγές που απαιτούνται ώστε να εφαρμοστεί η στρατηγική κατεύθυνση και η οποία θα λογοδοτήσει για τα συμφωνηθέντα.

4. Αποτελεσματικές σχέσεις με τους ενδιαφερόμενους, τους ασθενείς και την κοινωνία.

5. Αποτελεσματικές εσωτερικές σχέσεις (καλή επικοινωνία μεταξύ διοίκησης και προσωπικού, στελέχωση προσωπικού με τα κατάλληλα προσόντα).
6. Διαφάνεια και δημοσιοποίηση εκθέσεων ενισχύουν την εμπιστοσύνη και προλαμβάνουν αστοχίες.
7. Παροχή υπηρεσιών υψηλής ποιότητας και ασφάλειας για τους ασθενείς και τους εργαζόμενους.
8. Απολογισμός ως προς την υλοποίηση συμφωνηθέντων αποτελεσμάτων όσον αφορά τις υπηρεσίες υγειονομικής περίθαλψης με την βοήθεια έγκυρων εργαλείων.
9. Όταν όλες οι λειτουργίες ενός νοσοκομείου διενεργούνται σύμφωνα με τα πρότυπα που ορίζει η διοίκηση ελαχιστοποιείται ο κίνδυνος.
10. Αποτελεσματική οργάνωση που προσθέτει αξία σημαίνει ότι σπάνια παρουσιάζονται προβλήματα.



Πίνακας 1: Τα 10 Χαρακτηριστικά της χρηστής διακυβέρνησης, Πηγή: GOOD GOVERNANCE HANDBOOK, 2015

Εταιρική και η κλινική διακυβέρνηση αποτελούν τις δύο συνιστώσες της διακυβέρνησης των νοσοκομείων και η εταιρική διακυβέρνηση περιλαμβάνει την διοίκηση, την διαχείριση και τους ελέγχους διασφάλισης ενώ η κλινική διακυβέρνηση αναφέρεται στις κλινικές πρακτικές και στην λειτουργία της ιατρικής και νοσηλευτικής υπηρεσίας (Χαζάκης et al, 2018).

Ένα δημόσιο Νοσοκομείο διοικείται σύμφωνα με τις αρχές της νοσοκομειακής διακυβέρνησης όταν έχει τα εξής χαρακτηριστικά (Χαζάκης et al, 2018):

1. Συμμορφώνεται με τις αρχές διακυβέρνησης
2. Διενεργεί εσωτερικό έλεγχο από στελέχη που συνδέονται με σχέση εργασίας με το νοσοκομείο
3. Ο εσωτερικός και ο εξωτερικός έλεγχος εποπτεύονται από την Επιτροπή Ελέγχου
4. Το Δ.Σ έχει την καθολική ευθύνη της Διοίκησης, αποτελείται από άτομα με εμπειρία και γνώσεις, επαρκή αριθμό μη εκτελεστικών και ανεξάρτητων μελών
5. Εφαρμόζει κανόνες που διασφαλίζουν την ανεξαρτησία, την λογοδοσία, την διαφάνεια, την γνωστοποίηση και την συμμόρφωση με τους νόμους

6. Διατηρεί Κανονισμό Λειτουργίας

7. Αναρτά την ετήσια δήλωση εταιρικής διακυβέρνησης στην ιστοσελίδα του

Σύμφωνα με το International Organization of Supreme Audit Institutions (INTOSAI GOV 9160) ο τρόπος άσκησης εξουσίας διασφαλίζει ότι το Νοσοκομείο θα πετύχει τους στόχους του. Περιλαμβάνει τους μηχανισμούς, τις διαδικασίες και τα θεσμικά όργανα μέσω των οποίων τα ενδιαφερόμενα μέρη διεκδικούν τα συμφέροντά τους, ασκούν τα δικαιώματά τους και μεσολαβούν στις διαφορές τους. Ως χρηστή διακυβέρνηση ορίζεται η πολιτική, η οικονομική και η διοικητική εξουσία που διαχειρίζεται τους πόρους δίκαια, με διαφάνεια, ηθική και χωρίς διακρίσεις.

Επισκόπηση του πλαισίου διενέργειας Εσωτερικού Ελέγχου στα δημόσια Νοσοκομεία σε τρίτες χώρες

Το πλαίσιο εσωτερικού ελέγχου της COSO απαιτεί μεγαλύτερη διαφάνεια, λογοδοσία και ακεραιότητα για τα συστήματα εσωτερικού ελέγχου που υποστηρίζουν τις αποφάσεις για την διακυβέρνηση των Νοσοκομείων.

Το σύστημα εσωτερικού ελέγχου της COSO είναι αποτελεσματικό γιατί απαιτεί περισσότερο κρίσης και λιγότερο την προσήλωση στις διαδικασίες καθώς ο εσωτερικός έλεγχος δεν αποτελεί μία σειριακή αλλά μία δυναμική διαδικασία που μπορεί να εφαρμοστεί με τις κατάλληλες προσαρμογές σε όλους τους οργανισμούς (Al-Baidhani, 2014).

Το πλαίσιο αυτό έχει στόχους, και αρχές τα οποία συνδέονται και σχετίζονται μεταξύ τους. Οι στόχοι του πλαισίου διακρίνονται σε λειτουργικούς στόχους, στόχους αναφορών και στόχους συμμόρφωσης.

Τα γνωρίσματα του πλαισίου συνδέονται με τους παρακάτω στόχους που είναι:

1. Ο έλεγχος περιβάλλοντος που αναφέρεται στους κανόνες, τις διαδικασίες, στη δομή του Νοσοκομείου, στη διασφάλιση περιουσιακών στοιχείων.
2. Η εκτίμηση κινδύνων από το εσωτερικό όσο και από το εξωτερικό περιβάλλον, πως αυτοί μπορούν να επηρεάσουν αρνητικά και πως αντιμετωπίζονται.
3. Οι έλεγχοι δραστηριοτήτων περιλαμβάνουν ενέργειες, διαδικασίες που διασφαλίζουν τον περιορισμό των κινδύνων ώστε να επιτευχθούν οι στόχοι που έχουν τεθεί από την Διοίκηση.
4. Η πληροφόρηση και η επικοινωνία που πρέπει να έχει ο εσωτερικός έλεγχος για να μπορεί να ασκεί τα καθήκοντά του.
5. Η παρακολούθηση των δραστηριοτήτων με ειδικές αξιολογήσεις ώστε τα γνωρίσματα του εσωτερικού ελέγχου να λειτουργούν, να εντοπίζονται έγκαιρα οι ελλείψεις και να λαμβάνονται διορθωτικά μέτρα.

Κάθε ένα από τα ανωτέρω γνωρίσματα περιέχει αρχές που υποστηρίζουν τον εσωτερικό έλεγχο ώστε να είναι ουσιαστικός και ποιοτικός. Το πλαίσιο είναι αποτελεσματικό όταν υπάρχουν και λειτουργούν οι αρχές και όταν μπορεί να αντιμετωπίζει εμφανιζόμενη αστοχία η οποία μπορεί να οφείλεται είτε σε λανθασμένες κρίσεις ή αποφάσεις ή εξωτερικά γεγονότα που αποκλίνουν το Νοσοκομείο από τους στόχους του.

Συμπεραίνεται ότι ένα σύστημα εσωτερικού ελέγχου είναι αποτελεσματικό όταν χρησιμοποιείται περισσότερο η κρίση από τις διαδικασίες, όταν χαρακτηρίζεται από διαφάνεια, λογοδοσία και ακεραιότητα, όταν διαφυλάσσει το ενεργητικό του οργανισμού, όταν όλες οι αναφορές είναι αξιόπιστες, όταν διασφαλίζει ότι τηρούνται οι νόμοι και οι αποφάσεις της, όταν εντοπίζει και εκτιμά τους κινδύνους που απειλούν τον οργανισμό, με σκοπό να ενισχύεται η αποτελεσματικότητα και η αποδοτικότητα του, ώστε ο οργανισμός τελικά να επιτυγχάνει τους στόχους του (Internal Control, Integrated Framework, 2013).

Η τυποποίηση, ο έλεγχος της ποιότητας και η πιστοποίηση των υπηρεσιών υγείας μέσω του Διεθνούς οργανισμού Τυποποίησης (ISO) βοηθά στη βελτίωση της ποιότητας όλων των τομέων του οργανισμού, καθώς τα μοντέλα αναπροσαρμόζουν διαρκώς τις προδιαγραφές ώστε κάθε οργανισμός να βελτιώνει συνεχώς τις υπηρεσίες, την οργάνωση και την διοίκησή του. Έτσι μέσω της βελτίωσης της ποιότητας επιτυγχάνεται βελτίωση της αποτελεσματικότητας, της αποδοτικότητας δηλαδή πόσο σωστά παρέχεται η υπηρεσία με το μικρότερο κόστος.

Το σύστημα ποιότητας ως εργαλείο διοίκησης δεν παρεμβαίνει στις ιατρικές αποφάσεις που αφορούν την φροντίδα των ασθενών αλλά μόνο σε θέματα οργάνωσης και διοίκησης, και προωθεί αλλαγές στην δομή του Νοσοκομείου, στις διαδικασίες και τις μεθόδους που υποκινούν το προσωπικό περιορίζοντας, ενισχύοντας την προβλεψιμότητα, και εξαλείφοντας τους κινδύνους που δημιουργούν εντάσεις.

Η υγεία παρόλο που αποτελεί πρώτιστα κοινωνικό αγαθό είναι και οικονομικό αγαθό, επομένως δεν μπορεί το κόστος της να είναι απεριόριστο. Επειδή οι πόροι για την υγεία είναι περιορισμένοι, για να μπορούν να προσφέρονται αποδοτικές και αποτελεσματικές υπηρεσίες, θα πρέπει να χρησιμοποιούνται βέλτιστες πρακτικές και εργαλεία που βελτιώνουν την ποιότητα και επιτυγχάνουν άριστη οργάνωση και λειτουργία και οι οποίες ενσωματώνονται στο πλαίσιο που ορίζει η Διαχείριση Ολικής Ποιότητας (ISO).

Επισκόπηση του ρόλου της Επιτροπής Ελέγχου στα δημόσια Νοσοκομεία

Η συμβουλευτική οδηγία 2060-2 του Διεθνούς Ινστιτούτου Εσωτερικών Ελεγκτών ορίζει ότι η Επιτροπή Ελέγχου ευθύνεται τόσο για τις λειτουργίες του εσωτερικού ελέγχου όσο και για την επιθεώρηση των Συστημάτων Εσωτερικού Ελέγχου. Σύμφωνα με τον Παπαστάθη (2014) ο σκοπός, η λειτουργία, η σύνθεση, οι αρμοδιότητες, τα προσόντα, η εμπειρία των μελών καθώς και οι διαδικασίες λήψης αποφάσεων της Επιτροπής πρέπει να ορίζεται στον εγκεκριμένο από το Δ.Σ. Κανονισμό Λειτουργίας.

Η Επιτροπή Ελέγχου λογοδοτεί στο Δ.Σ. για την εσωτερική οργάνωση, τους εσωτερικούς και εξωτερικούς ελέγχους, την λογιστική και χρηματοοικονομική πληροφόρηση, την συμμόρφωση με τους κανονισμούς και την διαχείριση κινδύνων. Στις δραστηριότητες της είναι να επιβλέπει και να παρακολουθεί, την προετοιμασία των χρηματοοικονομικών καταστάσεων και αναφορών, το κόστος, την αποτελεσματικότητα και την απόδοση των συστημάτων εσωτερικού ελέγχου και την απόδοση τόσο των εσωτερικών όσο και των εξωτερικών ελεγκτών όπως αναφέρει και η οδηγία της Ε.Ε. 2006/43/EK (Al-Baidhani, 2014).

Ο ρόλος της επιτροπής είναι σημαντικός καθώς μειώνει τις πιθανότητες να χειραγωγηθούν οι χρηματοοικονομικές αναφορές, επισκοπεί την διοίκηση του οργανισμού, και τους εξωτερικούς και εσωτερικούς ελεγκτές με σκοπό την προστασία των συμφερόντων των συνδεδεμένων μερών (Al-Baidhani, 2014).

Η Επιτροπή Ελέγχου στην έκθεσή της πρέπει να δηλώνει ότι έλεγξε και εξέτασε τις οικονομικές καταστάσεις με την διοίκηση και τους εσωτερικούς ελεγκτές. Η επιτροπή θα πρέπει να αποτελείται από τρία έως έξι μέλη και τουλάχιστον ένα μέλος όπως απαιτεί η Ε.Ε. πρέπει να είναι ανεξάρτητο και με εμπειρία στην λογιστική και τον εσωτερικό έλεγχο.

Από την μελέτη της αρθρογραφίας υιοθετείται η άποψη ότι η Επιτροπή Ελέγχου εποπτεύει, την εσωτερική οργάνωση και λειτουργία του Νοσοκομείου, τους εσωτερικούς και εξωτερικούς ελεγκτές, την χρηματοοικονομική πληροφόρηση. Με αυτό τον τρόπο διασφαλίζει το Δ.Σ. ότι η διοίκηση και οι λειτουργίες του οργανισμού συμμορφώνονται με τα πρότυπα, τους νόμους και τους κανονισμούς που ισχύουν. Η επιτροπή θα πρέπει να απαρτίζεται από 3 έως 6 ανεξάρτητα μη εκτελεστικά μέλη και τουλάχιστον το 1/3 να γνωρίζουν λογιστική και ελεγκτική. Η Επιτροπή συνεδριάζει σύμφωνα με τις ανάγκες και τουλάχιστον τέσσερις φορές τον χρόνο. Τέλος ο Διοικητής και Πρόεδρος του Δ.Σ. δεν πρέπει να είναι ταυτόχρονα και Πρόεδρος ή μέλος της Επιτροπής Ελέγχου διότι ο ρόλος της τότε θα είναι συμβολικός.

Σύμφωνα με το International Organization of Supreme Audit Institutions (INTOSAI GOV 9100) ο εσωτερικός έλεγχος αποτελεί μια αναπόσπαστη διαδικασία που εκτελείται από τη διοίκηση και το προσωπικό του Νοσοκομείου, έχει σχεδιαστεί για να αντιμετωπίσει τους κινδύνους και παρέχει την εύλογη διασφάλιση ότι επιτυγχάνεται η αποστολή του Νοσοκομείου, όταν αυτό λειτουργεί με μεθοδικότητα, ηθική, οικονομία, αποδοτικότητα και αποτελεσματικότητα, όταν λογοδοτεί, συμμορφώνεται με τους ισχύοντες νόμους και κανονισμούς, και όταν διασφαλίζει τους πόρους από απώλεια, κακή χρήση και ζημιές. Ο εσωτερικός έλεγχος αποτελεί μια δυναμική διαδικασία που συνεχώς προσαρμόζεται στις αλλαγές που αντιμετωπίζει ένα Νοσοκομείο. Η Διοίκηση και το προσωπικό πρέπει να συμμετέχουν σε αυτή τη διαδικασία σε όλα τα επίπεδα ώστε να αντιμετωπίζονται οι κίνδυνοι και να παρέχει διασφάλιση ότι το Νοσοκομείο επιτυγχάνει την αποστολή και τους στόχους του.

Επισκόπηση του πλαισίου Διακυβέρνησης, διενέργειας Εσωτερικού Ελέγχου και της Επιτροπής Ελέγχου των Νοσοκομείων στην Ελλάδα

Σύμφωνα με το άρθρο 25 του Ν. 4025/11 κάθε Νοσοκομείο έπρεπε να έχει συντάξει Κανονισμό Λειτουργίας για θέματα διοικητικά, διαχειριστικά, οικονομικά, η εφαρμογή του οποίου, πρέπει να παρακολουθείται από ένα

σύστημα εσωτερικού ελέγχου, το οποίο να αξιολογείται για την αξιοπιστία του από την Επιτροπή Ελέγχου, η οποία αποτελείται από δύο μέλη του Δ.Σ. και τον εσωτερικό Ελεγκτή (άρθρο 25, ν. 4025/11).

Ο εσωτερικός έλεγχος στα δημόσια Νοσοκομεία διενεργείται, βάση της εγκυκλίου με ΑΔΑ: Β43ΞΘ-ΠΓΖ του Υπουργείου Υγείας σύμφωνα με την οποία μηνιαία πρέπει να ελέγχονται, η γενική και αναλυτική λογιστική, το ισοζύγιο μηνιαίου κλεισίματος, τα μηχανογραφικά συστήματα, τα στοιχεία που έχουν καταχωρηθεί στο bi.forms, απογραφές σε κεντρικές αποθήκες και τμήματα, το μητρώο δεσμεύσεων, το γραφείο προσωπικού και μισθοδοσίας, οι ληξιπρόθεσμες οφειλές. Κλείνοντας η εγκύκλιος αρκείται μόνο στην επισκόπηση της ιατρικής και νοσηλευτικής υπηρεσίας των Νοσοκομείων, των Κ.Υ και των Περιφερειακών Ιατρείων. Η ολοκλήρωση του μηνιαίου ελέγχου κλείνει με την σύνταξη της μηνιαίας έκθεσης και το έτος με την ετήσια έκθεση που αναφέρεται στον απολογισμό, ισολογισμό και στην κατάσταση αποτελεσμάτων.

Σε σχέση με την διεθνή πρακτική το υφιστάμενο νομοθετικό πλαίσιο εσωτερικού ελέγχου στα Νοσοκομεία (αρ. 25, Ν. 4025/11) παρουσιάζει σύμφωνα με τον Βαρβατσουλάκη (2014) τις ακόλουθες αδυναμίες:

- Δεν ορίζεται ένα πρότυπο σχέδιο Εσωτερικού Κανονισμού Λειτουργίας βάσει του οποίου να είναι εύκολο με τις ανάλογες προσαρμογές να συντάσσεται ο Κανονισμός κάθε μονάδας υγείας.
- Αποκλείει μόνιμους υπαλλήλους με τα κατάλληλα προσόντα να ασκήσουν το έργο του εσωτερικού ελεγκτή.
- Η ανάθεση του εσωτερικού ελέγχου μόνο σε ιδιώτες με βασικό κριτήριο την χαμηλότερη τιμή έχει επίπτωση στην ποιότητα των υπηρεσιών, στην συχνότητα παρουσίας στο Νοσοκομείο καθώς και στο περιεχόμενο των εκθέσεων.
- Ο υποχρεωτικός ορισμός του εσωτερικού ελεγκτή ως μέλος της Επιτροπής ελέγχου έχει ως αποτέλεσμα, να παραβιάζονται τα πρότυπα, ο ελεγκτής να χάνει την ανεξαρτησία του και ο ρόλος της Επιτροπής να είναι συμβολικός.
- Οι έλεγχοι που πρέπει να διενεργούν οι εσωτερικοί ελεγκτές σύμφωνα με την εγκύκλιο του Υπουργείου Υγείας παραπέμπουν σε ελέγχους στελεχών λογιστηρίου ή Ορκωτών Ελεγκτών.
- Παρόλο που έχει συσταθεί Επιτροπή αξιολόγησης της ποιότητας του έργου των εσωτερικών ελεγκτών μέσω της εποπτείας, της αποτίμησης και της αξιολόγησης των εκθέσεων τους η Επιτροπή αυτή ακόμα και σήμερα δεν λειτουργεί παραβιάζοντας το Διεθνές Πρότυπο Εσωτερικού Ελέγχου 1312 «Εξωτερικές Αξιολογήσεις».

Το πλαίσιο εσωτερικού ελέγχου στα ελληνικά Νοσοκομεία θα έπρεπε να περιλαμβάνει τα εξής:

- Το Δ.Σ. που είναι υπεύθυνο για την λειτουργία του Νοσοκομείου πρέπει να θεσπίσει Εσωτερικό Κανονισμό Λειτουργίας για όλα τα τμήματα ώστε όλοι να εκτελούν τα καθήκοντά τους σύμφωνα με τις εντολές της Διοίκησης, και να ελέγχονται σύμφωνα με αυτόν.
- Η Επιτροπή Ελέγχου ως υποεπιτροπή του ΔΣ πρέπει να απαρτίζεται όσο το δυνατόν από περισσότερα ανεξάρτητα μη εκτελεστά μέλη, πρέπει να απεικονίζεται στον οργανισμό του Νοσοκομείου, πρέπει να είναι ανεξάρτητη από την Διοίκηση για να μπορεί να ελέγχει την Διοίκηση και τον εσωτερικό ελεγκτή ώστε να προτείνει στο ΔΣ αλλαγές στα συστήματα εσωτερικού ελέγχου ανάλογα με τα ευρήματα που αποτυπώνονται στις εκθέσεις των ελεγκτών.
- Πρέπει να επιλέγεται ικανός εσωτερικός ελεγκτής που γνωρίζει την λειτουργία του Νοσοκομείου, έχει τα κατάλληλα προσόντα και γνωρίζει λογιστική και ελεγκτική.
- Πρέπει να υπάρχει εγκεκριμένο πρόγραμμα εσωτερικού ελέγχου από το Δ.Σ πριν την υλοποίησή του.
- Τον έλεγχο ποιότητας του εσωτερικού ελέγχου που πρέπει να διενεργείται τόσο εσωτερικά από την Επιτροπή Ελέγχου σύμφωνα με το πρότυπο 1311 όσο και εξωτερικά ανά 5ετία σύμφωνα με το πρότυπο 1312 από ανεξάρτητο αξιολογητή που παρόλο που έχει συσταθεί από το Υπουργείο Υγείας μέχρι σήμερα δεν λειτουργεί.

Η Επιτροπή Ελέγχου στα δημόσια Νοσοκομεία σύμφωνα με το άρθρο 25, ν. 4025/11 ορίζεται με απόφαση του Διοικητή της αρμόδιας Υγειονομικής Περιφέρειας. Αποτελείται από δύο μέλη του Διοικητικού Συμβουλίου και τον εσωτερικό ελεγκτή και ο ρόλος της είναι να παρακολουθεί τη διαδικασία της χρηματοοικονομικής πληροφόρησης, την αποτελεσματική λειτουργία του συστήματος εσωτερικού ελέγχου και του συστήματος διαχείρισης κινδύνων, καθώς και την πορεία του υποχρεωτικού ελέγχου των οικονομικών καταστάσεων.

Από την επισκόπηση των αποφάσεων των διοικητών στο πρόγραμμα δι@ύγεια σχετικά με τον ορισμό των μελών της Επιτροπής διαπιστώνεται ότι τα από τα δύο μέλη του Δ.Σ. το ένα συνήθως είναι ο Διοικητής ή ο αναπληρωτής διοικητής του Νοσοκομείου καθώς και ο εκάστοτε εσωτερικός ελεγκτής που μειοδοτεί στους διαγωνισμούς χωρίς να αναφέρεται πουθενά ότι παραβιάζονται τα πρότυπα δεοντολογίας και εσωτερικού ελέγχου. Κανένα από τα μέλη της δεν είναι ανεξάρτητα μη εκτελεστικά και από τα τρία μέλη συνήθως μόνο ο εσωτερικός ελεγκτής γνωρίζει λογιστική και ελεγκτική, πράγμα που ενδέχεται να εκθέσει το Δ.Σ. αν ο ελεγκτής

αποκρύψει κάτι. Η Επιτροπή δεν αξιολογεί την διακυβέρνηση, τους κινδύνους, την εφαρμογή της νομοθεσίας, δεν εγκρίνει τον κανονισμό λειτουργίας, ούτε εποπτεύει τον εσωτερικό έλεγχο όπως και δεν υποβάλει αναφορές στο Δ.Σ., παρά μόνο διαβιβάζει τις εκθέσεις στο Δ.Σ. Από την μελέτη των ανωτέρω είναι εύλογο ότι ο ρόλος της Επιτροπής Ελέγχου στα δημόσια Νοσοκομεία είναι συμβολικός και όχι ουσιαστικός καθώς δεν επιτελεί το έργο που ορίζουν οι διεθνείς πρακτικές.

Τέλος σύμφωνα με τους Χαζάκη, Παπανικολάου (2018) διαπιστώθηκε ότι από τους 62 διοικητές που επιλέχθηκαν από επιτροπή του Υπουργείου Υγείας τον Μάιο του 2016 το 50% (περίπου 31) δεν είχαν εμπειρία στην λειτουργία και διαχείριση νοσοκομείων αφού ως απαραίτητο προσόν που έπρεπε να διαθέτει ο υποψήφιος ήταν πτυχίο ΑΕΙ ή ΑΤΕΙ.

Συμπεράσματα

Συγκρίνοντας το διεθνές και εγχώριο πλαίσιο μπορούμε εύκολα να καταλήξουμε στα παρακάτω συμπεράσματα:

1. Δεν υφίσταται ούτε ενιαίο πλαίσιο διακυβέρνησης για όλα τα Νοσοκομεία, ούτε τα νοσοκομεία λειτουργούν σύμφωνα με τις αρχές της διακυβέρνησης καθώς πουθενά στα νοσοκομεία δεν αποτυπώνεται ο κώδικας διακυβέρνησης που εφαρμόζουν. Σπάνια αναρτάται σε Νοσοκομείο ετήσια δήλωση εταιρικής διακυβέρνησης.
2. Δεν υφίσταται ούτε ενιαίο υπόδειγμα κανονισμού λειτουργίας από πλευράς Υπουργείου όπως ορίζει ο νόμος ούτε και τα Νοσοκομεία έχουν ορίσει Κανονισμό λειτουργίας για όλα τα τμήματά τους, με αποτέλεσμα ο εσωτερικός έλεγχος να διενεργείται με διαδικασίες που ορίζει ο ελεγκτής και όχι η διοίκηση.
3. Ο ρόλος της Επιτροπής Ελέγχου είναι συμβολικός καθώς δεν λειτουργεί βάση πλαισίου το οποίο να περιγράφεται στον Κανονισμό Λειτουργίας. Πρόεδρος συνήθως είναι ο Διοικητής ή ο Αναπληρωτής και ο εσωτερικός ελεγκτής που στην ουσία ελέγχει τον εαυτό του, και δεν απαρτίζεται από ανεξάρτητα μη εκτελεστικά μέλη. Από τα υφιστάμενα μέλη λογιστική και ελεγκτική γνωρίζει μόνο ο εσωτερικός ελεγκτής.
4. Η επιτροπή του υπουργείου υγείας για την επιλογή των διοικητών και των αναπληρωτών ως κύρια κριτήρια εξετάζει το πτυχίο ΑΕΙ ή ΤΕΙ και την προσωπική συνέντευξη.
5. Ο εσωτερικός ελεγκτής δεν συνδέεται με υπαλληλική σχέση με το νοσοκομείο, αλλά είναι ανεξάρτητος εξωτερικός συνεργάτης. Δεν αξιολογεί αλλά μόνο επισκοπεί την ιατρική και νοσηλευτική υπηρεσία και οι εκθέσεις του δεν αξιολογούνται ούτε εσωτερικά (Πρότυπο 1311) ούτε εξωτερικά (Πρότυπο 1311).

Αν συγκρίνουμε τα ανωτέρω θεωρητικά συμπεράσματα με τα ευρήματα ελέγχων του Γ.Λ.Κ σε Νοσοκομεία για το χρονικό διάστημα 2016-2017, επιβεβαιώνεται ότι η λειτουργία του εσωτερικού ελέγχου δεν προσδίδει ακόμα την αξία που πρέπει στα ελληνικά δημόσια νοσοκομεία.

Απαιτείται ριζική αλλαγή του νομοθετικού πλαισίου σχετικά με την εφαρμογή του εσωτερικού ελέγχου, του πραγματικού ρόλου της Επιτροπής Ελέγχου και την υιοθέτηση των αρχών νοσοκομειακής διακυβέρνησης και την προσαρμογή τους στα διεθνή πρότυπα που εφαρμόζονται διεθνώς με σκοπό ο εσωτερικός έλεγχος να προσθέτει αξία στα Νοσοκομεία. Εφόσον τα δημόσια Νοσοκομεία καταφέρουν να λειτουργούν σύμφωνα με τις αρχές της χρηματοοικονομικής διοίκησης και τα πρότυπα του εσωτερικού και εξωτερικού ελέγχου τότε η ποιοτική λειτουργία των δημόσιων Νοσοκομείων θα συμβάλει στην ανάπτυξη και την παραγωγική ανασυγκρότηση της Ελλάδας.

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Γαλάζια Επιχειρηματικότητα και Ανάπτυξη: Το διαχρονικό ορόσημο του Ελληνισμού

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Περίληψη

Η θάλασσα και οι ακτές αποτελούσαν ανέκαθεν σημαντικούς φορείς ανάπτυξης της Κυπριακής και Ελληνικής οικονομίας. Πολυάριθμα νησιά, που είναι διάσπαρτα κυρίως στο Αιγαίο, αλλά και το Ιόνιο και Λιβυκό πέλαγος – στην Ελλάδα υπάρχουν περισσότερα από 6.000 νησιά, νησίδες και βραχονησίδες, εκ των οποίων κατοικούνται τα 117 νησιά. Στην περίπτωση της νησιωτικής Κύπρου, η θάλασσα σήμερα καλύπτει περίπου το 91% της συνολικής της έκτασης, ενώ στην περίπτωση της Ελλάδας το 79%, σύμφωνα με τη Διεθνή Συνθήκη του ΟΗΕ περί Δικαίου της Θάλασσας (1982) και την έννοια της αποκλειστικής οικονομικής ζώνης (ΑΟΖ). Στο άρθρο μας αυτό, αναφερόμαστε στη συνεισφορά της γαλάζιας οικονομίας στην ΕΕ, στην Κύπρο και στην Ελλάδα και τις δυνατότητες και ευκαιρίες που διανοίγονται για μία βιώσιμη γαλάζια ανάπτυξη.

Λέξεις Κλειδιά: Επιχειρηματικότητα, καινοτομία, γαλάζια οικονομία, γαλάζια ανάπτυξη, ΑΟΖ, Κύπρος, Ελλάδα.

1. ΕΙΣΑΓΩΓΗ

“Πᾶσαν μὲν θάλασσαν καὶ γῆν ἐσβατὸν τῇ ἡμετέρᾳ τόλμῃ καταναγκάσαντες γενέσθαι [...]”

(Περικλέους Ἐπιτάφιος Λόγος, Θουκυδίδου, Ἱστοριῶν Β΄, § 41)

Δεν θα ήταν παράτολμο να θεωρήσουμε το παραπάνω πλείστης σοφίας απόσπασμα, από το λόγο του Θουκυδίδη, ως αντιπροσωπευτικότετη έκφραση της αιώνιας λυτρωτικής αγωνίας του Ελληνισμού να επεκτείνεται και ταλαντεύεται, κυματοειδώς μέσα στο χρόνο και το χώρο, στη θάλασσα και προς τον ουρανό, διαβαίνοντας νέα και παλαιά σύνορα, σε μία αέναη κίνηση δημιουργίας, επιχειρηματικότητας και ανάπτυξης. “Έχουμε τόση θάλασσα μπροστά μας. Εκεί που τελειώνουμε εμείς αρχίζει η θάλασσα”, όπως άλλωστε γράφει και ο Ποιητής του Αιγαίου στο «Αξιον εστί». Η θάλασσα, κατά τα τεκμαιρόμενα, διαφαίνεται να αποτελεί σήμερα και πάλι τη δύναμη ανέλκυσης του Ελληνισμού προς τη μελλοντική του αιεφόρο πορεία μέσα στη γεωγραφία και ιστορία.

2. Η ΘΑΛΑΣΣΑ, Η ΕΥΡΩΠΗ ΚΑΙ Η ΣΤΡΑΤΗΓΙΚΗ ΓΙΑ ΤΗΝ ΑΕΙΦΟΡΟ ΓΑΛΑΖΙΑ ΑΝΑΠΤΥΞΗ

Το νερό καλύπτει το 72% της επιφάνειας της Γης, με τα θαλάσσια και παράκτια οικοσυστήματα να παρέχουν σημαντικές οικονομικές και οικολογικές υπηρεσίες και πόρους. Στην περίπτωση της νησιωτικής Κύπρου, η θάλασσα σήμερα καλύπτει περίπου το 91% της συνολικής της έκτασης, ενώ στην περίπτωση της Ελλάδας το

79%, σύμφωνα με τη Διεθνή Συνθήκη του ΟΗΕ περί Δικαίου της Θάλασσας (1982) και τη γνώριμή μας - πλέον, χάριν της αγωνιστικής εκστρατείας ενημέρωσης λίγων αρχικά και πολλών στη συνέχεια - έννοια της αποκλειστικής οικονομικής ζώνης (ΑΟΖ) (Kontakos et al., 2016; Kontakos, 2015).

Αρχής γενομένης από το 2012, στη Διάσκεψη Κορυφής των Ηνωμένων Εθνών για την Βιώσιμη Ανάπτυξη (Rio+20), με την υιοθέτηση των 17 Στόχων Βιώσιμης Ανάπτυξης, ακολούθησε Ευρωπαϊκή Επιτροπή με τη διαμόρφωση της στρατηγικής για τη "Γαλάζια Ανάπτυξη" (Blue Growth Strategy).

Η "Γαλάζια Ανάπτυξη" αποτελεί την μακροπρόθεσμη ευρωπαϊκή στρατηγική για τη στήριξη της βιώσιμης ανάπτυξης του θαλάσσιου και ναυτιλιακού τομέα. Η στρατηγική αυτή αναγνωρίζει ότι οι θάλασσες και οι ωκεανοί είναι μοχλοί της ευρωπαϊκής οικονομίας, με μεγάλο δυναμικό για καινοτομία και ανάπτυξη. Αποτελεί τη συμβολή της Ολοκληρωμένης Θαλάσσιας Πολιτικής στην επίτευξη των στόχων της στρατηγικής "Ευρώπη 2020" για έξυπνη, διατηρήσιμη και χωρίς αποκλεισμούς ανάπτυξη. Η στρατηγική εγκρίθηκε τον Οκτώβριο του 2012 σε υπουργικό επίπεδο μέσω της Διακήρυξης της Λεμεσού (Limassol Declaration, Cyprus Presidency of the Council of the European Union, 2012).

Η γαλάζια οικονομία προσδίδει έμφαση στη διαχείριση της διατήρησης και της βιωσιμότητας, βασισμένη στην ιδέα ότι τα υγιή θαλάσσια οικοσυστήματα είναι πιο παραγωγικά και είναι θεμελιώδους σημασίας για αειφόρες θαλάσσιες οικονομίες (Kontakos, 2018). Περικλείει το ίδιο επιθυμητά αποτελέσματα που είναι εγγενή στην προγενέστερη έννοια της «Πράσινης οικονομίας» (Green Economy), καθώς και την πιο πρόσφατη της «Κυκλικής οικονομίας» (Circular Economy) (Kontakos, 2017; Kontakos & Zhelyazkova, 2015, Zhelyazkova, 2011).

3. ΟΙ ΤΡΕΙΣ ΣΥΝΙΣΤΩΣΕΣ ΤΗΣ ΕΥΡΩΠΑΪΚΗΣ ΣΤΡΑΤΗΓΙΚΗΣ ΓΙΑ ΤΗ "ΓΑΛΑΖΙΑ ΑΝΑΠΤΥΞΗ"

Η "Γαλάζια Ανάπτυξη" αποτελείται από τρεις συνιστώσες:

(α) Συγκεκριμένα μέτρα ολοκληρωμένης θαλάσσιας πολιτικής, όπως η βελτίωση των γνώσεων και της πρόσβασης σε πληροφορίες για τη θάλασσα, ο θαλάσσιος χωροταξικός σχεδιασμός για την αποτελεσματική και βιώσιμη διαχείριση των θαλάσσιων δραστηριοτήτων και η ολοκληρωμένη θαλάσσια επιτήρηση.

(β). Στρατηγικές για τις επιμέρους θαλάσσιες λεκάνες με στόχο να διασφαλιστεί ο πλέον κατάλληλος συνδυασμός μέτρων προώθησης της βιώσιμης ανάπτυξης, τα οποία λαμβάνουν υπόψη τοπικούς κλιματικούς, ωκεανογραφικούς, οικονομικούς, πολιτιστικούς και κοινωνικούς παράγοντες, όπως ενδεικτικά αυτών που αφορούν πλησιέστερα, στην περίπτωση μας, την Μεσόγειο Θάλασσα, την Αδριατική Θάλασσα και Ιόνιο Πέλαγος και τον Εύξεινο Πόντο.

(γ) Στοχευμένη προσέγγιση για συγκεκριμένες δραστηριότητες, όπως για την υδατοκαλλιέργεια, τον παράκτιο τουρισμό, τη θαλάσσια βιοτεχνολογία, την ωκεάνια ενέργεια και την εκμετάλλευση κοιτασμάτων του θαλάσσιου βυθού.

4. ΣΥΝΕΙΣΦΟΡΑ ΤΗΣ ΓΑΛΑΖΙΑΣ ΟΙΚΟΝΟΜΙΑΣ ΣΤΗΝ ΕΕ, ΣΤΗΝ ΚΥΠΡΟ ΚΑΙ ΣΤΗΝ ΕΛΛΑΔΑ

Οι μεμονωμένοι τομείς της γαλάζιας οικονομίας είναι αλληλεξαρτώμενοι. Βασίζονται σε κοινές δεξιότητες και μεριζόμενη υποδομή, όπως είναι οι λιμένες και τα δίκτυα διανομής ηλεκτρισμού. Εξαρτώνται, δε, από τη βιώσιμη χρήση της θάλασσας από τον άνθρωπο.

Εάν συνεκτιμήσουμε όλες τις οικονομικές δραστηριότητες που εξαρτώνται από τη θάλασσα, τότε οι αλυσίδες αξίας της γαλάζιας οικονομίας της ΕΕ αντιπροσωπεύουν 3,5 εκατ. θέσεις εργασίας και ακαθάριστη προστιθέμενη αξία που ανέρχεται σε περίπου 174 δισ. ευρώ ετησίως. Συνολικά, 75% του εξωτερικού εμπορίου της Ευρώπης και 37% του εμπορίου εντός της ΕΕ διεξάγεται διά θαλάσσης. Μεγάλο ποσοστό αυτής της δραστηριότητας, όχι όμως το σύνολό της, είναι συγκεντρωμένο γύρω από τις ακτές της Ευρώπης. Ορισμένες χώρες που δεν βρέχονται από θάλασσα διαθέτουν πολύ αξιόλογους παραγωγούς εξοπλισμού πλοίων.

Σύμφωνα με στοιχεία του πρώτου ετήσιου οικονομικού απολογισμού για τις χώρες της ΕΕ που δημοσιεύθηκε προσφάτως από την Ευρωπαϊκή Επιτροπή (The 2018 Annual Economic Report on EU Blue Economy), το ΑΕΠ της γαλάζιας οικονομίας αντιπροσώπευε το 2016 το 1,3% του συνολικού ΑΕΠ και το 1,6% της συνολικής απασχόλησης των 28 χωρών της ΕΕ. Η οικονομική κρίση επηρέασε αρνητικά τη συμβολή της στο ΑΕΠ κατά την περίοδο 2009-2015, κυρίως λόγω της κάμψης του κύκλου εργασιών στη ναυπηγική βιομηχανία (π.χ. κατασκευής σκαφών αναψυχής), τις θαλάσσιες μεταφορές και τις λιμενικές δραστηριότητες (European Union, 2018).

Σε όρους απασχόλησης, η Ισπανία (691 χιλιάδες εργαζόμενοι), η Ιταλία (390 χιλ.), το Ηνωμένο Βασίλειο (384 χιλ.), η Ελλάδα (334 χιλ.) και η Γαλλία (279 χιλ.), αποτελούν τις μεγαλύτερες "γαλάζιες" οικονομίες της

Ευρώπης. Συνδυασμένα, τα τέσσερα πρώτα κράτη μέλη αντιπροσωπεύουν περισσότερο από το ήμισυ των συνολικών θέσεων απασχόλησης που συνδέονται με τη γαλάζια οικονομία. Στην περίπτωση της Ελλάδας, μάλιστα, η απασχόληση την περίοδο 2009-2016 έχει παρουσιάσει αξιοσημείωτη αύξηση κατά 56%.

Μεταξύ των διαφόρων τομέων, ο τομέας των «ζώντων πόρων» (δηλαδή της αλιείας, της υδατοκαλλιέργειας και της μεταποίησης) αυξήθηκε κατά 22% μεταξύ 2009 και του 2016. Η αυξημένη βιωσιμότητα, χάρη στην γαλάζια αλιευτική πολιτική της ΕΕ, διαδραματίζει σημαντικό ρόλο σε αυτή τη θετική εξέλιξη.

Επίσης, διάφοροι αναδυόμενοι κλάδοι παρουσιάζουν έντονη ανάπτυξη. Ο τομέας της βιοτεχνολογίας χαρακτηρίζεται από ταχεία ανάπτυξη σε κράτη μέλη όπως η Ιρλανδία και η απασχόληση στην αιολική βιομηχανία ανοικτής θάλασσας έχει αυξηθεί από 24 χιλιάδες το 2009 σε 160 χιλιάδες εργαζόμενους το 2016, υπερβαίνοντας την απασχόληση στον τομέα της αλιείας της ΕΕ.

Στην Κύπρο, ο τομέας της γαλάζιας οικονομίας απασχολεί κυρίως υπό την αιγίδα μικρών οικογενειακών επιχειρήσεων, περίπου 26 χιλιάδες εργαζομένους, ήτοι περίπου το 7,4% του συνολικού εργατικού δυναμικού της. Το 73% εξ αυτών απασχολούνται στον παράκτιο τουρισμό, συνεισφέροντας ακαθάριστη προστιθέμενη αξία 732 εκατ. ευρώ, που αντιστοιχούν σε μερίδιο 4,6% της συνολικής οικονομίας της. Ο μέσος μισθός το 2016 ανέρχονταν σε 15.400 ευρώ, σημειώνοντας πτώση κατά 13% από το 2009, κυρίως στους τομείς των αποθηκευτικών χώρων και των ναυτιλιακών μεταφορών. Αντίθετα, ο μέσος μισθός αυξήθηκε κατά 32% στη ναυπηγική βιομηχανία και την επισκευή, στην οποία σημειώνεται μια σημαντική αύξηση της απασχόλησης από το 2009.

Στην Ελλάδα, η γαλάζια οικονομία είχε σημαντική θετική επίπτωση στο ΑΕΠ και την απασχόληση. Ενώ το ΑΕΠ μειώθηκε κατά 28,5% την περίοδο 2009-2016, η ακαθάριστη προστιθέμενη αξία της αυξήθηκε κατά 21% και η απασχόληση κατά 56%, απασχολώντας το 9,3% του συνολικού εργατικού δυναμικού της. Ο μέσος μισθός το 2016 ανέρχονταν σε 26.900 ευρώ, σημειώνοντας πτώση κατά 13% από το 2009, αλλά αυξήθηκε σημαντικά στους τομείς των λιμένων (κατά 75%) και των θαλάσσιων μεταφορών (κατά 24%), οι οποίοι περιλαμβάνονται μεταξύ των τομέων με τους υψηλότερους μέσους μισθούς το 2016 (περίπου 37.200 ευρώ και 33.500 ευρώ αντίστοιχα).

5. ΕΥΚΑΙΡΙΕΣ ΓΙΑ ΓΑΛΑΖΙΑ ΑΝΑΠΤΥΞΗ ΣΤΗΝ ΚΥΠΡΟ ΚΑΙ ΤΗΝ ΕΛΛΑΔΑ

Η θάλασσα και οι ακτές αποτελούσαν ανέκαθεν σημαντικούς φορείς ανάπτυξης της Κυπριακής και Ελληνικής οικονομίας. Πολυάριθμα νησιά, που είναι διάσπαρτα κυρίως στο Αιγαίο, αλλά και το Ιόνιο και Λιβυκό πέλαγος – στην Ελλάδα υπάρχουν περισσότερα από 6.000 νησιά, νησίδες και βραχονησίδες, εκ των οποίων κατοικούνται τα 117 νησιά. Λόγω του εξωστρεφούς γεωγραφικού τους χαρακτήρα, οι λιμένες και οι παράκτιες κοινότητες υπήρξαν παραδοσιακά κέντρα νέων ιδεών και καινοτομίας.

Ωστόσο, εκτός από αυτή την παραδοσιακή τάση για καινοτομία, υπεισέρχονται πλέον παγκοσμίως και τρεις νέοι παράγοντες. Έχει σημειωθεί ραγδαία τεχνολογική πρόοδος ως προς την ανάπτυξη δραστηριοτήτων στην ανοικτή θάλασσα, σε ολόενα και πιο βαθιά ύδατα, όπως αυτών της τεχνολογίας αυτοποιημένου χειρισμού (ρομποτικής), της βιντεοεπιτήρησης και της τεχνολογίας καταδυόμενου εξοπλισμού. Εξελίξεις στην γενετική μας επιτρέπουν να κατανοήσουμε πως η ξεχωριστή βιοποικιλότητα των θαλασσών μπορεί να αξιοποιηθεί για την παροχή τροφής, ενέργειας και φαρμάκων για ένα πληθυσμό που μεγαλώνει σε αριθμούς και ανάγκες. Σε αυτό συμβάλλει και η συνειδητοποίηση ολόενα και περισσότερο ότι η γη και το γλυκό νερό αποτελούν πεπερασμένους πόρους. Επίσης, σημειώνεται έντονη ανάγκη να περιορισθούν οι εκπομπές αερίων του θερμοκηπίου με την ανάπτυξη υπεράκτιων εγκαταστάσεων αιολικής ενέργειας, αλλά και περαιτέρω προώθηση των θαλάσσιων έναντι των χερσαίων μεταφορών λόγω της συνεπαγόμενης εξοικονόμησης ενέργειας.

Ενδεικτικά και μόνο θα θέλαμε να αναφερθούμε σε μερικές από τις δυνατότητες που διαμορφώνονται στον τομέα της γαλάζιας οικονομίας. Οι διαφαινόμενες προοπτικές στον τομέα της θαλάσσιας εξόρυξης υδρογονανθράκων λαμβάνουν σταδιακά διαστάσεις που δύνανται να μεταβάλλουν το οικονομικό και κοινωνικό προφίλ των δύο χωρών για τις επόμενες δεκαετίες. Η θέσπιση της ΑΟΖ πολλαπλασιάζει πρακτικά το μέγεθος των δύο χωρών, ανοίγοντας νέες προοπτικές (και προκλήσεις) στην εκμετάλλευση ευρύτερα του ορυκτού πλούτου καθώς και στην εξασφάλιση αποκλειστικών δικαιωμάτων αλιείας στην ευρεία θάλασσα περιοχή που περικλείει.

Οι υδατοκαλλιέργειες σήμερα, αλλά και η αλιεία, διαδραματίζουν το δικό τους σημαντικό ρόλο στην οικονομία της Κύπρου. Η επένδυση σε καινοτόμες ιδέες και την παραγωγή παρεμφερών προϊόντων, όπως τα καπνιστά ψάρια και τα φιλέτα, αλλά και η παραγωγή νέων ειδών υδατοκαλλιέργειας, όπως η άλγη, θα συνεισφέρουν σημαντικά στην οικονομία της αλλά και θα δημιουργήσουν νέες θέσεις εργασίας. Η χρήση των οστεϊκών υπολειμμάτων από την φιλετοποίηση των ψαριών για την παραγωγή συμπληρωμάτων διατροφής, όπως ασβεστίου και μαγνησίου, ονομάζεται κυκλική οικονομία, και αποτελεί αναπόσπαστο κομμάτι της γαλάζιας ανάπτυξης.

Εν κατακλείδι, για την "θαλασσοφύλητη" Κύπρο του Γιώργου Σεφέρη, η θάλασσα διανοίγει νέους ορίζοντες στην έρευνα και ευκαιρίες για χρηματοδότηση σε νεοσύστατες επιχειρήσεις με γαλάζιες καινοτομίες, σε νέα προϊόντα και υπηρεσίες, στα οποία σκοπεύουμε να αναφερθούμε διεξοδικότερα σε άλλο άρθρο μας.

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Web-1: European Commission, Blue Growth, https://ec.europa.eu/maritimeaffairs/policy/blue_growth_en, consulted 11 May 2019.

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Το όραμα για την Κυπριακή θαλάσσια αλιεία μέσα από τη Γαλάζια Οικονομία

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Περίληψη

Στο άρθρο αυτό θα αναφερθούμε στην Κυπριακή θαλάσσια αλιεία, η οποία αποτελεί αναπόσπαστο κομμάτι της γαλάζιας οικονομίας και λαμβάνει σταδιακά ιδιαίτερη μέριμνα από τους αρμόδιους φορείς. Τα κυριότερα προβλήματα βιωσιμότητας που αντιμετωπίζει σήμερα ο αλιευτικός τομέας της Κύπρου είναι η χαμηλή παραγωγικότητα των νερών, η ρύπανση αλλά και η έλλειψη ζωτικού αλιευτικού χώρου λόγω της Τουρκικής κατοχής και των Βρετανικών Βάσεων, των τουριστικών θαλάσσιων δραστηριοτήτων, των μονάδων υδατοκαλλιέργειας αλλά και των προστατευόμενων περιοχών. Επίσης, προβλήματα αποτελούν η υπεραλίευση, η έλλειψη επαγγελματικής κατάρτισης σε νέες μεθόδους αλίευσης, η παρουσία ξενικών ειδών και η δυσκολία του λαού να δεχθεί νέα είδη στη διατροφή του. Εκτιμούμε ότι θα πρέπει να υλοποιηθούν δράσεις για ορθολογιστική διαχείριση των αλιευτικών πόρων, ανάπτυξη και βελτίωση των αλιευτικών μεθόδων φιλικών προς το περιβάλλον, προστασία και ανάπτυξη των αλιευτικών αποθεμάτων με τη δημιουργία θαλάσσιων προστατευόμενων περιοχών και αναβάθμιση των επαγγελματικών γνώσεων και δεξιοτήτων. Επίσης, η θέσπιση θαλάσσιων ζωνών στη Μεσόγειο, περιλαμβανομένων των Αποκλειστικών Οικονομικών Ζωνών (ΑΟΖ), και της Κυπριακής ΑΟΖ, εκτιμούμε ότι θα ωφελήσει στη γαλάζια ανάπτυξη, αφού οι ΑΟΖ συμβάλλουν σε μια αποτελεσματικότερη πολιτική χωροταξικού σχεδιασμού, η οποία με τη σειρά της θα προσελκύσει επενδύσεις και περαιτέρω οικονομικές δραστηριότητες.

Λέξεις Κλειδιά: Επιχειρηματικότητα, καινοτομία, γαλάζια οικονομία, γαλάζια ανάπτυξη, θαλάσσια αλιεία, ΑΟΖ, Κύπρος, Ελλάδα.

1. ΕΙΣΑΓΩΓΗ

«...ἱερὸν ἰχθὺν ἐκ πόντοιο θύραζε λίνῳ καὶ ἥνοπι χαλκῷ»
[...ἱερὸ ἰχθὺ ἀπὸ το κύμα του πόντου με λινό νήμα και αστραφτερό αγκίστρι ψάρευε]

(Ομήρου, Ιλιάς, Ραψωδία Π408)

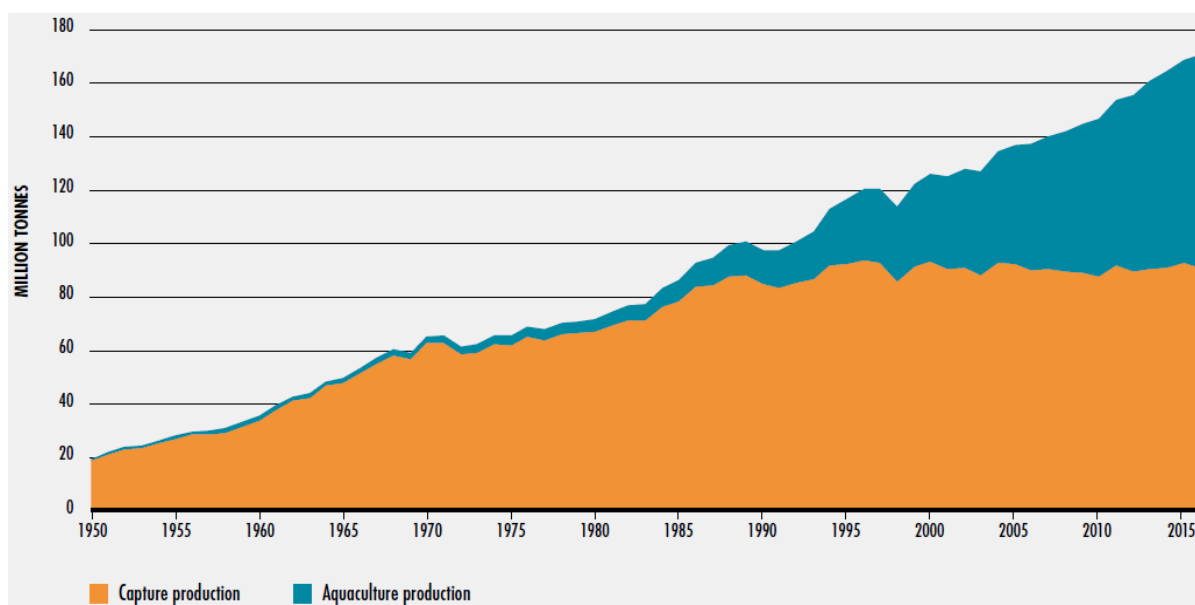
Η Γαλάζια Οικονομία αναφέρεται στην αιεφόρο χρήση και διατήρηση των θαλάσσιων, εσωτερικών υδάτινων και παράκτιων πόρων για την ασφάλεια τροφίμων, τη δημιουργία θέσεων απασχόλησης και την οικονομική ανάπτυξη των χωρών. Πρόκειται για την αλιεία, την υδατοκαλλιέργεια, τα ορυκτά, την ενέργεια, τις μεταφορές, το εμπόριο, την εκμετάλλευση των θαλάσσιων βυθών, τη διαχείριση των παράκτιων ζωνών, τον τουρισμό, τη θαλάσσια βιοτεχνολογία, καθώς και την προστασία του θαλάσσιου περιβάλλοντος (European Union, 2018; Kontakos, 2018). Το σημαντικότερο είναι ότι συμβάλλει στην αναβάθμιση του τρόπου ζωής μέσα από τις παραπάνω δραστηριότητες.

Σε άλλο μας άρθρο, έγινε μια επισκόπηση στη Γαλάζια Οικονομία και Επιχειρηματικότητα, με αναφορά στις ευκαιρίες και δυνατότητες που διανοίγονται για τη νησιωτική οικονομία μας (Κοντάκος & Παπαγεωργίου, 2018). Στο άρθρο αυτό θα αναφερθούμε στην Κυπριακή θαλάσσια αλιεία, η οποία αποτελεί αναπόσπαστο κομμάτι της γαλάζιας οικονομίας και λαμβάνει σταδιακά ιδιαίτερη μέριμνα από τους αρμόδιους φορείς.

2. ΤΑΣΕΙΣ ΣΤΗΝ ΠΑΓΚΟΣΜΙΑ ΚΑΙ ΕΥΡΩΠΑΪΚΗ ΑΛΙΕΙΑ

Με βάση τα πιο πρόσφατα στοιχεία από την Οργάνωση Τροφίμων και Γεωργίας του ΟΗΕ (FAO, 2018), το 2016, η παγκόσμια παραγωγή ψαριού (σύλληψη και υδατοκαλλιέργεια) ανήλθε σε 171 εκατ. τόνους, με την σύλληψη να αντιπροσωπεύει μερίδιο 53% και την υδατοκαλλιέργεια το 47% (Διάγραμμα 1). Με την αλιευτική παραγωγή ψαριών από σύλληψη να παραμένει σχετικά στατική από τα τέλη της δεκαετίας του 1980, η υδατοκαλλιέργεια έχει διαχρονικά συμβάλλει καθοριστικά στην εντυπωσιακή αύξηση της προσφοράς ψαριών για ανθρώπινη κατανάλωση. Έμφαση όμως στην υδατοκαλλιέργεια θα δοθεί σε άλλο άρθρο μας, αφού αποτελεί ένα θεμελιώδη υφιστάμενο τομέα της γαλάζιας οικονομίας.

Διάγραμμα 1: Παγκόσμια παραγωγή ιχθύων από σύλληψη (capture) και υδατοκαλλιέργεια (aquaculture) σε εκατ. τόνους



Πηγή: Food and Agriculture Organization of the United Nations (2018)

Η παγκόσμια συνολική αλιευτική παραγωγή ανήλθε σε 91 εκατ. τόνοι το 2016, παρουσιάζοντας μικρή μείωση συγκριτικά με το 2011. Ωστόσο, η Μεσόγειος και η Μαύρη Θάλασσα χαρακτηρίζονται από υψηλό ποσοστό μη βιώσιμων αποθεμάτων, σε συνδυασμό με την υπεραλίευση. Αυτό είναι ιδιαίτερα ανησυχητικό αφού καταδεικνύει το μέγεθος του προβλήματος των αποθεμάτων ειδικά στη Μεσόγειο Θάλασσα και την ανάγκη για στροφή σε μια βιώσιμη 'γαλάζια' αλιεία.

Ο αλιευτικός στόλος των 23 παράκτιων χωρών-μελών της ΕΕ αριθμούσε 63.976 ενεργά σκάφη το 2015. Η άμεση απασχόληση ανερχόταν σε 152.700 αλιείς, που ισοδυναμούσαν με 114.863 αλιείς πλήρους απασχόλησης. Ο μέσος ετήσιος μισθός ανά εργαζόμενο πλήρους απασχόλησης υπολογίζεται σε 24.800 ευρώ, και κυμαίνεται από 1.400 ευρώ στην Κύπρο έως 75.000 ευρώ στο Βέλγιο. Η μικτή προστιθέμενη αξία για τον στόλο της ΕΕ (εκτός της Ελλάδας) ανήλθε σε 3,9 δισ. ευρώ και τα μικτά κέρδη (εκτός επιδοτήσεων) σε 1,6 δισ. ευρώ.

Να σημειωθεί ότι το 74% του ενεργού αλιευτικού στόλου της ΕΕ αποτελείται από μικρά σκάφη παράκτιας αλιείας και το 26% αποτελείται από μεγάλα σκάφη βιομηχανικής αλιείας. Η Ελλάδα διαθέτει το μεγαλύτερο αριθμό σκαφών παράκτιας αλιείας που ανέρχεται σε 14.538, ενώ ακολουθούν η Ιταλία με 8.710 και η Πορτογαλία με 7.331 σκάφη. Ωστόσο, αν και η παράκτια αλιεία αντιπροσωπεύει το μεγαλύτερο ποσοστό του Ευρωπαϊκού αλιευτικού στόλου, η οικονομική της απόδοση παραμένει σχετικά στάσιμη ενώ ο αριθμός των σκαφών έχει μειωθεί την τελευταία δεκαετία.

3. Ο ΤΟΜΕΑΣ ΤΗΣ ΑΛΙΕΙΑΣ ΣΤΗΝ ΚΥΠΡΟ

Ο αλιευτικός τομέας στην Κύπρο αποτελείται από την παράκτια αλιεία, που απασχολεί το μεγαλύτερο ποσοστό των αλιέων της Κύπρου, την αλιεία της τράτας βυθού και την πελαγική αλιεία που αποτελείται κυρίως από την

αλιεία ξιφία και τόνου. Σκάφη μήκους 4 έως 12 μέτρων αποτελούν την παράκτια αλιεία, άνω των 12 μέτρων την πολυδύναμη αλιεία (αλιεία ξιφία και τόνου) και άνω των 18 μέτρων την αλιεία με τράτες βυθού. Εκτιμάται ότι για το 2017 ο συνολικός αριθμός ενεργών σκαφών ανέρχονταν περίπου σε 800, εκ των οποίων τα 762 είναι μικρά σκάφη παράκτιας αλιείας. Ο αριθμός των εργαζομένων ανέρχεται αντίστοιχα σε 1.205 που ισοδυναμούν με 705 εργαζομένους πλήρους απασχόλησης. Ο κλάδος αποτελείται αποκλειστικά από μικρές οικογενειακές επιχειρήσεις άνω της μίας γενιάς.

Η αλιεία στην Κύπρο στοχεύει δύο κατηγορίες ψαριών: τα μεγάλα πελαγικά είδη και τα βυθόβια είδη. Τα βυθόβια είδη αποτελούν είδη όπως το μπαρπούνη, τον σκάρο, την κουρκούνια, τη στρίλια, τη γόππα, το λυθρίνι, το φαγκρί, τη μαρίδα, τον σορκό, τον ορφό, τη συναγρίδα, το χταπόδι, τη σουπιά και άλλα. Τα μικρά πελαγικά αποτελούν είδη όπως τη στρογγυλόρεγγα, το κολιό, τη σαρδέλλα και το σαυρίδι, ενώ τα μεγάλα πελαγικά είδη αποτελούνται από είδη όπως ο ξιφίας, ο μακρύπτερος τόνος και ο ερυθρός τόνος.

Με βάση στοιχεία του Ετήσιου Απολογισμού για την Αλιευτική Στόλο στην ΕΕ το 2017, η ετήσια συνεισφορά του κυπριακού αλιευτικού τομέα σε έσοδα ανέρχεται περίπου στα 7 εκατ. ευρώ, και παρουσιάζει κάμψη σε σχέση την τελευταία δεκαετία, ενώ ο κλάδος σε όρους μικτού και καθαρού κέρδους χαρακτηρίζεται ως ζημιογόνος (STECF, 2017).

Η αρνητική οικονομική κατάσταση σημαίνει ότι ο Κυπριακός στόλος ενδέχεται να αντιμετωπίσει δυσκολίες στο μέλλον για τη διατήρηση του στόλου. Αυτό θα μπορούσε να οδηγήσει στην παύση της δραστηριότητας πολλών σκαφών κυρίως μικρής κλίμακας. Οι παράγοντες πίσω από αυτό είναι η αύξηση των δαπανών (κυρίως για επισκευές και συντήρηση, κόστος ενέργειας και άλλα μεταβλητά έξοδα όπως για μισθούς) και ταυτόχρονα η μείωση της αξίας αλιευτικής παραγωγής. Οι μέσες τιμές αλιευμάτων παρουσιάζουν μια πτωτική τάση από το 2011, κυρίως λόγω της χρηματοπιστωτικής κρίσης και της μειωμένης αγοραστικής δύναμης των καταναλωτών. Ωστόσο, παραμένουν συγκριτικά σε υψηλά επίπεδα σε σχέση με άλλες μεσογειακές χώρες, λόγω κυρίως του εμπορικού ελλείμματος που αντιμετωπίζει η χώρα σε φρέσκα προϊόντα.

Περίπου 1.500 τόνοι ψάρι αλιεύονται κάθε χρόνο στα Κυπριακά θαλάσσια ύδατα. Ο τομέας της αλιείας δεν συνεισφέρει σημαντικά (λιγότερο από 0,5%) στο Κυπριακό ΑΕΠ. Ωστόσο, είναι ένας σημαντικός τομέας για τις εξαρτώμενες από την αλιεία περιοχές για άμεση απασχόληση (πλοιοκτήτες και μέλη του πληρώματος) και βοηθητικές υπηρεσίες, όπως ψαροταβέρνες και εστιατόρια, ιχθυοτροφεία, μηχανολογικές επισκευές, επισκευές και κατασκευές σκαφών καθώς και τον αλιευτικό τουρισμό.

Τα κυριότερα προβλήματα βιωσιμότητας που αντιμετωπίζει σήμερα ο αλιευτικός τομέας της Κύπρου είναι η χαμηλή παραγωγικότητα των νεύρων, η ρύπανση αλλά και η έλλειψη ζωτικού αλιευτικού χώρου λόγω της Τουρκικής κατοχής και των Βρετανικών Βάσεων, των τουριστικών θαλάσσιων δραστηριοτήτων, των μονάδων υδατοκαλλιέργειας αλλά και των προστατευόμενων περιοχών. Επίσης, η υπεραλίευση, η έλλειψη επαγγελματικής κατάρτισης σε νέες μεθόδους αλίευσης, η παρουσία ξενικών ειδών και η δυσκολία του λαού να δεχθεί νέα είδη στη διατροφή του. Πρακτικό πρόβλημα αποτελεί και η λεηλασία του δολώματος και των αλιευμάτων από δελφίνια, χελώνες και φώκιες.

4. ΑΝΑΓΚΗ ΣΤΗΡΙΞΗΣ ΤΗΣ ΠΑΡΑΚΤΙΑΣ ΑΛΙΕΙΑΣ

«... η κακόν ο γριπεύς ζώει βίον, ω δόμος α ναυς, και πόνος εντί θάλασσα, και ιχθύες α πλάνος άγρα»
[Αλήθεια, ο ψαράς περνάει άθλια ζωή, που έχει σπίτι του το πλοίο, δουλειά του την θάλασσα και κυνήγι του αβέβαιο τα ψάρια]
(Στοβαίος, Δ', XVII, 19)

Η παραδοσιακή ή παράκτια αλιεία αποτελείται από τοπικές επιχειρήσεις που αλιεύουν ψάρια που προορίζονται αποκλειστικά για ανθρώπινη κατανάλωση. Η παραδοσιακή αλιεία, η οποία χρησιμοποιεί λιγότερα καύσιμα από τη βιομηχανική αλιεία ανά τόνο εκφορτωθέντων ιχθύων, είναι πιο επιλεκτική από τη βιομηχανική αλιεία, αφού χρησιμοποιεί μεθόδους και αλιευτικά εργαλεία τα οποία βασίζονται σε μια βαθιά γνώση της συμπεριφοράς των ψαριών και τα οποία επιτρέπουν στα ψάρια κυριολεκτικά να 'σαγηνεύονται' στα αλιευτικά εργαλεία.

Σε μεγάλο βαθμό, η παραδοσιακή αλιεία ανταγωνίζεται τους βιομηχανικούς στόλους αφού εκμεταλλεύονται τα ίδια παράκτια αποθέματα με μηχανότρατες και γρι-γρι. Ωστόσο, η λήψη αποφάσεων στην αλιεία, συνήθως δίνει μικρή σημασία στην παραδοσιακή αλιεία αφού έχει χαμηλή οικονομική συνεισφορά και συχνά αγνοείται.

5. ΑΛΙΕΙΑ, ΚΑΙΝΟΤΟΜΙΑ ΚΑΙ ΓΑΛΑΖΙΑ ΑΝΑΠΤΥΞΗ

Λαμβάνοντας υπόψη τα προβλήματα που προαναφέρθηκαν μαζί με άλλα αδιαχείριστα προβλήματα όπως οι κλιματικές αλλαγές, υπάρχει επείγουσα ανάγκη για στρόφι σε μια βιώσιμη 'γαλάζια' αλιεία.

Η γαλάζια ανάπτυξη είναι αγκυροβολημένη στην αρχή ότι οι υπηρεσίες που παρέχονται από τα υδρόβια οικοσυστήματα είναι θεμελιώδεις για την ανθρώπινη ευημερία. Ειδικότερα, οι υπηρεσίες των θαλάσσιων οικοσυστημάτων (marine ecosystem services) παρέχουν περισσότερο από το 60% της οικονομικής αξίας της παγκόσμιας βιόσφαιρας. Αναγνωρίζοντας το γεγονός αυτό, η παγκόσμια κοινότητα επικεντρώνεται όλο και περισσότερο στην ανάπτυξη της οικονομικής ικανότητας για την εκμετάλλευση των υδάτινων οικοσυστημάτων και των υπηρεσιών που παρέχουν με βιώσιμο τρόπο. Αυτό αναμένεται επίσης να συμβάλει στη βελτίωση για την ασφάλεια των τροφίμων και τη διαβίωση ή την επίτευξη των στόχων της αειφόρου ανάπτυξης (14ος Στόχος για την Βιώσιμη Ανάπτυξη: Ζωή στο Νερό, του Οργανισμού Ηνωμένων Εθνών).

Η προώθηση, η ρύθμιση και η παρακολούθηση των υπεύθυνων αλιευτικών πρακτικών, μέσω ισχυρών πλαισίων διαχείρισης και διαχείρισης της αλιείας, είναι απαραίτητες για τη βιωσιμότητα των αλιευτικών πόρων τόσο στις παράκτιες περιοχές όσο και στην ανοικτή θάλασσα.

Καινοτομία θα ήταν η εφαρμογή μιας οικοσυστημικής προσέγγισης για τη διαχείριση της αλιείας, καθώς και η βελτίωση της επιλεκτικότητας των εργαλείων, της διαχείρισης των αποθεμάτων, νέων τεχνικών αλιείας (όπως η επιλεκτικότητα των εργαλείων και η μείωση των επιπτώσεων) για μετριασμό σύλληψης προστατευόμενων ειδών καθώς και παρεμπιπτόντων αλιευμάτων. Καινοτομία θα ήταν επίσης και η παρότρυνση για αλίευση νέων ειδών πέραν των παραδοσιακών, όπως για παράδειγμα το λεοντόψαρο (lionfish).

Το θέμα της επιλεκτικότητας και των απορρίψεων έχει λάβει μεγάλη προσοχή πρόσφατα λόγω της υποχρεωτικής εκφόρτωσης που αποτελεί μέρος της νέας ευρωπαϊκής κοινής αλιευτικής πολιτικής (Common Fisheries Policy) από το 2016. Άλλες έρευνες που ενδέχεται να μην προέρχονται άμεσα ή να επηρεάζουν τον τομέα της αλιείας συνδέονται με τον σχεδιασμό των αλιευτικών σκαφών (συμπεριλαμβανομένης της αποδοτικότητας των καυσίμων, της λιγότερης συντήρησης της βέλτιστης διατήρησης του προϊόντος και της παροχής καλύτερων συνθηκών εργασίας για το πλήρωμα).

Για τον λόγο αυτό και με αντικείμενο την αειφόρο χρήση της θαλάσσιας περιοχής της Κύπρου και την αποτελεσματικότερη αξιοποίηση των φυσικών πόρων, κρίθηκε αναγκαία από το 2014 η εφαρμογή μιας Εθνικής Ολοκληρωμένης Θαλάσσιας Πολιτικής. Η αλιεία θα πρέπει να προστατευθεί και να διατηρηθεί μέσα στο πλαίσιο της Κοινής Αλιευτικής Πολιτικής (ΚΑΠ) της Ευρωπαϊκής Ένωσης.

Για την επίτευξη αυτού του στόχου, θα υλοποιηθούν δράσεις για ορθολογιστική διαχείριση των αλιευτικών πόρων, ανάπτυξη και βελτίωση των αλιευτικών μεθόδων φιλικών προς το περιβάλλον, προστασία και ανάπτυξη των αλιευτικών αποθεμάτων με τη δημιουργία θαλάσσιων προστατευόμενων περιοχών (θαλάσσιων πάρκων) και αναβάθμιση των επαγγελματικών γνώσεων και δεξιοτήτων. Απαραίτητες προϋποθέσεις είναι ο αποτελεσματικός έλεγχος και η επιτήρηση των αλιευτικών δραστηριοτήτων, η πάταξη της παράνομης αλιείας και η επιμόρφωση και ενημέρωση των πολιτών. Επίσης, σημαντική είναι η βελτίωση των συνθηκών υγιεινής στους χώρους εκφόρτωσης καθώς και η ανάπτυξη αλιευτικών υποδομών για παροχή ασφάλειας και κατάλληλων διευκολύνσεων (ΑνΑΔ, 2016).

Επίσης, η θέσπιση θαλάσσιων ζωνών στη Μεσόγειο, περιλαμβανομένων των Αποκλειστικών Οικονομικών Ζωνών (ΑΟΖ), και της Κυπριακής ΑΟΖ, αναμένεται ότι θα ωφελήσει στη γαλάζια ανάπτυξη, αφού οι ΑΟΖ συμβάλλουν σε μια αποτελεσματικότερη πολιτική χωροταξικού σχεδιασμού, η οποία με τη σειρά της θα προσελκύσει επενδύσεις και περαιτέρω οικονομικές δραστηριότητες (Kontakos et al., 2016; Kontakos, 2015). Ιδιαίτερος δε και σύμφωνα με τον Οργανισμό Οικονομικής Συνεργασίας και Ανάπτυξης (OECD), προκειμένου να προχωρήσουμε σε καινοτομία στον αλιευτικό τομέα, θα πρέπει οι υπεύθυνοι λήψης αποφάσεων να διαθέτουν μια ολοκληρωμένη προσέγγιση στην καινοτομία για πολιτική, στην καινοτομία για επένδυση, στην ενδυνάμωση των ανθρώπων να καινοτομούν και να κατανοούν την ανάγκη για συνεργασία καθώς επίσης να ενισχύουν τη διάχυση της γνώσης και την αξία για δημιουργία.

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Επιχειρηματικότητα, Καινοτομία και Γαλάζια Βιοτεχνολογία: Καλλιεργώντας Μικροφύκη για μία Βιώσιμη Οικονομία

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Περίληψη

Η σημασία της γαλάζιας οικονομίας για την Κύπρο είναι πολύ μεγάλη. Η συνέχιση και ενδυνάμωση της δραστηριοποίησης στους τομείς του θαλάσσιου και παράκτιου τουρισμού, της εμπορικής ναυτιλίας, της αλιείας και της υδατοκαλλιέργειας καθώς και η δυναμική που παρέχει ο τομέας της εξόρυξης πετρελαίου και φυσικού αερίου δημιουργούν ευοίωνες προοπτικές για την κυπριακή οικονομία. Στο άρθρο αυτό, το οποίο αποτελεί συνέχεια μίας σειράς πρόσφατων δημοσιευμάτων μας που στόχο έχουν να ανακαινίσουν το έμπρακτο ενδιαφέρον, οικονομικό και επιστημονικό, ευρύτερα για την θάλασσα, θα αναφερθούμε σε ένα από τους αναδυόμενους και υποσχόμενους τομείς της γαλάζιας οικονομίας, τη θαλάσσια βιοτεχνολογία. Παρόλο που η απασχόληση στον τομέα αυτό στην Ευρώπη εξακολουθεί να κυμαίνεται σε σχετικά χαμηλά επίπεδα, η ανάπτυξή του αναμένουμε ότι θα δημιουργήσει θέσεις εργασίας υψηλής εξειδίκευσης. Εκτιμάται ότι βραχυπρόθεσμα ο τομέας θα αναδυθεί ως μικρή αγορά που θα αφορά προϊόντα υψηλής ποιότητας στους τομείς της υγείας, των καλλυντικών και των βιομηχανικών βιο-υλικών. Για τον σκοπό πληρότητας της ανάλυσής μας, παραθέτουμε μερικά παραδείγματα από επιχειρήσεις, υφιστάμενες αλλά και νεοσύστατες, που δραστηριοποιούνται και καινοτομούν ήδη στον τομέα της γαλάζιας βιοτεχνολογίας.

Λέξεις Κλειδιά: Επιχειρηματικότητα, καινοτομία, γαλάζια βιοτεχνολογία, μικροφύκη, βιώσιμη οικονομία, Κύπρος, algae, microalgae.

1. ΕΙΣΑΓΩΓΗ ΣΤΗ ΓΑΛΑΖΙΑ ΟΙΚΟΝΟΜΙΑ

“ Μια φορά στα χίλια χρόνια, του πελάγου τα τελώνια, μες στα σκοτεινά τα φύκια, μες τα πράσινα χαλίκια. Το φυτεύουνε και βγαίνει, πριν ο ήλιος ανατείλει, το μαγεύουνε και βγαίνει, το θαλασσινό τριφύλλι. [...]”

(«Το Θαλασσινό Τριφύλλι», Οδυσσέα Ελύτη, Ποιητική συλλογή ‘Τα Ρω του Έρωτα’, 1972)

Η γαλάζια οικονομία και ανάπτυξη αναφέρεται σε όλες τις οικονομικές δραστηριότητες που έχουν άμεση ή έμμεση σχέση με τους ωκεανούς, τις θάλασσες και τις ακτές καθώς και τη διασφάλιση της αειφόρου χρήσης και διατήρησης των θαλασσών. Η γαλάζια οικονομία καλύπτει ένα ευρύ φάσμα διασυνδεδεμένων υφιστάμενων και αναδυόμενων τομέων. Οι υφιστάμενοι τομείς καλύπτουν δραστηριότητες όπως την υδατοκαλλιέργεια, την αλιεία, την επεξεργασία ψαριών, τη ναυπηγική βιομηχανία και την επισκευή, τα λιμάνια, τον παράκτιο τουρισμό, τις θαλάσσιες μεταφορές και τη θαλάσσια εξόρυξη πετρελαίου και αερίου (Kontakos, 2018). Αναδυόμενοι τομείς περιλαμβάνουν δραστηριότητες όπως την αφαλάτωση, τη θαλάσσια και παράκτια προστασία, την υπεράκτια αιολική και κυματική ενέργεια και τη θαλάσσια βιοοικονομία και βιοτεχνολογία.

2. ΘΑΛΑΣΣΙΑ Η ΓΑΛΑΖΙΑ ΒΙΟΤΕΧΝΟΛΟΓΙΑ: ΈΝΑΣ ΑΝΑΔΥΟΜΕΝΟΣ ΚΑΙ ΥΠΟΣΧΟΜΕΝΟΣ ΤΟΜΕΑΣ

Στο άρθρο αυτό, το οποίο αποτελεί συνέχεια μίας σειράς πρόσφατων δημοσιευμάτων μας που στόχο έχουν να ανακαινίσουν το έμπρακτο ενδιαφέρον, οικονομικό και επιστημονικό, ευρύτερα για την θάλασσα, θα αναφερθούμε σε ένα από τους αναδυόμενους και υποσχόμενους τομείς της γαλάζιας οικονομίας, τη θαλάσσια βιοτεχνολογία.

Η γαλάζια βιοτεχνολογία ως επιστήμη ασχολείται με την εξερεύνηση της βιοποικιλότητας της θάλασσας και την εκμετάλλευση των θαλάσσιων οργανισμών. Υπάρχει ένα τεράστιο φάσμα ανανεώσιμων θαλάσσιων οργανισμών (ψάρια, φύκια και μικροοργανισμοί) που μπορούν να υποστηρίξουν την ανάπτυξη νέων προϊόντων, τα οποία μπορεί με τη σειρά τους να ωφελήσουν την κοινωνία.

Η θαλάσσια βιοτεχνολογία (γαλάζια βιοτεχνολογία) είναι ένας τομέας όπου τα προϊόντα παράγονται ή αναπτύσσονται από μεγάλη ποικιλία θαλάσσιων ζώων και φυτών και έχουν ποικίλες εφαρμογές διαφόρων τύπων. Ο τομέας αυτός περιλαμβάνει επίσης την υδατοκαλλιέργεια, όπου οι υδρόβιοι οργανισμοί καλλιεργούνται και χρησιμοποιούνται για τρόφιμα, βιοκαύσιμα, καλλυντικά, φαρμακευτικά και άλλα προϊόντα. Στη γεωργία, τα κτηνιατρικά προϊόντα και την υδατοκαλλιέργεια, η θαλάσσια βιοτεχνολογία συνέβαλλε στην παραγωγή εμβολίων και στη βελτίωση της διατροφής των ζώων. Στις βιομηχανικές διεργασίες και στην κατασκευή προϊόντων μέσω της χρήσης ενζύμων οδήγησε στην παραγωγή απορρυπαντικών, πολτού και χαρτιού, υφασμάτων και βιομάζας.

Τέλος, στην παραγωγή ενέργειας, η θαλάσσια βιοτεχνολογία μπορεί να παράγει μεγάλες ποσότητες ελαίων χρησιμοποιώντας τα μικροφύκη (microalgae).

Με βάση στοιχεία του ΟΟΣΑ που συλλέχθηκαν από τη βιομηχανία της θαλάσσιας βιοτεχνολογίας ο τομέας της βιομάζας φυκών στην Ευρώπη απασχολεί σήμερα 14.000 άτομα και έχει προστιθέμενη αξία που ανέρχεται σε 1.69 δισ. ευρώ, συμπεριλαμβανομένων της έρευνας και ανάπτυξης, της παραγωγής εξοπλισμού και των θέσεων εργασίας της ευρύτερης εφοδιαστικής αλυσίδας που εξαρτώνται από την παραγωγή στον τομέα των φυκών (algae).

Η αξιοποίηση της βιοτεχνολογίας συμβάλλει στην ανάπτυξη της οικονομίας της ΕΕ και παρέχει νέες θέσεις εργασίας, ενώ παράλληλα υποστηρίζει την αειφόρο ανάπτυξη, τη δημόσια υγεία και την προστασία του περιβάλλοντος (EU, 2018). Ενδεικτικά, στην παραγωγή ενέργειας, μέσω της χρήσης της τεχνολογίας μικροφύκης μπορεί να παραχθεί ένας θεωρητικός όγκος 20.000-80.000 λίτρα ελαίου ανά εκτάριο ετησίως (European Science Foundation Marine Board, 2010; OECD, 2016).

3. ΘΑΛΑΣΣΙΑ ΒΛΑΣΤΗΣΗ: ΤΟ «ΘΑΛΑΣΣΙΝΟ ΤΡΙΦΥΛΛΙ»

Η θαλάσσια βλάστηση συνίσταται από φωτοσυνθετικούς οργανισμούς, συνήθως ορατούς με το γυμνό μάτι, που ζουν προσκολλημένοι (βράχια) ή ριζωμένοι (άμμος) στον πυθμένα της θάλασσας (Ελληνική Φυκολογική Εταιρεία). Η θαλάσσια βλάστηση αποτελείται από:

- Εξελικτικά κατώτερα φυτά που ανήκουν στα φύκη, γνωστά ως Μακροφύκη (Χλωροφύκη, Φαιοφύκη, Ροδοφύκη). Αυτά, δεν έχουν βλαστούς, φύλλα, ρίζες, δεν σχηματίζουν σπέρματα, άνθη ή καρπούς, όπως τα ανώτερα φυτά (θαλάσσια και χερσαία). Υπάρχουν επίσης φύκη μικροσκοπικά, όπως για παράδειγμα αυτά που συμμετέχουν στο φυτοπλαγκτό, και αποκαλούνται συλλογικά Μικροφύκη, στα οποία αναφερόμαστε εκταταμένα παρακάτω.
- Εξελικτικά ανώτερα φυτά, γνωστά ως Θαλάσσια Αγγειόσπερμα. Αυτά, σε αντίθεση με τα φύκη, έχουν φύλλα, βλαστούς, ρίζες, σπέρματα και άνθη. Τα περισσότερα θαλάσσια αγγειόσπερμα έχουν παρόμοια μορφολογία, με λεπτά φύλλα σαν λεπίδες.

Τα φύκη αποτελούν μία από τις σημαντικότερες και ταυτόχρονα ανεξερεύνητες φυσικές πηγές του πλανήτη αφού περισσότερα από 1 εκατομμύρια είδη φυκών εκτιμώνται ότι υπάρχουν στους ωκεανούς. Αν και τα φύκη χρησιμοποιούνταν από τον άνθρωπο για διατροφικούς λόγους, μόλις που έχουμε ξεκινήσει να τα καλλιεργούμε προς όφελος της ανθρωπότητας αλλά και του πλανήτη.

4. ΜΙΚΡΟΦΥΚΗ: ΠΡΑΣΙΝΟΣ ΧΡΥΣΟΣ ΣΕ ΝΕΡΟ ΤΗΣ ΘΑΛΑΣΣΑΣ

Τις τελευταίες δεκαετίες ο παγκόσμιος πληθυσμός αυξάνεται με ταχείς ρυθμούς και οι φυσικοί πόροι του πλανήτη σταδιακά λιγοστεύουν. Ρίχνοντας μόνο μια ματιά στη θάλασσα, παρατηρούμε πως τα παγκόσμια αποθέματα εξαντλούνται με ανησυχητικό ρυθμό. Σύμφωνα με την επιστημονική έρευνα, τα μικροφύκη αποτελούν πολλά υποσχόμενους φωτοσυνθετικούς μικροοργανισμούς και μία καινοτόμα λύση σε προβλήματα τροφής, ενέργειας και υγείας.

Τα μικροφύκη είναι μικροσκοπικά υδρόβια φυτά, αόρατα στο γυμνό μάτι (συνήθως 0.2 - 200 μm), που καλλιεργούνται με διάφορες μεθόδους, όπως μεταξύ άλλων σε διαφανείς σωλήνες γεμάτους με θαλασσινό νερό. Χρησιμοποιώντας μόνο διοξείδιο του άνθρακα (CO₂) και ήλιο, τα μικροφύκη παράγουν βιομάζα με ατέλειωτες δυνατότητες (άνθρακα, υδρογονάνθρακα, ηλεκτρισμό, βιοκαύσιμα, Ωμέγα 3 λιπαρά, κ.α.). Όσον αφορά την ανθρώπινη διατροφή, τα μικροφύκη προσφέρουν αντιοξειδωτικά, πρωτεΐνες, μέταλλα, βιταμίνες και πολυακόρεστα λιπαρά οξέα, αναγνωρίζοντάς την ως μια υπερτροφή (Food and Agriculture Organization of the United Nations).

Τα μικροφύκη δε χρειάζονται πόσιμο αλλά θαλασσινό νερό για την παραγωγή τους (1kg καλαμ πόκι = 900L πόσιμου νερού, 1kg μικράλγη = <100L θαλασσινού νερού) και δεν απαιτούν τη δέσμευση γόνιμης αγροτικής γης, αφού μπορεί να αναπαράχθουν σε οποιοδήποτε περιβάλλον. Αναπτύσσονται 10 φορές ταχύτερα από τα χερσαία φυτά και λιγότερο από ένα δέκατο της γης είναι αναγκαίο για την παραγωγή ισοδύναμης ποσότητας βιομάζας.

Ο στόχος είναι η διαρκής πρόοδος ώστε να καταστούν όλα τα στάδια αυτής της αλυσίδας παραγωγής, από την καλλιέργεια στην συγκομιδή και από την επεξεργασία στην τελική κυκλοφορία του προϊόντος, φθηνότερα και πιο αποδοτικά.

5. ΚΑΙΝΟΤΟΜΙΑ ΣΤΗ ΓΑΛΑΖΙΑ ΒΙΟΤΕΧΝΟΛΟΓΙΑ

Η ανεξερεύνητη και όχι επαρκώς μελετημένη φύση μεγάλου μέρους του βυθού φανερώνει τις μεγάλες δυνατότητες των θαλάσσιων οργανισμών να προσφέρουν νέα δεδομένα και να συμβάλουν στη γαλάζια ανάπτυξη. Στην Ευρωπαϊκή Ένωση υπάρχει πλέον η υποβρύχια τεχνολογία που απαιτείται για εξερεύνηση της θάλασσας και ανάλυση της θαλάσσιας ζωής.

Η συντονισμένη δράση της Ευρωπαϊκής Ένωσης, στα αρχικά στάδια που διανύει σήμερα η γαλάζια βιοτεχνολογία, θα συμπληρώσει τις προσπάθειες των κρατών μελών της ώστε να δημιουργηθεί κρίσιμη μάζα για περαιτέρω ανάπτυξη του τομέα.

Παρόλο που η απασχόληση στον τομέα αυτό στην Ευρώπη εξακολουθεί να κυμαίνεται σε σχετικά χαμηλά επίπεδα, η ανάπτυξή του αναμένεται ότι θα δημιουργήσει θέσεις εργασίας υψηλής εξειδίκευσης. Βραχυπρόθεσμα, ο τομέας προβλέπεται να αναδυθεί ως μικρή αγορά που θα αφορά προϊόντα υψηλής ποιότητας στους τομείς της υγείας, των καλλυντικών και των βιομηχανικών βιο-υλικών.

Μέχρι το 2020 μπορεί να αναπτυχθεί ως αγορά μεσαίου μεγέθους που θα επεκταθεί στην παραγωγή μεταβολιτών (αμινοξέα, αλκοόλες, βιταμίνες B2 και B12, μορφίνη και διάφορα αντιβιοτικά όπως η ερυθρομυκίνη και η βακτριακίνη) και πρωτογενών ενώσεων (λιπιδίων, ζάχαρης, πολυμερών και πρωτεϊνών) με προορισμό τη βιομηχανία παραγωγής τροφίμων, ζωοτροφών και τη χημική βιομηχανία. Ακολούθως, περίπου 10 έτη από σήμερα, και εφόσον σημειωθεί σημαντική τεχνολογική πρόοδος, ο τομέας μπορεί να εξελιχθεί σε προμηθευτή μαζικών προϊόντων στην αγορά. (ΑναΔ, 2016).

Η επιτάχυνση αυτής της διαδικασίας θα απαιτήσει τον συνδυασμό βασικής έρευνας στον τομέα της θαλάσσιας ζωής και εφαρμοσμένης έρευνας σε βιομηχανικές εφαρμογές οι οποίες, παρόλο που παρουσιάζουν μικρές πιθανότητες επιτυχίας, θα είναι πολύ αποδοτικές σε περίπτωση επιτυχίας.

Εν κατακλείδι, για τον σκοπό πληρότητας της ανάλυσής μας, παραθέτουμε μερικά παραδείγματα από επιχειρήσεις, υφιστάμενες αλλά και νεοσύστατες, που δραστηριοποιούνται και καινοτομούν ήδη στον τομέα της γαλάζιας βιοτεχνολογίας.

Όνομα εταιρίας	Περιγραφή	Ιστοσελίδα
Olmix Group	Εξειδικεύεται στην παραγωγή φυκών για τροφή, υγιεινή και υγεία των φυτών, των ζώων και των ανθρώπων.	www.olmix.com
Buggy Power	Εξειδικεύεται στην έρευνα και ανάπτυξη μεθόδων παραγωγής και χρήσης μικροφυκών.	www.buggypower.eu
Seppic	Εξειδικεύεται στην παραγωγή καλλυντικών προϊόντων από μικροφύκη.	www.seppic.com
a4f algae for future	Εξειδικεύεται στον σχεδιασμό, την κατασκευή, τη λειτουργία και τη μεταφορά μονάδων παραγωγής μικροφυκών εμπορικής κλίμακας, χρησιμοποιώντας διαφορετικές τεχνολογίες.	www.a4f.pt
BLUEMATER	Έχει αναπτύξει ένα καινοτόμο εργοστάσιο επεξεργασίας λυμάτων, βασισμένο σε βιολογικές διεργασίες - ALGAMATER WWTP. Πρόκειται για ένα καινοτόμο και οικονομικά αποδοτικό σταθμό επεξεργασίας λυμάτων που βασίζεται σε βιολογικές διεργασίες χωρίς τη χρήση χημικών ουσιών. Περιλαμβάνει την καλλιέργεια μικροφυκών για την επεξεργασία των λυμάτων. Η BLUEMATER ανέπτυξε επίσης το CORK FLOATING ISLAND® που μπορεί να χρησιμοποιηθεί στην υδροπονία, τη βιοανάδραση και την ανάκτηση των οικοτόπων.	www.bluemater.com
B'ZEOS	Προσπαθεί να αντικαταστήσει φυσικά το πλαστικό χρησιμοποιώντας υλικό φτιαγμένο από φύκη. Το πρώτο προϊόν που έχουν αναπτύξει είναι ένα καλαμάκι που είναι εντελώς αποικοδομήσιμο, βρώσιμο και δεν περιέχει ζάχαρη. Το σλόγκαν της εταιρείας είναι: Φάτε το, δαγκώστε το ή αφήστε το.	www.bzeos.com
FuturAlga	Νεοσύστατη εταιρία που αναπτύσσει μια σειρά βιοαποικοδομήσιμων προϊόντων ποιότητας που χρησιμοποιούν μικροφύκη ως πρώτη ύλη. Ο κύριος στόχος της είναι να επιταχύνει τη μείωση της κατανάλωσης πλαστικών προϊόντων μίας χρήσης. Πρόκειται για μια οικολογική, βιολογική και βιοδιασπώμενη εναλλακτική λύση, η οποία ξεχωρίζει για την καινοτομία, την ανεπαρκή αξιοποίησή της και τη δυνατότητα αντικατάστασης των σημερινών πλαστικών δοχείων μίας χρήσης.	Facebook.com/futuralga
Seagrass	Νεοσύστατη εταιρία που δραστηριοποιείται στην παραγωγή μικροφυκών για πολλαπλές χρήσεις.	seagrasstech.com
Vetik OÜ	Νεοσύστατη εταιρία που δραστηριοποιείται στην ανάπτυξη υγιεινών και φυσικών ενώσεων με βάση φύκη για τις βιομηχανίες καλλυντικών και	linkedin.com/company/vetik

Θεωρούμε πως η Κύπρος, με την άφθονη ηλιοφάνεια που διαθέτει, μπορεί να καινοτομήσει στον τομέα αυτό και να αποτελέσει παράδειγμα σε ευρωπαϊκό επίπεδο. Ευελπιστούμε πως το παρόν άρθρο θα διαφωτίσει και συμβάλει στην αύξηση της ευαισθητοποίησης των φορέων χάραξης πολιτικής, του ιδιωτικού τομέα και του κοινού σχετικά με το δυναμικό που μπορεί να προσφέρει ο υποσχόμενος και συνεχώς αναπτυσσόμενος τομέας της γαλάζιας βιοτεχνολογίας και των μικροφυκών – κατά παρομοίωση του «θαλασσινού τριφυλλίου» του δικού μας Οδυσσέα Ελύτη.

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Φορολογικοί Παράδεισοι - Φορολογικά Καταφύγια «Tax Flight and Tax Shelters» Νέες εξελίξεις μέσα από τη διεθνή βιβλιογραφία και μέσα από την οπτική των Διεθνών Οργανισμών με έμφαση στον Διεθνή Οργανισμό Φορολογικής Δικαιοσύνης (Tax Justice Network)

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Τμήμα Διεθνών & Ευρωπαϊκών Σπουδών,
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Περίληψη

Βασικός σκοπός της παρουσίασης είναι να εκθέσει στοιχεία σε παγκόσμιο επίπεδο για την τάση που υπάρχει κυρίως στις μεγάλες πολυεθνικές εταιρίες να επιδιώκουν την ελαχιστοποίηση των φορολογικών τους υποχρεώσεων μέσω εγκατάστασης εδρών σε κράτη κρατικές οντότητες, ή καθεστώτα ειδικών δικαιοδοσιών, που παρουσιάζουν διάφορα κίνητρα στη δραστηριοποίηση των επιχειρήσεων σε αυτές τις οντότητες, η βασικότερη εκ των οποίων είναι η δραματική μείωση της φορολογίας τους, μέσω υπερβολικά χαμηλών ή ακόμα και μηδενικών φορολογικών συντελεστών. Καταρχήν θα πρέπει να ορίσουμε την έννοια του φορολογικού παραδείσου. Ποιο σωστά θα πρέπει να παρουσιάσουμε τα κριτήρια που χρησιμοποιούν παγκόσμιοι οικονομικοί οργανισμοί προκειμένου να αξιολογήσουμε εάν ένα κράτος ή μια δικαιοδοσία (jurisdiction) παρέχει τις προϋποθέσεις για να ονομαστεί Φορολογικός Παράδεισος ή Φορολογικό Καταφύγιο.²³ Κατά δεύτερον θα πρέπει να αναφέρουμε διεξοδικά τις αρνητικές συνέπειες της ύπαρξης αυτών των δικαιοδοσιών στην φορολογική δικαιοσύνη, στον οικονομικό ανταγωνισμό καθώς και στην απώλεια φορολογικών εσόδων τα οποία ουσιαστικά μεταφράζονται σε απώλεια κοινωνικής ωφέλειας στα κράτη όπου διενεργείται η πραγματική οικονομία. Τέλος θα γίνει μια σύντομη ανασκόπηση των προσπαθειών που έχουν γίνει έως τώρα σε πανευρωπαϊκό και παγκόσμιο επίπεδο προκειμένου να μειωθεί ή εν τέλει να αντιμετωπιστεί με σοβαρές προσπάθειες και να περιοριστεί το συγκεκριμένο φαινόμενο εφόσον δημιουργεί πλείστα οικονομικά και κοινωνικά προβλήματα στο ευρύ κοινωνικό σύνολο και στην συνολική επιχειρηματική δραστηριότητα.

1 Εννοιολογικός Προσδιορισμός των Φορολογικών Παραδείσων καθώς και των εξωχώριων (offshore) επιχειρήσεων

Η έννοια του φορολογικού παραδείσου είναι πολύ δύσκολο να οριστεί, υπάρχουν δε πολλά κριτήρια προκειμένου να εντοπίσουμε εάν ένα κράτος ή μια κρατική οντότητα η αυτόνομη εθνική δικαιοδοσία αποτελεί φορολογικό παράδεισο. Κάθε διεθνής οργανισμός θέτει τα δικά του κριτήρια, προκειμένου να αποσαφηνιστεί εάν η υπό μελέτη δικαιοδοσία πληροί τις προϋποθέσεις ενός φορολογικού παραδείσου.

Το πρόβλημα που ανακύπτει και θα το συζητήσουμε διεξοδικότερα παρακάτω είναι ότι αυτές οι οντότητες ή δικαιοδοσίες, έχουν σκοπό να προσελκύσουν ξένα κεφάλαια προκειμένου να αυξήσουν το Ακαθάριστο Εγχώριο Προϊόν τους, να αυξήσουν ενδεχόμενα τα έσοδά τους από την αύξηση κεφαλαίων και να δημιουργήσουν ένα χρηματοπιστωτικό σύστημα που θα λειτουργήσει υπέρ αυτών των επιχειρήσεων – εταιριών που θα μεταφέρουν τις δραστηριότητές τους στην συγκεκριμένη οντότητα – εθνική δικαιοδοσία.

Η απαρχή δημιουργίας φορολογικών παραδείσων ενδεχόμενα αφορά μέρος επιχειρηματικής δραστηριότητας, κυρίως μεγάλης κλίμακας η οποία επιθυμώντας να μεγιστοποιήσει τα κέρδη της, μεταφέρει μέρος ή ολόκληρη της δραστηριότητά της σε μια οντότητα – φορολογικό καταφύγιο όπως αλλιώς ονομάζεται. Ο τελευταίος όρος μάλιστα αποδίδει με μεγάλη σαφήνεια τα βασικά κίνητρα μεταφοράς δραστηριοτήτων που δεν είναι άλλα από

²³ Η έννοια φορολογικού παραδείσου και φορολογικού καταφυγίου στην παρούσα μελέτη θεωρούνται ταυτόσημες και θα χρησιμοποιούνται εναλλακτικά για την αποφυγή επαναλήψεων. Άλλωστε με τον όρο φορολογικού καταφυγίου (tax shelter) χρησιμοποιείται πολύ εύστοχα το πραγματικό κίνητρο των επιχειρήσεων που δεν είναι άλλος από την αποφυγή επιβολής φορολογίας, (παρόλα αυτά δεν αποτελεί και το μοναδικό κίνητρο εάν και όπως είπαμε είναι ένα από τα βασικότερα).

την μείωση των φορολογικών υποχρεώσεων. Οι εταιρίες που φαίνονται ότι κάνουν χρήση των ευνοϊκών διατάξεων των φορολογικών παραδείσεων ονομάζονται υπεράκτιες (offshore) εταιρίες. Στην Ελληνική γλώσσα χρησιμοποιούνται και άλλοι ισοδύναμοι όροι όπως εξωχώριες ή υπερπόντιες εταιρίες. Ο λόγος συγκρότησης των εν λόγω εταιριών αφορά σε δύο παράγοντες:

- Την διάσταση μεταξύ του τόπου ίδρυσης και του τόπου δραστηριοποίησης της εταιρίας.
- Την επιλογή της έννομης τάξης που ρυθμίζει το δίκαιο της εξωχώριας επιχείρησης. Φυσικά οι υπεράκτιες επιχειρήσεις επιλέγουν το δίκαιο των χωρών ή των δικαιοδοσιών²⁴ που αποτελούν φορολογικοί παράδεισοι ακριβώς για την ευνοϊκή φορολογική μεταχείριση που έχουν σε σχέση με την πραγματική τους έδρα, αλλά και για άλλα νομικά ζητήματα όπως είναι η εχεμύθεια και η έλλειψη γραφειοκρατικών διαδικασιών έναρξης δραστηριοτήτων και ενδεχόμενα η έλλειψη κρατικών ελέγχων διακίνησης κεφαλαίων. Συνοπτικά θα μπορούσαμε να πούμε ότι η έννομη τάξη της χώρας (και πιθανότατα εικονικής) εγκατάστασης της offshore εταιρίας έχει ένα πολύ χαλαρό νομικό πλαίσιο ελέγχου της λειτουργίας των επιχειρήσεων με έμφαση στην πολύ χαμηλή έως μηδενική φορολογία των κερδών.

Ενώ λοιπόν οι πραγματικές εργασίες δραστηριοποίησης των υπεράκτιων εταιριών διενεργούνται εκτός της χώρα εγκατάστασής τους, τα εισοδήματα – κέρδη των επιχειρήσεων δηλώνονται στη χώρα εγκατάστασης. Αμέσως πιο κάτω αναλύεται ο τρόπος με τον οποίο λειτουργούν αυτές οι χώρες και η αδικία που προκαλούν στη χώρα όπου υφίσταται η πραγματική δραστηριοποίησή τους.

2. Βασικός μηχανισμός φοροαποφυγής από τους Φορολογικούς Παραδείσους, καθώς και εισροής κεφαλαίων που αποκτήθηκαν με παράνομο τρόπο.

Η παράνομη κίνηση κεφαλαίων πλήττει πρωτίστως τις χώρες του νότιου ημισφαιρίου, ειδικά τις αναπτυσσόμενες οικονομίες, οι οποίες σύμφωνα με υπολογισμούς του Διεθνούς Νομισματικού Ταμείου, χάνουν ετησίως περί τα 100 με 200 δισ. δολάρια σε φορολογικά έσοδα (μόνο οι χώρες τρίτου κόσμου!). Αυτό οφείλεται σε δύο κυρίως λόγους: αφενός πλούσιοι επιχειρηματίες ή δικτάτορες μεταφέρουν μέσω εικονικών επιχειρήσεων μαύρο χρήμα στο εξωτερικό. Αφετέρου παραποιούν τις τιμές προϊόντων που εξάγονται ορίζοντας για παράδειγμα τις τιμές πρώτων υλών σε πολύ χαμηλά επίπεδα έτσι ώστε το κέρδος που προκύπτει από την πώληση να εμπίπτει εκτός της χώρας παραγωγής σε κάποιον φορολογικό παράδεισο. Κατ' αυτόν τον τρόπο στην χώρα όπου παράγονται τα προϊόντα που προέρχονται κυρίως από τον πρωτογενή τομέα (γεωργικά προϊόντα, ορυκτά κλπ), τα οποία εξάγονται σε φορολογικά καταφύγια, ορίζονται σε πολύ χαμηλό επίπεδο και ως εκ τούτου σε αυτές τις χώρες τα φορολογικά έσοδα είναι πολύ χαμηλά. Ουσιαστικά τα εξαγόμενα προϊόντα υποτιμολογούνται και εξάγονται σε τρίτες χώρες, μέσω φορολογικών παραδείσεων. Στις τελευταίες, εφόσον γνωρίζουμε ότι οι φορολογικοί συντελεστές είναι πολύ χαμηλοί δηλώνονται κέρδη τα οποία θα έπρεπε να φορολογηθούν στις χώρες που παρήχθησαν πραγματικά τα προϊόντα. Από αυτό τον τρόπο συναλλαγής επωφελούνται οι μεγάλες συνήθως πολυεθνικές επιχειρήσεις, οι δε συνέπειες που προκύπτουν είναι πολλές φορές καταστροφικές για τις οικονομίες των χωρών πραγματικής παραγωγής των προϊόντων. Ένα επιπρόσθετο στοιχείο χειραγώγησης των τιμών είναι η υπερτιμολόγηση των εξόδων κίνησης (λ.χ. μεταφορικά έξοδα), ώστε να μειωθούν τα πραγματικά κέρδη με εικονικό τρόπο.²⁵

Συχνά, όπως επισημαίνουν ειδικοί, οι απώλειες που καταγράφονται σε ορισμένες χώρες λόγω φοροαποφυγής, ξεπερνούν κατά πολύ τα ποσά που εισπράττουν οι ίδιες στο πλαίσιο αναπτυξιακής βοήθειας.²⁶

Έχοντας υπόψη Διεθνείς Οικονομικούς Οργανισμούς, την Ευρωπαϊκή Ένωση, Το Διεθνές Νομισματικό Ταμείο καθώς και επιστημονικές δημοσιεύσεις σε εγκεκριμένα περιοδικά, αλλά και έναν διεθνή οργανισμό, βασικό έργο του οποίου είναι η φορολογική δικαιοσύνη²⁷ σε παγκόσμιο επίπεδο, θα επιχειρήσουμε να καταγράψουμε τα βασικά κριτήρια που θα πρέπει να έχει μια χώρα ή μια εθνική δικαιοδοσία προκειμένου να ενταχθεί ή όχι στην έννοια του φορολογικού παραδείσου:

²⁴ Ο όρος δικαιοδοσία αναφέρεται στην αγγλική γλώσσα ως jurisdiction. Πρέπει να επισημάνουμε ότι οι φορολογικοί παράδεισοι μπορεί να είναι πολύ μικρές κρατικές οντότητες ή δικαιοδοσίες. Αυτό που τις διακρίνει από τα υπόλοιπα κράτη είναι συνήθως ο πολύ μικρός γεωγραφικός χώρος. Και επειδή αρχικά πολλές από αυτές ήταν σε μικρά νησιά προερχόμενα από αγγλικές αποικίες, γιατί το λόγο οι εν λόγω εταιρίες ονομάστηκαν υπεράκτιες.

²⁵ Για περισσότερες λεπτομέρειες και επεξήγηση του βασικού μηχανισμού χρήσης των Φορολογικών παραδείσεων βλ. Ferreira Ana Raposo and Madeira Joao Paulo (2010) "Tax Havens: Politics, Market and Democracy" Working Paper for SGIR Stockholm Conference.

²⁶ Πηγή: Deutsche Welle (26/1/2019).

²⁷ Πρόκειται για τον Παγκόσμιο Οργανισμό Φορολογικής Δικαιοσύνης – Tax Justice Network.

3. Κριτήρια χαρακτηρισμού μιας κρατικής οντότητας, κράτους ή δικαιοδοσίας ως Φορολογικού Παραδείσου

Οι περισσότεροι οργανισμοί και επιστημονικές μελέτες συμφωνούν στο ότι υπάρχουν τουλάχιστον δύο προϋποθέσεις ώστε να χαρακτηριστεί ένα κράτος ή μια οντότητα ως φορολογικός παράδεισος:

Προϋπόθεση Α'

- Προνομιακοί όροι επένδυσης: λ.χ. πολύ χαμηλοί φορολογικοί συντελεστές (εταιρικοί, εισοδήματος φ.π., ΦΠΑ.
- Προϋπόθεση Β'
- Απόλυτη μυστικότητα αναφορικά με το φυσικό ή νομικό πρόσωπο που προβαίνει σε επένδυση ή τοποθέτηση περιουσιακών στοιχείων.²⁸

4. Η λίστα των Φορολογικών Παραδείσων του Παγκόσμιου Οργανισμού Φορολογικής Δικαιοσύνης (Tax Justice Network)

Η λίστα φορολογικών παραδείσων από τον Οργανισμό Φορολογικής Δικαιοσύνης (tax justice Network) για το έτος 2018. Ο δείκτης που χρησιμοποιεί εμπεριέχει το μέγεθος της εχεμύθειας σε συνδυασμό με τους χρηματοοικονομικούς – φορολογικούς όρους προσέλκυσης κεφαλαίων από τρίτες χώρες, ή από πολυεθνικές εταιρίες.²⁹

Το Δίκτυο Φορολογικής Δικαιοσύνης (ή Tax Justice Network), είναι ένα ανεξάρτητο διεθνές δίκτυο, το οποίο ξεκίνησε το 2003 και επικεντρώνεται στην έρευνα, την ανάλυση και την υπεράσπιση στον τομέα των διεθνών φορολογικών και χρηματοοικονομικών ρυθμίσεων, συμπεριλαμβανομένου του ρόλου των φορολογικών παραδείσων. Το Δίκτυο Φορολογικής Δικαιοσύνης, χαρτογραφεί, αναλύει και εξηγεί τις επιπτώσεις της φοροδιαφυγής, της φοροαποφυγής και του φορολογικού ανταγωνισμού, και υποστηρίζει τη συμμετοχή των πολιτών, των οργανώσεων της κοινωνίας των πολιτών και των υπευθύνων χάραξης πολιτικής με στόχο ένα πιο δίκαιο φορολογικό σύστημα σε παγκόσμιο επίπεδο.

Βλέπουμε ότι στην πιο πάνω λίστα υπάρχουν πολλές χώρες της Ευρώπης και τρεις εξ' αυτών ανήκουν στην Ευρωπαϊκή Ένωση και συγκεκριμένα: η Ολλανδία, το Λουξεμβούργο και η Γερμανία. Στην πρώτη θέση βρίσκονται οι Η.Π.Α διότι υπάρχουν πολιτείες με απόλυτη εχεμύθεια καθώς και μη δεικνύουσες φορολογικούς συντελεστές.

Το ενδιαφέρον είναι ότι τα τελευταία χρόνια οι περισσότερες ανεπτυγμένες χώρες έχουν «κηρύξει τον πόλεμο στους φορολογικούς παραδείσους», αλλά ένα από τα «παράπλευρα αποτελέσματα» είναι ότι ενισχύθηκαν οι φορολογικοί παράδεισοι που κρύβονται μέσα στις ίδιες τις ΗΠΑ. Συγκεκριμένα ορισμένες αμερικανικές Πολιτείες, όπως το Delaware, το New Jersey, η Νεβάδα και το Γουαϊόμινγκ, έχουν ιδιαίτερα προνομιακό φορολογικό καθεστώς και τα τελευταία χρόνια ευνοούνται και συγκεντρώνουν όλο και περισσότερους πελάτες. Οι μεγαλύτερες πολυεθνικές σε παγκόσμιο επίπεδο όπως η American Airlines, η Apple, η Coca Cola η General Electric και η Google έχουν την έδρα τους σε μια συγκεκριμένη οδό της πολιτείας των ΗΠΑ Delaware. Με αυτό το σκεπτικό οι Η.Π.Α. δικαίως κατατάσσεται στην δεύτερη θέση των φορολογικών παραδείσων με βάση την πιο πάνω κατάταξη που αφορά το έτος 2018.

²⁸ Αμέσως πιο πάνω γίνεται αναφορά στα κριτήρια χαρακτηρισμού μιας εταιρίας ως εξωχώριας. Ουσιαστικά εδώ βλέπουμε την απόλυτη σύνδεση μεταξύ φορολογικών παραδείσων και εξωχώριων επιχειρήσεων αφού τα κριτήρια ορισμού του ενός και του άλλου συμπίπτουν. Και αυτό ουσιαστικά μας δείχνει ότι οι μεγάλες επιχειρήσεις ψάχνοντας τρόπους φοροαποφυγής, συνέβαλαν στις αλλαγές των νομικών καθεστώτων αυτών των μικρών νησιωτικών συμπλεγμάτων που ονομάστηκαν αργότερα φορολογικοί παράδεισοι. Ως αντίδραση στην εκροή συναλλάγματος και στην μείωση των Ακαθαρίστων Εθνικών Προϊόντων τους, πολλά παραδοσιακά κράτη, αντέγραψαν τη νομοθεσία αυτών των κρατικών οντοτήτων – δικαιοδοσιών, με σκοπό την προσέλκυση ξένων επενδύσεων με προνομιακούς όρους. Συνέπεια του τελευταίου είναι να μετατραπούν πολλά από αυτά τα Κράτη σε φορολογικούς παραδείσους.

²⁹ Πηγή Tax Justice Network (2018).

Financial Secrecy Index

Rank	Country or territory	FSI Value	FSI Share	Secrecy Score	Global Scale Weight
1	 Switzerland	1,589.57	5.01%	76	4.50%
2	 United States	1,298.47	4.09%	60	22.30%
3	 Cayman Islands	1,267.68	4.00%	72	3.79%
4	 Hong Kong	1,243.68	3.92%	71	4.17%
5	 Singapore	1,081.98	3.41%	67	4.58%
6	 Luxembourg	975.92	3.08%	58	12.13%
7	 Germany	768.95	2.42%	59	5.17%
8	 Taiwan	743.38	2.34%	76	0.50%
9	 United Arab Emirates	661.15	2.08%	84	0.14%
10	 Guernsey	658.92	2.08%	72	0.52%
11	 Lebanon	644.41	2.03%	72	0.51%
12	 Panama	625.84	1.97%	77	0.27%
13	 Japan	623.92	1.97%	61	2.24%
14	 Netherlands	598.81	1.89%	66	0.90%

5. Η λίστα των Φ. Παραδείσων από την Commission. E.E.

Αντίθετα στην λίστα Φορολογικών Παραδείσων που διατύπωσε η επιτροπή της Ευρωπαϊκής Ένωσης δεν υπάρχει καμία χώρα της Ευρώπης.

Σύμφωνα με αξιωματούχους της E.E, οι χώρες αυτές είναι: Αμερικανική Σαμόα, Μπαχρέιν, Νησιά Μπαρμπέντος, Γρενάδα, Γκουάμ, Νότια Κορέα, Μακάο, Νήσοι Μάρσαλ, Μογγολία, Ναμίμπια, Παλάου, Παναμάς, Αγία Λουκία, Σαμόα, Τρινιδάδ και Τομπάγκο, Τυνησία και Ηνωμένα Αραβικά Εμιράτα.

Οι χώρες που περιλαμβάνονται στη λίστα μπορεί να χάσουν την πρόσβαση σε ευρωπαϊκά κεφάλαια.

Επίσης η E.E. έχει σχηματίσει και μια δεύτερη «γκρίζα λίστα» περιοχών φορολογικής δικαιοδοσίας, που έχουν δεσμευθεί να αλλάξουν τους φορολογικούς τους κανόνες προκειμένου να συμμορφώνονται με τα ευρωπαϊκά πρότυπα για τη διαφάνεια και τη συνεργασία.

Συμπερασματικά Η Ευρωπαϊκή Επιτροπή έχει δηλώσει ότι κανένα από τα 28 κράτη-μέλη της Ένωσης δεν μπορεί να θεωρηθεί φορολογικός παράδεισος, καθώς όλα έχουν συμφωνήσει να σέβονται τα ευρωπαϊκά φορολογικά πρότυπα.

6. Συμπεράσματα – Προτάσεις Πολιτικής

Οι φορολογικοί παράδεισοι είναι ένα φαινόμενο που έχει τις απαρχές του από την λήξη του δεύτερου παγκοσμίου πολέμου. Παρ'όλαυτά έχει διογκωθεί ο κύκλος εργασιών και η διακίνηση των κεφαλαίων σε αυτές τις οντότητες σε απίστευτο βαθμό τις τελευταίες δύο δεκαετίες. Δεν είναι εύκολα αντιμετωπίσιμο, γιατί υπάρχει η αρχή της νομικής αυτοτέλει των κρατών και των εθνικών δικαιοδοσιών. Παρ'όλαυτά οι περισσότερες μελέτες έχουν δείξει ότι συμβάλλει στην έλλειψη φορολογικής δικαιοσύνης, στην μεγέθυνση των οικονομικών ανισοτήτων και στην μείωση της κοινωνικής και οικονομικής ευημερίας.

Ουσιαστικά οι χώρες του αναπτυσσόμενου νότου, υφίστανται μια δεύτερης μορφής αποικιοκρατία, διότι στην ουσία λαφυραγωγείται ο ορυκτός της πλούτος και παραγωγή του πρωτογενούς της τομέα, με την φορολογική αποδημηση των κερδών των επιχειρήσεων που βρίσκονται και δραστηριοποιούνται σε αυτές τις χώρες. Επιπρόσθετα υπάρχει ένα σύστημα διαφθοράς που βοηθά και επιτείνει την υποστήριξη αυτής της εκμετάλλευσης εις βάρος των ασθενέστερων (μικρών και μεσαίων) στρωμάτων αυτών των χωρών.

Δεν υπάρχει εύκολη λύση στην επίλυση και την κατάργηση των φορολογικών παραδείσων. Θα πρέπει να υπάρξει ισχυρή πολιτική βούληση όλων των μεγάλων κρατών, ώστε να υπάρξει συμφωνία για ενιαίες φορολογικές πολιτικές και πρακτικές, τόσο για τα εγχώρια όσο και για τα ξένα κεφάλαια. Και φυσικά εάν υπάρξει συμφωνία σε διεθνές επίπεδο, τότε μπορεί να προχωρήσουμε στην απομόνωση των μικρών δικαιοδοσιών – κρατικών οντοτήτων.

Ένα μέτρο που μπορεί να βοηθήσει σε αυτή τη κατεύθυνση είναι η έλλειψη διμερών συμφωνιών για αποφυγή διπλής φορολογίας. Αλλά αυτό προϋποθέτει ότι τα μεγάλα κράτη θα πάψουν να υποκρίνονται ότι όλα γίνονται σωστά στις δικές τους δικαιοδοσίες.

Εάν πλατειασούμε την έννοια των φορολογικών παραδείσων, και αναδείξουμε τις λίστες του Διεθνούς Οργανισμού Φορολογικής Δικαιοσύνης ως πραγματικές, τότε και μόνο τότε θα μπορέσει να ξεκινήσει ένας αγώνας για την καταπολέμηση των φορολογικών παραδείσων και την εξάλειψη των απίστευτων συνεπειών στο καταμερισμό του πλούτου, καθώς και στην ουσιαστική κατάργηση των βασικών αρχών κάθε Φιλελεύθερης Οικονομίας.

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Nicholas Shaxson "Offshore Τα νησιά των θησαυρών. Πώς οι πλούσιοι γίνονται πλουσιότεροι ενώ οι υπόλοιποι πληρώνουν όλους τους φόρους." Εκδόσεις Παπαδόπουλος.

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Ο Φορολογικός Ανταγωνισμός μεταξύ των κρατών, οι επιπτώσεις του στην απώλεια δημοσίων εσόδων καθώς και στη μείωση κοινωνικής ωφέλειας στα μικρομεσαία κοινωνικά στρώματα. Μια προσέγγιση με βαρύτητα στην οικονομική και κοινωνική πολιτική των κρατών μελών της Ευρωπαϊκής Ένωσης

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Περίληψη

Βασικός σκοπός της παρουσίασης είναι να εκθέσει στοιχεία σε παγκόσμιο επίπεδο για την τάση που υπάρχει κυρίως στις μεγάλες πολυεθνικές εταιρίες να επιδιώκουν την ελαχιστοποίηση των φορολογικών τους υποχρεώσεων μέσω εγκατάστασης εδρών σε κράτη ή κρατικές οντότητες που παρουσιάζουν υπερβολικά χαμηλούς ή μηδενικούς φορολογικούς συντελεστές. Συνέπεια αυτού είναι η αντίδραση των Παραδοσιακών Κρατών σε μια συνεχόμενη μείωση φορολογικών συντελεστών, ιδιαίτερα στην προσέλκυση ξένων άμεσων επενδύσεων. Η απώλεια εσόδων από τα κράτη – όπως είναι φυσικό οδηγεί σε δύο διαφορετικές δυσάρεστες για το μεγαλύτερο πλήθος των πολιτών συνέπειες: στην μείωση του κράτους πρόνοιας, στην ευτελισμό των δημοσίων εσόδων και γενικότερα στην σταδιακή αντικατάσταση των δημοσίων αγαθών από ιδιωτικά, και στην μείωση συνολικής κοινωνικής ωφέλειας γενικά και ειδικότερα στο πληθυσμό που ανήκει κοινωνικά και οικονομικά στα μικρά και μεσαία στρώματα.

1. Στόχοι Επιχειρηματικής Δραστηριότητας και Δεοντολογικοί Στόχοι των Οικονομικών Κρατών για την προσέλκυση Επενδύσεων

Γενικότερα θα λέγαμε ότι στόχος κάθε οικονομίας είναι η ευημερία των πολιτών της. Φυσικά το πώς θα επέλθει αυτό επηρεάζει τις πολιτικές αποφάσεις. Η δημιουργία επενδύσεων είτε εγχώριων είτε ξένων (Foreign Direct Investments) αποτελεί πρωταρχικό παράγοντα κάθε φιλελεύθερης οικονομίας. Το ζητούμενο φυσικά είναι εάν η προσέλκυση των επενδύσεων επηρεάζει θετικά το σύνολο του πληθυσμού των κρατών ή μονάχα μια οικονομικά ευημερούσα ελίτ.

Μέσω του Φορολογικού Ανταγωνισμού, κάθε Κράτος, Αυτόνομη Πολιτεία ή Κρατική Οντότητα χρησιμοποιεί ιδιότυπη φορολογική νομοθεσία (κενά νόμου, εκπτώσεις φόρων, χαμηλούς ή μηδενικούς φορολογικούς συντελεστές, επιδοτήσεις) με σκοπό την προσέλκυση επενδύσεων (ξένων ή εγχώριων).

Σε γενικές γραμμές μια φιλελεύθερη οικονομία επιδιώκει έναν ανόθευτο και όχι κρατικοδίαιτο ανταγωνισμό, μεταξύ των επιχειρήσεων, εντός του οποίου οι επιχειρήσεις θα κληθούν να ξεδιπλώσουν οικονομικά εργαλεία, όπως είναι η καινοτομία, η χρήση νέων τεχνολογιών, η άριστη χρήση του εργατικού της δυναμικού μέσα από κίνητρα οικονομικά, ηθικά και καλές συνθήκες εργασίας. Περαιτέρω εργαζόμενοι οι οποίοι εργάζονται σε ένα ιδανικό και ασφαλές περιβάλλον θα είναι σε θέση να παράγουν, να δημιουργούν και να αντιλαμβάνονται ότι η θέση τους στην επιχείρηση είναι σημαντική. Όλα τα παραπάνω οδηγούν σε μεγαλύτερη αυτοεκτίμηση και αυτοπεποίθηση των εργαζομένων και φυσικά μεγαλύτερη ικανοποίηση από την εργασία τους.

Χρέος της πολιτείας είναι η δημιουργία των κατάλληλων συνθηκών ώστε επιχειρήσεις και εργαζόμενοι να συνδυάσουν τις δυνάμεις τους με απώτερο σκοπό τη μέγιστη επιχειρησιακή και εργασιακή ωφέλεια. Φυσικά η λειτουργία επιχειρήσεων και εργαζομένων επιβάλλει την μεγιστοποίηση κερδών από την πλευρά της επιχείρησης και την μεγιστοποίηση του καταβαλλόμενου μισθού από την πλευρά των εργαζομένων. Όμως στη φιλελεύθερη οικονομία οι οικονομικοί στόχοι αποτελούν (ή θα έπρεπε να αποτελούν) μέρος ενός συνολικότερου στόχου – στόχευσης που είναι η δημιουργία ιδανικών συνθηκών εργασίας, χρήσης νέων τεχνολογιών, δημιουργία καινοτομίας και καινοτόμων προϊόντων και μείωση του κόστους παραγωγής μέσα από την τεχνολογία πρωτίστως και δευτερευόντως μέσα από το κόστος εργασίας.

Όλα τα παραπάνω μπορεί να ακούγονται ιδανικά για τις συνθήκες εργασίας καθώς και του τρόπου ανταγωνισμού μέσα στη χώρα μας, όμως τα περισσότερα από τα παραπάνω αποτελούν βασικούς στόχους επιχειρηματικής δραστηριότητας και η εμπειρία των φιλελεύθερων οικονομιών που λειτουργούν υπό συνθήκες σεβασμού του εργαζόμενου, έχει δείξει ότι η ικανοποίησή του από την εργασία του, η συνεισφορά του στο συνολικό προϊόν και η συνεχής εκπαίδευση στο αντικείμενο εργασίας του συμβάλλουν αποφασιστικά στην επιβίωση των επιχειρήσεων και στην επίτευξη των στόχων της που όπως προαναφέραμε δεν αφορούν αποκλειστικά στη μεγιστοποίηση των κερδών, ούτε στην απόκτηση υψηλότερου μεριδίου στην αγορά. Πολλές πολυεθνικές εταιρίες και αρκετές μεγάλες εγχώριες εταιρίες λειτουργούν σύμφωνα με τα παραπάνω πρότυπα, στην πλειονότητα των χωρών της Δυτικής Ευρώπης και της Βόρειας Αμερικής. Τελικά ο υγιής ανταγωνισμός των επιχειρήσεων δημιουργεί τις ακόλουθες θετικές επιπτώσεις τόσο την επιχείρηση και στους εργαζομένους όσο και στην οικονομία μας χώρας ως σύνολο:

Ο ανταγωνισμός των επιχειρήσεων, οδηγεί σε προσπάθεια μείωσης κόστους μέσω τεχνολογικής εξέλιξης, αύξησης παραγωγικότητας, αύξησης των εσόδων και εν τέλει σε μειώσεις των τιμών, από τις οποίες ωφελείται ο καταναλωτής. (φυσικά η έννοια της λειτουργίας της αγοράς ξεφεύγει από τις προσδοκίες της παρούσας εργασίας, όμως μπορούμε να αναφέρουμε ως θετικά (και αποδεκτά του θεμιτού ανταγωνισμού μεταξύ ομοειδών επιχειρήσεων):

- Την αύξηση της παραγωγικότητας ανά μονάδα εργαζόμενου
- Την βελτιστοποίηση της τεχνολογίας και την μείωση των ρίπων ανά μονάδα παραγόμενου προϊόντος, εφόσον οι επιχειρήσεις ελέγχονται από αντίστοιχες υπηρεσίες προστασίας περιβάλλοντος (επιδίωξη αειφόρου ανάπτυξης με την κρατική παρέμβαση).
- Την μείωση των τιμών των αγαθών και υπηρεσιών.
- Την τελική προσπάθεια προσφοράς αγαθών και υπηρεσιών μέσα από τον συνδυασμό καλύτερης ποιότητας και χαμηλότερης τιμής.
- Την δημιουργία καινοτομιών στην παραγωγική διαδικασία, η οποία συνεπάγεται νέα προϊόντα ή βελτιστοποίηση των ήδη υπαρχόντων προϊόντων σε συνδυασμό με τα προηγούμενα.

2. Εννοιολογική Προσέγγιση Φορολογικού Ανταγωνισμού

Υπάρχουν πολλοί ορισμοί σχετικά με τον φορολογικό ανταγωνισμό, αλλά γενικότερα πρόκειται για ένα φαινόμενο που δεν έχει τύχει μεγάλης προσοχής στην διεθνή βιβλιογραφία. Οι περισσότερες μελέτες που έχουν ασχοληθεί με τη θεωρία του φορολογικού ανταγωνισμού δίνουν έμφαση στη μεταφορά κεφαλαίων (πραγματικών ή εικονικών), σε άλλα κράτη ή δικαιοδοσίες, η οποία με τη σειρά της οδηγεί σε μη αποδοτικούς φορολογικούς συντελεστές και σε απώλεια δημοσίων εσόδων. Κάποιες μελέτες έχουν δείξει τις αρνητικές συνέπειες του εν λόγω φαινομένου στην μείωση συνολικής κοινωνικής ωφέλειας.

Στην παρούσα μελέτη μας ενδιαφέρει η προσπάθεια κρατών, κρατιδίων, εθνικών δικαιοδοσιών να προσελκύσουν ξένα κεφάλαια, μειώνοντας τους φορολογικούς συντελεστές. Άρα εστιάζουμε στη φορολογία κεφαλαίου, δηλαδή στα επιχειρηματικά κέρδη και ο ανταγωνισμός εστιάζεται μεταξύ περιοχών, όπου οι κατά τόπους κυβερνήσεις έχουν την ίδια δικαιοδοσία. Επίσης δεν εξετάζουμε την σχέση φορολογίας μεταξύ εισοδημάτων διαφορετικού χαρακτήρα (μισθοί, πρόσοδοι, κεφάλαιο). Αυτά τα κριτήρια υιοθετούνται από τους Wilson J.D. και Wildasin D.E. (2004)

Με βάση τα παραπάνω Φορολογικός Ανταγωνισμός είναι η προσπάθεια κάθε κράτους να προσελκύσει νέα – ξένα κεφάλαια προκειμένου να επέλθει οικονομική ανάπτυξη, μέσω της μείωσης φορολογικών του συντελεστών.

3. Τελικά ποιοι πραγματικά ωφελούνται από τον φορολογικό ανταγωνισμό;

Α. Βραχυχρόνιες Επιπτώσεις Φορολογικού Ανταγωνισμού

Σε βραχύ χρονικό διάστημα υπάρχουν οφέλη στη χώρα που μειώνει τους φορολογικούς συντελεστές, δεδομένου ότι μπορεί να προσελκύσει ξένους επενδυτές ή να τονώσει την εγχώρια επιχειρηματικότητα.

Αμέσως πιο κάτω παραθέτουμε ένα διάγραμμα που δείχνει τα βραχυχρόνια οφέλη της μείωσης των φορολογικών συντελεστών:

- Μείωση φορολογίας $\downarrow \rightarrow$ Αύξηση των επενδύσεων $\uparrow \rightarrow$ Αύξηση της Απασχόλησης $\uparrow$ Αύξηση Πραγματικών Μισθών $W/P \uparrow \rightarrow$ Αύξηση Ξένων Άμεσων Επενδύσεων $F.D.I. \uparrow \rightarrow$ Συνθήκες Οικονομικής Ανάπτυξης και Μεγέθυνσης $\uparrow$
- Τα πιο πάνω χαρακτηριστικά οδηγούν σε μετακίνηση των επενδυτών από ένα κράτος ή μια κρατική οντότητα σε μια άλλη η οποία έχει καλύτερες φορολογικές συνθήκες.
- $Cat\ Taxes \downarrow \rightarrow Increase\ of\ Investments \uparrow \rightarrow Employment \uparrow$
- $Wages\ Increase \uparrow \rightarrow F.D.I. \uparrow \rightarrow Development\ and\ Growth \uparrow$

Β. Μακροχρόνιες Επιπτώσεις Φορολογικού Ανταγωνισμού

Η μείωση των φορολογικών συντελεστών, θα οδηγήσει κάποιες χώρες στο να μειώσουν και αυτές τους φορολογικούς τους συντελεστές, φοβούμενοι την διαρροή επενδύσεων – κεφαλαίων, και παράλληλα σκεπτόμενοι την αποκόμιση κερδών από τις νέες επενδύσεις. Αυτό θα οδηγήσει σε μια συνεχή (άενη) μείωση των συντελεστών, όπου κάθε χώρα θα προσπαθεί να προσελκύει επενδυτές, χωρίς όμως τελικά να δημιουργούνται νέες επενδύσεις, αλλά ουσιαστικά να μεταφέρονται οι επενδυτικές δραστηριότητες σε χώρες με πολύ χαμηλούς συντελεστές.

4. Η φαύλη σπείρα του φορολογικού ανταγωνισμού:

Το πρόβλημα είναι ότι αυτές οι νομικές οντότητες έχουν διαμορφωθεί με την ανοχή των κρατών του Α' κόσμου ή εν πάση περιπτώσει με την ανοχή των πολιτικών αυτών των κρατών. Παγκόσμιοι Οργανισμοί όπως ο Ο.Α.Σ.Α ή Ε.Ε. τα Ηνωμένα Έθνη έχουν θέσει πολλάκις το συγκεκριμένο ζήτημα, αλλά τις περισσότερες φορές αποφεύγουν να θέσουν τις συνθήκες αθέμιτου ανταγωνισμού στις χώρες τους. Άρα είναι υποκριτικό να ζητάμε από μια χώρα να συμμορφωθεί με το χρέος της και οι πολίτες να συμμορφώνονται με την φορολογική νομοθεσία, όταν μεγάλο μέρος πολυεθνικών επιχειρήσεων, αλλά και απλών επιχειρήσεων, μεταφέρει τις έδρες των επιχειρηματικών τους συμφερόντων σε χώρες με χαμηλούς φορολογικούς συντελεστές, προκειμένου να έχει ελάχιστη φορολογική επιβάρυνση (ή ακόμα και μηδενική). Με το ίδιο σκεπτικό εταιρίες και μεγάλοι επιχειρηματικοί όμιλοι θα προσπαθούν να αλλάξουν τόπο κύριας εγκατάστασης με σκοπό την αποφυγή υψηλής φορολογίας. Αυτό όμως θα οδηγήσει σε φαύλη σπείρα, όπου κάθε κράτος θα προσπαθεί να προσελκύει ξένα κεφάλαια μειώνοντας συνεχώς τους φορολογικούς συντελεστές. Ο φορολογικός ανταγωνισμός κρατών μελών από ένα σημείο και μετά είναι ανορθολογικός και το μόνο που καταφέρνει είναι να μειώνει τις φορολογικές δαπάνες των μεγάλων πολυεθνικών επιχειρήσεων που έχουν δυνατότητες (οικονομικούς συμβούλους, φοροτεχνικούς, λογιστές, δικηγόρους) να μεταφέρουν τις δραστηριότητές τους σε μέρη που υπάρχουν χαμηλοί φορολογικοί συντελεστές.

Δεν είναι εύκολο να υπολογίσουμε την διαρροή των φορολογικών εσόδων σε παγκόσμιο επίπεδο. Το σίγουρο είναι ότι είναι πολλαπλάσια των χρημάτων που δίνονται ως επισιτιστική ή άλλου είδους βοήθεια (αναπτυξιακή) στις χώρες του τρίτου κόσμου.

Και είναι φυσικά υποκριτικό το να δίνεται βοήθεια ως φιλανθρωπία, τη στιγμή που από αυτές τις χώρες εισρέουν αγαθά, πρωτογενούς κυρίως παραγωγής, ορυκτά καύσιμα και λοιπές υπηρεσίες για τις οποίες δεν λαμβάνουν το επιθυμητό ποσό της φορολογίας, προκειμένου οι ίδιες οι χώρες να μπορούν να αναπτύσσονται και να παρέχουν στους πολίτες τους τα βασικά αγαθά με αξιοπρεπή τρόπο.

Ο Οργανισμός Tax Justice Network που εδρεύει στη Βρετανία δημοσιοποίησε τη λίστα με τους φορολογικούς παραδείσους για το 2018 και το δείκτη Financial Secrecy Index (FSI) και εκτιμά ότι οι υπερ-πλούσιοι, καθώς και οι μεγάλες πολυεθνικές εταιρίες κρύβουν ή κερδίζουν από την πολύ χαμηλή φορολόγηση περί τα 32 τρις. δολάρια σε φορολογικούς παραδείσους σε όλο τον κόσμο.

Εδώ πρέπει να επισημάνουμε ότι το παγκόσμιο ΑΕΠ υπολογίζεται στα 75-80 τρις δολάρια, ενώ το παγκόσμιο χρέος είναι τριπλάσιο του παγκοσμίου ΑΕΠ δηλ. 226 τρις δολάρια

5. Φορολογικός Ανταγωνισμός και Παγκοσμιοποίηση

Κατά τη γνώμη μου βρισκόμαστε σε μια τεράστια αντίφαση στην παγκόσμια οικονομία. Η παγκοσμιοποίηση έχει δημιουργήσει δυνατότητες παραγωγής προϊόντων και υπηρεσιών σε διαφορετικές περιοχές – χώρες ή ηπείρους.

Επιπρόσθετα η τεχνολογική εξέλιξη έχει μειώσει σε τεράστιο βαθμό το κόστος παραγωγής αγαθών και υπηρεσιών. Υπάρχει άμεση πληροφόρηση (εάν και πολλές φορές αναξιόπιστη). Η εξέλιξη της τεχνολογίας είναι σε θέση να εντοπίζει τις πραγματικές δραστηριότητες των επιχειρήσεων, ασχέτως που δηλώνεται η έδρα αυτών, αλλά με βάση τον πραγματικό κύκλο εργασιών τους.

Η τεχνολογία λοιπόν θα μπορούσε να χρησιμοποιηθεί στο να βάλει φρένο στη διαρροή φορολογικών εσόδων, ελέγχοντας τα ίχνη διακίνησης του χρήματος και απαιτώντας την άρση του τραπεζικού απορρήτου και την συνολική διαφάνεια συναλλαγών των επιχειρήσεων ανεξαρτήτως χώρας προέλευσης.

6. Το παράδειγμα της Ιρλανδίας.

Ένα κράτος το οποίο έχει προσελκύσει τεράστιους επενδυτές και πολύ μεγάλες – καινοτόμες επιχειρήσεις κατόρθωσε να μειώσει το τεράστιο δημόσιο χρέος της – Ένα κράτος το οποίο βρισκόταν στην ίδια περίπου κατάσταση με την Ελλάδα. Πολύς κόσμος κάνει λόγο για το Ιρλανδικό θαύμα. Εντούτοις εάν κοιτάξουμε

προσεκτικότερα την πραγματική κατάσταση, πέραν των στατιστικών στοιχείων τα οποία δεν έχουν προηγουμένως σε καμία χώρα του πλανήτη θα αντιληφθούμε τα ακόλουθα:

Το 2015 ο ρυθμός ανάπτυξης της Ιρλανδίας ήταν επάνω από 26%. Η πραγματική ανάπτυξη ήταν σαφώς μικρότερη, αφού το μεγαλύτερο μέρος αφορούσε εισροή ξένων κεφαλαίων από μεγάλες πολυεθνικές λόγω πολύ χαμηλού φορολογικού συντελεστή. Έστω και έτσι η Ιρλανδία κατάφερε να αυξήσει το Α.Ε.Π. και μαζί με αυτό να πετύχει καλύτερους όρους δανεισμού, αφού το ποσοστό του Δημοσίου Χρέους ως προς το ΑΕΠ έπεσε δραματικά.

Δυστυχώς, στην περίπτωση της Ιρλανδίας τα αίτια για τη φρενήρη ανάπτυξη είναι λιγότερο απτά στην πραγματική της οικονομία. Είναι το αποτέλεσμα μιας «φορολογικής αλχημείας» και μιας σαφούς ένδειξης πως οι αυξήσεις των ΑΕΠ δεν πρέπει να θεωρούνται το απόλυτο μέτρο της επιτυχίας της οικονομικής πολιτικής μιας χώρας.

Σύμφωνα με τις δηλώσεις του πρώην υπουργού οικονομικών της Ιρλανδίας Noonan, το χρέος της Ιρλανδίας ως ποσοστό του ΑΕΠ βελτιώθηκε στις αρχές του 2016 από (2015) 93,8% σε 79% (2016) του ΑΕΠ. Αυτό σημαίνει ότι η Ιρλανδία θα είναι αξιόπιστη για να δανειστεί περισσότερο και με καλύτερους όρους.

Σίγουρα υπήρξε μια ανάπτυξη από το 2015 έως το 2018 στην Ιρλανδία αλλά δε γνωρίζουμε το ακριβές μέγεθος που αντικατοπτρίζει στις πραγματικά μεγέθη του μέσου Ιρλανδού πολίτη. Επιπρόσθετα η αύξηση του ΑΕΠ δεν συνοδεύτηκε από αντίστοιχη αύξηση της εγχώριας κατανάλωσης, της αύξησης των πραγματικών μισθών και μεγάλης μείωσης της ανεργίας.

Οι πολίτες κάθε χώρας μπορούν να εκδηλώνονται για το κατά πόσο είναι ευχαριστημένοι από την διακυβέρνηση της χώρας του, και κυρίως από την οικονομική πολιτική διαμέσου των εκλογών.

Εδώ αξίζει να μνημονεύσουμε το σχόλιο του Χρ. Φραγκονικολόπουλου στο βιβλίο του «Ευρωπαϊκή Ένωση, Η αναπόφευκτη πρόκληση της δημοκρατικής νομιμοποίησης» (σελ 71).

“Ακόμα και κυβερνήσεις κρατών – μελών που εφάρμοσαν με «επιτυχία» πολιτικές λιτότητας και επείρονταν για τη δυναμική ανάκαμψη των οικονομιών τους, τιμωρήθηκαν από τους ψηφοφόρους τους. Τα δύο κόμματα του κυβερνώντος συνασπισμού της Ιρλανδίας έπεσαν αθροιστικά από το 56% στο 32% στις βουλευτικές εκλογές του 2016, με τους ψηφοφόρους να υπογραμμίζουν ότι αυτό που βιώνουν είναι μια ανάπτυξη με ανεργία, επισφάλεια και γιγάντωση των ανισοτήτων».

7. Συμπεράσματα

Το ερώτημα που πλανάται σε όλο τον πληθυσμό της Ε.Ε. είναι το ακόλουθο: Τι μορφή θέλουμε να έχει η Ε.Ε.; Να είναι μια αποκλειστικά οικονομική ένωση ή σε βάθος χρόνου να αποκτήσει μεγαλύτερες εξουσίες σε πολιτικό, δημοσιονομικό επίπεδο και σε επίπεδο εθνικής ασφάλειας;

Ο ευρωσκεπτικισμός και ο ευρωαρνητισμός που έχουν ως πηγή τα μείζονα οικονομικά προβλήματα, εκκολάπτουν εθνικιστικές και αποσχιστικές τάσεις. Οι βαθύτερες επιπτώσεις όμως αφορούν την αύξηση του οικονομικού χάσματος μεταξύ Βορρά – Νότου και μεταξύ πολιτών εντός των ίδιων Κρατών – Μελών. Η εδραίωση ακραίων κομμάτων, (αντιδημοκρατικών και εθνικιστικών) πρέπει να προβληματίσει πολιτικούς, επιστήμονες, διανοούμενους, δημοσιογράφους και όσους ασχολούνται με τα κοινά.

Δε νοείται μια de facto Ένωση Κρατών, η οποία να έχει κοινό νόμισμα, κοινή Κεντρική Τράπεζα, να παρέχει ελεύθερο εμπόριο μεταξύ των κρατών χωρίς την ύπαρξη δασμών και η κάθε χώρα να έχει τελείως αντίρροπες μεταξύ τους δημοσιονομικές πολιτικές. Εδώ μιλάμε για την αποθέωση της αντίφασης. Κάθε κράτος – μέλος ανταγωνίζεται για το πώς θα προσελκύσει επενδυτές από τη μια χώρα στην άλλη.

Στην ίδια Ε.Ε. χωρούν η Βουλγαρία με εταιρικό φορολογικό συντελεστή 10%, η Κύπρος με 10% και η Ελλάδα με 29%. Η τελευταία δε μπορεί να χαμηλώσει τους φορολογικούς συντελεστές εάν δεν βρει ισοδύναμα για την κάλυψη των δημοσίων ελλειμμάτων της.

8. Προτάσεις Πολιτικής

Συμφωνία για όλα τα κράτη μέλη της Ε.Ε. και της Ευρωζώνης για δημιουργία ενιαίου εταιρικού φορολογικού συντελεστή και ενιαίας σε βάθος χρόνου δημοσιονομικής πολιτικής. Στις χώρες που δεν θα συμμορφωθούν θα πρέπει να επιβάλλονται ανάλογες οικονομικές κυρώσεις, όπως συμβαίνει με οποιαδήποτε παρέκκλιση από το Κοινοτικό Δίκαιο.

Πολιτική βούληση σε επίπεδο κορυφής των G20 και των κρατών μελών της Ε.Ε. για δημιουργία θεσμικού πλαισίου που θα προστατεύει την φυγή κεφαλαίων σε φορολογικούς παραδείσους.

Αναφέρουμε ενδεικτικά ορισμένα παραδείγματα που αφορούν στην αποθάρρυνση επενδύσεων και μεταφοράς χρημάτων σε κρατικές οντότητες που λειτουργούν ως φορολογικοί παράδεισοι:

- Συνυπευθυνότητα λογιστών, δικηγόρων, τραπεζικών υπαλλήλων. (ποινική ευθύνη).

- Φορολόγηση πολυεθνικών επιχειρήσεων με βάση τη δραστηριότητα τους στο εκάστοτε κράτος και όχι με βάση την έδρα.
- Δημοσιοποίηση ισολογισμών και οικονομικών στοιχείων των πολυεθνικών εταιριών σε κάθε κράτος δραστηριοποίησης.
- Κατάργηση απόρρητου των καταθέσεων σε επίπεδο φορολογικής διοίκησης.
- Δημιουργία Διεθνούς Οργανισμού με Ποινικές Αρμοδιότητες για τον έλεγχο των κεφαλαίων σε κάθε κρατική ή άλλη οντότητα.

Εάν υπάρξει σοβαρή πολιτική βούληση από τα κράτη – μέλη των κρατών του ΟΑΣΑ των G20 και της Ε.Ε. οι πολίτες θα αρχίσουν να αντιλαμβάνονται ότι τα χρηματοπιστωτικά συστήματα και οι πολυεθνικές εταιρίες θα πρέπει να πληρώνουν αυτό που τους αναλογεί στον τόπο δραστηριοποίησής τους. Αυτό θα αποτελέσει την πεμπτουσία αλλαγής νοοτροπίας στα χαμηλά και μεσαία στρώματα – όχι μόνον της χώρας μας αλλά και των χωρών που βρίσκονται σε πραγματική εξαθλίωση (λ.χ. Κράτη Δ. Αφρικής: Γκάνα, Νιγηρία) παρά τον ανεκτίμητο ορυκτό πλούτο που διαθέτουν. Οι αλλαγές θα πάρουν χρόνο και ήδη έχουν ξεκινήσει να δημοσιεύονται μαύρες λίστες φορολογικών παραδείσων αποφεύγοντας έως τώρα να εντάξουν σε αυτές τα κράτη της Δυτικής Ευρώπης και των Η.Π.Α σε αυτές.

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Γ. Ιστοσελίδες

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Γυναίκες και ακαδημαϊκή καριέρα: εμπόδια και δυσκολίες στην πορεία της σταδιοδρομίας τους

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Περίληψη

Η παρούσα έρευνα αποσκοπεί στη μελέτη του φαινομένου της υποαντιπροσώπησης των γυναικών ακαδημαϊκών στην Τριτοβάθμια Εκπαίδευση. Ειδικότερα, διερευνά τα εμπόδια που αντιμετωπίζουν οι ίδιες κατά την πορεία της σταδιοδρομίας τους και της εξέλιξής τους σε ανώτερα διοικητικά αξιώματα στον πανεπιστημιακό χώρο, καθώς και τις δυσκολίες εναρμόνισης των εργασιακών και οικογενειακών τους υποχρεώσεων. Στην ποιοτική αυτή έρευνα επιλέχθηκε η προσέγγιση της Εμπειρικά Θεμελιωμένης Θεωρίας σε όλα τα στάδια της ερευνητικής διαδικασίας. Επίσης, συλλέχθηκαν δεδομένα με τη βοήθεια 17 ημιδομημένων συνεντεύξεων σε γυναίκες καθηγήτριες, που εργάζονται στο Πανεπιστήμιο Μακεδονίας, στο Αριστοτέλειο Πανεπιστήμιο και στο Αλεξάνδρειο Τεχνολογικό Εκπαιδευτικό Ίδρυμα της Θεσσαλονίκης, αφού προηγήθηκε η πραγματοποίηση 2 πιλοτικών συνεντεύξεων. Όπως φάνηκε από τα ευρήματα της έρευνας, οι θέσεις του διδακτικού προσωπικού τόσο στο Πανεπιστήμιο Μακεδονίας, όσο και στο Αριστοτέλειο Πανεπιστήμιο καταλαμβάνονται κυρίως από άνδρες. Επιπροσθέτως, στην ανώτερη βαθμίδα της ακαδημαϊκής ιεραρχίας παρουσιάζεται το χαμηλότερο ποσοστό των γυναικών μελών ΔΕΠ και στα δύο Πανεπιστήμια. Όσον αφορά στα εμπόδια που έχουν αντιμετωπίσει οι καθηγήτριες, πολλές συμμετέχουσες ανέφεραν ότι έχουν βιώσει προκατάληψη σε σχέση με το φύλο στον εργασιακό χώρο. Ακόμη, η πλειοψηφία των συνεντευξιζόμενων θεωρεί ότι είναι δύσκολη η εναρμόνιση οικογενειακών και επαγγελματικών υποχρεώσεων. Εν κατακλείδι, τα εκπαιδευτικά ιδρύματα θα πρέπει να λάβουν συγκεκριμένα μέτρα έτσι ώστε να ενισχυθεί η εκπροσώπηση των γυναικών ακαδημαϊκών και να αντιμετωπισθούν αποτελεσματικά οι διακρίσεις κατά των γυναικών.

Λέξεις κλειδιά: γυναίκες ακαδημαϊκοί, γυάλινη οροφή, ισότητα, φύλο, ηγεσία

1. ΕΙΣΑΓΩΓΗ

Η συγκεκριμένη έρευνα αποσκοπεί στη μελέτη της έμφυλης διάστασης στην Τριτοβάθμια Εκπαίδευση. Ειδικότερα, μελετήθηκε το φαινόμενο της υποαντιπροσώπησης των γυναικών μελών του διδακτικού προσωπικού στην Τριτοβάθμια Εκπαίδευση και διερευνήθηκαν τα εμπόδια που αντιμετωπίζουν οι ίδιες κατά την πορεία της σταδιοδρομίας τους, αλλά και συγκεκριμένα κατά την προσπάθειά τους για εξέλιξη και ανάληψη ηγετικών καθηκόντων και θέσεων, λόγω των στερεοτύπων του φύλου. Επιπροσθέτως, αναδείχθηκαν οι δυσκολίες που υφίστανται οι γυναίκες μέλη ΔΕΠ κατά την προσπάθεια εναρμόνισης των οικογενειακών και επαγγελματικών υποχρεώσεών τους, λόγω των στερεοτύπων και των προκαταλήψεων που επικρατούν σε σχέση με το ρόλο της γυναίκας ως συζύγου και μητέρας. Παρά τις σημαντικές μεταβολές της θέσης των γυναικών στην απασχόληση στην Ελλάδα, διαπιστώνεται ότι είναι πολύ μικρή η συμμετοχή τους στις υψηλές βαθμίδες της επαγγελματικής ιεραρχίας – ιδιαίτερα στους χώρους της εκπαίδευσης, της επιστήμης και της έρευνας. Μάλιστα, ενώ οι γυναίκες αποτελούν την πλειοψηφία στην εκπαίδευση, αυτό δεν αντανακλάται στο επίπεδο της διοίκησης, παρά τα όσα νομοθετήματα έχουν θεσπιστεί σχετικά με το ζήτημα της ισότιμης αντιμετώπισης των δύο φύλων (Αργυροπούλου, 2006).

Ο όρος «γυάλινη οροφή» χρησιμοποιήθηκε για πρώτη φορά από τους Hymowitz και Schellhardt σε ένα ειδικό αφιέρωμα της εφημερίδας Wall Street Journal, που αναφερόταν στην αποτυχία των γυναικών να ανέλθουν σε ανώτερες θέσεις στον εργασιακό τους χώρο, παρά την αυξανόμενη εκπροσώπησή τους στο εργατικό δυναμικό. Η κοινή παραδοχή είναι ότι η υπο-εκπροσώπηση των γυναικών στα ανώτερα ιεραρχικά κλιμάκια και στα κέντρα λήψης πολιτικών αποφάσεων δεν είναι αποτέλεσμα προσωπικής επιλογής ή αποτυχίας εκ μέρους των γυναικών να χειριστούν τα καθήκοντα μιας υψηλόβαθμης θέσης, αλλά αποτέλεσμα κοινωνικών και διαρθρωτικών φραγμών (Βακόλα & Αποσπότη, 2007).

Ειδικότερα με τον όρο «γυάλινη οροφή» εννοούμε την ύπαρξη αόρατων εμποδίων, που ανακόπτουν την εξέλιξη των γυναικών σε ανώτερες θέσεις σε επιχειρήσεις και οργανισμούς. Αυτό συμβαίνει μόνο και μόνο επειδή είναι γυναίκες και όχι επειδή δεν έχουν τις ικανότητες, που απαιτούν αυτές οι ιεραρχικά ανώτερες θέσεις εργασίας (Morrison & Von Glinow, 1990). Εμπόδια αποτελούν τα στερεότυπα λόγω φύλου, η έλλειψη ευκαιριών των γυναικών να αποκτήσουν εργασιακές εμπειρίες απαραίτητες για την ανέλιξή τους σε ανώτερες ιεραρχικά θέσεις, καθώς και η έλλειψη πρωτοβουλιών που θα εξασφαλίσουν την ισότιμη συμμετοχή ανδρών και γυναικών στον εργασιακό χώρο (Bell et al., 2002).

Η έρευνα της παρούσας εργασίας για την υποαντιπροσώπηση των γυναικών μελών ΔΕΠ στο Πανεπιστήμιο Μακεδονίας και στο Αριστοτέλειο Πανεπιστήμιο Θεσσαλονίκης

Τα συμπεράσματα που προέκυψαν, σύμφωνα με τα στοιχεία της Διεύθυνσης Διοικητικού του Πανεπιστημίου Μακεδονίας στις 23 Νοεμβρίου του 2017, σχετικά με την παρουσία των γυναικών μελών ΔΕΠ στο Πανεπιστήμιο Μακεδονίας, είναι τα εξής:

1. Οι γυναίκες υποεκπροσωπούνται στο Πανεπιστήμιο Μακεδονίας, δεδομένου ότι σε σύνολο 204 μελών ΔΕΠ, αυτές είναι μόνο 49, δηλαδή περίπου το 1/4 του συνόλου του διδακτικού προσωπικού.
2. Η μεγαλύτερη συγκέντρωση των γυναικών μελών ΔΕΠ παρατηρείται στη χαμηλότερη βαθμίδα, αφού οι γυναίκες αποτελούν το 45% των Λεκτόρων, ενώ αντίθετα στις υψηλότερες βαθμίδες παρατηρούνται πολύ χαμηλότερα ποσοστά. Στην ανώτερη βαθμίδα, το ποσοστό των γυναικών μελών ΔΕΠ είναι το χαμηλότερο (20% επί του συνόλου των μελών ΔΕΠ) ενώ στη βαθμίδα των Αναπληρωτών/τριών είναι 23% και στη βαθμίδα των Επίκουρων 27%.
3. Μόνο στο Τμήμα Εκπαιδευτικής και Κοινωνικής Πολιτικής, ο αριθμός των γυναικών μελών ΔΕΠ είναι μεγαλύτερος από τον αντίστοιχο αριθμό των ανδρών. Ειδικότερα, στο συγκεκριμένο Τμήμα εργάζονται 12 γυναίκες μέλη ΔΕΠ, ενώ οι άνδρες είναι 9. Αντίθετα, στο Τμήμα Λογιστικής και Χρηματοοικονομικής εργάζεται μόνο μία γυναίκα μέλος ΔΕΠ, σε σύνολο 14 μελών ΔΕΠ.

Τα συμπεράσματα που προέκυψαν, σύμφωνα με τα στοιχεία της Διεύθυνσης Διοικητικού του Αριστοτελείου Πανεπιστημίου στις 5 Δεκεμβρίου του 2017, είναι τα εξής:

1. Οι θέσεις του διδακτικού προσωπικού στο Αριστοτέλειο Πανεπιστήμιο το ακαδημαϊκό έτος 2017 καταλαμβάνονται στο μεγαλύτερο ποσοστό από άνδρες (67%). Ενώ, αντίθετα οι γυναίκες μέλη ΔΕΠ αντιστοιχούν μόνο στο 33% του συνολικού διδακτικού προσωπικού.
2. Η συμμετοχή των γυναικών δεν είναι ομοιόμορφη σε όλα τα Τμήματα του Αριστοτελείου Πανεπιστημίου. Η μεγαλύτερη συγκέντρωση γυναικών μελών ΔΕΠ εντοπίζεται στο Τμήμα Ψυχολογίας, όπου σε σύνολο 22 μελών ΔΕΠ εργάζονται 19 γυναίκες. Αντίθετα, πολύ λίγες γυναίκες εργάζονται στις Πολυτεχνικές Σχολές.
3. Στην ανώτερη βαθμίδα του Καθηγητή/της Καθηγήτριας, το ποσοστό των γυναικών μελών ΔΕΠ είναι το χαμηλότερο (25%). Ενώ, το υψηλότερο ποσοστό γυναικών μελών ΔΕΠ (38%) παρουσιάζεται στην κατώτερη βαθμίδα. Στη βαθμίδα των Αναπληρωτών και των Επίκουρων επίσης, είναι χαμηλό το ποσοστό των γυναικών μελών ΔΕΠ και ανέρχεται στο 37%.

2. ΜΕΘΟΔΟΛΟΓΙΑ

Στην παρούσα ερευνητική εργασία η μέθοδος που ακολουθήθηκε είναι η ποιοτική. Τα ερευνητικά ερωτήματα που τέθηκαν είναι τα εξής:

1. Για ποιους λόγους οι συμμετέχουσες της έρευνας επέλεξαν το ακαδημαϊκό επάγγελμα;
2. Ποιες είναι οι απόψεις των γυναικών μελών ΔΕΠ σχετικά με τα αίτια της υποαντιπροσώπησης των γυναικών στην Τριτοβάθμια Εκπαίδευση;
3. Ποιες οι δυσκολίες και ποια τα εμπόδια που αντιμετώπισαν οι συμμετέχουσες κατά την πορεία της σταδιοδρομίας τους στην Τριτοβάθμια Εκπαίδευση;
4. Ποιες είναι οι αντιλήψεις των γυναικών μελών ΔΕΠ σχετικά με την ανάληψη διοικητικών αξιωματικών στο Πανεπιστήμιο από γυναίκες;
5. Πώς βιώνουν οι συμμετέχουσες την εξισορρόπηση μεταξύ προσωπικών και επαγγελματικών ρόλων;

Στη συγκεκριμένη έρευνα χρησιμοποιήθηκε το εργαλείο της προσωπικής συνέντευξης. Για τη διεξαγωγή των συνεντεύξεων σχεδιάστηκε ένας οδηγός συνέντευξης. Ο οδηγός συνέντευξης αναπροσαρμόστηκε μετά την πραγματοποίηση δύο πιλοτικών συνεντεύξεων, γεγονός που συνέβαλε στη διατύπωση των ερωτήσεων με μεγαλύτερη σαφήνεια και ακρίβεια. Οι συνεντεύξεις διήρκεσαν περίπου 40 λεπτά η κάθε μία, δεδομένου και της έλλειψης χρόνου των καθηγητριών εξαιτίας του φόρτου εργασίας τους και έλαβαν χώρα στο χώρο εργασίας των καθηγητριών, ύστερα από τηλεφωνικά καθορισμένο ραντεβού. Πριν από κάθε συνέντευξη πραγματοποιούνταν μια σύντομη επεξήγηση του θέματος και στη συνέχεια ζητούνταν η συναίνεση των μελών του δείγματος για τη χρήση μαγνητοφώνου. Επομένως, οι συνεντεύξεις ηχογραφήθηκαν και στη συνέχεια ακολούθησε η απομαγνητοφώνησή τους (χωρίς περικοπές και κατά λέξη), η οποία διήρκεσε ένα μήνα, λόγω του μεγάλου όγκου πληροφοριών.

Στην έρευνα συμμετείχαν τελικά δεκαεπτά (N=17) καθηγήτριες που προέρχονταν από όλα τα δημόσια Ανώτατα Εκπαιδευτικά Ιδρύματα στο Νομό Θεσσαλονίκης. Ειδικότερα την περίοδο που πραγματοποιήθηκε η έρευνα εργάζονταν στο Πανεπιστήμιο Μακεδονίας, στο Αριστοτέλειο Πανεπιστήμιο Θεσσαλονίκης (ΑΠΘ) και στο Ανώτατο Τεχνολογικό Εκπαιδευτικό Ίδρυμα Θεσσαλονίκης (ΑΤΕΙ). Επίσης, οι συμμετέχουσες ήταν έγγαμες με τουλάχιστον ένα τέκνο κατά την περίοδο της διεξαγωγής της έρευνας. Οι ηλικίες τους κυμαίνονταν από 40 έως 56 έτη. Οι καθηγήτριες του δείγματος εργάζονταν σε διαφορετικές βαθμίδες. Ειδικότερα, δύο εργάζονταν στη βαθμίδα Λέκτορα (12%), οκτώ εργάζονταν στη βαθμίδα της Επίκουρης Καθηγήτριας (47%), τέσσερις στη βαθμίδα της Αναπληρώτριας Καθηγήτριας (23%) και τρεις στη βαθμίδα της Καθηγήτριας (18%). Τα έτη εργασίας των καθηγητριών κυμαίνονταν από 4 έως 38 και τα έτη εργασίας στη βαθμίδα που βρίσκονταν τη συγκεκριμένη περίοδο κυμαίνονταν από 1 έως 15.

Στην παρούσα έρευνα για την ανάλυση των δεδομένων ακολούθηθηκε η μέθοδος της Εμπειρικά Θεμελιωμένης Θεωρίας (Grounded Theory), όπως περιγράφηκε από τους Auerbach και Silverstein (2003). Αρχικά οι 17 συνεντεύξεις κωδικοποιήθηκαν με ένα γράμμα και αριθμό (από το Σ1 έως και το Σ17), για να διασφαλιστεί η ανωνυμία των συμμετεχουσών. Το απομαγνητοφωνημένο κείμενο χωρίστηκε σε μικρότερα τμήματα, έτσι ώστε να καταστεί πιο εύκολη η διαχείρισή του. Το κείμενο, το οποίο σχετίζεται με τα ερευνητικά ερωτήματα ονομάζεται συναφές κείμενο. Επομένως, έμεινε μόνο το συναφές κείμενο και το υπόλοιπο αφαιρέθηκε. Στη συνέχεια ακολούθησε η κωδικοποίηση, δηλαδή η αντιστοίχιση του επιλεγμένου κειμένου σε αντιπροσωπευτικούς κωδικούς-απλές ιδέες (simple ideas). Αξίζει να υπογραμμίσουμε ότι οι κωδικοί αναδείχθηκαν μέσα από το κείμενο και διατυπώθηκαν με τη μορφή σύντομων υπομνημάτων (memos). Με αυτό τον τρόπο προέκυψαν 289 απλές ιδέες. Έχοντας επιλέξει το συναφές κείμενο, παρατηρήθηκε ότι διαφορετικές συμμετέχουσες στην έρευνα χρησιμοποιούσαν συχνά όμοιες ή παρόμοιες λέξεις και φράσεις για να εκφράσουν την ίδια ιδέα. Αυτές οι ιδέες ονομάζονται από τους Auerbach & Silverstein επαναλαμβανόμενες ιδέες (repeating ideas). Η παραπάνω διαδικασία οδήγησε σε 123 επαναλαμβανόμενες ιδέες. Με αυτό τον τρόπο προέκυψαν ομάδες επαναλαμβανόμενων ιδεών, που είχαν κάτι κοινό. Αυτές ονομάζονται θεματικές ενότητες. Τελικά προέκυψαν 17 θεματικές ενότητες. Τέλος, οι θεματικές ενότητες αντιστοιχίστηκαν σε 5 θεματικούς άξονες (1. Επιλογή του ακαδημαϊκού επαγγέλματος 2. Υποεκπροσώπηση γυναικών στον ακαδημαϊκό χώρο 3. Δυσκολίες σε σχέση με το φύλο κατά τη σταδιοδρομία των γυναικών ακαδημαϊκών 4. Ανάλυση διοικητικών αξιωμάτων από γυναίκες ακαδημαϊκούς 5. Εναρμόνιση των οικογενειακών και επαγγελματικών υποχρεώσεων) και στα ερευνητικά ερωτήματα.

3. ΑΠΟΤΕΛΕΣΜΑΤΑ

Όσον αφορά στην επιλογή του ακαδημαϊκού επαγγέλματος, η συντριπτική πλειοψηφία των γυναικών ακαδημαϊκών δήλωσε ότι επέλεξε το συγκεκριμένο επάγγελμα, γιατί ήθελε να ασχοληθεί με την έρευνα, υποστηρίζοντας μάλιστα οι περισσότερες ότι δεν επηρεάστηκαν από κανένα πρόσωπο στην επιλογή αυτού του επαγγέλματος. Επιπλέον, οι συμμετέχουσες της έρευνας ανέδειξαν ως κυριότερο πλεονέκτημα του ακαδημαϊκού επαγγέλματος την ευελιξία του ωραρίου, ενώ ως κυριότερο μειονέκτημα το μεγάλο φόρτο εργασίας.

Διαπιστώθηκε επίσης, ότι πολλές από τις καθηγήτριες αγνοούσαν το γεγονός ότι υπάρχει υποαντιπροσώπηση γυναικών μελών ΔΕΠ στα Εκπαιδευτικά Ιδρύματα που εργάζονται. Ενώ, η πλειοψηφία του δείγματος υποστήριξε πως οι γυναίκες υποεκπροσωπούνται στα ανώτερα διοικητικά αξιώματα στην Τριτοβάθμια Εκπαίδευση.

Σχετικά με τα εμπόδια που έχουν αντιμετωπίσει σε σχέση με το φύλο, πολλές συμμετέχουσες ανέφεραν ότι έχουν βιώσει προκατάληψη από συναδέλφους τους στον εργασιακό χώρο. Τέλος, η πλειονότητα των καθηγητριών έκρινε ότι είναι δύσκολη η εναρμόνιση των οικογενειακών και επαγγελματικών τους υποχρεώσεων και πρότεινε μέτρα, που θα μπορούσαν να ληφθούν έτσι ώστε να αρθούν οι δυσκολίες που αντιμετωπίζουν.

4. ΣΥΜΠΕΡΑΣΜΑΤΑ

Όπως προέκυψε στην παρούσα έρευνα από τα στοιχεία των Διευθύνσεων Διοικητικού του Πανεπιστημίου Μακεδονίας και του Αριστοτελείου Πανεπιστημίου Θεσσαλονίκης, οι θέσεις του διδακτικού και ερευνητικού προσωπικού και στα δύο Πανεπιστήμια καταλαμβάνονται στο μεγαλύτερο ποσοστό από άνδρες. Επιπροσθέτως στην ανώτερη βαθμίδα της ακαδημαϊκής ιεραρχίας παρουσιάζεται το χαμηλότερο ποσοστό των γυναικών μελών ΔΕΠ και στα δύο Πανεπιστήμια.

Παρόλο, όμως, που οι γυναίκες υποεκπροσωπούνται τόσο στο Πανεπιστήμιο Μακεδονίας, όσο και στο Αριστοτελείο Πανεπιστήμιο Θεσσαλονίκης και μάλιστα οι άνδρες υπερτερούν σε αριθμό με μεγάλη διαφορά από τις γυναίκες, πολλές από τις γυναίκες ακαδημαϊκούς που έλαβαν μέρος στην έρευνα φάνηκε να μη γνωρίζουν το γεγονός αυτό. Μάλιστα, πολλές συνεντευξιαζόμενες (κρίνοντας ίσως μεμονωμένα από τα Τμήματα στα οποία εργάζονται και στα οποία δεν παρουσιάζεται τόσο έντονα το πρόβλημα της υποεκπροσώπησης των γυναικών) ανέφεραν ότι τα τελευταία χρόνια, λόγω και των νομοθετικών ρυθμίσεων που έχουν ψηφιστεί, δεν υφίσταται πρόβλημα υποεκπροσώπησης των γυναικών στον ακαδημαϊκό χώρο. Αντίθετα, οι συμμετέχουσες που υποστήριζαν ότι υπάρχει πρόβλημα υποεκπροσώπησης των γυναικών, απέδωσαν το γεγονός αυτό στα στερεότυπα που επικρατούν στην Ελλάδα σε σχέση με το ρόλο της γυναίκας.

Όσον αφορά στα εμπόδια και τις δυσκολίες σε σχέση με το φύλο που έχουν αντιμετωπίσει οι καθηγήτριες, πολλές συμμετέχουσες ανέφεραν ότι έχουν βιώσει προκατάληψη σε σχέση με το φύλο στον εργασιακό χώρο. Μάλιστα αρκετές συνεντευξιαζόμενες παραδέχτηκαν ότι έχουν δεχτεί φράσεις σεξιστικής συμπεριφοράς. Πολυάριθμες έρευνες υποστηρίζουν ότι συχνά οι γυναίκες ακαδημαϊκοί υφίστανται προκατάληψη και φυλετικές διακρίσεις στον ακαδημαϊκό χώρο (Bagilhole & White, 2008· Öge et al., 2014).

Σχετικά με το θέμα της ανάληψης διοικητικών αξιωματικών (όπως Διευθύντριας Τομέα, Προέδρου Τμήματος, Κοσμήτορα Σχολής, Πρύτανη, Αντιπρύτανη, Διευθύντριας Εργαστηρίων, Συντονίστριας/Επιστημονικά Υπεύθυνης σε δομές του Πανεπιστημίου ή σε Ερευνητικά Προγράμματα) από γυναίκες στα Εκπαιδευτικά Ιδρύματα, η πλειοψηφία του δείγματος υποστήριξε πως οι γυναίκες υποεκπροσωπούνται σε αυτές τις θέσεις. Πιο συγκεκριμένα, ένας αριθμός καθηγητριών απέδωσε το φαινόμενο αυτό στα στερεότυπα που επικρατούν σε σχέση με το γυναικείο φύλο και μάλιστα στο γεγονός ότι ορισμένοι άνδρες συνάδελφοί τους κρίνουν ότι οι γυναίκες δεν είναι τόσο ικανές για αυτές τις θέσεις, όπως οι ίδιοι.

Το τελευταίο θέμα που αναδείχθηκε στη συγκεκριμένη έρευνα ήταν η εναρμόνιση των οικογενειακών και επαγγελματικών υποχρεώσεων των καθηγητριών. Η πλειοψηφία των γυναικών απάντησε ότι είναι δύσκολη. Ορισμένες μόνο καθηγήτριες έκριναν ότι δεν υπάρχει κάποια δυσκολία, λόγω του ευέλικτου ωραρίου που έχουν και λόγω της στήριξης που έχουν από το σύζυγο ή τους γονείς τους. Πάντως πολλές είναι οι έρευνες που αναφέρουν ότι οι γυναίκες ακαδημαϊκοί αντιμετωπίζουν σύγκρουση ρόλων μεταξύ εργασίας και οικογένειας (Fu & Shaffer, 2001· Hoskins, 2010· Ismail et al., 2004· Santos & Cabral-Cardoso, 2008) και αισθάνονται άγχος, διότι προσπαθούν να ανταποκριθούν με επιτυχία τόσο στο ρόλο τους ως εργαζόμενες όσο και στο ρόλο τους ως μητέρες (Thanacoody et al., 2006· Zhang, 2010).

Σε αυτό το σημείο κρίνεται δόκιμο να υπογραμμίσουμε ότι το Πανεπιστήμιο μπορεί να διαδραματίσει καίριο ρόλο στην άρση των αρνητικών στερεοτύπων, που επικρατούν σχετικά με τη θέση του γυναικείου φύλου. Το Πανεπιστήμιο μπορεί να συμβάλει στην αλλαγή της επικρατούσας νοοτροπίας, με στόχο την ισότιμη συμμετοχή των ανδρών και γυναικών στα κοινωνικά δρώμενα. Η ανισότητα των φύλων δε δικαιολογείται στον ακαδημαϊκό χώρο, ο οποίος διακρίνεται από τις αρχές της δημοκρατίας και της ίσης μεταχείρισης. Θα πρέπει να προσπαθήσουμε όλοι συλλογικά με στόχο τη βελτίωση της θέσης των γυναικών ακαδημαϊκών και την ενίσχυση της συμμετοχής τους σε όλες τις δραστηριότητες και στη διοίκηση των Πανεπιστημίων (Βοσνιάδου, 2005).

Εν κατακλείδι, η μη αποτελεσματική εκμετάλλευση ενός μέρους του εργατικού δυναμικού των Πανεπιστημίων αποτελεί σπατάλη δεξιοτήτων και ικανοτήτων. Όπως αναφέρει και η Megan Ury, καθηγήτρια της φυσικής και αστρονομίας και πρόεδρος του Τμήματος Φυσικής στο Πανεπιστήμιο του Yale «Η συνεχής αποθάρρυνση καταφέρνει τελικά να υπονομεύσει την ικανότητα. Οι φοιτήτριες που έχουν ολοκληρωτικά αποθαρρυνθεί- μάσω της έλλειψης καθοδήγησης ή προσοχής- πείθονται ότι δε διαθέτουν ότι χρειάζεται για να γίνουν κορυφαίες επιστήμονες φυσικοί. Δεν έχω καμία αμφιβολία (παρόλο που δεν μπορώ να το αποδείξω) ότι αν αυτές οι γυναίκες βρίσκονταν σε καλύτερο περιβάλλον, απαλλαγμένες από αμφιβολία, φόβο και συνεχείς προκλήσεις, οι ιδέες τους θα άνθιζαν και θα γίνονταν διακεκριμένες ερευνήτριες» (Ury, 2008, σελ. 155).

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Ταξίδεψε στην Ελλάδα Ξανά

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Πρόλογος

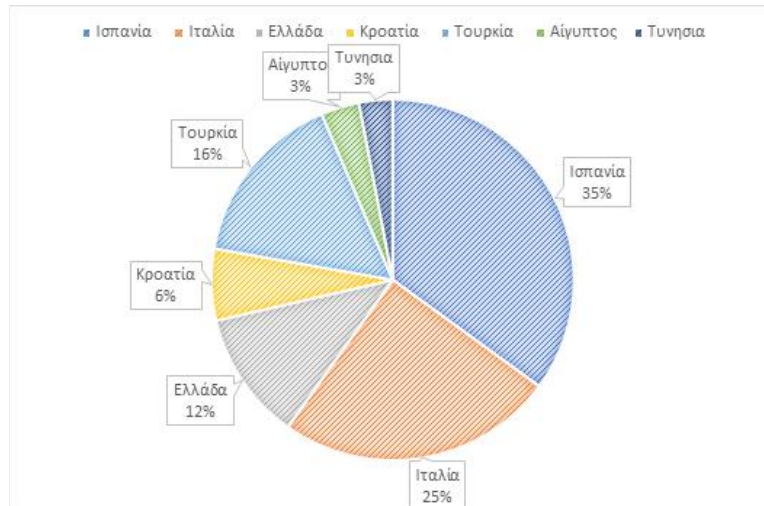
Αν η Ελλάδα ήταν αυτοκίνητο, ο τουρισμός θα ήταν ο κινητήρας της. Με το 8.5% ΑΕΠ της χώρας προερχόμενο από τον τουριστικό κλάδο και 485.000 χιλιάδες ανθρώπους να απασχολούνται σ' αυτόν, η οικονομική ανάπτυξη της χώρας είναι συνυφασμένη με την πρόοδό του. Αν όμως ο τουρισμός είναι, όπως λένε, η «βαριά» βιομηχανία της Ελλάδος, τότε τι παράγει; Παράγει ευμάρεια, ευτυχία και επικοινωνία. Ευμάρεια στη χώρα μας, επειδή αυξάνει το ΑΕΠ της και στους ανθρώπους, που εξασφαλίζουν την οικονομική τους autárkeia. Ευτυχία, στους τουρίστες που έρχονται να ζήσουν μια μοναδική εμπειρία ξεφεύγοντας από την κουραστική καθημερινότητά τους. Πρωτίστως, όμως, επικοινωνία ανάμεσα στους λαούς. Ακριβώς γιατί, ο τουρισμός φέρνει σε επαφή ανθρώπους διαφορετικών πολιτισμών, κοσμοθεωριών, θρησκειών και ηλικιών, καταπολεμώντας τα στερεότυπα και την καχυποψία, εξαλείφοντας τις προκαταλήψεις. Ο τουρισμός αποτελεί στη πραγματικότητα μια πρώτης τάξεως ευκαιρία για τη χώρα μας να εξάγει τον «εαυτό» της προς τα έξω. Πόσο καλά όμως το κάνει και τι πρέπει να βελτιώσει; Για να απαντήσουμε σε αυτό το ερώτημα προβήκαμε, καταρχάς, σε μια «SWOT» ανάλυση, συγκρίνοντας την Ελλάδα με τους άμεσους ανταγωνιστές της. Παράλληλα, προχωρήσαμε στη διατύπωση συνοπτικών προτάσεων για τη βελτίωση των αδυναμιών που προέκυψαν από την ανάλυση.

Οικονομικά μεγέθη – SWOT– Ανταγωνιστικότητα

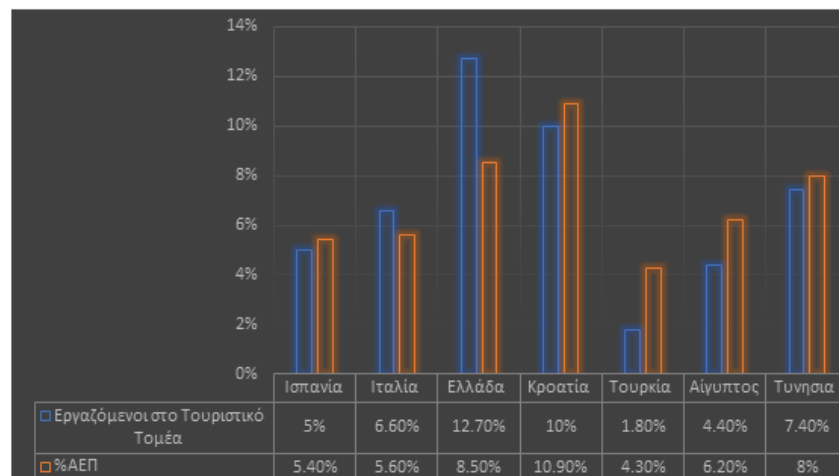
Η Ελλάδα διαχρονικά αποτελούσε κέντρο του εμπορίου και του τουρισμού. Κυρίαρχος λόγος, η γεωγραφική της θέση, καθώς είναι σταυροδρόμι 3 ηπείρων. Ο τουρισμός είναι ένας από τους σπουδαιότερους πυλώνες της οικονομίας της χώρας, που ακόμη και τα χρόνια της βαθιάς κρίσης κατάφερε να αντέξει την πίεση. Παρακάτω δημιουργήσαμε κάποια γραφήματα ανάμεσα στους βασικούς ανταγωνιστές της χώρας μας. Ως κύριους ανταγωνιστές θεωρήσαμε τις παρακάτω χώρες στηριγμένη σε κριτήρια γεωγραφικά και πληθυσμικά:

1. Τουρκία
2. Ισπανία
3. Ιταλία
4. Αίγυπτος
5. Κροατία
6. Τυνησία

Στην συνέχεια δημιουργήσαμε ένα σχεδιάγραμμα που παρουσιάζει όλες τις ανταγωνιστικές χώρες της Ελλάδας και το ποσοστό τουριστών που υποδέχθηκαν το 2019. Παρατηρούμε ότι για τον πληθυσμό της, η Ελλάδα δέχεται ένα μεγάλο ποσοστό τουριστών ετησίως, που ισοδυναμεί με περίπου 27.000.000 τουρίστες.



Το δεύτερο διάγραμμα συγκρίνει τους εργαζόμενους που απασχολούνται άμεσα στον τουριστικό τομέα και το πόσο επηρεάζει ο τουρισμός το συνολικό ΑΕΠ (Ακαθάριστο Εγχώριο Προϊόν) της εκάστοτε χώρας. Διακρίνουμε ότι η Ελλάδα βρίσκεται στη 2η θέση. Καταλαμβάνει όμως την 1η θέση ανάμεσα σε όλους τους ανταγωνιστές της ως προς την επαγγελματική απασχόληση που προσφέρει ο κλάδος του Τουρισμού.



Η Ελλάδα βρίσκεται στην 25η θέση του Travel & Tourism Competitiveness Index που οργανώνει το World Economic Forum. Μια θέση που, εκ πρώτης όψεως, μπορεί να μοιάζει ικανοποιητική, αλλά σίγουρα υπάρχουν πολλά περιθώρια βελτίωσης. Παρακάτω θα πραγματοποιούμε μια «SWOT analysis» για την Ελλάδα ως τουριστικό προορισμό. Η συγκεκριμένη ανάλυση εξετάζει τα ισχυρά (Strengths) και αδύναμα σημεία (Weaknesses) μιας επιχείρησης, τις ευκαιρίες (Opportunities) και τις απειλές (Threats) που έχουν προκύψει. Χρησιμοποιείται από πολλές επιχειρήσεις προκειμένου να αξιολογήσουν την κατάσταση που βρίσκονται σήμερα, ώστε να πάρουν τις κατάλληλες αποφάσεις και να διαμορφώσουν τη μελλοντική στρατηγική τους.



Στα **δυνατά σημεία** της Ελλάδας παρατηρούμε ότι όλα σχεδόν είναι πρωτογενή πλεονεκτήματα, γεγονός που μας επιτρέπει να δώσουμε προστιθέμενη αξία σε αυτά με τεχνικούς τρόπους. Το κλίμα στην Ελλάδα είναι κυρίως μεσογειακό. Ωστόσο, λόγω του μοναδικού ανάγλυφου της χώρας, η Ελλάδα έχει ένα αξιοσημείωτο εύρος μικροκλιμάτων και τοπικών παραλλαγών. «Ηλιος-Θάλασσα-Άμμος» αποτελεί το τρίπτυχο της επιτυχίας που έφερε εκατομμύρια τουρίστες στην Ελλάδα, αλλά μήπως ήρθε η ώρα να αναδιατυπωθεί; Μήπως μπορεί να συνυπάρχει και με άλλο «σλόγκαν» επιτυχίας, όπως, λόγω χάριν, «Βουνό-Χιόνια-Σπορ»; Η Πατρίδα μας, με πάνω από τέσσερις χιλιετίες καταγεγραμμένης ιστορίας, είναι ένας προορισμός με αναρίθμητα μνημεία, μουσεία και αρχαιολογικούς χώρους, μεγάλης ιστορικής σημασίας. Η πολιτική τουρισμού με «εσώκλειστους» τουρίστες σε all-inclusive ξενοδοχεία φαίνεται να παρακμάζει και ένας πιο ανθρωποκεντρικός σχεδιασμός να αναδύεται μετατρέποντας τον τουρίστα σε ταξιδιώτη. Η γεωγραφική θέση της Ελλάδας, μάλιστα, παρέχει την δυνατότητα στον ταξιδιώτη να μεταφέρεται από χώρα σε χώρα και από ήπειρο σε ήπειρο με μεγάλη ευκολία. Επιπλέον, η μεσογειακή κουζίνα, με τις ατόφιες γεύσεις και τα υψηλής αξίας θρεπτικά συστατικά είναι πραγματικά ένα ισχυρό ανταγωνιστικό πλεονέκτημα. Πρόσφατες έρευνες μάλιστα δείχνουν πως 1/3 των ταξιδιωτών, πριν επιλέξουν τον προορισμό τους, αναζητούν τα τοπικά εδέσματα της κάθε περιοχής. Γενικότερα, όσον αφορά το brand name, η Ελλάδα βρίσκεται στη 34η θέση σύμφωνα με το «Future Brand Country Index 2019», αποτελώντας ένα ακόμη δυνατό σημείο.

Στις **αδυναμίες**, η έλλειψη κεντρικού σχεδιασμού αποτελεί ίσως το πιο «τρωτό» σημείο. Η στρατηγική για την κατανομή των επισκεπτών πρέπει να επαναπροσδιορισθεί, καθώς παρατηρούνται έντονα φαινόμενα υποτουρισμού και υπερτουρισμού. Το φαινόμενο της εποχικότητας μπορεί να επιλυθεί με σωστή διαχείριση και προσανατολισμό της τουριστικής προσφοράς αλλά και ζήτησης. Το διαχρονικό πλέον πρόβλημα με το δυσμενές επιχειρηματικό περιβάλλον της χώρας, δυστυχώς έχει άμεσο αντίκτυπο και στον τουρισμό. Γραφειοκρατία, αρχαιολογία, δασολογία και, τέλος, εφορία είναι κάποιες από τις λέξεις που προκαλούν τρόμο στο μυαλό του δυνητικού επενδυτή. Είναι άξιο αναφοράς ότι σύμφωνα με το Travel & Tourism Competitiveness Index 2019, η Ελλάδα βρίσκεται στην θέση 119 ανάμεσα στις 140 χώρες, στον τομέα του «business environment tourism»! Κάτι, προφανώς, πρέπει να αλλάξει. Συνεχίζοντας, τα ελληνικά πανεπιστήμια, ξεπερνώντας κάποιες από τις παθογένειες του παρελθόντος, πρέπει να είναι μια σημαντική δεξαμενή καταρτισμένου εκπαιδευτικού προσωπικού. Σε αυτόν τον τομέα να αναφέρουμε πως έχουν γίνει κινήσεις από την πολιτεία με την δημιουργία σχολής τουριστικών στον Πανεπιστήμιο του Πειραιά, αλλά απαιτούνται ακόμα, αρκετά βήματα προόδου.

Ευκαιρίες εμφανίζονται παντού, αρκεί να υπάρχει όραμα. Μία από αυτές αποτελεί και ο «σκοτεινός τουρισμός». Ειδικότερα, για μια χώρα όπως η Ελλάδα με πολλά μαρτυρικά γεγονότα όπως πόλεμοι, καταστροφές και κατακτητές, αποτελεί μιας πρώτης τάξεως ευκαιρία για ανάπτυξη. Ο σεμιναριακός τουρισμός επίσης, μπορεί να αναδειχθεί υπό το πέπλο των αρχαίων Ελλήνων. Σε ποιον επιστήμονα, για παράδειγμα, δεν θα ήταν ελκυστικό ένα συνέδριο μαθηματικών στην Σάμο του Πυθαγόρα; Ευκαιρία μπορεί να αποτελέσει και η άνοδος του οικολογικού κινήματος. Οι νοοτροπίες αλλάζουν και ο ταξιδιώτης επιζητά τον οικολογικό τουρισμό. Παρατηρείται ακόμη, έντονη κινητικότητα στον τομέα του ιατρικού τουρισμού. Ακούγεται οξύμωρο, αλλά η χώρα του Ιπποκράτη δεν έχει ακόμα καταφέρει να κυριαρχήσει στον χώρο του ιατρικού τουρισμού,

πράγμα που ευελπιστούμε να συμβεί τα επόμενα χρόνια. Η Ελλάδα επίσης, μπορεί να γίνει προορισμός αθλητικών ταξιδιών. Έχει τη δυνατότητα να προσφέρει αθλητικές διακοπές όλους τους μήνες του χρόνου και διαθέτει εγκαταστάσεις και φυσικά τοπία που μπορούν να φιλοξενήσουν όλα τα αθλήματα και τις αθλητικές δραστηριότητες. Τουρισμός της τρίτης ηλικίας. Είναι κοντά στο 18% του παγκοσμίου τουρισμού, οι τουρίστες αυτής της κατηγορίας επιδιώκουν μακροχρόνια παραμονή και πολλές φορές εκτός high season. Τουτέστιν, βοηθάνε στην άμβλυνση της εποχικότητας, «αφήνουν» αρκετά χρήματα και λόγω των ραγδαίων βημάτων της ιατρικής ζουν περισσότερο. Αξίζει να επενδύσουμε στους ηλικιωμένους.

Σήμερα, ο Ελληνικός Τουρισμός βρίσκεται μπροστά σε 3 μεγάλες **απειλές**. Η πιο άμεση απειλή, που αφορά ολόκληρη τη παγκόσμια κοινότητα, είναι ο κορωνοϊός. Σύμφωνα με μια έρευνα του Ινστιτούτου Τουριστικών Ερευνών και Προβλέψεων (ΙΤΕΠ), οι απώλειες για τα ελληνικά ξενοδοχεία μέχρι τις 14 Μαρτίου από τις ακυρώσεις δωματίων και συνεδρίων αγγίζει τα 522 εκατομμύρια, ενώ η πιθανότητα να χαθεί ολόκληρη η καλοκαιρινή σεζόν είναι ορατή. Είναι προφανές ότι κάτι τέτοιο θα είναι καταστροφικό τόσο για τους ξενοδόχους όσο και για τους ξενοδοχοϋπαλλήλους. Σε μια τέτοια περίπτωση η κυβέρνηση οφείλει να στηρίξει τον κλάδο με κάθε τρόπο. Αφενός να συνεχίσει τη χορήγηση επιδομάτων στους υπαλλήλους και αφετέρου να διευθετήσει τα δάνεια των ξενοδόχων. Πρωτοποριακή λύση θα ήταν η ίδρυση μιας Ναυτιλιακής-Τουριστικής τράπεζας, με ευνοϊκούς όρους δανεισμού για ξενοδόχους και εφοπλιστές. Επίσης, με δεδομένο ότι θα εισρεύσουν κονδύλια από την ΕΕ για την τόνωση της οικονομίας μετά την επιδημία, θεωρούμε ότι ο τομέας του τουρισμού πρέπει να βρεθεί στις προτεραιότητες της κυβέρνησης. Κάθε κλείσιμο ξενοδοχείου σημαίνει ανεργία, σημαίνει πλήγμα στη τοπική κοινωνία. Άρα, κανένας ξενοδόχος δεν πρέπει να φτάσει στη χρεοκοπία λόγω της πανδημίας. Ζημία πάντως έχει προκαλέσει και το μεταναστευτικό-προσφυγικό. Ειδικότερα οι περιοχές του Βορείου Αιγαίου βρίσκονται σε οριακό σημείο. Απαραίτητη είναι λοιπόν η αποσυμφόρηση των νησιών, για να μην υποβαθμιστεί και άλλο το τουριστικό προϊόν. Μην ξεχνάμε εξάλλου, ότι οι κύριοι ανταγωνιστές μας ανακάμπτουν και διεκδικούν όλο και μεγαλύτερη μερίδα στον Τουρισμό. Για την Ελλάδα είναι αδύνατο να συναγωνιστεί τις χώρες αυτές στις τιμές των τουριστικών πακέτων, καθώς εκεί το κόστος λειτουργίας των ξενοδοχείων είναι πολύ μικρότερο. Για να παραμείνει ανταγωνιστική, οφείλει να προσφέρει καλύτερες υπηρεσίες και να εκμεταλλευτεί στο έπακρο τα συγκριτικά της πλεονεκτήματα.

Το τραίνο της 4ης βιομηχανικής επανάστασης

Η ραγδαία βελτίωση της τεχνολογίας τις τελευταίες δεκαετίες, έχει συνδράμει σημαντικά, ώστε οι «μακρινές» γεωγραφικές αποστάσεις να έρθουν «κοντά» χρονικά. Πέρα όμως από τη μείωση του χρόνου για τη διάνυση μιας απόστασης, μπορούμε να χρησιμοποιήσουμε την τεχνολογία για να προσφέρουμε στον ταξιδιώτη μία πιο ολοκληρωμένη εμπειρία από την Ελλάδα, οδηγώντας τον σε απομακρυσμένα και μοναδικά μέρη.

Μια από τις νέες τεχνολογίες που φέρνει μαζί της η 4η βιομηχανική επανάσταση είναι αυτή του «blockchain». Η τεχνολογία αυτή προσφέρει ένα αποκεντρωμένο σύστημα δεδομένων, όπου πλέον ο διαμεσολαβητής ανάμεσα στα εμπλεκόμενα μέρη δεν θα υπάρχει. Πιο συγκεκριμένα, επιθυμούμε να χρησιμοποιήσουμε την «blockchain» τεχνολογία μέσω των «cryptocurrencies» (όλα τα cryptocurrencies χρησιμοποιούν το blockchain). Να δημιουργήσουμε δηλαδή ένα νέο ελληνικό κρυπτονόμισμα που θα γίνει είτε υπό την κρατική αιγίδα είτε από του «stakeholders» του τουρισμού. Τι θα προσφέρει αυτό;

Είναι από τις καταστάσεις που στην θεωρία παιγνίων χαρακτηρίζεται «win-win», οδηγώντας τους ταξιδιώτες στην επιθυμητή τοποθεσία και αμείβοντας τους με το νέο ελληνικό κρυπτονόμισμα. Το κρυπτονόμισμα αυτό θα μπορεί να είναι εξαργυρώσιμο σε επιχειρήσεις που βασίζονται στον τουρισμό και έχουν όφελος από το να έρθει ξανά ο ίδιος τουρίστας στην Ελλάδα, όπως αεροπορικές, ξενοδοχεία, ταξιδιωτικά γραφεία και άλλα.

Δίνει κίνητρο στον επισκέπτη να μεταβεί σε κάποιες όμορφες ελληνικές τοποθεσίες πληρώνοντάς τον σε κρυπτονόμισμα το οποίο εξαργυρώνεται σε ελληνικές επιχειρήσεις του χώρου. Προσφέρεται έτσι, μια ευχάριστη εμπειρία στον επισκέπτη, καθώς βλέπει μέρη λιγότερο δημοφιλή και κερδίζει χρήματα γι' αυτό, ενώ, παράλληλα, ενισχύεται ο τουρισμός στις πιο απομακρυσμένες περιοχές, που έχουν την δική τους ομορφιά. Ταυτόχρονα, μέσα από αυτή την διαδικασία ωφελούνται οι ελληνικές επιχειρήσεις, συνεργάτες του προγράμματος, και ισχυροποιείται το νέο ελληνικό κρυπτονόμισμα από τις χρηματικές συναλλαγές. Έτσι, παράγοντας Εταιρική και Κοινωνική Ευθύνη, οι συνεργάτες του προγράμματος, ενισχύουν παράλληλα την «loyalty» (πίστη) των πελατών τους.

Επιπλέον, η Ελλάδα μπορεί να έρθει πιο κοντά στο «gamification», την «παχνιδοποίηση» δηλαδή των αξιοθέατων της. Με την τεχνολογία της εικονικής πραγματικότητας να έχει κάνει άλματα τα τελευταία χρόνια και με τον αρχαίο πολιτισμό στην «αιχμή του δόρατος», η Ελλάδα μπορεί να ξεχωρίσει. Συνδέοντας τα αρχαία αξιοθέατα με την εικονική πραγματικότητα, μπορεί ο επισκέπτης να μεταφερθεί σε μια ρεαλιστική απεικόνιση της αρχαίας Ελλάδας. Πόσο εντυπωσιακό θα ήταν έξω από τον Παρθενώνα να δίνονται μάσκες «Virtual Reality» και να παρακολουθείς τον Σωκράτη να αγοράζει δίπλα σου ή την εκκλησία του δήμου να εξοστρακίζει τον Μιλτιάδη;

Επίλογος

Τα τελευταία χρόνια η Ελλάδα, λόγω της πολιτικής αστάθειας των ανταγωνιστών της και των πρωτογενών πλεονεκτημάτων της, μπόρεσε να εξασφαλίσει ένα σημαντικό μερίδιο της «πίτας» του τουρισμού. Η ευνοϊκή, όμως, αυτή συγκυρία παρέρχεται και καινούριες προκλήσεις εμφανίζονται στην επιφάνεια. Την εποχή της 4ης βιομηχανικής επανάστασης, του «Green Deal» και της μεγάλης απειλής του κορωνοϊού, τα δεδομένα αλλάζουν. Ο Δαρβίνος είχε πει: «Στη φύση δεν επιβιώνει το ισχυρότερο είδος, αλλά εκείνο που μπορεί να προσαρμοστεί καλύτερα στις αλλαγές». Αν ο ελληνικός τουρισμός αντεπεξέλθει στις νέες προκλήσεις της εποχής, τότε είναι σίγουρο πως θα πρωταγωνιστήσει και θα συνεχίσει να αποτελεί βασικό οικονομικό «πυλώνα» της χώρας. Αν όχι, θα περιπέσει σε παρακμή, παρασέρνοντας μαζί του και ένα μεγάλο μέρος της ελληνικής οικονομίας.

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Οι Προσδιοριστικοί Παράγοντες της Ανεργίας των Νέων στις Χώρες του ΟΟΣΑ

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Περίληψη

Τις τελευταίες δεκαετίες το ποσοστό ανεργίας των νέων παγκοσμίως παρουσιάζει ανοδική τάση. Το ποσοστό αυτό κορυφώθηκε στο ξέσπασμα της οικονομικής κρίσης το 2007-2008. Το παρόν άρθρο πραγματεύεται τους παράγοντες που επηρεάζουν την ανεργία των νέων, ηλικίας 15 έως 24 ετών, στις χώρες του ΟΟΣΑ από το 2010 έως το 2018. Οι παράγοντες μπορούν να καταταχθούν σε τρεις βασικές κατηγορίες, αυτή των μακροοικονομικών παραγόντων, τη δεύτερη των θεσμικών και τη τρίτη κατηγορία της ζήτησης-προσφοράς. Τέλος, θα αναφερθούν μερικές από τις πιο έντονες συνέπειες της ανεργίας των νέων, οι οποίες μπορούν να προκαλέσουν μέχρι και μόνιμο αποκλεισμό από την αγορά εργασίας. Τα στοιχεία για τις χώρες του ΟΟΣΑ ελήφθησαν από τις βάσεις δεδομένων της Eurostat και του ΟΟΣΑ. Σύμφωνα με τα ευρήματα της εργασίας, η ανάπτυξη, ο πληθωρισμός, η εξοικονόμηση, οι θεσμικοί παράγοντες, η εξειδίκευση, η εμπειρία και η παραγωγικότητα της εργασίας συγκαταλέγονται μεταξύ των καθοριστικότερων παραγόντων της ανεργίας των νέων.

Λέξεις -Κλειδιά: ανεργία, ΟΟΣΑ, νεολαία, παράγοντες.

1. Εισαγωγή

Ο ΟΟΣΑ είναι ο Οργανισμός Οικονομικής Συνεργασίας και Ανάπτυξης που προσβέει και υποστηρίζει διεθνώς τις αρχές της αντιπροσωπευτικής Δημοκρατίας και της οικονομίας της Ελεύθερης Αγοράς. Ιδρύθηκε το 1948 ως Οργανισμός Ευρωπαϊκής Οικονομικής Συνεργασίας με σκοπό να διαχειριστεί το σχέδιο Marshall για την ανοικοδόμηση της Ευρώπης μετά τον Β΄ Παγκόσμιο Πόλεμο. Από το 1960 και μετά μετονομάστηκε ΟΟΣΑ συμπεριέλαβε και μη ευρωπαϊκά κράτη.

Ξεκινώντας θα ήταν σκόπιμο να προσδιοριστεί ποιος μπορεί να οριστεί ως άνεργος και σε ποια ηλικιακή ομάδα γίνεται αναφορά όταν γίνεται λόγος για νεολαία και νεαρό πληθυσμό. Άνεργο λοιπόν θεωρείται το κάθε άτομο που αδυνατεί να βρει εργασία, ενώ επιθυμεί να απασχοληθεί και έχει προβεί σε ενεργή αναζήτηση εργασίας τις τελευταίες τέσσερις εβδομάδες. Φυσικά, στους άνεργους δεν μπορούν να συμπεριληφθούν και άρα εξαιρούνται τα παιδιά, οι συνταξιούχοι, οι φοιτητές αλλά και τα άτομα που ενώ επιθυμούν να εργαστούν έχουν παραιτηθεί από κάθε προσπάθεια εύρεσης εργασίας.

Όσον αφορά τον ορισμό του νεαρού πληθυσμού, επειδή υπάρχουν διαφορές μεταξύ των χωρών, βάσει πολιτισμικών και θεσμικών παραγόντων, λαμβάνουμε υπ' όψη τον ορισμό του ΟΟΣΑ που αναφέρεται στην ηλικιακή ομάδα 15-24, για την οποία θα γίνεται λόγος στο παρόν άρθρο. Η ηλικία των 15 έχει οριστεί καθώς αντιπροσωπεύει την μετασχολική ηλικία, ενώ η ηλικία των 24 έχει οριστεί καθώς σε αυτήν την ηλικία οι νέοι έχουν ολοκληρώσει την εκπαίδευση και έχουν εισέλθει στο εργατικό δυναμικό.

Ο παρακάτω αναλυτικός πίνακας (Πίνακας 1α, β) αναγράφει τα ποσοστά της ανεργίας των νέων ηλικίας 15-24 από το 2005 έως και το 2018 για 27 χώρες του ΟΟΣΑ.

Πίνακας 1α: Το ποσοστό ανεργίας των νέων στις Χώρες του ΟΟΣΑ

ΧΩΡΕΣ	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Australia	10.6	10.0	9.4	8.8	11.5	11.5	11.4	11.7	12.2	13.3	13.1	12.6	12.6	11.8
Austria	11.0	9.8	9.4	8.5	10.7	9.5	9.0	9.4	9.7	10.3	10.6	11.2	9.8	9.4
Belgium	21.5	20.5	18.9	17.8	21.9	22.4	18.7	19.7	23.7	23.3	22.1	20.1	19.3	15.9
Canada	12.4	11.6	11.2	11.6	15.3	14.9	14.3	14.4	13.7	13.5	13.2	13.1	11.6	11.1
Denmark	8.6	7.7	7.5	8.0	11.9	14.0	14.2	14.2	13.0	12.6	10.9	12.0	11.1	9.4
Finland	19.8	18.4	16.5	16.2	21.0	21.1	19.8	18.8	19.6	20.4	22.0	19.9	19.8	16.8
Norway	11.5	8.7	7.4	7.5	9.2	9.3	8.7	8.5	9.1	7.9	9.9	11.1	10.4	9.7
Sweden	21.7	21.5	19.3	20.2	24.9	24.8	22.8	23.6	23.5	22.9	20.3	18.8	17.9	16.7
Germany	15.6	13.8	11.9	10.6	11.3	9.8	8.5	8.1	7.8	7.8	7.3	7.1	6.8	6.2
Switzerland	8.8	7.7	7.1	7.0	8.5	8.2	7.7	8.3	8.7	8.6	8.8	8.6	8.1	7.9
Iceland	7.5	8.2	7.0	8.2	15.6	16.1	14.4	13.5	10.5	9.8	8.8	6.5	7.7	6.0
Ireland	8.5	8.6	9.2	13.5	24.5	28.2	29.6	30.8	26.7	23.4	20.2	16.8	14.4	13.7
Hungary	19.4	19.1	18.0	19.5	26.4	26.4	26.0	28.2	26.6	20.4	17.3	13.0	10.7	10.2

Πηγή: www.oecd.stat

Πίνακας 1β: Το ποσοστό ανεργίας των νέων στις Χώρες του ΟΟΣΑ

ΧΩΡΕΣ	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Korea	10.1	10.0	8.7	9.3	9.8	9.7	9.6	9.0	9.3	10.0	10.5	10.7	10.3	10.5
Luxembourg	13.7	16.2	15.1	18.0	17.6	14.3	16.9	18.6	15.8	22.7	17.3	18.7	15.4	14.1
Netherlands	11.9	10.0	9.4	8.6	10.2	11.1	10.0	11.7	13.2	12.8	11.3	10.8	8.9	7.2
New Zealand	9.8	9.9	9.9	10.9	15.9	16.4	16.0	16.7	15.0	13.9	13.7	13.2	12.7	11.5
Poland	36.9	29.8	21.7	17.3	20.7	23.7	25.8	26.5	27.3	23.9	20.8	17.6	14.8	11.8
France	20.3	21.4	18.9	18.3	23.0	22.6	22.0	23.6	24.1	24.2	24.7	24.6	22.3	20.8
Portugal	16.2	16.5	16.7	16.7	20.3	22.8	30.2	37.9	38.1	34.8	32.0	27.9	23.9	20.3
Greece	25.8	25.0	22.7	21.9	25.7	33.0	44.7	55.3	58.3	52.4	49.8	47.4	43.6	39.9
Spain	19.7	17.9	18.1	24.5	37.8	41.5	46.2	52.9	55.5	53.2	48.4	44.5	38.7	34.4
Italy	24.1	21.8	20.4	21.2	25.3	27.9	29.1	35.3	40.0	42.7	40.3	37.8	34.8	32.2
Slovenia	15.9	13.9	10.2	10.5	13.7	14.7	15.8	20.5	21.7	20.3	16.4	15.3	11.3	8.8
Turkey	..	16.5	17.3	18.5	22.9	19.8	16.7	15.7	17.0	17.8	18.5	19.5	20.6	20.1
United Kingdom	12.7	13.9	14.3	15.0	19.1	19.9	21.3	21.2	20.7	17.0	14.6	13.0	12.1	11.3
United States	11.3	10.5	10.5	12.8	17.6	18.4	17.3	16.2	15.5	13.4	11.6	10.4	9.2	8.6
OECD - Total	13.4	12.6	11.9	12.8	16.6	16.8	16.3	16.3	16.2	15.1	13.9	13.0	11.9	11.1

Πηγή: www.oecd.stat

Αυτό που παρατηρείται είναι πως η ανεργία των νέων είναι ένα πρόβλημα με το οποίο είναι αντιμέτωπες όλες οι χώρες, ωστόσο η φύση και η ένταση της ανεργίας των νέων ποικίλλει από χώρα σε χώρα. Οι χώρες της Σκανδιναβικής Χερσονήσου όπως η Νορβηγία, η Φινλανδία, αλλά και η Ελβετία με την Γερμανία (βλ. Πίνακα 1α) φαίνεται πως παρουσιάζουν τα χαμηλότερα ποσοστά ανεργίας και αυτό συμβαίνει καθώς οι χώρες αυτές δίνουν πολύ μεγάλη έμφαση στο εκπαιδευτικό τους σύστημα και παρέχουν ως κράτη πολύ προσεγμένα συστήματα κατάρτισης νέων. Χαρακτηριστικά μπορεί να σημειωθεί το παράδειγμα της Νορβηγίας που διαχρονικά, από το 2005 έως το 2018 δεν έχει ξεπεράσει το ποσοστό των 11,5% σε ανεργία όσον αφορά την

νεολαία. Αντίθετα το μέγεθος και η επιμονή της ανεργίας των νέων έγινε απαράδεκτη μετά το 2010, για τις ευρωπαϊκές χώρες που επηρεάστηκαν από την κρίση του 2008 και κυρίως για τις χώρες που υπέγραψαν μνημόνια όπως η Ελλάδα, η Ιταλία, η Ισπανία και η Πορτογαλία (βλ. Πίνακα 1β). Χαρακτηριστικά η Ελλάδα το 2013 έφτασε σε απογοητευτικά νούμερα, έως και 58.3% ανεργία με την Ισπανία να ακολουθεί με 55.5% την ίδια χρονιά. Φυσικά, τα ποσοστά αυτά αντανακλούν την κακή μακροοικονομική απόδοση των χωρών.

2. Παράγοντες που επηρεάζουν την ανεργία των νέων

Οι παράγοντες που επηρεάζουν την ανεργία χωρίζονται σε τρεις βασικές κατηγορίες: Υπάρχουν οι μακροοικονομικοί παράγοντες, οι θεσμικοί παράγοντες και οι παράγοντες της προσφοράς και της ζήτησης.

2.1 Μακροοικονομικοί παράγοντες

Η πρώτη βασική επεξηγηματική μεταβλητή που επηρεάζει την ανεργία των νέων στις χώρες του ΟΟΣΑ είναι το Ακαθάριστο Εγχώριο Προϊόν - ΑΕΠ. Υπάρχει ισχυρός δεσμός μεγέθυνσης και απασχόλησης. Συγκεκριμένα, το ΑΕΠ, σύμφωνα με τον νόμο του Okun (1962), έχει αρνητική σχέση με την ανεργία των νέων και ο λόγος είναι εξαιρετικά απλός, καθώς όταν το συνολικό επίπεδο της οικονομικής δραστηριότητας μιας χώρας είναι υψηλό τότε η απασχόληση των νέων αυξάνεται και τα επίπεδα της ανεργίας πέφτουν. Αντίθετα ένα αβέβαιο και ασταθές οικονομικό περιβάλλον επηρεάζει αρνητικά την ανεργία. Άρα, σύμφωνα με τον νόμο του Okun, για τον έλεγχο του προβλήματος της ανεργίας η λύση είναι ένα υψηλότερο επίπεδο οικονομικής ανάπτυξης.

Πίνακας 2: Σχέση ρυθμού ΑΕΠ και Ανεργίας σε χιλιάδες.

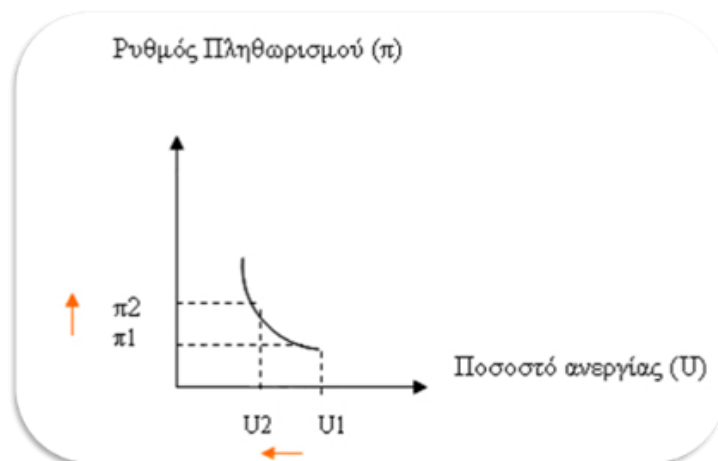
ΧΩΡΕΣ	2010	2011	2012	2013	2014	2015	2016	2017	2018
Czechia	+2.3/384	+1.8/351	-0.8/367	-0.5/370	+2.7/324	+5.3/268	+2.5/212	+4.4/155	+2.9/121
Belgium	+2.7/406	+1.8/347	+0.2/369	+0.2/417	+1.3/423	+1.7/422	+1.5/390	+1.7/354	+1.4/301
Denmark	+1.9/219	+1.3/222	+0.2/219	+0.9/203	+1.6/190	+2.3/181	+2.4/187	+2.3/171	+1.4/150
Germany	+4.1/2.821	+3.7/2.399	+0.5/2.224	+0.5/2.182	+2.2/2.090	+1.7/1.950	+2.2/1.774	+2.2/1.621	+1.4/1.468
Ireland	+1.9/328	+3.7/342	+0.2/344	+1.3/309	+8.8/268	+25.1/226	+5.0/195	+7.2/158	+6.7/137
Greece	-5.5/639	-9.1/882	-7.3/1.195	-3.2/1330	+0.7/1.274	-0.4/1.197	-0.2/1.131	+1.5/1.027	+1.9/914
Spain	0.0/4.640	-1.0/5.013	-2.9/5.811	-1.7/6.051	+1.4/5.610	+3.6/5.056	+3.2/4.481	+3.0/3.917	+2.6/3.479
France	+1.9/2.679	+2.2/2.665	+0.3/2.855	+0.6/3.026	+1.0/3.026	+1.1/3.054	+1.2/2.972	+2.2/2.788	+1.5/2.701
Italy	+1.7/2.058	+0.6/2.056	-2.8/2.691	-1.7/3.069	+0.1/3.230	+0.9/3.033	+1.1/3.009	+1.7/2.909	+0.9/2.761
Hungary	+0.7/469	+1.7/468	-1.6/473	+2.1/438	+4.2/344	+3.5/308	+2.3/234	+4.1/192	+4.9/172
Netherlands	+1.3/435	+1.6/434	-1.0/516	-0.1/647	+1.4/660	+2.0/614	+2.2/539	+2.9/438	+2.7/350
Austria	+1.8/204	+2.9/194	+0.7/209	0.0/231	+0.7/245	+1.1/252	+2.0/270	+2.6/248	+2.7/220
Poland	+3.6/1.650	+5.0/1.659	+1.6/1.749	+1.4/1.793	+3.3/1.567	+3.8/1.304	+3.1/1.063	+4.8/844	+5.1/659
Portugal	+1.9/645	-1.8/688	-4.0/835	-1.1/855	+0.9/729	+1.8/648	+1.9/572	+2.8/465	+2.1/363
Finland	+3.0/224	+2.6/209	-1.4/207	-0.8/219	-0.6/232	+0.5/262	+2.8/237	+2.7/234	+2.3/202

Πηγή: www.oecd.stat

Αυτό που παρατηρείται στον παραπάνω πίνακα είναι πως όταν το ΑΕΠ αυξάνεται, για παράδειγμα στην πρώτη περίπτωση της Τσεχίας κατά 1.8% το 2011 συγκριτικά με το 2010, η ανεργία πέφτει από 384.000 το 2010 σε 351.000 το 2011 (βλ. Πίνακα 2). Παρατηρείται δηλαδή μία αρνητική σχέση ΑΕΠ - Ανεργίας. Ωστόσο στα κόκκινα σημεία παρατηρείται μία αποχώρηση από τον κανόνα του νόμου του Okun. Για παράδειγμα στην περίπτωση του Βελγίου το 2012 ενώ το ΑΕΠ αυξάνεται κατά 0.2% συγκριτικά με την προηγούμενη χρονιά, η ανεργία επίσης αυξάνεται από 369.000 σε 417.000 (βλ. Πίνακα 2). Παρατηρείται δηλαδή θετική σχέση ΑΕΠ - Ανεργίας. Βέβαια, η αρνητική σχέση ΑΕΠ - Ανεργίας που αντιπροσωπεύει ο νόμος του Okun ισχύει κατά βάση, καθώς σε κάθε περίπτωση για κάθε χώρα η ισορροπία της αρνητικής σχέσης επανέρχεται μακροχρόνια και ο αντίκτυπος της ανάπτυξης στην απασχόληση παραμένει.

Ο δεύτερος μακροοικονομικός παράγοντας που επηρεάζει την ανεργία είναι ο πληθωρισμός. Σύμφωνα με την καμπύλη Phillips (βλ. Διάγραμμα 1) υπάρχει αρνητική σχέση μεταξύ του πληθωρισμού και της ανεργίας βραχυχρόνια. Όπως φαίνεται και στο σχήμα υπάρχει η δυνατότητα επιλογής ενός συγκεκριμένου συνδυασμού πληθωρισμού και ανεργίας δηλαδή μεταξύ της υψηλής ανεργίας και χαμηλού πληθωρισμού ή της χαμηλής ανεργίας και υψηλού πληθωρισμού.

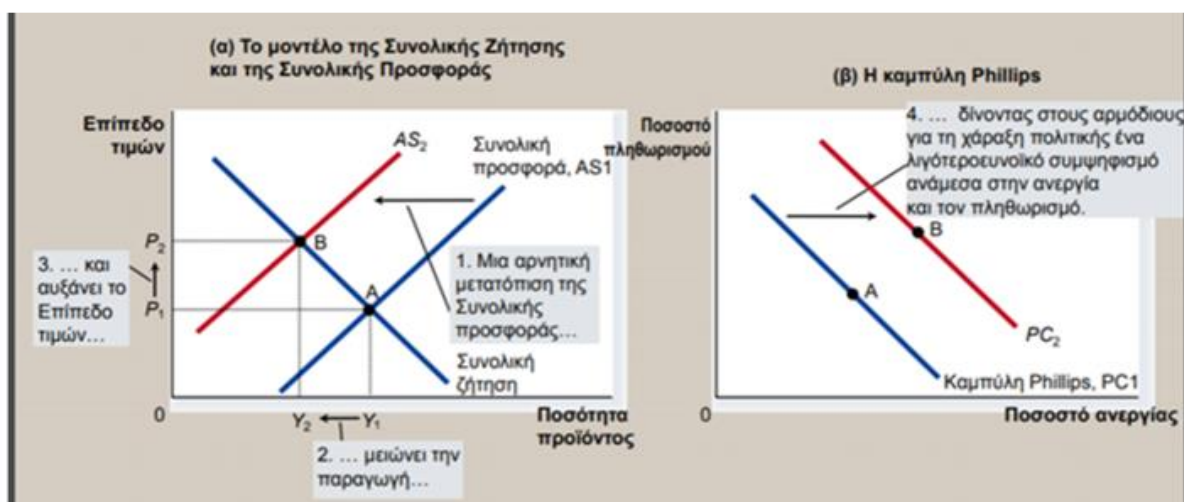
Διάγραμμα 1: Σχέση ΑΕΠ και Πληθωρισμού.



Πηγή: google.images

Βέβαια αν και η καμπύλη Phillips περιγράφει μία αρνητική σχέση μεταξύ του πληθωρισμού και της ανεργίας, η ιστορία απέδειξε πως η υπόθεση της σταθερής βραχυχρόνια καμπύλης Phillips απορρίπτεται καθώς στις αρχές της 10ετίας 1970 οι ΗΠΑ αντιμετώπισαν υψηλό πληθωρισμό και ανεργία ταυτόχρονα. Οι δύο μεταβλητές παρουσίασαν θετική σχέση στην περίοδο 1970-1980 εξαιτίας των δύο πετρελαϊκών κρίσεων με ταυτόχρονη αύξηση και του πληθωρισμού και της ανεργίας. Αυτό που συνέβη ήταν πως οι πετρελαιαγωγές χώρες του OPEC λειτουργώντας ως καρτέλ μείωσαν την παραγωγή του πετρελαίου, εκβιάζοντας την συνολική προσφορά του, και κατά συνέπεια αύξησαν την τιμή του. Το φαινόμενο αυτό ονομάστηκε στασιμοληθωρισμός και στην καμπύλη Phillips μεταφράζεται ως μία μετατόπιση της καμπύλης Phillips προς τα δεξιά, βλ. Διάγραμμα 2)

Διάγραμμα 2: Το μοντέλο συνολικής ζήτησης και προσφοράς και η καμπύλη Phillips.



Πηγή : Εισαγωγή στην Οικονομική Επιστήμη II, Πληθωρισμός και Ανεργία.

Link : <https://eclass.upatras.gr/modules/document/file.php/ECON1314/Lec17.pdf>

Ο παρακάτω πίνακας αποτυπώνει τη σχέση πληθωρισμού και ανεργίας των νέων (15-24) για κάποιες από τις χώρες του ΟΟΣΑ για τα έτη 2010 έως και το 2018. Αυτό που μπορεί να διαπιστωθεί είναι πως για παράδειγμα στην πρώτη περίπτωση της Αυστραλίας ο ετήσιος πληθωρισμός μειώθηκε το 2012 σε 1.8% από 3.3% που ήταν το 2011. Αυτή η μείωση του ετήσιου πληθωρισμού συνδέεται με μία αύξηση της ανεργίας, υπάρχει δηλαδή μία αρνητική σχέση σύμφωνη με την θεωρία που εξέφρασε και ο Phillips. Στην συνέχεια όμως παρατηρείται πως, ενώ έχουμε μία αύξηση του ετήσιου πληθωρισμού από 1.8% το 2012 σε 2.4% το 2013 ταυτόχρονα αυξάνεται και η ανεργία από 12.2% σε 13.3%. Συμπερασματικά, ο πίνακας επιβεβαιώνει πως ενώ ο πληθωρισμός είναι

παράγοντας που επηρεάζει την ανεργία όπως είχε διατυπώσει και ο Phillips, η σχέση πληθωρισμού ανεργίας δεν είναι πάντα αρνητική αλλά μπορεί να είναι και θετική και οι δύο μεταβλητές να συνυπάρχουν.

Πίνακας 3: Σχέση πληθωρισμού και Ανεργίας των νέων σε χώρες του ΟΟΣΑ.

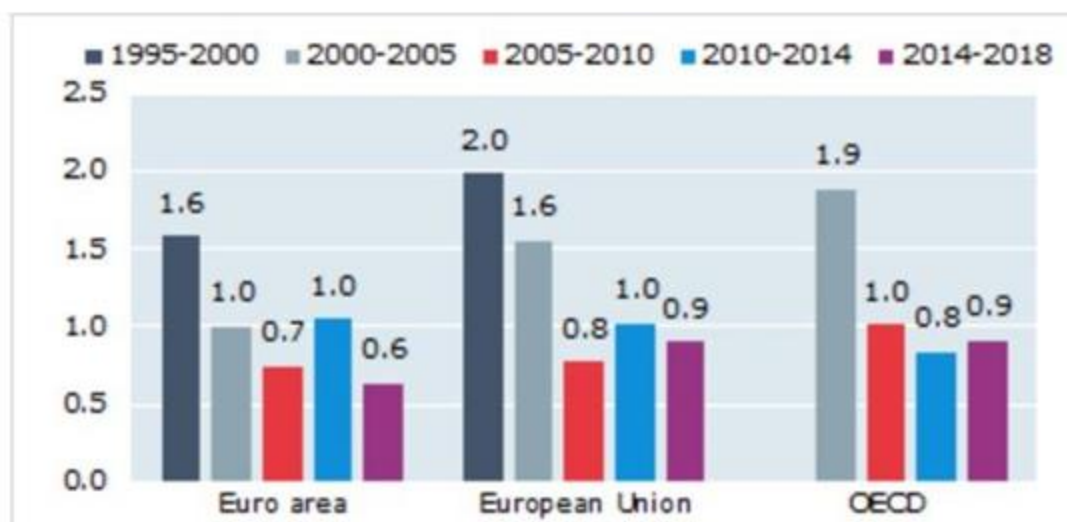
	2010	2011	2012	2013	2014	2015	2016	2017	2018
Australia	2.9 % 11.5 %	3.3 % 11.4%	1.8 % 11.7%	2.4 % 12.2%	2.5 % 13.3%	1.5 % 13.1%	1.3 % 12.6%	1.9 % 12.6%	1.9 % 11.8%
Austria	1.8 % 9.5 %	3.3 % 9.0%	2.5 % 9.4%	2.0 % 9.7%	1.6 % 10.3%	0.9 % 10.6%	0.9 % 11.2%	2.1 % 9.8%	2.0 % 9.4%
Belgium	2.2 % 22.4%	3.5 % 18.7%	2.8 % 19.7%	1.1 % 23.7%	0.3 % 23.3%	0.6 % 22.1%	2.0 % 20.1%	2.1 % 19.3%	2.1 % 15.9%
Canada	1.8 % 14.9%	2.9 % 14.3%	1.5 % 14.4%	0.9 % 13.7%	1.9 % 13.5%	1.1 % 13.2%	1.4 % 13.1%	1.6 % 11.6%	2.3 % 11.1%
Denmark	2.3 % 14.0%	2.8 % 14.2%	2.4 % 14.2%	0.8 % 13.0%	0.6 % 12.6%	0.5 % 10.9%	0.3 % 12.0%	1.1 % 11.1%	0.8 % 9.4%
Finland	1.2 % 21.1%	3.4 % 19.8%	2.8 % 18.8%	1.5 % 19.6%	1.0 % 20.4%	0.2 % 22.0%	0.4 % 19.9%	0.8 % 19.8%	1.1 % 16.8%
France	1.5 % 22.6%	2.1 % 22.0%	2.0 % 23.6%	0.9 % 24.1%	0.5 % 24.2%	0.0 % 24.7%	0.2 % 24.6%	1.0 % 22.3%	1.9 % 20.8%
Germany	1.1 % 9.8%	2.1 % 8.5%	2.0 % 8.1%	1.5 % 7.8%	0.9 % 7.8%	0.5 % 7.3%	0.5 % 7.1%	1.5 % 6.8%	1.7 % 6.2%
Greece	4.7 % 33.0%	3.3 % 44.7%	1.5 % 55.3%	0.9 % 58.3%	1.3 % 52.4%	1.7 % 49.8%	0.8 % 47.4%	1.1 % 43.6%	0.6 % 39.9%
Hungary	4.9 % 26.4%	3.9 % 26.0%	5.7 % 28.2%	1.7 % 26.6%	0.2 % 20.4%	0.1 % 17.3%	0.4 % 13.0%	2.3 % 10.7%	2.9 % 10.2%
Iceland	5.4 % 16.1%	4.0 % 14.4%	5.2 % 13.5%	3.9 % 10.5%	2.0 % 9.8%	1.6 % 8.8%	1.7 % 6.5%	1.8 % 7.7%	2.7 % 6.0%
Ireland	-0.9 % 28.2%	2.6 % 29.6%	1.7 % 30.8%	0.5 % 26.7%	0.2 % 23.4%	0.3 % 20.2%	0.0 % 16.8%	0.3 % 14.4%	0.5 % 13.7%
Italy	1.5 % 27.9%	2.8 % 29.1%	3.0 % 35.3%	1.2 % 40.0%	0.2 % 42.7%	0.0 % 40.3%	0.1 % 37.8%	1.2 % 34.8%	1.1 % 32.2%
Japan	0.7 % 9.3%	0.3 % 8.3%	0.1 % 8.1%	0.3 % 6.8%	2.8 % 6.2%	0.8 % 5.6%	0.1 % 5.2%	0.5 % 4.7%	1.0 % 3.7%

Πηγή: www.oecd.stat, ec.europa.eu.

Οι επόμενοι δύο μακροοικονομικοί παράγοντες είναι η παραγωγικότητα και η αποταμίευση. Και οι δύο συνδέονται αρνητικά με την ανεργία. Αρχικά η παραγωγικότητα είναι βασικός παράγοντας υψηλότερου βιοτικού επιπέδου και οικονομικής ανάπτυξης. Επομένως μία αύξηση της παραγωγικότητας θα οδηγήσει σε μία αύξηση του ΑΕΠ και με αυτόν τον τρόπο θα συμβάλει στην δημιουργία νέων θέσεων εργασίας.

Από την άλλη η αποταμίευση είναι πηγή επένδυσης σύμφωνα με την κλασσική θεωρία και είτε προέρχεται από ένα νοικοκυριό, είτε από μία εταιρεία, είτε από ένα κράτος είτε από κατοίκους του εξωτερικού, από την στιγμή που θα επενδυθεί σε μία οικονομία δημιουργεί νέες θέσεις εργασίας και βοηθά στην πάταξη της ανεργίας. Βέβαια, είναι εύλογο οι μικρές οικονομίες που συμμετέχουν στο διεθνές εμπόριο να έχουν πιο αδύνατο δεσμό μεταξύ εγχώριας αποταμίευσης και εγχώριας επένδυσης σε σχέση με τις μεγάλες και σχεδόν αυταρκικές οικονομίες.

Διάγραμμα 3: Αύξηση της παραγωγικότητας της εργασίας ανά ώρα εργασίας σε ποσοστά.



Πηγή: www.oecd.Stat

Link: <https://www.oecd.org/sdd/productivity-stats/oecd-compendium-of-productivity-indicators-22252126.htm>

Στον παραπάνω πίνακα βλέπουμε πως διαμορφώθηκε η παραγωγικότητα της εργασίας στην Ζώνη του Ευρώ, στην Ευρωπαϊκή Ένωση και στις Χώρες του ΟΟΣΑ από το 1995 έως το 2018. Παρατηρείται πως στην περίοδο 1995 έως 2005 και στις τρεις περιπτώσεις η παραγωγικότητα της εργασίας εμφανίζει υψηλά ποσοστά. Στην περίοδο 2005 έως 2010 διακρίνεται αισθητή πτώση της παραγωγικότητας συγκριτικά με την προηγούμενη χρονική περίοδο και αυτό είναι κυρίως αποτέλεσμα της κρίσης του ευρώ που ξέσπασε κατά την διάρκεια του 2008. Στην συνέχεια στην επόμενη περίοδο 2010 – 2014 η παραγωγικότητα παρουσιάζει δειλά-δειλά βήματα βελτίωσης στην Ζώνη του Ευρώ και την Ευρωπαϊκή Ένωση αλλά για τις χώρες του ΟΟΣΑ μειώνεται ακόμη περισσότερο συγκριτικά με την προηγούμενη περίοδο. Τέλος, στην περίοδο 2014 έως και 2018 παρατηρείται μείωση τη παραγωγικότητας της εργασίας στην Ευρωπαϊκή Ένωση και ακόμα μεγαλύτερη στην Ζώνη του Ευρώ ενώ στις Χώρες του ΟΟΣΑ παρατηρείται μια μικρή αύξηση πάντα σε σύγκριση με την προηγούμενη χρονική περίοδο.

2.2 Θεσμικοί παράγοντες

Η δεύτερη μεγάλη κατηγορία παραγόντων, μετά τους μακροοικονομικούς, που διαπιστώνεται ότι είναι σημαντικές για τον προσδιορισμό της ανεργίας της νεολαίας στις χώρες του ΟΟΣΑ είναι οι θεσμικοί παράγοντες. Υπάρχει μια μεγάλη βιβλιογραφία που υπογραμμίζει το ρόλο των θεσμών της αγοράς εργασίας για την ανεργία. Οι θεσμικοί παράγοντες καθιστούν μία οικονομία ευέλικτη ή μη ευέλικτη όσον αφορά την απορρόφηση των νέων στην αγορά εργασίας. Ξεκινώντας με το σύστημα παροχών ανεργίας και συγκεκριμένα με τα επιδόματα που παρέχονται στους άνεργους είναι σημαντικό να ειπωθεί πως, όσο μεγαλύτερη έμφαση δίνεται στα επιδόματα τόσο περισσότερο η ανεργία τροφοδοτείται. Και αυτό συμβαίνει καθώς τα επιδόματα λειτουργούν ως πρόσθετοι πόροι ή αλλιώς ως δίκτυ ασφαλείας που επηρεάζουν την διάρκεια και την συμπεριφορά αναζήτησης, καθώς ένα άτομο που λαμβάνει επίδομα και άρα έχει κάποιους διαθέσιμους πόρους θα κάνει μία πιο εκτεταμένη αναζήτηση συγκριτικά με αυτούς που δεν λαμβάνουν κάποιο επίδομα και άρα η εύρεση εργασίας είναι για αυτούς πιο επιτακτική ανάγκη. Επομένως, η παροχή επιδομάτων πρόκειται για μία παθητική αντιμετώπιση της ανεργίας γι' αυτό θα πρέπει οι παροχές επιδομάτων να είναι μικρής διάρκειας ώστε να ασκείται έμμεσα πίεση στους άνεργους να βρουν εργασία.

Όσον αφορά τους διάφορους τύπους συμβάσεων εργασίας είναι επίσης θεσμικός παράγοντας που επηρεάζει την ανεργία των νέων. Η αιτία είναι πως οι νέοι κατά κύριο λόγο απασχολούνται με συμβόλαια εργασίας ορισμένου χρόνου. Επομένως στο ξέσπασμα μιας οικονομικής κρίσης, η σε μία αλλαγή στο επίπεδο της προστασίας της απασχόλησης οι νέοι θα είναι οι πρώτοι που θα χάσουν την δουλειά τους. Αν και οι συμβάσεις αποτελούν βασική εξήγηση του μεγάλου ποσοστού ανεργίας της νεολαίας από την άλλη για μερικούς οι συμβάσεις ορισμένου χρόνου είναι ένα βήμα προς ένα πιο μόνιμο συμβόλαιο.

Τέλος, οι κανονισμοί για την προστασία της απασχόλησης είναι επίσης ένας από τους σημαντικούς θεσμικούς παράγοντες που επηρεάζουν την ανεργία. Και ο λόγος είναι πως οι κανονισμοί αυτοί προστατεύουν τους παλαιότερους εργαζομένους σύμφωνα με την θητεία τους, και με αυτόν τον τρόπο υπονομεύουν έμμεσα την απασχόληση της νεολαίας.

Ο παρακάτω πίνακας δείχνει ανά χώρα την αυστηρότητα του δείκτη προστασίας της απασχόλησης, που αποτυπώνει τη δύναμη του νομικού πλαισίου να διέπει την πρόσληψη και την απόλυση. Όσο υψηλότερη τιμή έχει ο δείκτης τόσο πιο αυστηρή είναι η νομοθεσία προστασίας της απασχόλησης. Μάλιστα, όπως μπορεί να γίνει αντιληπτό οι χώρες της Ευρώπης και συγκεκριμένα η Πορτογαλία, η Τσεχία και η Ολλανδία έχουν την πιο αυστηρή νομοθεσία ενώ χώρες εκτός Ευρώπης όπως ΗΠΑ και Καναδάς έχουν πιο χαλαρή νομοθεσία.

Πίνακας 4: Η αυστηρότητα του Δείκτη Προστασίας της Απασχόλησης ανά χώρα.

ΧΩΡΕΣ	ΔΕΙΚΤΗΣ	ΧΩΡΕΣ	ΔΕΙΚΤΗΣ
United States	0.26	Greece	2.12
Canada	0.92	Finland	2.17
United Kingdom	1.10	Denmark	2.20
Japan	1.37	Poland	2.23
New Zealand	1.39	Luxembourg	2.25
Ireland	1.40	Turkey	2.31
Hungary	1.59	Norway	2.33
Switzerland	1.60	Austria	2.37
Australia	1.67	France	2.38
Iceland	1.73	Sweden	2.61
Estonia	1.81	Germany	2.68
Slovak Republic	1.84	Italy	2.68
Belgium	1.89	Latvia	2.69
Mexico	2.03	Netherlands	2.82
Israel	2.04	Czech Republic	2.92
Spain	2.05	Portugal	3.18

Πηγή: www.oecd.stat

2.3. Παράγοντες προσφοράς και ζήτησης.

Η τελευταία κατηγορία παραγόντων που επηρεάζουν την ανεργία των νέων στις χώρες του ΟΟΣΑ είναι οι παράγοντες της προσφοράς και της ζήτησης. Συγκεκριμένα υπάρχει το πρόβλημα της αναντιστοιχίας της προσφοράς και της ζήτησης. Από την πλευρά της ζήτησης, η ζήτηση μπορεί να μην ανταποκρίνεται στην προσφορά εξαιτίας των κυκλικών συνθηκών, δηλαδή μιας περιόδου οικονομικής στασιμότητας. Μία κρίση φέρνει αβεβαιότητα η οποία έχει αντίκτυπο στις επενδυτικές αποφάσεις και ενισχύει την μείωση της ζήτησης στην αγορά εργασίας. Αυτό συμβαίνει καθώς μια επιχείρηση που πλήττεται από την κρίση και αντιμετωπίζει υψηλό βαθμό αβεβαιότητας είναι πιθανό να μειώσει τις επενδύσεις της σε "απασχόληση" (π.χ. μείωση ή καθυστέρηση της πρόσληψης), ειδικά αν χαρακτηρίζεται από υψηλό κόστος αναζήτησης, επιλογής και εκπαίδευσης του εργαζομένου. Επίσης, οι κυκλικές συνθήκες (ύφεση) μπορεί να έχουν μεγαλύτερο αντίκτυπο στους νέους λόγω της μεγαλύτερης διάδοσης των συμβάσεων προσωρινής απασχόλησης. Επομένως η ζήτηση εργατικού δυναμικού εξαρτάται από την οικονομική κατάσταση της χώρας.

Από την πλευρά της προσφοράς η προσφορά μπορεί να μην αντιστοιχεί στην ζήτηση εξαιτίας είτε ποιοτικών είτε ποσοτικών/δημογραφικών παραγόντων. Όταν γίνεται λόγος για ποσοτικούς παράγοντες τότε η προσφορά μπορεί να μην αντιστοιχεί στην ζήτηση εξαιτίας της αύξησης του ποσοστού των νέων στον πληθυσμό είτε λόγω μιας φυσιολογικής αύξησης του πληθυσμού είτε λόγω μεταναστευτικών ροών. Ενώ όταν γίνεται λόγος για ποιοτικούς παράγοντες τότε η προσφορά δεν ανταποκρίνεται στην ζήτηση εξαιτίας της αναντιστοιχίας των δεξιοτήτων που αποκτήθηκαν κατά την διάρκεια της εκπαίδευσης και των ικανοτήτων που απαιτούν οι εργοδότες. Και αυτό είναι πολύ σημαντικό πρόβλημα καθώς οι νέοι παρά το αυξημένο μορφωτικό τους επίπεδο στερούνται τις άλλες δύο συνιστώσες του ανθρώπινου κεφαλαίου την γενικότερη εργασιακή εμπειρία και την εξειδίκευση.

Επομένως οι νέοι είναι λιγότερο παραγωγικοί και άρα οι εργοδότες θα προτιμήσουν τους παλαιότερους και πιο έμπειρους ομολόγους τους. Ειδικότερα, οι νέοι με χαμηλό ανθρώπινο κεφάλαιο και χαμηλές δεξιότητες είναι περισσότερο εκτεθειμένοι στη μακροχρόνια ανεργία, στις ασταθείς και χαμηλής ποιότητας θέσεις εργασίας τις οποίες και αποδέχονται, ώστε να αποκτήσουν την κατάλληλη εμπειρία. Αυτό είναι ένα πολύ σοβαρό πρόβλημα καθώς οι μακρές περίοδοι ανεργίας, διαβρώνουν τις δεξιότητες των νέων και μπορούν να προκαλέσουν και

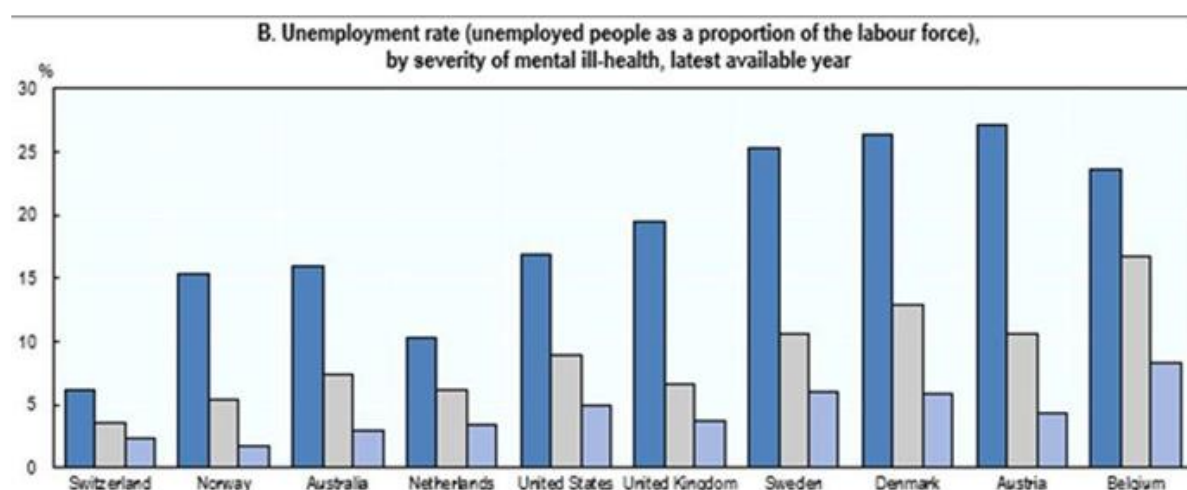
μόνιμη απώλεια του ανθρώπινου κεφαλαίου στο οποίο οι νέοι έχουν πρόσφατα επενδύσει. Με αυτόν τον τρόπο αυξάνεται ο κίνδυνος να αποκλειστούν από την αγορά εργασίας.

3. Συνέπειες ανεργίας

Η ανεργία αποτελεί πολιτικό και κοινωνικό ζήτημα σε όλες τις χώρες και έχει τρεις βασικές οικονομικές συνέπειες. Καταρχάς υποδηλώνει αυτόματη απώλεια παραγωγικών δυνατοτήτων δηλαδή της εργασίας των ανέργων η οποία θα μπορούσε να χρησιμοποιηθεί στην παραγωγική διαδικασία. Δεύτερον, η ανεργία αποτελεί επιβάρυνση του κρατικού προϋπολογισμού εξαιτίας του αυξημένου δημοσιονομικού κόστους (παροχές στους ανέργους, χαμηλότεροι φόροι, υψηλότερες κρατικές δαπάνες.). Τρίτον, αποτελεί απώλεια εισοδήματος για τον άνεργο και την οικογένειά του.

Βέβαια, οι συνέπειες της ανεργίας είναι ευρύτερες καθώς εκτός από τις οικονομικές συνέπειες υπάρχει και το κοινωνικό κόστος. Για παράδειγμα η ανεργία δημιουργεί προβλήματα αυτοσεβασμού, οικογενειακών τριβών, χαμηλής αυτοεκτίμησης και αποτελεί αιτία δημιουργίας ψυχολογικών προβλημάτων, ψυχικού στρες, υψηλού κινδύνου κατάθλιψης και παράλληλα αιτία στροφής στη παραβατικότητα και αιτία κοινωνικού αποκλεισμού. Επομένως η απασχόληση της νεολαίας είναι σημαντική για την κοινωνική συνοχή αφού μία δουλειά δεν είναι μόνο πηγή εισοδήματος αλλά και πηγή αυτοεκτίμησης και ηρεμίας.

Διάγραμμα 4: Ο ρυθμός μεταβολής της ανεργίας σε εξάρτηση με την ψυχολογική υγεία.



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Ο παραπάνω πίνακας επιβεβαιώνει πως τα άτομα που αντιμετωπίζουν υψηλά ποσοστά ανεργίας εμφανίζουν και πιο σοβαρά ψυχολογικά προβλήματα.

4. Συμπέρασμα

Τα αποτελέσματα της έρευνας δείχνουν ότι η οικονομική ανάπτυξη, η εξοικονόμηση, η παραγωγικότητα της εργασίας, η εξειδίκευση και οι θεσμικοί παράγοντες επηρεάζουν αρνητικά την ανεργία των νέων, ενώ το ποσοστό των νέων στον πληθυσμό επηρεάζει θετικά την απασχόληση των νέων. Ωστόσο αυτό που παρατηρείται είναι πως ο πληθωρισμός, με βάση τα ιστορικά δεδομένα των πετρελαϊκών κρίσεων, φαίνεται να σχετίζεται και θετικά και αρνητικά κατά περίπτωση με την ανεργία κάτι που έρχεται σε αντίθεση με την αρνητική σχέση που πρόσβευε η καμπύλη Phillips. Επίσης, παρατηρείται πως αν και τα μεγαλύτερα επίπεδα εκπαίδευσης συνδέονται με υψηλότερα επίπεδα απασχόλησης, ωστόσο ακόμα και οι νέοι με αυξημένο μορφωτικό επίπεδο δυσκολεύονται να βρουν εργασία εξαιτίας της έλλειψης εμπειρίας και εξειδίκευσης και άρα παραγωγικότητας. Με αυτόν τον τρόπο υπονομεύεται έμμεσα η απασχολησιμότητα τους. Τέλος, η ανάγκη για ενεργητικές πολιτικές από την πλευρά της πολιτείας με στόχο την πρόληψη και διόρθωση του προβλήματος, διαφαίνεται έντονη καθώς η ανεργία των νέων δεν έχει αντίκτυπο μόνο οικονομικό αλλά και κοινωνικό, αφού μπορεί να οδηγήσει σε έντονες ψυχικές διαταραχές αλλά και σε στρόφη στην εγκληματικότητα.

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Παγκοσμιοποίηση: Μονόδρομος ή Απειλή. Ξένες Άμεσες Επενδύσεις

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Κεφάλαιο 1

1.1 Γενικά - Ορισμός παγκοσμιοποίησης

Ως παγκοσμιοποίηση ορίζεται η αυξανόμενη οικονομική, πολιτική και πολιτιστική αλληλεπίδραση των ανθρώπων και των λαών, με την οποία ξεπερνιούνται οι γεωγραφικοί περιορισμοί και διευκολύνεται η διακίνηση ιδεών, αγαθών, κεφαλαίων και υπηρεσιών σε διεθνές επίπεδο. Στα οικονομικά, η παγκοσμιοποίηση εκφράζει την τάση της διεθνούς –παγκόσμιας οικονομίας για ενοποίηση (integration), όχι μόνο όσον αφορά το εμπόριο και τις επενδύσεις μεταξύ των χωρών, αλλά και την εναρμόνισή τους με τις νομοθεσίες και τους κανονισμούς που διέπουν τις οικονομικές δραστηριότητες. Γενικά, η έννοια της παγκοσμιοποίησης βασίζεται στο γεγονός ότι ο κόσμος τείνει να γίνει μια οντότητα (to become one entity) και ότι ομογενοποιείται, τα οποία φυσικά ανήκουν στα αρνητικά της παγκοσμιοποίησης για τα οποία θα αναφερθούμε εκτενέστερα παρακάτω.

1.2 Είδη παγκοσμιοποίησης

- Βιομηχανική παγκοσμιοποίηση - η ενίσχυση και επέκταση των πολυεθνικών εταιρειών (MNEs) με αυξανόμενες ΞΑΕ και ροές εμπορίου.
- Χρηματοπιστωτική παγκοσμιοποίηση - η ανάδυση παγκόσμιων χρηματοπιστωτικών αγορών και η πιο εύκολη πρόσβαση σε εξωτερικές χρηματοδοτήσεις για εταιρικούς και κρατικούς δανειζόμενους.
- Πολιτική παγκοσμιοποίηση - η επέκταση των πολιτικών συμφερόντων σε περιοχές και χώρες που δεν γειτνιάζουν με τα πολιτικά ισχυρά κράτη.
- Παγκοσμιοποίηση της πληροφόρησης - αύξηση της ροής πληροφόρησης μεταξύ γεωγραφικά μακρινών περιοχών.
- Πολιτισμική παγκοσμιοποίηση - ανάπτυξη διαπολιτισμικών επαφών και δημιουργία μιας παγκόσμιας κουλτούρας.
- Θρησκευτική παγκοσμιοποίηση - Βάσει αυτής είναι δυνατή η ανάπτυξη επαφών μεταξύ διαφορετικών θρησκειών και γενικά η διάδοση των ιδιαίτερων και διαφορετικών χαρακτηριστικών κάθε μίας. Η διάδοση αυτή μπορεί να διευκολυνθεί και να πραγματοποιηθεί μέσω του διαδικτύου. Παράλληλα διαμορφώνεται μια τάση για ένωση εκκλησιών.
- Παγκοσμιοποίηση της μετανάστευσης - Η κατάργηση των φυσικών συνόρων, η δημιουργία ενώσεων (π.χ. ΟΝΕ, ΕΕ), η απελευθέρωση της αγοράς, η άμεση ενημέρωση μέσω διαδικτύου για θέσεις εργασίας, η εξέλιξη των μεταφορικών μέσων κ.α. είναι ορισμένοι εκ των κύριων παραγόντων που ευνοούν την εργασιακή μετανάστευση, καθώς και την μετανάστευση για σπουδές.
- Στρατιωτική παγκοσμιοποίηση - Ορίζεται στο πλαίσιο των επεκτατικών σχεδίων των κρατών και της επιρροής που ασκούν οι ισχυρές χώρες μέσω της στρατιωτικής ισχύος ή των στρατιωτικών συνασπισμών (ΝΑΤΟ) ή της πώλησης σύγχρονων οπλικών συστημάτων.
- Τεχνολογική παγκοσμιοποίηση - Αφορά οτιδήποτε σχετίζεται με: τα τεχνολογικά επιτεύγματα, την κοινωνία της πληροφορίας, το νέο ψηφιοποιημένο περιβάλλον, τα σύγχρονα μέσα μεταφοράς, τα υπερσύγχρονα και εξελιγμένα μηχανήματα, την βελτίωση της ποιότητας, την αύξηση της παραγωγής - παραγωγικότητας κ.α.
- Η παγκοσμιοποίηση στην οικονομική της μορφή προβλέπει ένα αλληλεξαρτώμενο παγκόσμιο οικονομικό σύστημα που κυριαρχείται από παγκόσμιες εταιρείες, βασίζεται στην ελευθέρωση του διεθνούς εμπορίου, τη ροή αγαθών και υπηρεσιών και την ελεύθερη αγορά. (βιβλίο Merger and acquisitions as the pillar of foreign direct investment σελ. 9-24 κεφ.2 globalization and foreign direct investment, συγγραφέας και καθηγητής με γνωστικό αντικείμενο: "Διεθνής Επιχειρηματικότητα, Ξένες Άμεσες Επενδύσεις και Πολυεθνικές" Αριστείδης Μπιτζένης)

Η ανάπτυξη της παγκοσμιοποίησης έγκειται σε τρεις παράγοντες: στον ρόλο της μετανάστευσης ανθρώπων, στο διεθνές εμπόριο, στις γρήγορες μετακινήσεις κεφαλαίων και την ολοκλήρωση των χρηματοπιστωτικών αγορών.

1.3 Χαρακτηριστικά παγκοσμιοποίησης

- Περισσότερες διεθνείς πολιτισμικές ανταλλαγές.
- Ενίσχυση της πολυπολιτισμικότητας μέσω της εξαγωγής κουλτούρας, αν και συχνά αυτό καταλήγει σε υβριδοποίηση ή αφομοίωση (π.χ. εκδυτικοποίηση -westernization).
- Περισσότερα ταξίδια και τουρισμός σε χώρες του εξωτερικού.
- Αυξημένη μετανάστευση, συμπεριλαμβανομένης της παράνομης μετανάστευσης
- Εξαγωγή τοπικών καταναλωτικών αγαθών (π.χ. τρόφιμα) σε άλλες χώρες (τα οποία συχνά προσαρμόζονται στην κουλτούρα όπου εισάγονται).
- Παγκόσμιες μόδες και παγκόσμια μαζική κουλτούρα (π.χ. Πόκεμον, Sudoku, ιστολόγιο).
- Διεθνείς αθλητικές διοργανώσεις (π.χ. Παγκόσμιο Κύπελλο Ποδοσφαίρου, Ολυμπιακοί Αγώνες).
- Ανάπτυξη παγκόσμιας υποδομής τηλεπικοινωνιών και μεγαλύτερη διασυννοριακή ροή δεδομένων, με χρήση του Διαδικτύου, των δορυφόρων επικοινωνίας, των υποβρύχιων συρμάτων με οπτικές ίνες και κινητής τηλεφωνίας.

1.4 Θετικά παγκοσμιοποίησης

1. Η παγκοσμιοποίηση έχει εκατοντάδες θετικές συνεισφορές στην ανθρωπότητα, σε όλους τους τομείς. Ξεκινώντας από την οικονομία, έχουν ανοίξει οι ορίζοντες του εμπορίου. Πλέον, υπάρχουν εμπορικές διαδρομές σε όλα τα μήκη και πλάτη της γης, οι οποίες είναι μέσο διακίνησης κάθε λογής προϊόντων. Πετρέλαιο, πολύτιμους λίθους, τρόφιμα, πρώτες ύλες κτλ. Παλιότερα αυτό δεν γινόταν, και κάθε λαός αναγκαζόταν να πορευτεί με υλικά που παράγονταν στο έδαφός του.

2. Εξαιτίας του εμπορίου άρχισε να μοιράζεται και ο πλούτος, κάνοντας φτωχά κράτη πλουσιότερα, ή ακόμη και μεγάλες δυνάμεις (όπως για παράδειγμα οι αραβικές χώρες-εξαγωγείς πετρελαίου). Δίχως το άνοιγμα των συνόρων τίποτα από τα παραπάνω δε θα ήταν εφικτό, και οι άνθρωποι θα ζούσαν σε πολύ χειρότερες συνθήκες από τις σημερινές.

3. Επόμενη κατηγορία, ο πολιτισμός. Είμαστε όλοι μάρτυρες της τεράστιας πολιτισμικής αλλαγής στη ζωή μας. Πλέον είναι πολύ εύκολο κάποιος να ταξιδέψει στο εξωτερικό για να κάνει διακοπές. Επίσης πάρα πολλοί άνθρωποι γίνονται μετανάστες είτε για να βρουν δουλειά, είτε για να έχουν μια δουλειά με καλύτερες οικονομικές απολαβές.

4. Εξίσου σημαντική είναι και η άνθιση της μόδας. Οι άνθρωποι έχουν πλέον τις ίδιες στιλιστικές επιρροές με όλο τον πλανήτη, και μπορούν να επιλέξουν τον τρόπο ντυσίματός τους ελεύθερα και με περισσότερες επιλογές από παλαιότερα.

5. Ας μην ξεχνάμε την ψυχαγωγία, αφού με το άνοιγμα των συνόρων έγιναν γνωστά χιλιάδες αθλήματα τα οποία πλέον είναι διεθνή (ποδόσφαιρο-μπάσκετ τα οποία αποτελούν τα κυριότερα).

6. Εξίσου σημαντική πρόοδος έχει παρατηρηθεί στις επιστήμες. Όταν οι επιστήμονες προέρχονται από μία μόνο χώρα, τότε μειώνεται το ποσοστό για νέες ιδέες. Αντίθετα, πλέον σε μεγάλα διεθνή ερευνητικά προγράμματα (CERN) οι επιστήμονες είναι από δεκάδες χώρες, και είναι το γνωστικό επίπεδο πολύ μεγαλύτερο. Η ιατρική, επίσης έχει κάνει πολύ μεγάλα άλματα προόδου, με τη βοήθεια του εμπορίου, αφενός γιατί περισσότερα υλικά μπορούν να χρησιμοποιηθούν για τη δημιουργία φαρμάκων, αλλά και η διάθεσή τους γίνεται άμεσα σε όλο τον κόσμο.

7. Ένα από τα σημαντικότερα θετικά γνωρίσματα της παγκοσμιοποίησης είναι οι τηλεπικοινωνίες όπως τη Διεθνή τηλεφωνία, το Διαδίκτυο καθώς και οι ειδήσεις από κάθε γωνιά της γης, είναι πια καθημερινό φαινόμενο για όλους μας.

1.5 Αρνητικά της παγκοσμιοποίησης

1. Πολιτισμική αλλοίωση των μικρότερων εθνών. (to become one entity).

Η οικονομική υπεροχή των ισχυρών κρατών συνοδεύεται με μια συντονισμένη προσπάθεια, ιδίως των δυτικών κρατών, να προωθήσουν την κουλτούρα τους σε διεθνές επίπεδο. Έτσι, την ηγεμονία της αγγλικής γλώσσας ακολουθεί η αδιάκοπη προώθηση μουσικών, κινηματογραφικών και λογοτεχνικών δημιουργημάτων, όπως και πλήθους άλλων επιλογών σε επίπεδο μόδας, αλλά και τρόπου ζωής, που στόχο έχουν να εξομοιώσουν τις αγοραστικές προτιμήσεις των ανθρώπων σε παγκόσμιο επίπεδο.

Ωστόσο, η συνεχής αυτή προώθηση της κουλτούρας ορισμένων ισχυρών κρατών, όπως είναι η Η.Π.Α., λειτουργεί διαβρωτικά για τις λιγότερο ισχυρές χώρες, οι πολίτες των οποίων παρουσιάζουν απορριπτικές τάσεις έναντι των δικών τους πολιτισμικών στοιχείων, επιλέγοντας τα αντίστοιχα στοιχεία του ξένου, αλλά ισχυρότερου κράτους.

2. Αύξηση της μετανάστευσης και συνάμα της λαθρομετανάστευσης.

Ένα άλλο πρόβλημα είναι η αύξηση της μετανάστευσης και συνάμα της λαθρομετανάστευσης. Οικονομικοί μετανάστες συρρέουν στα μεγάλα αστικά κέντρα προκειμένου να εξασφαλίσουν μια θέση εργασίας, και να κάνουν μια διαφορετική ζωή από αυτή που είχαν στην πατρίδα τους. Αυτό δεν είναι απαραίτητα αρνητικό γιατί καλύπτουν θέσεις εργασίας συνεισφέροντας στην οικονομία του κράτους όπου εργάζονται. Υπάρχει όμως και η δεύτερη κατηγορία των λαθρομεταναστών η οποία αναφέρεται στα άτομα τα οποία παράνομα εισέρχονται σε χώρες προκειμένου είτε να διαμείνουν είτε να χρησιμοποιήσουν την εκάστοτε χώρα ως «πάτημα» για να μεταβούν σε κάποια άλλη.

3. Παράλληλα υπάρχουν και οι υποστηρικτές της ιδέας ότι οι «μεγάλες δυνάμεις» χρησιμοποιούν την παγκοσμιοποίηση προκειμένου να ελέγξουν ευκολότερα τον κόσμο. Αυτό σύμφωνα με τη θεωρία γίνεται όταν οι λαοί έχουν πολλά κοινά, άρα είναι πιο εύκολη η προπαγάνδα. Ακόμη βλέπουμε και άλλα ζητήματα όπως εχθρότητα μεταξύ των λαών-μελών του δυτικού κόσμου, με κράτη του Ισλάμ, με αρκετούς να αποδίδουν την κατάρσταση αυτή στην παγκοσμιοποίηση.

4. Ενίσχυση της απληστίας των αγορών και των οικονομικών παραγόντων: Η δυνατότητα των πολυεθνικών εταιρειών παραγωγής να προσεγγίζουν αγοραστές σε όλες σχεδόν τις χώρες, τις ωθεί σε υπέρμετρη αύξηση της παραγωγής αγαθών και, άρα, σε υπερεκμετάλλευση των φυσικών πόρων, με ανησυχητικές συνέπειες για το φυσικό περιβάλλον. Το άνοιγμα των αγορών σε συνδυασμό με την προώθηση του καταναλωτικού προτύπου ζωής, έχει οδηγήσει σε μια πρωτοφανή αύξηση της ζήτησης εμπορικών προϊόντων, έστω κι αν αυτά δεν καλύπτουν πάντοτε κάποια ουσιώδη ανάγκη των ανθρώπων.

Κεφάλαιο 2

2.1 Τι είναι η παγκόσμια στρατηγική(global strategy);

Είναι τα σχέδια που αναπτύσσει ένας οργανισμός/εταιρία για να στοχεύσει στην ανάπτυξη σε παγκόσμιο επίπεδο στις πωλήσεις προϊόντων ή υπηρεσιών.

2.2 Πλεονεκτήματα & Μειονεκτήματα

Πλεονεκτήματα:

1. Απώδωση: Το μεγαλύτερο πλεονέκτημα μιας παγκόσμιας στρατηγικής είναι ότι επιτρέπει σε μια εταιρία να αξιοποιήσει οικονομίες κλίμακας. Όταν πωλεί το ίδιο προϊόν παγκοσμίως, μπορεί να αγοράσει τις πρώτες ύλες χύμα, εξοικονομώντας έτσι η εταιρία εκατοντάδες χιλιάδες δολάρια ετησίως. Οι οικονομίες κλίμακας μπορούν να εξοικονομήσουν χρήματα για την εταιρία, σε κόστος εργασίας, συσκευασίας και εμπορίας υλικών.

2. Κύκλος ζωής: Η παγκόσμια στρατηγική είναι επίσης χρήσιμη όσον αφορά τον κύκλο ζωής του προϊόντος. Μια εταιρία μπορεί να ξεκινήσει τη φάση της κυκλοφορίας των προϊόντων της, εισάγοντας παλαιότερα προϊόντα σε νεότερες αγορές και εξοικονομώντας την πιο πρόσφατη έκδοση του προϊόντος για τις καλά ανεπτυγμένες αγορές. Για παράδειγμα, μια εταιρία φορητών υπολογιστών θα μπορούσε να πουλήσει τα παλαιότερα μοντέλα φορητών υπολογιστών, ιδιαίτερα δε τα απούλητα, σε μια λιγότερο ανεπτυγμένη αγορά, αφού λανσάρει ένα νέο μοντέλο φορητού υπολογιστή. Το παλαιότερο μοντέλο μπορεί να είναι ξεπερασμένο από τα αμερικανικά ή τα ευρωπαϊκά πρότυπα καταναλωτών λόγω ταχύτητας λειτουργίας και μνήμης τυχαίας προσπέλασης, αλλά η παγκόσμια στρατηγική είναι ένας τρόπος για να απαλλαγούμε από τα παλαιά αποθέματα, εφόσον είναι ίση με τον ανταγωνισμό στην λιγότερο ανεπτυγμένη αγορά.

Μειονεκτήματα:

1. Μακροοικονομικό ρίσκο: Το κύριο μειονέκτημα για την επιδίωξη μιας παγκόσμιας στρατηγικής είναι ότι η προσέγγιση ενός μεγέθους δεν ταιριάζει σε όλες τις αγορές. Ορισμένες αγορές έχουν ιδιαίτερες προτιμήσεις ή είναι πιο ευαίσθητες στην τιμολόγηση. Επιπλέον, τα προϊόντα μιας εταιρείας είναι πάντοτε δημοφιλέστερα σε μια χώρα από μια άλλη χώρα. Το να αποφασίσει σε ποια χώρα ένα προϊόν θα είναι δημοφιλές είναι ένα πρόβλημα. Εάν μια εταιρεία εκτιμά εσφαλμένα, το λάθος θα μπορούσε να κοστίσει μια περιουσία.

2. Επιχειρησιακός κίνδυνος: Μια global strategy περιλαμβάνει έναν επιχειρησιακό κίνδυνο. Εάν οι νόμοι περί απασχόλησης ή οι νόμοι περί εταιριών αλλάζουν στη χώρα όπου μια εταιρία κατασκευάζει το παγκόσμιο προϊόν της, τότε αυτό θα μπορούσε να καταστρέψει τα πάντα. Ομοίως, εάν ξεσπάσει ένας πόλεμος, αν οι

εργαζόμενοι προχωρήσουν σε απεργία ή όταν συμβαίνει φυσική καταστροφή όπου μια εταιρία κατασκευάζει το παγκόσμιο προϊόν της, τότε μπορεί να μην είναι σε θέση να εκπληρώσει τις υποχρεώσεις της.

2.3. Γιατί είναι σημαντική η παγκόσμια στρατηγική;

Από την άποψη της εταιρείας, η διεθνής επέκταση προσφέρει την ευκαιρία για νέες πωλήσεις και κέρδη. Σε ορισμένες περιπτώσεις, μπορεί να υπάρχει ακόμη και η κατάσταση ότι η κερδοφορία είναι τόσο κακή στην εγχώρια αγορά ή ότι η διεθνής επέκταση μπορεί να είναι η μόνη ευκαιρία για κέρδη. Εκτός από τις νέες ευκαιρίες πωλήσεων, μπορεί να υπάρχουν άλλοι λόγοι για την επέκταση πέρα από την εγχώρια αγορά. Για παράδειγμα, οι εταιρείες πετρελαίου επεκτείνονται προκειμένου να εξασφαλίσουν πόρους - που ονομάζεται αναζήτηση πόρων. Οι εταιρείες ένδυσης επεκτείνονται προκειμένου να επωφεληθούν από το χαμηλό κόστος εργασίας σε ορισμένες χώρες - που ονομάζεται αναζήτηση αποτελεσματικότητας. Ορισμένες εταιρείες αποκτούν ξένες εταιρείες για να ενισχύσουν τη θέση τους στην αγορά έναντι των ανταγωνιστών τους - αποκαλούμενη στρατηγική αναζήτηση περιουσιακών στοιχείων.

Από την πλευρά του πελάτη, το διεθνές εμπόριο θα πρέπει - τουλάχιστον θεωρητικά - να οδηγήσει σε χαμηλότερες τιμές για αγαθά και υπηρεσίες λόγω των οικονομιών κλίμακας και του εύρους που θα προκύψουν από μια μεγαλύτερη παγκόσμια βάση. Για παράδειγμα, η Nike προμηθεύει τα αθλητικά παπούτσια της από χώρες χαμηλού κόστους εργασίας όπως οι Φιλιππίνες και το Βιετνάμ. Επιπλέον, ορισμένοι πελάτες επιθυμούν να αγοράσουν προϊόντα και υπηρεσίες που έχουν μια παγκόσμια εικόνα. Για παράδειγμα, οι χαρακτήρες κινουμένων σχεδίων της Disney ή τα μπλουζάκια ποδοσφαίρου «Manchester United».

Από τη σκοπιά των διεθνών κυβερνητικών οργανισμών - όπως η Παγκόσμια Τράπεζα - η πρόσφατη κυρίαρχη σκέψη ήταν η κατάργηση των φραγμών στο παγκόσμιο εμπόριο, παρέχοντας παράλληλα κάποιο βαθμό προστασίας σε ορισμένες χώρες και βιομηχανίες. Έτσι, η παγκόσμια στρατηγική είναι μια σημαντική πτυχή των διεθνών αυτών διαπραγματεύσεων.

2.4. Οφέλη από μια παγκόσμια στρατηγική

Η επιχειρηματική περίπτωση για την επίτευξη μιας παγκόσμιας στρατηγικής βασίζεται σε έναν ή περισσότερους από τους παρακάτω παράγοντες:

1. Οικονομίες του πεδίου εφαρμογής: η εξοικονόμηση κόστους που αναπτύσσεται από μια ομάδα όταν μοιράζεται δραστηριότητες ή μεταβιβάζει δυνατότητες και ικανότητες από ένα μέρος της ομάδας σε άλλη - για παράδειγμα, μια ομάδα πωλήσεων βιοτεχνολογίας πωλεί περισσότερα από ένα προϊόντα από το συνολικό εύρος.
2. Οικονομίες κλίμακας: η επιπλέον εξοικονόμηση κόστους που συμβαίνει όταν η παραγωγή υψηλότερου όγκου επιτρέπει τη μείωση του κόστους μονάδας - για παράδειγμα, ένα χαλυβουργείο Arcelor Mittal που παρέχει χαμηλότερο κόστος χάλυβα ανά μονάδα καθώς το μέγεθος του χαλυβουργείου αυξάνεται.
3. Παγκόσμια αναγνώριση εμπορικού σήματος: το όφελος που απορρέει από την κατοχή μιας μάρκας που αναγνωρίζεται σε όλο τον κόσμο - για παράδειγμα, η Disney.
4. Παγκόσμια ικανοποίηση πελατών: πολυεθνικοί πελάτες που ζητούν το ίδιο προϊόν, υπηρεσίες και ποιότητα σε διάφορες τοποθεσίες σε όλο τον κόσμο - για παράδειγμα, οι πελάτες της αλυσίδας ξενοδοχείων Sheraton αναμένουν και λαμβάνουν το ίδιο επίπεδο εξυπηρέτησης σε όλα τα ξενοδοχεία σε όλο τον κόσμο.
5. Το χαμηλότερο κόστος εργασίας και άλλων εισροών: αυτά προκύπτουν επιλέγοντας και μετατρέποντας τους κατασκευαστές με χαμηλό κόστος εργασίας - για παράδειγμα, συναρμολόγηση ηλεκτρονικών υπολογιστών από εισαγόμενα εξαρτήματα στην Ταϊλάνδη και τη Μαλαισία, όπου οι εργατικοί μισθοί είναι χαμηλότεροι από ό, τι σε χώρες που κατασκευάζουν μερικά εξελιγμένα τμήματα ηλεκτρονικών υπολογιστών high-end (τσιπ υπολογιστών) σε χώρες όπως οι ΗΠΑ.
6. Ανάκτηση κόστους έρευνας και ανάπτυξης και άλλου κόστους ανάπτυξης σε ολόκληρο τον μέγιστο αριθμό χωρών - νέα μοντέλα, νέα φάρμακα και άλλες μορφές έρευνας που συχνά ανέρχονται σε δεκάτομμυρια δολάρια ΗΠΑ. Οι περισσότερες χώρες του κόσμου όπου πωλούνται τα εμπορεύματα σημαίνουν τον μεγαλύτερο αριθμό χωρών που μπορούν να συμβάλουν σε τέτοιες δαπάνες. Για παράδειγμα, το Airbus Jumbo A380 ξεκίνησε το 2008 όπου το κόστος ανάπτυξης υπερβαίνει τα 10 δισεκατομμύρια δολάρια.
7. Η εμφάνιση νέων αγορών: σημαίνει μεγαλύτερες πωλήσεις από ουσιαστικά τα ίδια προϊόντα. (<http://www.global-strategy.net/what-is-global-strategy/>)

Η παγκόσμια στρατηγική, όπως ορίζεται στους όρους των επιχειρήσεων, είναι ένας στρατηγικός οδηγός της παγκοσμιοποίησης ενός οργανισμού. Ένας τέτοιος συνδεδεμένος κόσμος, επιτρέπει στα έσοδα των επιχειρήσεων να μην περιορίζονται από τα σύνορα. Μια επιχείρηση μπορεί να χρησιμοποιήσει μια παγκόσμια επιχειρησιακή στρατηγική για να αξιοποιήσει τις ανταμοιβές της διαπραγμάτευσης σε μια παγκόσμια αγορά. Μια παγκόσμια στρατηγική μπορεί να είναι κατάλληλη σε βιομηχανίες όπου οι επιχειρήσεις αντιμετωπίζουν ισχυρές πιέσεις για μείωση του κόστους αλλά με αδύναμες πιέσεις για τοπική ανταπόκριση. Ως εκ τούτου, επιτρέπει σε αυτές τις επιχειρήσεις να πουλήσουν ένα τυποποιημένο προϊόν παγκοσμίως. Ωστόσο, τα πάντα

έξοδα (κεφαλαιουχικό εξοπλισμό) είναι σημαντικά. Οι παγκόσμιες στρατηγικές απαιτούν από τις επιχειρήσεις να συντονίζουν στενά τις στρατηγικές τους για τα προϊόντα και τις τιμές σε όλες τις διεθνείς αγορές και τοποθεσίες και επομένως οι επιχειρήσεις που ακολουθούν μια παγκόσμια στρατηγική είναι συνήθως πολύ συγκεντρωμένες.

Μια παγκόσμια στρατηγική περιλαμβάνει την ολοκληρωμένη σκέψη για όλες τις πτυχές της επιχείρησης - τους προμηθευτές της, τους χώρους παραγωγής, τις αγορές και τον ανταγωνισμό. Περιλαμβάνει την αξιολόγηση κάθε προϊόντος ή υπηρεσίας από την άποψη τόσο των εγχώριων όσο και των διεθνών προτύπων της αγοράς. Σημαίνει την ενσωμάτωση των διεθνών προοπτικών στο σχηματισμό των προϊόντων στο σημείο του σχεδιασμού, όχι ως μετέπειτα σκέψεις. Αυτό σημαίνει ότι πληρούν τα παγκόσμια πρότυπα ακόμη και πριν αναζητήσουν τις παγκόσμιες αγορές και είναι παγκόσμιας κλάσης, ακόμη και στις τοπικές αγορές. Σημαίνει την εμβάθυνση της κατανόησης των τοπικών και πολιτισμικών διαφορών της εταιρείας προκειμένου να γίνει πραγματικά παγκόσμια.

Κεφάλαιο 3

3.1 Glocal strategy(glocalization)

Η "Glocal στρατηγική" αναφέρεται στην ιδέα να "σκέπτεσαι παγκόσμια, και να ενεργείς τοπικά" και, όπως φαίνεται στον παραπάνω πίνακα, αντιπροσωπεύει μια μέση οδό μεταξύ παγκόσμιων και τοπικών στρατηγικών.

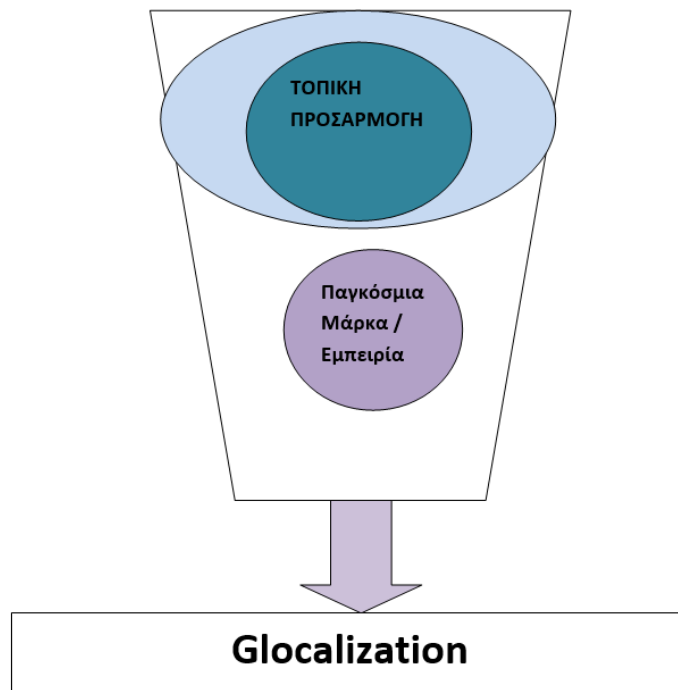
Πίνακας με τα ρητά για Local, Global και Glocal	
Local	Να σκέφτεσαι τοπικά και να δρας τοπικά
Global	Να σκέφτεσαι παγκόσμια και να δρας παγκόσμια
Glocal	Να σκέφτεσαι παγκόσμια και να δρας τοπικά

Με άλλα λόγια, οι επιτυχημένες εταιρείες πρέπει να αναπτύξουν μια στρατηγική glocal, αξιοποιώντας τις παγκόσμιες εμπειρίες τους και στη συνέχεια προσαρμόζοντας τις υπηρεσίες και τα προϊόντα τους με τέτοιο τρόπο ώστε να απευθύνονται στις τοπικές αγορές. Επομένως η προσαρμογή στα τοπικά δεδομένα (local customization) με την παγκόσμια εμπειρία (global brand /experience) μας δίνει την έννοια του glocalization.

3.2 Συνοπτικός Πίνακας Διαφοροποίησης των όρων Globalization, Localization, Glocalization

Globalization	Localization	Glocalization
Ορισμός: "τάση προς μια διεθνή ολοκλήρωση των αγαθών, της τεχνολογίας, πληροφορίας, εργασίας, του κεφαλαίου ή της διαδικασίας να το κάνει αυτό ενσωμάτωση"	Ορισμός: "διαδικασία προσαρμογής ενός προϊόντος ή υπηρεσίας σε μια συγκεκριμένη κουλτούρα, γλώσσα, αναπτύσσοντας μια τοπική ελκυστικότητα και ικανοποιώντας τις τοπικές ανάγκες	Ορισμός: "παροχή συνολικής προσφοράς (μάρκα, ιδέα, προϊόν, υπηρεσία κ.λπ.), λαμβάνοντας υπόψη τοπικά σχετιζόμενα έματα

· Μη διαφοροποίηση και σύγκλιση στις προτιμήσεις πελατών και το εισόδημα με τις χώρες στόχους με οικονομική ανάπτυξη και το εμπόριο · Λαμβάνει υπόψη τη μαζική ζήτηση · Κοσμοπολιτισμός · Ποσότητα · Επίγνωση Διεθνούς μάρκας · κόστος ωφελειών από τυποποίηση	· Διαφοροποίηση - διαφορές στις προτιμήσεις πελατών και το εισόδημα στις χώρες στόχους · Λαμβάνει υπόψη συγκεκριμένη ζήτηση · Τοπικισμός · Ποιότητα και αξίες · Αναγνώριση τοπικού εμπορικού σήματος · Ανταγωνισμός και από δύο επιτυχημένα εγχώρια προϊόντα και διεθνείς μάρκες · Υψηλό κόστος εμπορείου δημιουργεί ξεχωριστές αγορές	· Χρήση παγκόσμιων εμπειριών ή ένα παγκόσμιο εμπορικό σήμα και διαφοροποιώντας την προσφορά προκειμένου να είναι ελκυστικά σε τοπικές αγορές · Λειτουργεί σε μια παγκόσμια αγορά και τοπικές αγορές · Ολοκλήρωση τόσο του παγκοσμιοποίησης όσο και του τοπικισμού · Ενσωμάτωση της ποιότητας και των αξιών σε ένα προϊόν, το οποίο πωλείται σε μεγάλες ποσότητες
· Πτώση του κόστους εμπορίου με μεγαλύτερη παγκοσμιοποίηση		· Υψηλή κακή φήμη του σήματος · Ένα glocal προϊόν / υπηρεσία μπορεί να αντιμετωπίζει τον ανταγωνισμό τόσο από τους τοπικές και διεθνείς μάρκες με έναν καλύτερο τρόπο επειδή συναντά ορισμένες τοπικές ανάγκες ή προτιμήσεις, στις χαμηλότερο κόστος λόγω της παγκόσμιας ακμής της εταιρίας



3.3 Glocal στρατηγικές που αναπτύχθηκαν σε σχέση με τις τέσσερις μεταβλητές από το μάρκετινγκ (Προϊόν, Τιμή, Προώθηση, Διανομή)

Προϊόν

Το McDonald's, ένα στερεότυπο της παγκοσμιοποίησης, έχει προσαρμόσει το παγκόσμιο μάρκετινγκ του σε διαφορετικές περιοχές ή χώρες. Για παράδειγμα, αυτή η αλυσίδα γρήγορων τροφίμων σερβίρει μπύρα στη δική της γκάμα προϊόντων στη Γερμανία, κρασί στη Γαλλία, πίτες κρέατος σε Αυστραλία και McSpaghetti στις Φιλιππίνες. Επίσης, παρέχει Maharaja Mac και Veggie McNuggets στην Ινδία, το οποίο είναι φτιαγμένο από αρνί ή κοτόπουλο, το McLobster στον Καναδά και στην Ιαπωνία το Ebi Filit-O, ένα είδος μπιφτέκι γαρίδας, το Teriyaki Burger στην Ιαπωνία/Μαλαισία, το Burger σερβίρεται με ρύζι στην Ινδονησία/Φιλιππίνες, μετά το Σαμουράι Χοιρινό Burger στην Ταϊλάνδη, το McLaks (νωπός σολομός) στη Νορβηγία και το McHuero (χάμπουργκερ ποσέ) στην Ουρουγουάη.

Η Nokia, μια παγκόσμια μάρκα τηλεφώνου, λόγω του γεγονότος ότι στην Ινδία υπάρχει πολλή σκόνη που βλάπτει τα τηλέφωνα, προσαρμοσε τις προσφορές της ειδικά με ένα πληκτρολόγιο κατά της σκόνης για την εν λόγω αγορά.

Τιμή

Το Spar χρησιμοποεί μια στρατηγική glocal που περιλαμβάνει την τοποθέτηση μέσω της τιμής. Αυτή η μάρκα θεωρείται χαμηλού κόστους σούπερ μάρκετ στη Γερμανία, ενώ στο Ηνωμένο Βασίλειο και την Ιρλανδία παρέχει μεγαλύτερη εξυπηρέτηση και σχεδιασμό καταστημάτων και τοποθετείται ως μικρό, υψηλής ευκολίας κατάστημα.

Προώθηση

Η McDonald's έπρεπε να αλλάξει την εκστρατεία προώθησης/επικοινωνίας και να αντικαταστήσει τον Ronald McDonald κλόουν, επειδή το λευκό του πρόσωπο δηλώνει το θάνατο στην Κίνα και έτσι δεν ήταν μια καλή εικόνα για να εμπνεύσει το γεύμα.

Διανομή

Οι γαλλικές τσάντες Louis Vuitton πωλούνται από καταστήματα σε εμπορικά κέντρα στο Χονγκ Κονγκ, στα Ηνωμένα Αραβικά Εμιράτα και πρόσφατα στη Ρουμανία, επειδή αυτές οι αγορές το αποδέχονται ως μια έγκυρη μέθοδος διανομής. Αλλά, αν η Louis Vuitton το έκανε αυτό σε χώρες όπως Το Ηνωμένο Βασίλειο και την ηπειρωτική Ευρώπη θα μπορούσε να βλάψει την κατάσταση πολυτέλειας της μάρκας.

Η τηλεόραση μπορεί να αποτελέσει μέσο για glocal στρατηγική. Εκτός από τη χρήση του Διαδικτύου, η τηλεόραση και οι διαφημίσεις έχουν γίνει χρήσιμες στρατηγικές τις οποίες οι παγκόσμιες εταιρείες έχουν

χρησιμοποιήσει για να βοηθήσουν να εντοπίσουν τα προϊόντα τους. Οι εταιρείες, όπως το McDonald's, βασίζονται στην τηλεόραση και τα διαφημιστικά μηνύματα όχι μόνο στο δυτικό ημισφαίριο αλλά σε άλλα μέρη του κόσμου για να προσελκύσουν ποικίλες σειρές ακροατηρίων σύμφωνα με τη δημογραφία της τοπικής περιοχής. Για παράδειγμα, έχουν χρησιμοποιήσει μασκότ που κυμαίνονται από ένα αρσενικό κλόουν στο δυτικό ημισφαίριο για να προσελκύσουν νέους θεατές σε ένα "ελκυστικό" θηλυκό κλόουν στην Ιαπωνία για να προσελκύσουν παλαιότερα ακροατήρια.

3.4. Γεννημένα παγκόσμιες εταιρίες (Born globals)

Ο ορισμός μιας γεννημένης παγκόσμιας επιχείρησης είναι "μια επιχειρηματική οργάνωση που, από την αρχή, επιδιώκει να αντλήσει σημαντικό ανταγωνιστικό πλεονέκτημα από τη χρήση των πόρων και την πώληση των αποτελεσμάτων σε πολλές χώρες." Πολλές εταιρείες πηγαίνουν σε παγκόσμιο επίπεδο, αλλά αυτό δεν τις καθιστά γεννημένες παγκόσμιες επιχειρήσεις. Αυτό που διακρίνει τις γεννημένες παγκόσμιες επιχειρήσεις από τους υπόλοιπους διεθνείς οργανισμούς είναι ότι προέρχονται διεθνώς. Οι γεννημένες παγκόσμιες επιχειρήσεις, από τις αρχές τους, έχουν παγκόσμια εστίαση και δεσμεύουν τους πόρους τους σε διεθνείς επιχειρήσεις. Οι περισσότερες εταιρείες λειτουργούν από την πατρίδα τους και μετά από χρόνια επιχειρηματικής δραστηριότητας στην εγχώρια αγορά, εξελίσσονται αργά για να κάνουν επιχειρήσεις διεθνώς. Αντίθετα, οι γεννημένες παγκόσμιες επιχειρήσεις ξεκινούν με μια παγκόσμια άποψη χωρίς σύνορα και αναπτύσσουν αμέσως στρατηγικές για να επεκταθούν στο εξωτερικό. Οι γεννημένες παγκοσμίως επιχειρήσεις έχουν πολλά χαρακτηριστικά που τους επιτρέπουν να ξεκινήσουν και να ευδοκιμήσουν στη διεθνή σκηνή (<http://www.amdlawgroup.com/what-is-the-definition-of-a-born-global-firm-international-business-law-case-study-2/>)

Ένας τρόπος που οι γεννημένες παγκόσμιες εταιρίες ξεκινούν σε διεθνές επίπεδο είναι ότι στηρίζονται στην εξαγωγή ως κύρια μέθοδο εισόδου στην ξένη αγορά. Ξεκινούν να εξάγουν τα εμπορεύματά τους μέσα σε λίγα χρόνια μετά την ίδρυσή τους και μπορούν ακόμη να εξάγουν το ένα τέταρτο ή περισσότερο της συνολικής τους παραγωγής. Εξαιτίας αυτού, οι γεννημένες παγκόσμιες εταιρίες πρέπει να βασίζονται σε εξωτερικούς διοργανωτές, όπως το FedEx, για να οργανώνουν διεθνείς αποστολές. Χρησιμοποιώντας αυτούς τους εξωτερικούς διοργανωτές, οι γεννημένες παγκόσμιες εταιρίες μπορούν να εισέλθουν ή να αποσυρθούν από τις ξένες αγορές γρήγορα και εύκολα.

Όχι μόνο οι γεννημένες παγκόσμιες παράγουν εξειδικευμένα αγαθά, αλλά προσπαθούν για την ανώτερη ποιότητα των προϊόντων. Τις περισσότερες φορές γεννημένες παγκόσμιες εταιρίες οδηγούν τις βιομηχανίες τους τεχνολογικά. Αυτό το πλεονέκτημα τους επιτρέπει όχι μόνο να επιδιώκουν αγορές σε όλο τον κόσμο, αλλά και να προσφέρουν ανώτερα προϊόντα σχεδιασμένα για τις εξειδικευμένες αγορές.

Οι περισσότερες πολυεθνικές εταιρείες - όπως η BT, η Microsoft, η Matsushita και η Siemens - μεγάλωσαν στις εγχώριες αγορές τους προτού πάνε στο εξωτερικό. Πιο πρόσφατα, μια σειρά νεώτερων επιχειρήσεων (κυρίως μικρομεσαίων επιχειρήσεων) έχουν γίνει διεθνείς μέσα σε λίγα χρόνια από την έναρξή τους, ακόμα και όταν είναι αρκετά μικρές και άγνωστες στις εγχώριες αγορές. Επιπλέον, αυτές οι λεγόμενες γεννημένες παγκόσμιες εταιρίες γενικά φτάνουν γρήγορα σε πολύ υψηλά ποσοστά των διεθνών εσόδων, μερικές φορές το 100% των συνολικών εσόδων τους. Αντίθετα, στις περισσότερες χώρες, οι περισσότερες εταιρείες διαχειρίζονται μόνο τα διακριτικά επίπεδα διεθνοποίησης. Για παράδειγμα, από τις 300 μεγαλύτερες εταιρείες που είναι εισηγμένες στο χρηματιστήριο του Ηνωμένου Βασιλείου, λιγότερο από το 30% παράγουν το ήμισυ των συνολικών εσόδων τους από τις διεθνείς πωλήσεις (<https://www.london.edu/faculty-and-research/lbsr/born-global/#.WrH1WujJPY>)

3.5 Διακριτικά Χαρακτηριστικά των Born-Global Επιχειρήσεων

1. Υψηλή δραστηριότητα στις διεθνείς αγορές από ή κοντά στην ίδρυση: Οι γεννημένες παγκόσμιες εταιρείες αρχίζουν να εξάγουν τα προϊόντα ή τις υπηρεσίες τους μέσα σε λίγα χρόνια μετά την ίδρυσή τους και μπορούν να εξάγουν ένα τέταρτο ή περισσότερο της συνολικής τους παραγωγής. Οι περισσότεροι από αυτούς προχωρούν μέσω των μεταγενέστερων σταδίων διεθνοποίησης, σε συνεργασία με ξένους εταίρους ή ανάληψη άμεσων ξένων επενδύσεων.

2. Περιορισμένοι οικονομικοί και υλικοί πόροι: Οι γεννημένες παγκόσμιες εταιρίες τείνουν να είναι σχετικά μικρές και να έχουν πολύ λιγότερους οικονομικούς, ανθρώπινους και απτούς πόρους σε σύγκριση με τις μεγάλες πολυεθνικές επιχειρήσεις που θεωρούνται κυρίαρχοι στο παγκόσμιο εμπόριο και τις επενδύσεις.

3. Παρουσιάζονται σε όλες τις βιομηχανίες: Πολλές γεννημένες παγκόσμιες επιχειρήσεις είναι εταιρείες τεχνολογίας. Ωστόσο, πρόσφατα στοιχεία δείχνουν ότι το γεννημένο παγκόσμιο φαινόμενο είναι ευρέως διαδεδομένο πέρα από τον τομέα της τεχνολογίας (Moen, 2002, Rennie, 1993). Για παράδειγμα, στη Δανία, οι Madsen και Servais (1997) βρήκαν γεννημένες παγκόσμιες επιχειρήσεις σε βιομηχανίες όπως η μεταλλουργία, τα έπιπλα, τα μεταποιημένα τρόφιμα και τα καταναλωτικά προϊόντα.

4. Οι διευθυντές έχουν ισχυρή διεθνή προοπτική και διεθνή επιχειρηματικό προσανατολισμό: Οι διευθυντές των γεννημένων παγκόσμιων εταιρειών δεν βλέπουν τις ξένες αγορές ως απλή προσθήκη στις εγχώριες αγορές τους. Έχουν ισχυρή επιχειρηματική νοοτροπία. Προωθούν ενεργά και επιθετικά στις διεθνείς αγορές, αναλαμβάνουν κινδύνους και καινοτομούν.
5. Έμφαση στη στρατηγική διαφοροποίησης: Οι γεννημένες επιχειρήσεις παγκοσμίως τείνουν να υιοθετούν στρατηγικές διαφοροποίησης αναπτύσσοντας διαφοροποιημένα σχέδια και ιδιαίτερα διακριτά προϊόντα που στοχεύουν σε εξειδικευμένες αγορές, οι οποίες μπορεί να είναι πολύ μικρές για τις προτιμήσεις των μεγαλύτερων εταιρειών. Η εστίαση είναι στην τόνωση της εμπιστοσύνης των πελατών με την μοναδική ικανοποίηση των ιδιαίτερων αναγκών.
6. Έμφαση στην ανώτερη ποιότητα του προϊόντος: Οι γεννημένες παγκόσμιες επιχειρήσεις βρίσκονται συχνά στο κορυφαίο τεχνολογικό πλεονέκτημα της βιομηχανίας ή της κατηγορίας προϊόντων τους. Θεμελιώνονται για να αξιοποιούν τις επιχειρηματικές ευκαιρίες με βάση την ανάπτυξη νέων προϊόντων ή υπηρεσιών που έχουν καλύτερη σχεδίαση και υψηλότερη ποιότητα από τις προσφορές ανταγωνιστών. Συνήθως, οι επιχειρήσεις αυτές δεν λειτουργούν σε αγορές "εμπορευμάτων" (Cavusgil and Knight, 2009).
7. Αξιοποίηση προηγμένης τεχνολογίας πληροφοριών και επικοινωνιών (ΤΠΕ): Πολλές γεννημένες παγκόσμιες επιχειρήσεις εκμεταλλεύονται τις ΤΠΕ για να χωρίσουν τους πελάτες τους σε στενές εξειδικευμένες αγορές της παγκόσμιας αγοράς και εξυπηρετούν επιδέξια εξειδικευμένες ανάγκες αγοραστών. Οι ΤΠΕ τους επιτρέπουν να επεξεργάζονται αποτελεσματικά τις πληροφορίες και να επικοινωνούν με τους εταίρους και τους πελάτες παγκοσμίως με σχεδόν μηδενικό κόστος (Cavusgil and Knight, 2009).
8. Χρήση εξωτερικών, ανεξάρτητων διαμεσολαβητών για διανομή σε ξένες αγορές: Οι περισσότερες παγκόσμιες εταιρείες αναπτύσσονται διεθνώς μέσω εξαγωγών, συμμετέχοντας σε άμεσες διεθνείς πωλήσεις ή αξιοποιώντας τους πόρους ανεξάρτητων διαμεσολαβητών που βρίσκονται στο εξωτερικό. Πολλοί από αυτούς βασίζονται σε εξωτερικούς διαμεσολαβητές για τη διοργάνωση διεθνών αποστολών (<http://www.timreview.ca/article/532>)- Global from the Start: The Characteristics of Born-Global Firms in the Technology Sector

Κεφάλαιο 4

4.1 Η έννοια των Ξένων Άμεσων Επενδύσεων

Άμεση Ξένη Επένδυση (Foreign Direct Investment) ονομάζεται η μακροπρόθεσμη επένδυση σε επιχείρηση της εγχώριας αγοράς από επενδυτή (φυσικό ή νομικό πρόσωπο) του οποίου η έδρα βρίσκεται στην αγορά ξένης χώρας. Η επένδυση γίνεται με πρωταρχικό στόχο την δυνατότητα ελέγχου στο μάνατζμεντ της εγχώριας επιχείρησης, από αυτή που πραγματοποιεί την επένδυση. Για να επιτευχθεί αυτό είναι αναγκαία η διακράτηση ποσοστού ίσο με το 10% του μετοχικού κεφαλαίου. Περιπτώσεις μικρότερης ιδιοκτησίας μεριδίων είναι γνωστά σαν επενδυτικά χαρτοφυλάκια. Η εταιρεία που αναλαμβάνει την επένδυση ουσιαστικά αποκτά θυγατρική εταιρεία.

Σύμφωνα με την Παγκόσμια Τράπεζα (World Bank, 2010) άμεσες ξένες επενδύσεις θεωρούνται οι καθαρές εισροές επενδύσεων για την απόκτηση διοικητικής δικαιοδοσίας σε μία επιχείρηση που δρα σε διαφορετική αγορά από αυτήν που προέρχεται ο επενδυτής. Ο Παγκόσμιος Οργανισμός Εμπορίου (World Trade Organization, 1996) ορίζει ότι οι άμεσες ξένες επενδύσεις πραγματοποιούνται όταν ένας επενδυτής αποκτά περιουσιακά στοιχεία σε μία άλλη χώρα με στόχο την εκμετάλλευση και τη διαχείρισή τους.

Οι άμεσες ξένες επενδύσεις περιλαμβάνουν τη μεταφορά πέρα από τα εθνικά σύνορα ενός πακέτου παραγωγικών πόρων, είτε υλικών (π.χ. μετοχικό κεφάλαιο, παραγωγικοί συντελεστές, ενδιάμεσες και πρώτες ύλες) είτε άυλων (πχ τεχνογνωσία, οργάνωση της παραγωγής, ποιοτικός έλεγχος, marketing).

Η μεταφορά των πόρων γίνεται χωρίς την παρεμβολή της αγοράς, δηλαδή δεν έχει τη μορφή μιας εμπορικής συναλλαγής ή συμφωνίας μεταξύ δύο ανεξάρτητων επιχειρηματικών οντοτήτων, αλλά συμβαίνει μεταξύ δύο επιχειρήσεων οι οποίες συνδέονται μεταξύ τους με σχέση ιδιοκτησίας.

4.2 Απαραίτητα στοιχεία για τον χαρακτηρισμό μιας πολυεθνικής επιχείρησης

Μια επιχείρηση η οποία δεν έχει άμεσες ξένες επενδύσεις δεν θεωρείται πολυεθνική καθώς απαραίτητα στοιχεία για τον χαρακτηρισμό μιας πολυεθνικής επιχείρησης είναι:

1. Η ύπαρξη παραπάνω από δύο παραγωγικών μονάδων.
2. Οι παραγωγικές αυτές μονάδες πρέπει να βρίσκονται σε διαφορετικές χώρες.
3. Η κατοχή όλου ή μέρους του μετοχικού κεφαλαίου μιας τουλάχιστον θυγατρικής επιχείρησης που είναι στο εξωτερικό.
4. Ο έλεγχος μιας τουλάχιστον θυγατρικής επιχείρησης που είναι στο εξωτερικό.

4.3 Μορφές ξένων Άμεσων Επενδύσεων

Πολύ σημαντική αρχική απόφαση για μια εταιρία η οποία θέλει να πραγματοποιήσει άμεσες ξένες επενδύσεις είναι να επιλέξει μια συγκεκριμένη μορφή επένδυσης. Παρακάτω αναλύονται οι μορφές των άμεσων ξένων επενδύσεων, παραθέτοντας πλεονεκτήματα και μειονεκτήματα της εκάστοτε κατηγορίας.

1) Θυγατρική Αποκλειστικής Ιδιοκτησίας (Wholly – owned Subsidiary)

Η συγκεκριμένη μορφή επένδυσης συμβαίνει όταν η εταιρεία ιδρύει μία νέα επιχείρηση σε μία ξένη χώρα και είναι ο μοναδικός της μέτοχος. Η ιδρυόμενη επιχείρηση, δηλαδή η θυγατρική, μπορεί να είναι μία νέα εταιρεία (greenfield strategy) ή μία προϋπάρχουσα επιχείρηση που εξαγοράστηκε είτε μερικώς είτε ολικώς (acquisition strategy), έτσι ώστε και πάλι η μητρική να έχει τη δυνατότητα του διοικητικού της ελέγχου (Κοκκίνου και Ψυχάρης, 2004).

Πλεονεκτήματα:

- α) Η μητρική εταιρεία διατηρεί τον έλεγχο και διαμορφώνει τη στρατηγική της θυγατρικής.
- β) Η μητρική εταιρεία αποκτά το σύνολο των κερδών της θυγατρικής.
- γ) Η μητρική έχει τη δυνατότητα διαφοροποίησης του προϊόντος της με αποτέλεσμα να οδηγηθεί στην απόκτηση στρατηγικού πλεονεκτήματος.
- δ) Επιτυγχάνονται οικονομίες κλίμακας λόγω αύξησης της συνολικής παραγωγής μητρικών και θυγατρικών επιχειρήσεων.

Μειονεκτήματα:

- α) Η μητρική επιχείρηση επιβαρύνεται με το σύνολο του οικονομικού κόστους του εγχειρήματος και ευθύνεται για όλους τους κινδύνους.
- β) Ο χαρακτηρισμός της θυγατρικής ως ξένη, μπορεί να έχει αρνητικές επιπτώσεις από την κοινωνία και την κυβέρνηση.

2) Κοινοπραξία (Joint Venture): Η συγκεκριμένη μορφή επένδυσης, συνιστά τη συνεργασία μίας ή περισσότερων ξένων επιχειρήσεων, με μία ή περισσότερες τοπικές επιχειρήσεις για τη δημιουργία νέας ή την εξαγορά μίας ήδη υπάρχουσας τοπικής επιχείρησης. Το διαδικαστικό της κοινοπραξίας προβλέπει τη συνεισφορά κεφαλαίων, τεχνογνωσίας, ανθρώπινου δυναμικού από τους εταίρους που απαρτίζουν και τη μητρική επιχείρηση. Συνήθως οι εταίροι συνεισφέρουν τον παραγωγικό συντελεστή στον τομέα που υπερτερούν σε σχέση με τους υπόλοιπους εταίρους (Κοκκίνου και Ψυχάρης, 2004).

Πλεονεκτήματα:

- α) Η ξένη εταιρεία αποκτά πρόσβαση σε νέες αγορές καθώς αποκτά τουλάχιστον έναν εταίρο που γνωρίζει το περιβάλλον, τα πολιτισμικά χαρακτηριστικά της χώρας αλλά και τον τρόπο λειτουργίας της τοπικής αγοράς.
- β) Επιμερίζονται τα οικονομικά κόστη και ο επιχειρηματικός κίνδυνος του εγχειρήματος.
- γ) Η νομοθεσία πολλών χωρών δίνει σημαντικά οικονομικά κίνητρα στις κοινοπραξίες με αποτέλεσμα η ίδρυση θυγατρικής να συνεπάγεται διαφυγόντα κέρδη.
- δ) Δημιουργεί οικονομίες κλίμακας λόγω της συμπαραγωγής.
- ε) Διεύρυνση των χρηματοδοτικών δυνατοτήτων.
- ς) Μειώνεται ο μεταξύ τους ανταγωνισμός και αποτρέπει η είσοδος νέου ανταγωνιστή στην αγορά.

Μειονεκτήματα:

- α) Η επιχείρηση δεν ελέγχει απόλυτα τη διοίκηση της νέας επιχείρησης με αποτέλεσμα να μην μπορεί να την εντάξει πλήρως στο στρατηγικό σχεδιασμό της.
- β) Ενδέχεται να εμφανιστούν διαφορές και διαφωνίες μεταξύ των εταίρων σχετικά με τους στόχους και την στρατηγική της κοινοπραξίας, γεγονός που μπορεί να οδηγήσει σε διάλυση της.

3) Μερική Εξαγορά (Partial Acquisition)

Η συγκεκριμένη μορφή επένδυσης έχει να κάνει με την απόκτηση μέρους του μετοχικού κεφαλαίου μίας τοπικής επιχείρησης και τη μεταφορά όπως τεχνογνωσία, στελέχη, τεχνολογία κλπ. Η συγκεκριμένη μορφή επένδυσης στα πλαίσια των άμεσων ξένων επενδύσεων είναι ιδιαίτερα διαδεδομένη. Επίσης παρουσιάζει πολλά πλεονεκτήματα όλων των λοιπών μορφών Α.Ε.Ε. χωρίς όμως να παρουσιάζει σημαντικά μειονεκτήματά (Κοκκίνου και Ψυχάρης, 2004).

Επιπτώσεις των ΞΑΕ στις χώρες υποδοχής

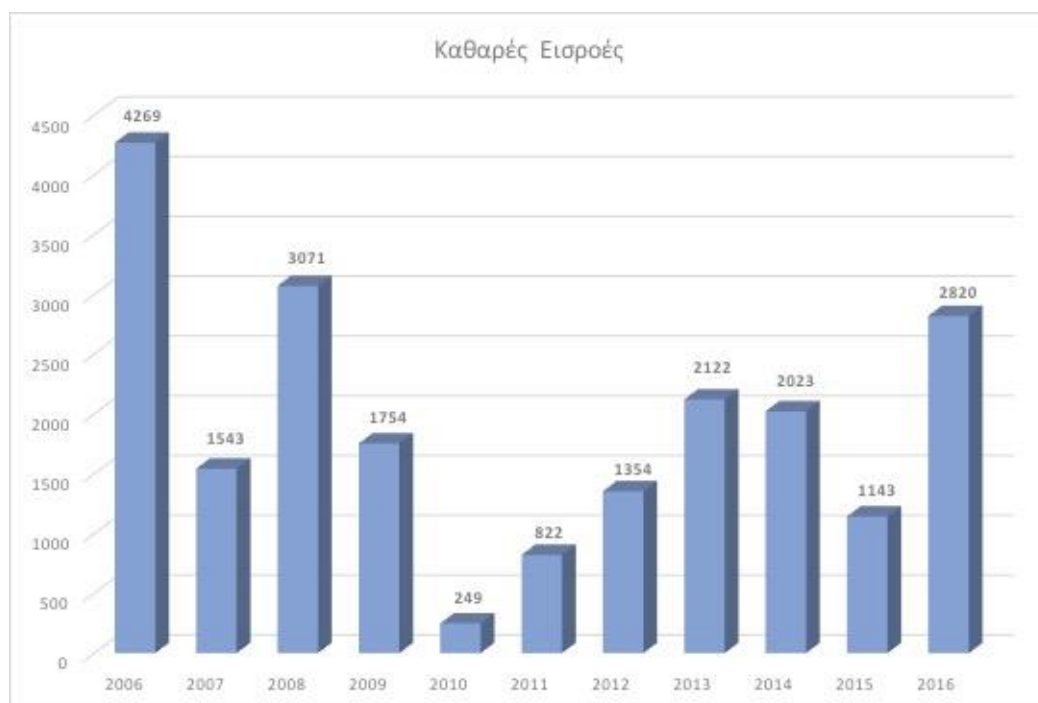
Σύμφωνα με εμπειρικές μελέτες οι ξένες επιχειρήσεις προσφέρουν στην χώρα υποδοχής υψηλότερους μισθούς από τις εγχώριες επιχειρήσεις. (από εδώ και πέρα θα χρησιμοποιούμε τον όρο εγχώριες επιχειρήσεις για να αναφερθούμε στις επιχειρήσεις που η ιδιοκτησία τους βρίσκεται στην χώρα υποδοχής, αυτές οι επιχειρήσεις μπορούν να δραστηριοποιούνται είτε μόνο στην αγορά της χώρας υποδοχής είτε και σε άλλες αγορές, να είναι δηλαδή πολυεθνικές). Αυτό ισχύει τόσο στις αναπτυσσόμενες όσο και στις αναπτυγμένες χώρες, στους περισσότερους βιομηχανικούς κλάδους και στις 16 περισσότερες χώρες.

Η επίδραση στην απασχόληση μπορεί να είναι είτε θετική είτε αρνητική ανάλογα με την περίσταση. Οι πολυεθνικές εταιρείες υποστηρίζεται πως μειώνουν την ανεργία, δημιουργώντας θέσεις εργασίας για το εγχώριο εργατικό δυναμικό και ταυτόχρονα προσφέρουν επαγγελματική κατάρτιση και εμπειρία μέσω της εκπαίδευσης και της ανάπτυξης των ικανοτήτων του προσωπικού. Αν όμως πρόκειται για εταιρείες εντάσεως κεφαλαίου, τότε το ποσοστό απασχόλησης δέχεται αρνητική επίδραση. (Μπιτζένης, 2014)

4.4 Ξένες Άμεσες Επενδύσεις στην Ελλάδα το 2017

Σύμφωνα με τα τελευταία στοιχεία της Τράπεζας της Ελλάδος, οι (καθαρές) εισροές Ξένων Άμεσων Επενδύσεων στην Ελλάδα για το 2017 ανήλθαν σε 3.590,5 εκατ. ευρώ, σε σχέση με 2.774,2 εκατομμύρια το 2016, παρουσιάζοντας αύξηση της τάξης του 29,4%.

Οι καθαρές εισροές ΞΑΕ στην Ελλάδα κατά την περίοδο 2006-2016 (σε εκατομμύρια ευρώ)

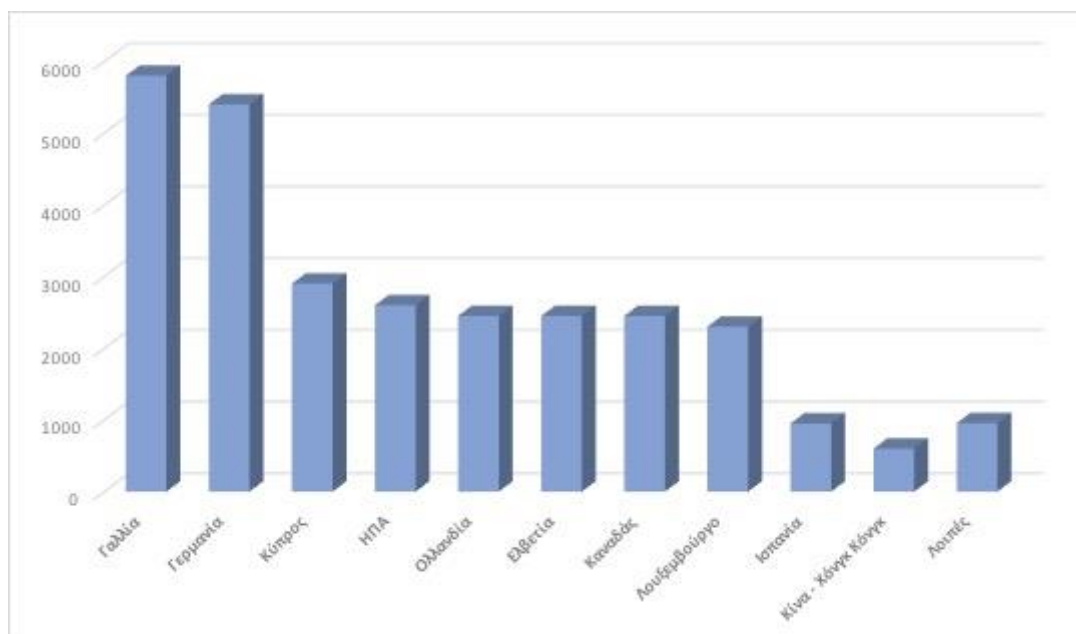


2015: Αναθεωρημένα Στοιχεία, 2016: Προσωρινά Στοιχεία, Πηγή: Τράπεζα της Ελλάδος

Χώρες προέλευσης επενδυτικών κεφαλαίων

Η επενδυτική δραστηριότητα στη χώρα κατά τη διάρκεια της τελευταίας δεκαετίας προέρχεται κατά κύριο λόγο από εταιρείες σημαντικών αγορών, όπως της ΕΕ, με τη Γαλλία και τη Γερμανία να αποτελούν τις βασικές χώρες προέλευσης επενδυτικών κεφαλαίων την τελευταία δεκαετία. Η Κύπρος, καθώς και χώρες εκτός ΕΕ, όπως οι ΗΠΑ, η Ελβετία και ο Καναδάς αποτελούν επίσης βασικές χώρες προέλευσης επενδυτικών κεφαλαίων, με την πρώτη δεκάδα να συμπληρώνεται από την Ολλανδία, το Λουξεμβούργο, την Ισπανία και την Κίνα (με το Χονγκ-Κονγκ).

Καθαρές εισροές ΞΑΕ ανά χώρα προέλευσης κεφαλαίων κατά την περίοδο 2006-2016 (σε εκατομμύρια ευρώ)



2015: Αναθεωρημένα στοιχεία, 2016 προσωρινά στοιχεία, Συνολική Αξία: 21.169,4 εκατομμύρια ευρώ, Πηγή: Τράπεζα της Ελλάδος

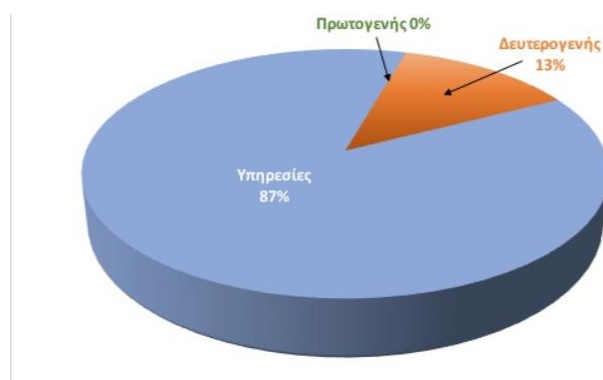
Βασικά χαρακτηριστικά:

- Η επενδυτική δραστηριότητα στη χώρα προέρχεται κατά κύριο λόγο από εταιρείες σημαντικών αγορών, όπως της ΕΕ.
- Η Γαλλία και η Γερμανία αποτελούν τις βασικές χώρες προέλευσης επενδυτικών κεφαλαίων για το χρονικό διάστημα 2006-16 με αρκετά μεγάλη διαφορά από τις υπόλοιπες κυρίως λόγω της επένδυσης της Deutsche Telecom στον ΟΤΕ και της εξαγοράς ελληνικών τραπεζών από γαλλικές πριν την έναρξη της κρίσης.
- Στην πρώτη δεκάδα των χωρών που επενδύουν στη χώρα την τελευταία δεκαετία ανήκουν επίσης οι ΗΠΑ και ο Καναδάς, με τις χώρες αυτές να αυξάνουν σημαντικά την επενδυτική τους παρουσία τα τελευταία έτη.

Κλαδική κατανομή ξένων επενδύσεων

Οι καθαρές εισροές ΞΑΕ κατά τομέα οικονομικής δραστηριότητας στην Ελλάδα επικεντρώνονται τα τελευταία έτη κατά κύριο λόγο στον τριτογενή τομέα και ακολουθεί με σημαντική διαφορά ο δευτερογενής τομέας. Αντίστοιχη διάθροση ΞΑΕ εμφανίζει η πλειονότητα των ανεπτυγμένων χωρών.

Καθαρές εισροές ΞΑΕ ανά τομέα οικονομικής δραστηριότητας κατά την περίοδο 2006-2016



2015: Αναθεωρημένα στοιχεία, 2016: Προσωρινά στοιχεία, Συνολική Αξία: 21.169,4 εκατομμύρια ευρώ, Πηγή: Τράπεζα της Ελλάδος

Βασικά χαρακτηριστικά:

Συγκέντρωση των ΞΑΕ στις υπηρεσίες. Η τάση αυτή υπαγορεύθηκε κυρίως από την ανάπτυξη του χρηματοπιστωτικού συστήματος της χώρας, την ανάπτυξη των τηλεπικοινωνιών, καθώς επίσης την τόνωση του εμπορίου, κυρίως πριν την έναρξη της κρίσης, ενώ τα τελευταία έτη παρατηρείται συγκέντρωση επενδύσεων στη διαχείριση ακίνητης περιουσίας και τις λοιπές επιχειρηματικές δραστηριότητες.

Το ποσοστό του δευτερογενούς τομέα είναι σχετικά χαμηλό σε σύγκριση με τις δυνατότητες της χώρας, γεγονός που υποδεικνύει σημαντικά επενδυτικά περιθώρια. Το ίδιο ισχύει και για τον πρωτογενή τομέα, με σχεδόν μηδενικά ποσοστά ΞΑΕ, σε μια χώρα με συγκριτικά οφέλη για τον κλάδο αυτό (κλιματολογικά κτλ).

Συμπεράσματα

Η παγκοσμιοποίηση δεν υποχωρεί απλά μεταλλάσσεται.

Η Αμερική που τον προηγούμενο αιώνα πρωτοστάτησε στη διάδοσή της, βλέπει πλέον ότι η πλάστιγγα έχει γυρίσει εις βάρος της και προβαίνει σε αναδίπλωση στον εαυτό της. Η Κίνα, αναδύεται ως ο νέος οικονομικός γίγαντας. Η παγκοσμιοποίηση βοήθησε σημαντικά τη χώρα καθώς 700 εκατομμύρια Κινέζων βγήκαν από το καθεστώς ακραίας φτώχειας τα τελευταία 40 χρόνια και μια νέα μεσοαστική τάξη έχει δημιουργηθεί. Παρόλα αυτά η παγκοσμιοποίηση δεν έρχεται χωρίς κόστος. Η σύνδεση τόσο ανομοιογενών οικονομιών με διαφορετικά επίπεδα διαβίωσης γεννά εκρηκτικές ανισότητες ενώ πολλές θέσεις εργασίας χάνονται πλήττοντας ιδιαίτερα τους εργαζόμενους με χαμηλό μορφωτικό επίπεδο χωρίς εξειδίκευση. Άμεση συνέπεια είναι η έκρηξη της μετανάστευσης καθώς τα τελευταία 4 χρόνια ο αριθμός των μεταναστών τριπλασιάστηκε σε 250 εκατομμύρια με μόνο 10% να αποτελούν πρόσφυγες, προς εύρεση μιας καλύτερης ποιότητας ζωής.

Ανακεφαλαιώνοντας, είναι φανερό πως η παγκοσμιοποίηση δεν είναι ούτε πανάκεια, ούτε απειλή. Εξυπηρετεί συγκεκριμένους στόχους ενώ έχει τόσο χαμένους όσο και κερδισμένους. Η στροφή στο ψηφιακό εμπόριο δίνει δυνατότητα σε όλες τις επιχειρήσεις ακόμα και στις πιο μικρές να έχουν πρόσβαση σε εκατομμύρια καταναλωτές. Όμως κρίνεται απαραίτητη η συμμετοχή των κρατών για την αναδιανομή του πλεονεκτήματος σε όλες τις κοινωνικές ομάδες. Η ψηφιακή εκπαίδευση και η προστασία προσωπικών δεδομένων θα είναι καίρια ζητήματα της νέας εποχής. Γι αυτό, είναι απαραίτητη η συνεργασία των κρατών για την προετοιμασία και την προστασία των πολιτών τους, ώστε η παγκοσμιοποίηση να είναι κινητήριο μοχλός ανάπτυξης για το σύνολο της κάθε κοινωνίας.

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Στρατηγική Διαχείριση Ελεγκτικών Κρίσεων σε Επιχειρήσεις και Οργανισμούς

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Περίληψη

Ο ορισμός της κρίσης είναι πολυδιάστατος και οι άνθρωποι τον χρησιμοποιούν για να ερμηνεύσουν το απρόβλεπτο και το έκτακτο. Την τελευταία δεκαετία ο όρος κρίση και η ανάλυση τόσο της έννοιας, όσο και των αποτελεσμάτων αυτής, αποτελούν μεγάλο κομμάτι της καθημερινότητας. Οι οικονομικές οντότητες (οργανισμοί και επιχειρήσεις) με την σειρά τους, έχουν ανάγει τη διαχείριση των κρίσεων, σε πρωτεύοντα προϋπόθεση για την βιωσιμότητα και την ανάπτυξή τους.

Οι απρόβλεπτες και έκτατες καταστάσεις που προκύπτουν τόσο κατά τον έλεγχο, όσο και μετά το πέρας του ελέγχου, έχουν σοβαρές συνέπειες στην λειτουργία, στην βιωσιμότητα και στην εξέλιξη της οικονομικής οντότητας, θέτοντας την αντιμετώπιση των ελεγκτικών κρίσεων ως πρωτεύοντα διαδικασία. Για την αντιμετώπιση και διαχείριση μιας ελεγκτικής κρίσης, απαιτείται ο σχεδιασμός ενός στρατηγικού τρόπου δράσης, ο οποίος θα λειτουργεί είτε προληπτικά, βασιζόμενος σε προϋπολογισμένους κινδύνους είτε αντιμετωπίζοντας υπαρκτούς κινδύνους και απειλές, που εκτίθεται η οικονομική οντότητα. Επιπρόσθετα απαιτούνται ικανά στελέχη με διορατικότητα, γνώσεις και εμπειρία σε ανάλογες ελεγκτικές κρίσεις, τα οποία θα προβλέψουν, θα διαχειριστούν και θα αντιμετωπίσουν τις κρίσιμες καταστάσεις.

Η στρατηγική και η αποτελεσματικότητα των διαδικασιών είναι τα στοιχεία εκείνα που καθορίζουν την επιβίωση της οντότητας την επόμενη μέρα, επαναπροσδιορίζοντας το εσωτερικό και εξωτερικό περιβάλλον της.

Θεωρητικό Υπόβαθρο

Αναφερόμενοι στην έννοια της "κρίσης" το μυαλό μας πάει σε κάτι "κακό", σε κάτι που δημιουργεί έκτακτες καταστάσεις που χρήζουν άμεσης αντιμετώπισης, μία μεταβολή της συνηθισμένης ροής καταστάσεων με δυσκολίες και κινδύνους. Τον 19ο αιώνα ο Μαρξ και ο Ένγκελς αντιμετώπισαν κρίσεις προσπαθώντας να αναλύσουν τα χαρακτηριστικά αυτών, διερωτώμενοι αν είναι κυκλικές ή δομικές, όπως παροδική ή τελική κρίση του καπιταλισμού. Κατά τις δεκαετίες 1950-1960 κρίσεις θεωρούντο μόνο οι οικονομικές και όσες είχαν άμεσα οικονομικά αποτελέσματα (Ramon, A., 1980). Αποψη που κυριάρχησε για αρκετά χρόνια φτάνοντας μέχρι τις αρχές της δεκαετίας του '90.

Σύμφωνα με τον Hearit, K. M., (1994), στις αρχές της δεκαετίας του '90, με τον όρο "κρίση" χαρακτηρίζονταν όλα τα έκτακτα περιστατικά, η ασυνήθης ροή καταστάσεων με δυσχέρειες και κινδύνους, που χρήζουν άμεσης διευθέτησης. Ο χρόνος ανταπόκρισης του οργανισμού κρίνει την βιωσιμότητα του και την δοκιμή της σταθερότητας του.

Σήμερα κρίσεις δεν θεωρούνται μόνο οι οικονομικές, αλλά κάθε ασυνήθης και έκτακτη κατάσταση, την οποία οι οντότητες και οργανισμοί σχεδιάζουν δράσεις και διαδικασίες για την αντιμετώπιση των έκτακτων καταστάσεων. Τα ερωτήματα που έχουν να κάνουν με την προετοιμασία, την αναγνώριση, την αντιμετώπιση, την επιλογή των κατάλληλων λύσεων, με κύριο σκοπό την βέλτιστη επίλυση και με όπλο τον στρατηγικό σχεδιασμό των δράσεων της διοίκησης, αναλύθηκαν εκτενέστερα και δημιουργήθηκαν σενάρια προσομοίωσης (Augustine, N. R. 1995).

Αναπτύχθηκαν διάφορα μοντέλα που αφορούσαν την διαχείριση κρίσεων, με τρόπο που αντιλαμβάνονταν και αποτύπωναν με σαφή τρόπο, την διαχείριση κρίσεων από μία οικονομική οντότητα. Μοντέλα που η πλειοψηφία τους επικεντρώνεται στην αλληλεπίδραση της οντότητας με το εξωτερικό περιβάλλον της και τις μεταβολές που πραγματοποιούνται στα δυνατά ή αδύνατα σημεία της. Λίγες έως σπάνιες φορές αναπτύχθηκαν μοντέλα διαχείρισης κρίσεων που αφορούσαν το εσωτερικό περιβάλλον της οντότητας.

Σύμφωνα με (Linnenluecke, M.K., Griffiths, A., 2009) εννοιολογικά η διαχείριση κρίσεων αποτελεί τον ρυθμιστή για την βιωσιμότητα της οικονομικής οντότητας σε θεωρητικό και πρακτικό επίπεδο.

Οι κρίσεις αποτελούν διαρκή απειλή για την συνοχή και την ομαλή λειτουργία μιας οντότητας, επηρεάζοντας τις στρατηγικές, τις δράσεις, την οργάνωση, την νομιμότητα, την φήμη, την κερδοφορία και συνολικά την επιβίωση της (Ulmer, R., Sellnow, T., 2001).

Φυσικά από τις αρχές του 80 ο Porter ανέπτυξε εκτενώς τον όρο του «ανταγωνιστικού πλεονεκτήματος» ως βασικό χαρακτηριστικό της ανάπτυξης και της επιβίωσης γενικότερα ενός οργανισμού.

Γίνεται αντιληπτό ότι η βιωσιμότητα μιας οντότητας σχετίζεται με την επιτυχημένη διαχείριση των κρίσεων, όπως των ελεγκτικών, με την ταυτόχρονη δημιουργία ανταγωνιστικού πλεονεκτήματος, την ανάπτυξη στρατηγικών και δράσεων, με απώτερο σκοπό την επιβίωση σε ένα σκληρό επιχειρηματικό περιβάλλον. Από τους συνηθέστερους ορισμούς της Διαχείρισης Κρίσεων είναι, ο χειρισμός, της όποιας κατάστασης που δημιουργεί συνθήκες αστάθειας και απειλής, η οποία επηρεάζει άμεσα την λειτουργία και επιβίωση μια οντότητας (Coombs, W. T., 2007a).

Η διαχείριση κρίσεων αποτελεί μία αλληλουχία διαδικασιών και δράσεων που επιτυγχάνουν την βιωσιμότητα σε μία οικονομική οντότητα και οργανισμό, σχετιζόμενη με πολύπλοκη οργανωτική δομή του συστήματος αντίδρασης κατά την διάρκεια αλλά και έπειτα της αντιμετώπισης της κρίσης (Paraskevas, A., 2006).

Στα αρχαία Ελληνικά η έννοια "κρίση" προκύπτει από τη «νοητική διεργασία που καταλήγει σε εκτιμήσεις, σκέψεις και αποφάσεις» αλλά και την «κακή κατάσταση ή κακή έκβαση».

Για τις επιχειρήσεις ο όρος «κρίση» αφορά καταστάσεις, οι οποίες απειλούν τις οντότητες με αβεβαιότητα και κίνδυνο για την επιβίωση τους, στις οποίες αρμόζει άμεση αντίδραση και λήψη αποφάσεων (Pearson, Clair, 1998).

Ο Fink το 1986 αναφέρθηκε στα στάδια της κρίσης που είναι : το πριν στάδιο της κρίσης, το οξύ στάδιο, την ωρίμανση της κρίσης και της λύσης της κρίσης.

Πάντα βέβαια απαραίτητη προϋπόθεση για την διαχείριση κρίσεων είναι η σχεδίαση συστηματικών διαδικασιών πρόβλεψης και αντιμετώπισης τη έκθεσης μιας οντότητας σε καταστάσεις κρίσης (Baker, D., 2007).

Σύμφωνα με αυτή την θεωρία απαραίτητη προϋπόθεση για την “διαχείριση κρίσεων” είναι ένας ξεκάθαρος στρατηγικός σχεδιασμός διαδικασιών, βασισμένος σε πληροφορίες, αναλύσεις και καταγραφή γεγονότων . Ως αποτέλεσμα θα είναι η απόκτηση ξεκάθαρης Στρατηγικής Διαχείρισης Κρίσεων (Strategic Crisis Management), η οποία ως σύγχρονη μεθοδολογία επιτυχούς αντιμετώπισης κρίσεων, βοηθά τις οντότητες να αποκομίσουν μέγιστα οφέλη από την αλληλεπίδραση με το περιβάλλον, με απώτερο σκοπό την βιωσιμότητα τους (Dilenschneider, R. L., 2000).

Όσο αφορά τους λόγους για τους οποίους είναι σημαντική η ύπαρξη στρατηγικής για την διαχείριση κρίσεων, σύμφωνα με τους παραπάνω ερευνητές, είναι ότι

- καθορίζει τον τρόπο λειτουργίας των οντοτήτων για την επίτευξη του προσδοκώμενου στόχου (βιωσιμότητα)
- Αποτελεί "πλέγμα" συνοχής της οντότητας
- Προσδίδει ξεκάθαρο πλαίσιο λειτουργίας και συνεργασίας των διαθέσιμων πόρων και δομών της οντότητας.
- Καθοδηγεί την διοίκηση στην πρόβλεψη κινδύνων
- Αυξάνει την αποτελεσματικότητα και την αποδοτικότητα.

Οι οντότητες έχουν κατατάξει την διαδικασία διαχείρισης κρίσεων σε βασική λειτουργία με συνεχής βελτίωση και εξέλιξη (Heike, P., 1999). Πλούσια είναι η βιβλιογραφία που αναφέρεται στην διαχείριση κρίσεων και τις διοικητικές λειτουργίες των οντοτήτων για την ορθότερη αντιμετώπιση, πράγμα που δείχνει πόσο μεγάλη σημασία, σε θεωρητικό, σε πρακτικό και σε ερευνητικό επίπεδο, έχει για την εξέλιξη της επιχειρηματικότητας. Μεγάλη είναι η "γκάμα" χρηστικών γνώσεων που αφορά τη διαχείριση κρίσεων (Barton, L., 2001).

Πολλές είναι οι οντότητες που θέτουν σε πρώτη προτεραιότητα την επίλυση και χειρισμό των κρίσεων, άλλες βέβαια σε δεύτερη μοίρα. Καθοριστικός παράγοντας αποτελεί το επιχειρηματικό περιβάλλον και πως αντιλαμβάνεται η κάθε μία τις αλληλεπιδράσεις και τους κινδύνους. Φυσικά πρέπει να τονιστεί ότι η κάθε κρίση αποτελεί μοναδικό γεγονός, με σημάδια ομοιότητας με άλλες, όπως ότι είναι μετρήσιμη με κλίμακά μικρή - μεσαία - μεγάλη (Ulmer, R. R., Sellnow, T. L., & Seeger, M. W., 2006).

Σύμφωνα με (Schulman, P. R., Emery, R., 2011) η μέτρηση της αποτελεσματικότητας και της αποδοτικότητας της διοίκησης στην αντιμετώπιση κρίσεων είναι αποτέλεσμα του στρατηγικού σχεδίου που εφαρμόζεται ατομικά ή ομαδικά, αποτυπώνοντας τις διαδικασίες, με κοινό σκοπό την διαχείριση των κρίσεων.

Οι ικανότητες που απαιτούνται από τα στελέχη που διαχειρίζονται και επιβλέπουν τις διαδικασίες είναι η εμπειρία, η σαφήνεια, η γνώση και η τόλμη. Τα ικανά στελέχη είναι αυτά που καθορίζουν την ταχύτητα αντιμετώπισης της κρίσης και κατά συνέπεια την έξοδο και ανάπτυξη της οντότητας (Wart, M., Kapucu, N., 2009).

Η διαχείριση ελεγκτικών κρίσεων εννοιολογικά δεν είναι το ίδιο στον δημόσιο και στον ιδιωτικό τομέα. Στον ιδιωτικό τομέα οι ελεγκτικές κρίσεις έχουν να κάνουν με τις δημόσιες υπηρεσίες, οικονομικούς φορείς, τεχνολογικών αποκτημάτων, θέματα που άπτονται της εφαρμογής των επιχειρηματικών στρατηγικών. Στο δημόσιο τομέα, οι ελεγκτικές κρίσεις έχουν να κάνουν με ανεξάρτητες αρχές και οικονομικούς φορείς. Βέβαια κοινός στόχος και του ιδιωτικού και του δημόσιου τομέα, είναι η αντιμετώπιση των κρίσεων άμεσα για να συνεχιστεί απρόσκοπτα η λειτουργία του οργανισμού.

Περιεχόμενο Έρευνας

Με την παρούσα έρευνα θα ασχοληθούμε με μοντέλα διαχείρισης κρίσεων και τις μεταβλητές οργάνωσης και διοίκησης, με στόχο την αντιμετώπιση της έκτακτης κατάστασης, στα οποία θα προσαρμόσουμε τα δεδομένα μιας ελεγκτικής κρίσης. Σύμφωνα με το παραπάνω σκεπτικό προσεγγίζοντας την οικονομική οντότητα, τόσο κατά την διάρκεια του ελέγχου, όσο και κατά το πέρας αυτού, θα αναλύσουμε εάν και πόσο υπάρχει Στρατηγικός σχεδιασμός αντιμετώπισης ελεγκτικών κρίσεων, ποια η σημαντικότητα της ύπαρξης διαδικασιών, την μελέτη προβληματισμού στο κατά πόσο επηρεάζουν οι αποφάσεις της διοίκησης τις διαδικασίες αντιμετώπισης των κρίσεων.

Θα ερευνήσουμε τα μοντέλα αντιμετώπισης ελεγκτικών κρίσεων από πρίσμα των αλληλεπιδράσεων της οντότητας με το εξωτερικό και εσωτερικό περιβάλλον και όχι με στατικά χαρακτηριστικά. Θα αποκωδικοποιήσουμε την συμπεριφορά του οργανισμού κατά την εξέλιξη μιας ελεγκτικής κρίσης, εφαρμόζοντας μια ολιστική προσέγγιση, εισάγοντας μοντέλα και διαδικασίες δυναμικά εξελισσόμενες, έχοντας ως στόχο την επίτευξη ρεαλιστικών σεναρίων αντιμετώπισης ελεγκτικών κρίσεων.

Καινοτομία της Έρευνας

Πρέπει να αναφερθεί ότι έως σήμερα έχουν διεξαχθεί πολλές έρευνες που αναφέρονται στην αντιμετώπιση των κρίσεων. Ασχολούμενες κατά βάση με την ανάπτυξη θεωρητικών μοντέλων και αναφερόμενες ως επί τον πλείστον στους τρόπους αντίδρασης των οργανισμών σε έκτακτες καταστάσεις.

Με την παρούσα έρευνα θα ασχοληθούμε με τις Στρατηγικές Διαχείρισης των Συνεπειών του Ελέγχου στις Ελεγχόμενες Επιχειρήσεις και Οργανισμούς κατά τη Διάρκειά του και Μετά το Πέρασ του. Ελεγκτικές κρίσεις που αντιμετωπίζουν οι οντότητες όπως ή foli-foli, αλλά και επιχειρήσεις και οργανισμοί ανεξαρτήτου μεγέθους, οι οποίες ελεγχόμενες βρίσκονται σε κυκλώνα προβληματικών καταστάσεων, που τις περισσότερες φορές μπορεί να αποβούν μοιραίες για την βιωσιμότητα τους.

Με την συλλογή και ανάλυση των πληροφοριών της έρευνας θα επιδιώξουμε την συγγραφή στρατηγικών και διαδικασιών που θα διαχειρίζονται με αποτελεσματικότητα τις ελεγκτικές κρίσεις, θα προσδιορίσουμε την αφομοίωση τους στον γενικό στρατηγικό σχεδιασμό και θα βοηθήσουμε την διοίκηση των οντοτήτων, γνωρίζοντας τους κινδύνους να τους μετατρέψει σε ευκαιρίες.

Στόχοι Έρευνας

Η δυναμική προσέγγιση του θεωρητικού μοντέλου αντιμετώπισης των κρίσεων, θα μας επιτρέψει να εξάγουμε ρεαλιστικότερα αποτελέσματα και να επιτύχουμε μεγαλύτερη προσαρμοστικότητα των συμπερασμάτων μας σε καταστάσεις κρίσεων. Θα απαντηθούν και αναπτυχθούν ερευνητικά ερωτήματα όπως:

- Πιο είναι το πλαίσιο των διαδικασιών που εφαρμόζονται στην αντιμετώπιση των κρίσεων και κατ'επέκταση των ελεγκτικών.
- Ποια είναι τα χαρακτηριστικά των διαδικασιών που εφαρμόζονται από τις οντότητες για την αντιμετώπιση έκτακτων ελεγκτικών καταστάσεων.
- Ποια είναι η συμπεριφορά των οργανισμών στα μοντέλα διαχείρισης κρίσεων.
- Ποιες στρατηγικές έχουν αναπτυχθεί από τις οντότητες για την διαχείριση ελεγκτικών κρίσεων.
- Σε πιο βαθμό ενσωματώνουν διαδικασίες διαχείρισης ελεγκτικών κρίσεων στον στρατηγικό τους σχεδιασμό.
- Ποια είναι εκείνα τα κριτήρια και ποια τα χαρακτηριστικά τους, που λαμβάνουν υπόψη τους οι οντότητες, για την επιλογή των διαδικασιών αντιμετώπισης εκτάκτων ελεγκτικών κρίσεων.
- Ποιες διαδικασίες είναι εκείνες που αφομοιώνονται, και σε ποιο βαθμό, από τις οντότητες και πόσο αποτελεσματικές είναι.

Μεθοδολογική προσέγγιση Έρευνας

Τα παραπάνω ερωτήματα θα τα προσεγγίσουμε θεωρητικά και ερευνητικά. Η αναφορά στην βιβλιογραφία και στην υπάρχουσα ερευνητική γνώση θα αποτελέσει τα θεμέλια κατανόησης του ερευνούμενου θέματος. Η έρευνα που θα πραγματοποιήσουμε, θα στηρίζεται σε ποιοτικά και ποσοτικά χαρακτηριστικά, με σκοπό την πληρέστερη προσέγγιση της αντιμετώπισης ελεγκτικών κρίσεων. Η διενέργεια συνεντεύξεων σε συνδυασμό με ειδικευμένα ερωτηματολόγια, βασιζόμενα στις βιβλιογραφικές αναφορές και σε προϋπάρχουσες έρευνες, που εφάρμοσαν τις ίδιες μεθοδολογικές προσεγγίσεις, αφομοιώνοντας σε αυτά τη εικοσιπενταετή εργασιακή εμπειρία του ερευνητή.

Οι συλλογή πληροφοριών από τις συνεντεύξεις σε πρωταρχικό στάδιο, θα δώσει στην σύνταξη και αξιολόγηση του ερωτηματολογίου ιδιαίτερα χαρακτηριστικά, μια δυναμική προσέγγιση των ερευνητικών

ερωτημάτων και την δυνατότητα να εξαχθούν συμπεράσματα πρακτικά και εφαρμόσιμα. Τα ερωτήματα θα αναπτύσσουν τα ζητήματα ελεγκτικών κρίσεων με τρόπο απλό, βασιζόμενα σε ορθολογική προσέγγιση, εναρμονισμένα σε σύγχρονα θέματα και πάνω από όλα σε σημαντικά πραγματικά προβλήματα. Η εφαρμογή ενός «μείγματος» διαφορετικών μεθόδων και τεχνικών, θα δώσει στην υποψήφια έρευνα το πλεονέκτημα της καλύτερης προσέγγισης ζητημάτων ελεγκτικών κρίσεων, με αποτέλεσμα την ευκολότερη αφομοίωση των συμπερασμάτων και των ενδεδειγμένων διαδικασιών στον στρατηγικό σχεδιασμό της οντότητας.

Ιδιαίτερη βαρύτητα θα δοθεί στα ποιοτικά και ποσοτικά χαρακτηριστικά του ερωτηματολογίου, όπως το μέγεθος του, η συνοπτικότητά του, η ευκολία κατανόησης του και στην στόχευση του. Βέβαια σκοπεύουμε στην διεξαγωγή και συλλογή μεγάλου αριθμού ερωτηματολογίων, τόσο στον ιδιωτικό, όσο και στον δημόσιο τομέα, με σκοπό την διενέργεια μιας ευρείας έρευνας που θα δώσει σημαντικά και αξιόπιστα συμπεράσματα.

Η συλλογή των αποτελεσμάτων και η επεξεργασία τους θα γίνει σύμφωνα με την νομοθεσία επεξεργασίας και διαφύλαξης προσωπικών δεδομένων και θα διασφαλιστεί η ανωνυμία όσων επιθυμούν. Τα αποτελέσματα θα αναλυθούν και μετρηθούν με την εφαρμογή στατιστικών μοντέλων και μαθηματικών προσεγγίσεων.

Υλοποίηση της Έρευνας

Η δομή της έρευνας θα γίνεται σε στάδια και θα εξελίσσεται με την παρακάτω σειρά:

1. Αρχικά θα αναπτυχθούν οι λόγοι για την υλοποίηση έρευνας διαχείρισης ελεγκτικών κρίσεων από τις οντότητες.
2. Στην συνέχεια θα αναπτυχθούν τα υπάρχοντα μοντέλα και το θεωρητικό πλαίσιο από την βιβλιογραφία.
3. Η καταγραφή των συνεντεύξεων και των συμπερασμάτων που θα εξαχθούν από αυτά.
4. Η δημιουργία και κατασκευή ερωτηματολογίου βασιζόμενο στις ανάγκες της έρευνας.
5. Η ανάλυση των πληροφοριών με την βοήθεια της Στατιστικής και των Μαθηματικών μοντέλων.
6. Τέλος την εξαγωγή συμπερασμάτων και την δημιουργία Στρατηγικών Διαδικασιών προς εφαρμογή.

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Το φαινόμενο της Παγκοσμιοποίησης: ΑΞΕ, πολυεθνικές, Οικονομική Παγκοσμιοποίηση & η περίπτωση των ΗΠΑ

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Περίληψη

Στο θεωρητικό κομμάτι της εργασίας, θα προσπαθήσουμε να κάνουμε μια ανάλυση όσον αφορά την παγκοσμιοποίηση και τις μορφές της αλλά και τις επιπτώσεις που δέχεται η οικονομική παγκοσμιοποίηση από τις ΑΞΕ και τις πολυεθνικές. Στο πρακτικό κομμάτι επιλέχθηκαν οι Η.Π.Α. ως case study με σκοπό να αναδειχθούν όσα έχουμε προσεγγίσει μέσω της θεωρίας.

Keywords: Παγκοσμιοποίηση, Φαινόμενο, Ορισμός, Μορφές, ΑΞΕ, Πολυεθνικές, Η.Π.Α.

1. ΤΟ ΦΑΙΝΟΜΕΝΟ ΤΗΣ ΠΑΓΚΟΣΜΙΟΠΟΙΗΣΗΣ

1.1 Ο ορισμός της παγκοσμιοποίησης

Για να περιγραφεί ο όρος «παγκοσμιοποίηση» έχουν δοθεί πολλοί και διαφορετικοί ορισμοί οι οποίοι προσπαθούν να ερμηνεύσουν με κάποιον τρόπο το φαινόμενο αυτό. Δεν υπάρχει δηλαδή αυτή τη στιγμή κάποιος μη αποδεκτός ορισμός για το φαινόμενο και ο καθένας δίνει τη δική του προσέγγιση.

Σύμφωνα με το Oxford Dictionary Of Politics, η λέξη παγκοσμιοποίηση (globalization) αρχικά ερμηνεύεται και αναλύεται ως «Το κεντρικό μέρος της θεωρίας της παγκόσμιας πολιτικής, ενώ παράλληλα αποτελεί αντικείμενο συνεχούς ακαδημαϊκής ανάλυσης. Η έννοια δε δέχεται μια μοναδική και πρωτότυπη ερμηνεία». Σύμφωνα με το Penguin Dictionary of Economics, ο όρος παγκοσμιοποίηση ερμηνεύεται ως: «Μια γεωγραφική έννοια με έντονη οικονομική διεργασία σε διεθνές και υπερεθνικό επίπεδο. Η παγκοσμιοποίηση δεν απαιτεί τη φυσική παρουσία των κρατών για εξαγωγές και εισαγωγές προϊόντων, αφού τελικά οι οικονομικές διεργασίες μπορούν να επιτευχθούν μόνο με τη διάδοση πληροφορίας και χρηματοοικονομικών κεφαλαίων». – υπάρχει έντονη αλληλοεξάρτηση μεταξύ κρατών-πολυεθνικών-διεθνούς εμπορίου –

Παγκοσμιοποίηση θα μπορούσε επίσης να είναι η ροή κεφαλαίου, ανθρωπίνων πόρων, προϊόντων και υπηρεσιών, τεχνολογίας και στοιχείων κουλτούρας μεταξύ των κρατών. Ειδικότερα, εναλλακτικά, το οικονομικό φαινόμενο της απελευθέρωσης των αγορών διεθνώς και της δημιουργίας ενιαίων κανόνων στο εμπόριο και ευρύτερα στην οικονομική ζωή (φορολογία, κανόνες ανταγωνισμού κ.λπ.).

Τέλος, σύμφωνα με τον Άτλαντα των Διεθνών Σχέσεων, του Pascal Boniface, εμπνευστής του όρου ή των αμερικανός οικονομολόγος Theodore Levitt το 1983, ο οποίος τον χρησιμοποίησε για να περιγράψει τη σύγκλιση των αγορών σε παγκόσμιο επίπεδο. Αφορμή για την ευρεία χρήση του όρου της παγκοσμιοποίησης

κατά το δεύτερο μισό της δεκαετίας του '80, αποτελεί το τεράστιο κύμα ξένων επενδύσεων από τις πολυεθνικές επιχειρήσεις.

1.2 Κύριες μορφές παγκοσμιοποίησης

Όπως αναφέρθηκε στην ενότητα 1.1, η παγκοσμιοποίηση είναι ένα φαινόμενο αρκετά περίπλοκο κατά το οποίο υπάρχει ένα σύμπλεγμα σχέσεων μεταξύ οικονομίας, διεθνών συναλλαγών/εμπορίου, κοινωνίας, τεχνολογίας, κουλτούρας και πολιτικής. Παρά την περιπλοκότητα του φαινομένου, μπορούμε να διακρίνουμε ορισμένες μορφές της παγκοσμιοποίησης (Α. Μπιτζένης, 2008). Αυτές οι μορφές είναι η οικονομική, η τεχνολογική, η πολιτική, η πολιτισμική, η θεσμική και η κοινωνική. Ωστόσο, μπορούμε να πούμε πως υπάρχουν κι άλλες μορφές παγκοσμιοποίησης (Α. Μποζίνη, 2019) όπως η στρατιωτική, η θρησκευτική, η παγκοσμιοποίηση της εκπαίδευσης, η μεταναστευτική, η παγκοσμιοποίηση της τρομοκρατίας, η περιβαλλοντική και η παγκοσμιοποίηση του αθλητισμού. Οι παραπάνω μορφές παρ'όλα αυτά είναι μεταγενέστερες και πολλές από αυτές ενσωματώνονται σε ορισμένες από τις κύριες οπότε θα αρκεστούμε μόνο στην αναφορά τους.

1) Οικονομική Παγκοσμιοποίηση: Είναι ίσως η κυριότερη και σημαντικότερη από τις μορφές, διότι υπάρχει ταύτιση της με τη νέα φάση διεθνοποίησης του κεφαλαίου όπου κυριαρχικό ρόλο έχει η κίνηση κεφαλαίων και δη χρηματοπιστωτικών. Κατά την περίοδο 1914-1945 παρατηρήθηκε σημαντική μείωση στο φαινόμενο της οικονομικής παγκοσμιοποίησης λόγω των παγκόσμιων πολέμων, μετέπειτα όμως ενισχύθηκε η επέκταση των πολυεθνικών με αυξημένες ΑΞΕ και ροές εμπορίου ασχέτως του γεγονότος ότι το εμπόριο είναι άνισα κατανομημένο στον χάρτη (πλούσιος Βορράς και φτωχός Νότος). Ένα ακόμη σημαντικό στοιχείο του φαινομένου αυτού είναι πως υπάρχει σύνδεση των εθνικών οικονομιών και δημιουργούνται περιφερειακές οικονομικές ενώσεις που σαν αποτέλεσμα έχουν τον υψηλό όγκο εμπορίου αλλά στα πλαίσια της οικονομικής κρίσης είχαν ως συνέπεια το λεγόμενο χρηματοοικονομικό *domino*. Τα στοιχεία αυτά μαρτυρούν επίσης την ενιαία λειτουργία της οικονομίας σε παγκόσμιο επίπεδο στο πλαίσιο της οποίας οι κανόνες της αγοράς επικρατούν από αυτές της πολιτικής, πράγμα το οποίο ενισχύει την άποψη του Α. Μποζίνη ότι: «πλέον είμαστε σε μια εποχή που εάν δε μπορώ να σε πολεμήσω σε αγοράζω». Τέλος, άξια αναφοράς είναι η μονάδα μέτρησης της οικονομικής παγκοσμιοποίησης δηλαδή «ο κανόνας της μιας τιμής» που λέει ότι αν τα αγαθά και οι υπηρεσίες έχουν την ίδια τιμή σε διαφορετικές οικονομίες, τότε οι οικονομίες αυτές μπορούν να θεωρηθούν ολοκληρωμένες μεταξύ τους.

2) Τεχνολογική Παγκοσμιοποίηση: Η μορφή αυτή της παγκοσμιοποίησης είναι πιο γενική σε σχέση με την προαναφερθείσα. Αφορά τη διάδοση τεχνολογιών, τη μετάδοση των γνώσεων και την εξειδίκευση, την έρευνα και ανάπτυξη αλλά εν γένει αφορά την κοινωνία της πληροφορίας. Μπορούμε να πούμε πως βάση της έχει τη δεκαετία του '90 καθώς υπήρξε ραγδαία αύξηση των χρηστών διαδικτύου και των αγοραστών υπολογιστών (πρόσβαση στις νέες τεχνολογίες και την κοινωνία της πληροφορίας που προκαλούν *domino* εξελίξεων) αφού το τέλος του ψυχρού πολέμου και η φιλελευθεροποίηση των οικονομιών συντέλεσαν στο να μειωθεί το κόστος παραγωγής πολλών νέων τεχνολογικών προϊόντων. Μοναδικό μειονέκτημα του φαινομένου αυτού είναι το μεγάλο τεχνολογικό χάσμα που υπάρχει μεταξύ των χωρών (Global Digital Divide).

3) Πολιτική Παγκοσμιοποίηση: Το φαινόμενο αυτό αφορά την επέκταση των συνταγματικών κανόνων στην ανάπτυξη των διεθνών κανόνων και θεσμών, των πολιτικών ιδεών, της δημοκρατίας ως πολίτευμα και την εξάπλωση του τρόπου διακυβέρνησης (politics of internet & e-democracy) [Α. Μποζίνη, 2019]. Τέλος, είναι η εξάπλωση κάποιων πολιτικών συμφερόντων σε χώρες που δε γειτνιάζουν με πολιτικά δυνατές, όπως αναφέρει ο Α. Μπιτζένης στο βιβλίο του «Η διεθνοποιημένη επιχείρηση τον 21ο αιώνα: περιβάλλον και προκλήσεις» (κεφ. 2, σελ 80).

4) Πολιτισμική Παγκοσμιοποίηση: Η συγκεκριμένη μορφή σκοπεύει στις διαπολιτισμικές επαφές και την ανάπτυξη τους αλλά και τη δημιουργία μιας κουλτούρας με κοινά παγκόσμια χαρακτηριστικά. Στόχος είναι να ανταλλάσσονται οι εθνικές αξίες, ο τρόπος ζωής αλλά και η εθνική ιστορία κάθε κράτους κι αυτό γίνεται με τη βοήθεια της πολιτισμικής διπλωματίας αφού προωθούνται μέσω του πολιτισμού με την εμπλοκή φυσικά των *global media*. Βέβαια είναι δύσκολο να υλοποιηθεί εξ' ολοκλήρου καθώς εντοπίζονται σημαντικές διαφορές μεταξύ του Δυτικού και του Ανατολικού κόσμου σε επίπεδο κουλτούρας αλλά και πολιτισμού.

5) Θεσμική Παγκοσμιοποίηση: Τη θεσμική παγκοσμιοποίηση τη συναντάμε κυρίως υπό την έννοια της εναρμόνισης των κανονισμών αλλά και της δημιουργίας διεθνών οργανισμών και θεσμών με ορισμένα κοινά χαρακτηριστικά. Με βάση τα παραπάνω, παράδειγμα θεσμικής παγκοσμιοποίησης είναι διεθνείς οργανισμοί

όπως ο Ο.Η.Ε., η Παγκόσμια Τράπεζα, το Δ.Ν.Τ και ο Παγκόσμιος Οργανισμός Εμπορίου ως προς τη λειτουργία τους αλλά και τους εσωτερικούς κανονισμούς που τα μέλη οφείλουν να τηρούν.

6) Κοινωνική Παγκοσμιοποίηση: Δεν είναι παρά η μορφή που αφορά την κοινωνική ευημερία, τους διάφορους μη κυβερνητικούς και μη κερδοσκοπικούς οργανισμούς, την ανάπτυξη, τις αλληλεπιδράσεις μεταξύ των χωρών, το επίπεδο υγείας και εκπαίδευσης αλλά και τις συνθήκες διαβίωσης. Τέλος αφορά ακόμα και οργανισμούς για την καταπολέμηση της φτώχειας και των κοινωνικών ανισοτήτων που υφίστανται σε πολλά μέρη της υφηγίου, κυρίως όμως σε Ασία και Αφρική.

1.3 Μύθοι και αλήθειες

Η παγκοσμιοποίηση θεωρείται περίπλοκο αλλά και πολυσύνθετο φαινόμενο που συνδυάζει τους διεθνείς οικονομικούς αλλά και πολιτικούς δρώντες, είναι δηλαδή ένα φαινόμενο που εκτείνεται σε όλα τα επίπεδα της ανθρώπινης ζωής. Καθίσταται λοιπόν σαφές πως λόγω των προαναφερθέντων, δημιουργούνται πολλές εσφαλμένες παραδοχές και στερεότυπα και υποστηρίζονται πολλές και διαφορετικές απόψεις για το φαινόμενο αυτό. Παρακάτω θα επιχειρηθεί να δοθεί μια εξήγηση σε ορισμένα ερωτήματα που εγείρονται και να ξεχωρίσουν ορισμένοι μύθοι από τις αλήθειες σχετικά με την παγκοσμιοποίηση.

Πρωτίστως, το σημαντικότερο που πρέπει να αναφερθεί είναι ο μύθος περί του «θεσμού» της παγκοσμιοποίησης και ότι αποτελείται από κανόνες. Η παραδοχή αυτή είναι εσφαλμένη καθώς είναι ένα φαινόμενο όπου η οικονομική του διάσταση αναφέρεται στην αλληλοεξάρτηση των εθνικών οικονομιών που σαν αποτέλεσμα έχει την ενιαία λειτουργία της οικονομίας σε παγκόσμιο επίπεδο. Όπως αναφέρθηκε σε προηγούμενη ενότητα, στα πλαίσια αυτά, οι κανόνες της αγοράς επικρατούν αυτών της πολιτικής και στόχος είναι η οικονομική ενοποίηση και ολοκλήρωση μέσω της απελευθέρωσης των αγορών. Μπορεί λοιπόν να μην είναι θεσμός, όμως υπάρχουν θεσμοί που επιταχύνουν την οικονομική παγκοσμιοποίηση όπως το Δ.Ν.Τ., η Παγκόσμια Τράπεζα και ο Παγκόσμιος Οργανισμός Εμπορίου (Π.Ο.Ε.).

Ορισμένοι πιστεύουν λανθασμένα πως υπάρχει μόνον η οικονομική παγκοσμιοποίηση κι αυτό διότι η οικονομίες παρουσίασαν ραγδαία εξέλιξη και υπήρχαν πιο εμφανή αποτελέσματα. Αν ανατρέξουμε παραπάνω (1.2), θα παρατηρήσουμε πως υπάρχει εξίσου όμως τάση για τεχνολογική, κοινωνική, πολιτική, πολιτισμική αλλά και θεσμική ενοποίηση. Άλλοι πάλι θεωρούν πως είναι ένα πετυχημένο φαινόμενο αλλά αυτό ισχύει μόνον στον τομέα των κεφαλαιαγορών-χρηματιστηρίων όπου εντοπίζεται πλήρης ενοποίηση και αλληλεξάρτηση των αγορών.

Επίσης ένα σημαντικό ερώτημα είναι αν υπάρχει παλιά και νέα παγκοσμιοποίηση και πότε ξεκινάει καθώς αρκετοί το θεωρούν καινούριο φαινόμενο. Η απάντηση είναι πως δε θεωρείται καινούριο φαινόμενο, όπως ενστερνίζεται ο καθηγητής Α. Μπιτζένης, καθώς με μια σύντομη ανασκόπηση διακρίνουμε την απαρχή του από την αρχή της ανθρωπότητας μέσω των αυτοκρατοριών, την αύξηση του πριν τον Α' Π.Π., το παγκόσμιο εμπόριο, το διάστημα του μεσοπολέμου αλλά και τη συνέχιση του σήμερα.

Ακόμα, ο σημαντικότερος μύθος είναι ότι όλοι επωφελούνται από το φαινόμενο και όλοι πρέπει να συμμετέχουν σε αυτό. Η παγκοσμιοποίηση μπορεί να είναι ένα πολύ ισχυρό φαινόμενο όμως δεν επωφελούνται όλοι οι δρώντες και δεν είναι η μόνη επιλογή για ανάπτυξη και ευημερία. Χαρακτηριστικό παράδειγμα οι κλειστές οικονομίες των χωρών με κομμουνιστικά καθεστώτα (π.χ. Κίνα). Συνεπώς, λόγω της πολυπλοκότητας του φαινομένου, δε μπορούμε να πούμε πως έχει μόνο θετικές ή μόνον αρνητικές επιπτώσεις αλλά μπορούμε να πούμε ότι είναι μια διεθνοποιημένη κατάσταση που επιχειρούν να κάνουν παγκόσμια.

Τέλος, κλείνοντας αυτή την ενότητα κρίνεται σκόπιμο να αναφερθούμε στις αλήθειες που προκύπτουν για το φαινόμενο. Υπάρχουν θέσεις καθηγητών, όπως ο Α. Μποζίνης αλλά και ο Robert Gilpin, ότι οι πολυεθνικές και το ελεύθερο εμπόριο σκοτώνουν την παγκοσμιοποίηση οι οποίες θα αναλυθούν στην ενότητα 2. Μία όμως αλήθεια που προκύπτει από όλα τα παραπάνω είναι πως το φαινόμενο της παγκοσμιοποίησης αποτελεί το ιερό δισκοπότηρο του φιλελευθερισμού.

1.4 Δείκτες παγκοσμιοποίησης

Σε κάθε φαινόμενο υπάρχουν δείκτες για τη μέτρηση του αντικτύπου τους, έτσι και στην παγκοσμιοποίηση έχουμε ορισμένους δείκτες που μας παρέχουν πληροφορίες. Αυτοί οι δείκτες είναι η έκθεση παγκόσμιας ανταγωνιστικότητας (WEF), που σκοπεύει στην εκτίμηση της συγκριτικής ικανότητας των οικονομιών του κόσμου να επιτύχουν διατηρήσιμη ανάπτυξη, η επτηρίδα παγκόσμιας ανταγωνιστικότητας του ιδρύματος IMD όπου αναλύει και κατατάσσει συγκριτικά την ικανότητα των εθνών για δημιουργία και διατήρηση ενός

περιβάλλοντος που να προωθεί την ανταγωνιστικότητα των επιχειρήσεων. Ειδικότερα αναφορικά με τις τρεις “αδερφές” ΗΠΑ-ΕΕ-Ασία, η βελτίωση της ανταγωνιστικότητας αποτελεί προϋπόθεση επιβίωσης και εξασφάλισης πολιτικοοικονομικής υπεροχής καθώς ο παγκόσμιος ανταγωνισμός προωθεί έναν εμπορικό πόλεμο αφού τα νέα όπλα δεν είναι πυρηνικά αλλά εμπορικά ή χρηματοοικονομικά (Μποζίνης 2019).

Ο σημαντικότερος δείκτης όμως είναι ο δείκτης μέτρησης της παγκοσμιοποίησης του KOF, όπου μετράει τις οικονομικές, κοινωνικές και πολιτικές πτυχές της παγκοσμιοποίησης για κάθε μία χώρα χωριστά σε κλίμακα από το 1 ως το 100. Έχει διαθέσιμα στοιχεία από το 1970 έως σήμερα. Υπάρχουν ωστόσο και μερικοί ακόμη δείκτες όπως ο δείκτης A.T. Kearney/Foreign Policy (στηρίζεται στον KOF), ο Global Enabling Trade όπου αναλύονται παράγοντες που επηρεάζουν το παγκόσμιο εμπόριο αλλά και αυτός του Good Country που αναλύει 35 παραμέτρους κατά τον O.H.E. (<https://el.Wikipedia.org/wiki/Παγκοσμιοποίηση>). Παρακάτω παρατίθενται πίνακες με την πρώτη πεντάδα χωρών και τα πιο πρόσφατα στοιχεία σχετικά με την κατάταξή τους, όπου παρατηρείται κυριαρχία των ευρωπαϊκών χωρών στις θέσεις αυτές.

Πίνακας 1.4.1: 2019 KOF Globalization Index, Rankings for 2017, γενικός δείκτης

Rank	Country	Globalization Index, overall
1	Switzerland	91.19
2	Netherlands	90.71
3	Belgium	90.59
4	Sweden	89.93
5	United Kingdom	89.84

Πίνακας 1.4.2: 2019 KOF Globalization Index, Economic dimension

Rank	Country	Economic Globalization overall
1	Singapore	94.00
2	Netherlands	88.66
3	Belgium	88.54
4	Luxemburg	88.30
5	Hong Kong, China	88.21

Πίνακας 1.4.3: 2019 KOF Globalization Index, Social dimension

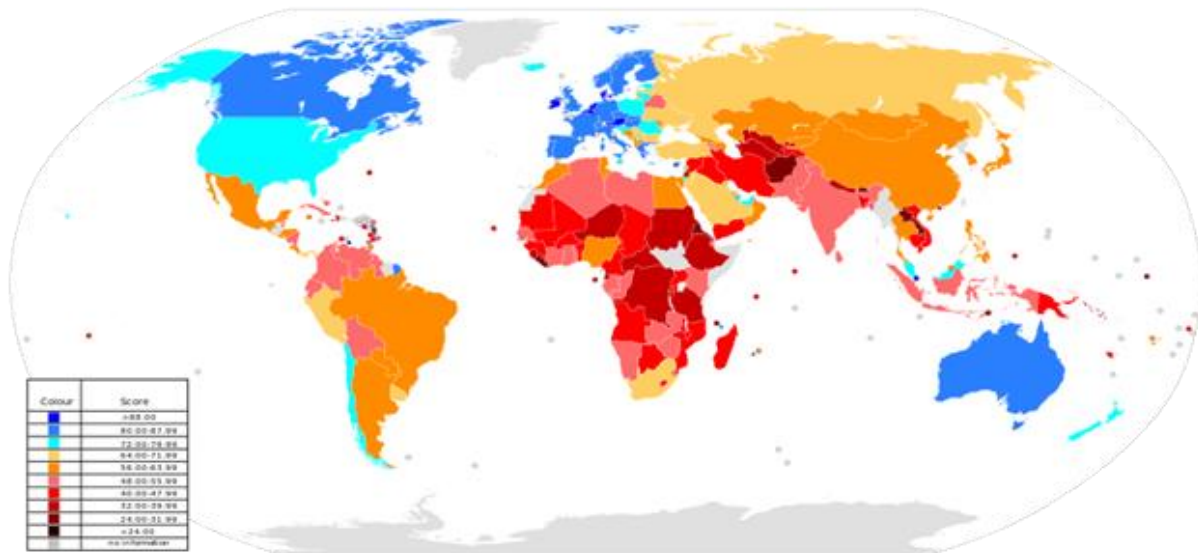
Rank	Country	Social Globalization overall
1	Luxembourg	91.91
2	Monaco	91.13
3	Norway	90.76
4	Switzerland	90.42
5	United Kingdom	90.15

Πίνακας 1.4.4: 2019 KOF Globalization Index, Political dimension

Rank	Country	Political Globalization overall
1	Italy	98.26
2	France	98.17
3	Germany	97.96
4	United Kingdom	97.90
5	Spain	97.46

Πηγή: Dreher, Axel (2006): Does Globalization Affect Growth? Evidence from a new Index of Globalization, *Applied Economics* 38, 10: 1091-1110

Εικόνα 1.4: Παγκοσμιοποίηση, κατανομή στην υδρόγειο



Πηγή: <http://geographylaunchpad.weebly.com/index-of-globalization-kof.htm>

1.5 Κριτική αξιολόγηση: Υπέρμαχοι και πολέμιοι της παγκοσμιοποίησης

Σε ένα τόσο σύνθετο φαινόμενο όπως η παγκοσμιοποίηση που έχει τόσες μορφές και τομείς, δε θα μπορούσαν να λείπουν και οι διαμάχες. Σ' αυτές λοιπόν τις διαμάχες έχουμε δύο στρατόπεδα, τους υπέρμαχους και τους σκεπτικιστές.

- **Υπέρμαχοι:** Οι οπαδοί της παγκοσμιοποίησης θεωρούν ότι αύξησε τη συνολική ευημερία και βοήθησε στην οικονομική ανάπτυξη των κρατών. Με την παγκοσμιοποίηση επιτυγχάνεται αποτελεσματική αντιμετώπιση κρίσεων και καταστάσεων όπως τυφώνες, τσουνάμι, σεισμοί και πανδημίες. Επίσης υποστηρίζουν ότι με αυτή, διαδίδονται ιδέες και διευρύνεται η δημοκρατία. Ακόμα, πιστεύουν ότι η πρόσβαση σε οικονομικά κέντρα δημιουργεί ευκαιρίες για επιχειρήσεις και εργαζόμενους. Τέλος, οι υπέρμαχοι της παγκοσμιοποίησης θεωρούν πως όποια χώρα αδυνατεί να ακολουθήσει το «νέο ρεύμα» θα βρεθεί στο περιθώριο, θα υποστεί μεγάλη ύφεση και ανέχεια. Η διάχυση της ανάπτυξης έρχεται μέσω της παγκοσμιοποίησης και αν την ακολουθήσεις τότε αποφεύγεις τα περισσότερα αρνητικά του φαινομένου.

- **Σκεπτικιστές:** Για τους πολέμιους της είναι η επέκταση των ισχυρών κρατών μέσω του διεθνούς εμπορίου, τα κράτη δηλαδή διαχωρίζονται σε πλούσια και φτωχά. Θεωρούν επίσης όμως ότι τα κράτη είναι εκτός παγκοσμιοποίησης και οι πολυεθνικές δρουν ως δούρειοι ίπποι στην γεωπολιτική σκακιέρα εξυπηρετώντας πολιτικά συμφέροντα. Αυτό που κυρίως κατακρίνουν οι πολέμιοι της παγκοσμιοποίησης δηλαδή είναι η εξάπλωση

των πολυεθνικών εταιρειών, στόχος των οποίων είναι το κέρδος. Επειδή μάλιστα οι περισσότερες πολυεθνικές εταιρείες είναι αμερικανικές, η «παγκοσμιοποίηση» συχνά ταυτίζεται με την «αμερικανοποίηση» της υφηλίου.

Σύμφωνα πάντως με ευρωπαϊκή έρευνα του 2016, υπέρμαχοι της παγκοσμιοποίησης θεωρούνται οι πιο νέοι και μορφωμένοι άνθρωποι, όσοι βρίσκονται δηλαδή σε μια ικανοποιητική οικονομική κατάσταση, όσοι θεωρούν ότι συμμετέχουν στα πολιτικά γεγονότα και όσοι είναι θετικά διακείμενοι ως προς την Ε.Ε., ενώ πολέμιοι αυτής είναι οι άνθρωποι άνω των 55 ετών που δε συνέχισαν το σχολείο, που έχουν βγει στη σύνταξη ή δεν είναι οικονομικά εύρωστοι. (πηγή: <https://www.kathimerini.gr/908865/article/oikonomia/die8nhs-oikonomia/oi-eyrwpaioi-vlepoyn-8etika-thn-pagkosmiopoihsh-via-brugel.org>)

2. ΕΠΙΠΤΩΣΕΙΣ ΑΞΕ ΚΑΙ ΠΟΛΥΕΘΝΙΚΩΝ ΣΤΗΝ ΟΙΚΟΝΟΜΙΚΗ ΠΑΓΚΟΣΜΙΟΠΟΙΗΣΗ

2.1 Πως οι Άμεσες Ξένες Επενδύσεις συνδέονται με την παγκοσμιοποίηση

Για να μπορέσουμε να απαντήσουμε στο ερώτημα πως οι άμεσες ξένες επενδύσεις συνδέονται με την παγκοσμιοποίηση, αρχικά οφείλουμε να δώσουμε έναν ορισμό για τις ΑΞΕ. Ως Άμεση Ξένη Επένδυση ορίζουμε την ίδρυση θυγατρικών επιχειρήσεων στο εξωτερικό (Α. Μπιτζένης, 2014). Περιλαμβάνει τη μεταφορά διακριτών και συμπληρωματικών παραγωγικών εισροών. Αυτές οι εισροές μπορεί να είναι υλικές όπως για παράδειγμα μετοχικό κεφάλαιο, κεφαλαιουχικός εξοπλισμός, είτε άυλες όπως τεχνογνωσία οργάνωσης της παραγωγής, ποιοτικού ελέγχου, ιδιοκτησίας, μάρκετινγκ κλπ και είναι απαραίτητες για την πραγματοποίηση παραγωγικής διαδικασίας και εμπορικής διάθεσης του προϊόντος.

Αυτές οι επενδύσεις είναι γνωστές για πολλούς από εμάς και ως πολυεθνικές επιχειρήσεις. Η σπουδαιότητα αυτών των επιχειρήσεων είναι ένα από τα βασικά χαρακτηριστικά της παγκοσμιοποίησης της διεθνούς αγοράς. Αυτό προκύπτει από το γεγονός ότι οι μεγαλύτερες πολυεθνικές επιχειρήσεις του κόσμου είναι υπεύθυνες για τα τέσσερα πέμπτα περίπου της παγκόσμιας βιομηχανικής απόδοσης, ενώ τυπικά τα δύο τρίτα του εργατικού δυναμικού που απασχολούν βρίσκεται στη χώρα προέλευσης τους (Gilpin Robert, 2002). Οι πολυεθνικές επιχειρήσεις έχουν φτάσει στο σημείο να αποτελούν σημαντικό παράγοντα για τον καθορισμό των προτύπων εμπορίου. Η αυξανόμενη σπουδαιότητα των πολυεθνικών επιχειρήσεων έχει επιφέρει σημαντικές αλλαγές τόσο στη δομή όσο και στη λειτουργία της παγκόσμιας οικονομίας. Με βάση το μέγεθος τους, αλλά και τη δύναμη τους στην διεθνή οικονομική σκηνή, εκτός από το γεγονός ότι έχουν τη δυνατότητα να καθορίσουν τις εμπορικές ροές και την τοποθεσία των βιομηχανιών και άλλων οικονομικών δραστηριοτήτων, έχουν επίσης καταστεί ζωτικής σημασίας για την επέκταση των ροών της τεχνολογίας τόσο προς τις εκβιομηχανισμένες όσο και προς τις εκβιομηχανιζόμενες οικονομίες· και ως αποτέλεσμα επηρεάζουν σημαντικά την οικονομική, πολιτική, αλλά και κοινωνική ευημερία πολλών κρατών.

Συνοψίζοντας, καταλήγουμε στο συμπέρασμα πως οι πολυεθνικές επιχειρήσεις είναι αυτές οι οποίες έχουν σημαντικό ρόλο στην παγκοσμιοποίηση και δη στην οικονομική, αφού έχουμε τη νέα φάση διεθνοποίησης του

κεφαλαίου όπου κυρίαρχο ρόλο έχει η κίνηση κεφαλαίων και ειδικότερα χρηματοπιστωτικών. Ενώ, βλέπουμε επίσης τη δύναμη που έχουν αυτές οι επιχειρήσεις, καθώς και τη δυνατότητα να καθορίσουν τα διεθνή οικονομικά δρώμενα και όχι μόνο, αφού πολλές φορές μπορούν να διαταράξουν και άλλες ισορροπίες πολλών κρατών.

2.2 Πολυεθνικές: αποτελούν κίνδυνο ή “ευλογία” για την παγκοσμιοποίηση;

Αφού δώσαμε έναν ορισμό για τις ΑΞΕ και τις πολυεθνικές επιχειρήσεις, αλλά και το πως αυτές συνδέονται με το φαινόμενο της παγκοσμιοποίησης, θα προχωρήσουμε αναλύοντας την απάντηση στο ερώτημα αν οι πολυεθνικές αποτελούν κίνδυνο ή ευλογία για την παγκοσμιοποίηση και τα συμβαλλόμενα μέρη. Γενικά, οι ΑΞΕ έχουν σημαντικό αντίκτυπο για τη χώρα υποδοχής, καθώς ενδέχεται να επηρεάσουν την παραγωγικότητα και την ανάπτυξη των εγχώριας ιδιοκτησίας επιχειρήσεις. Οι επιπτώσεις των ΑΞΕ στη χώρα υποδοχής μπορεί να είναι είτε θετικές είτε αρνητικές, ανάλογα με τον τρόπο με τον οποίο αντιμετωπίζονται από την τοπική κυβέρνηση και βιομηχανία. Οι επιπτώσεις μπορούν να ταξινομηθούν σε 4 κατηγορίες (Μπιτζένης, 2009):

- εκείνες που σχετίζονται με τις μεταφορές πόρων της τεχνολογίας και του κεφαλαίου
- εκείνες που αφορούν την απασχόληση
- εκείνες που σχετίζονται με την αποδοτικότητα και την ανάπτυξη
- εκείνες που αφορούν το ισοζύγιο πληρωμών.

Θα ξεκινήσουμε αναλύοντας τις επιπτώσεις των ΑΞΕ στην οικονομική ανάπτυξη, στην παραγωγικότητα, την αποτελεσματικότητα, αλλά και τις επιπτώσεις του ανταγωνισμού που δημιουργείται. Οι ΑΞΕ έχουν θετική επίπτωση όταν αυξάνονται οι εκροές, είτε με την αύξηση του όγκου των εισροών, είτε με την πιο αποδοτική χρήση των εισροών. Το επίπεδο της ανταγωνιστικής πίεσης αυξάνεται, ενώ το επίπεδο της συγκέντρωσης στον κλάδο/αγορά πέφτει, με αποτέλεσμα να αυξηθεί ο ανταγωνισμός, παράγοντας που ευνοεί την μεγαλύτερη αποτελεσματικότητα. Ο αυξημένος ανταγωνισμός ενδέχεται να οδηγήσει στην μείωση των τιμών των προϊόντων, ενώ από την πίεση του ανταγωνισμού οι τοπικές επιχειρήσεις αναζητούν καλύτερες και πιο αποτελεσματικές μεθόδους λειτουργίας προκειμένου να σταθούν στο ύψος των πολυεθνικών. Οι ΑΞΕ και η συμμετοχή των πολυεθνικών στη χώρα υποδοχής μπορεί να αυξήσουν τις επιλογές των καταναλωτών, να βελτιώσουν την ποιότητα, αλλά και ποσότητα συμβάλλοντας έτσι στην οικονομική ανάπτυξη της χώρας. Οι αρνητικές επιπτώσεις αρχίζουν να εμφανίζονται όταν οι πολυεθνικές αποκτούν μεγάλη οικονομική δύναμη, όταν δημιουργούνται ιδιωτικά μονοπώλια στην χώρα υποδοχής ή ακόμα και όταν απειλούν την εθνική κυριαρχία της χώρας υποδοχής. Επίσης, από την αύξηση του ανταγωνισμού στην αγορά, οι τοπικές εταιρείες πιέζονται από τον ανταγωνισμό με τις μεγάλες ξένες πολυεθνικές για να εφαρμόσουν τις αποδοτικότερες μεθόδους. Ωστόσο, εξαιτίας των υψηλά αναπτυγμένων πολυεθνικών επιχειρήσεων, αλλά και της αδυναμίας των μικρότερων τοπικών επιχειρήσεων να σταθούν στο ύψος των πολυεθνικών, φτάνουν στο σημείο να αποβληθούν από την αγορά και να οδηγηθούν στην αποτυχία.

Εν κατακλείδι, μπορεί κανείς να καταλήξει στο συμπέρασμα πως οι ΑΞΕ και οι πολυεθνικές επιχειρήσεις μπορεί να αποτελούν κίνδυνο ή ευλογία για το φαινόμενο της παγκοσμιοποίησης, αλλά και για τις χώρες υποδοχής. Από τη μία, οι ΑΞΕ και οι πολυεθνικές μπορούν να προσφέρουν πολλά σε μια χώρα υποδοχής, όπως καινοτομία στη διαδικασία παραγωγής, νέα προϊόντα, χαμηλές τιμές κ.α., ενώ επίσης μέσω του αυξανόμενου ανταγωνισμού ακολουθούν και οι τοπικές επιχειρήσεις οι οποίες θέλουν να σταθούν στο ανάλογο ύψος, καταφέροντας να πετύχουν το στόχο τους. Αυτά έχουν σαν αποτέλεσμα, να επωφεληθούν, τόσο οι πολυεθνικές όσο και οι τοπικές επιχειρήσεις και οι χώρες να οδηγηθούν με αυτόν τον τρόπο στην οικονομική ανάπτυξη και ευημερία. Από την άλλη, οι ΑΞΕ και οι πολυεθνικές μπορεί να αποτελέσουν κίνδυνο, ειδικά αν φτάσουν στο σημείο να αποκτήσουν μεγάλη οικονομική δύναμη ή να απειλήσουν την εθνική κυριαρχία της χώρας υποδοχής: ο αυξανόμενος ανταγωνισμός επίσης μπορεί να αποτελέσει αρνητικό στοιχείο για τις τοπικές επιχειρήσεις και να τις κάνουν να μην ανταπεξέλθουν στις προσδοκίες τους και δη στην προσπάθεια τους να ανταγωνιστούν τις πολυεθνικές, και κατά συνέπεια να αποβληθούν από την αγορά. Τα παραπάνω, είναι πιθανό να διαταράξουν την οικονομική ευημερία της χώρας υποδοχής, αλλά επίσης και άλλες ισορροπίες.

2.3 Οι επιπτώσεις των πολυεθνικών και των ΑΞΕ σε διεθνές επίπεδο

Αφού απαντήσαμε στο ερώτημα αν οι πολυεθνικές αποτελούν κίνδυνο ή ευλογία για την παγκοσμιοποίηση, έφτασε η στιγμή να αναλύσουμε τις επιπτώσεις των πολυεθνικών και των ΑΞΕ σε διεθνές επίπεδο. Όπως αναφέρθηκε παραπάνω, οι μεγαλύτερες πολυεθνικές επιχειρήσεις του κόσμου είναι υπεύθυνες για τα τέσσερα

πέμπτα περίπου της παγκόσμιας βιομηχανικής απόδοσης, ενώ τα δύο τρίτα του εργατικού δυναμικού που απασχολούν βρίσκονται στη χώρα προέλευσής τους. Έχουν φτάσει στο σημείο να έχουν δύναμη η οποία τους επιτρέπει να καθορίζουν τα πρότυπα του εμπορίου. Βέβαια, οι απόψεις για τις επιπτώσεις των πολυεθνικών και των ΑΞΕ σε διεθνές επίπεδο διαφέρουν.

Αρχικά, οι ΑΞΕ είναι εξαιρετικά συγκεντρωτικές και κατανέμονται άνισα σε παγκόσμιο επίπεδο, καθώς οι άμεσες ξένες επενδύσεις στις λιγότερο αναπτυγμένες χώρες υπήρξαν εξαιρετικά άνισες και συγκεντρώθηκαν σε ένα μικρό αριθμό χωρών. Οι αναδυόμενες αγορές ήταν και είναι ελκυστικές, λόγω της γρήγορης οικονομικής τους ανάπτυξης, των προσανατολισμένων στην αγορά πολιτικών τους και των φθηνών εργατικών χεριών. Αξιοσημείωτο, ωστόσο, είναι το γεγονός ότι οι λιγότερο αναπτυγμένες χώρες στην Αφρική και αλλού έλαβαν ένα αξιοθρήνητα μικρό ποσοστό του συνολικού ποσού που επενδύθηκε στον αναπτυσσόμενο κόσμο. Επιπλέον, η αυξανόμενη σπουδαιότητα των πολυεθνικών επέφερε βαθιές αλλαγές στη δομή και την λειτουργία της παγκόσμιας οικονομίας, καθώς οι επιχειρήσεις αυτές, αλλά και οι στρατηγικές τους έγιναν βασικοί παράγοντες στον καθορισμό των εμπορικών ροών και στην τοποθεσία των βιομηχανιών και άλλων οικονομικών δραστηριοτήτων. Έχοντας τον έλεγχο σε ένα μεγάλο μέρος των παγκόσμιων επενδυτικών κεφαλαίων και της τεχνολογίας και την πρόσβαση στις παγκόσμιες αγορές, αυτές οι επιχειρήσεις είναι σημαντικοί παίκτες όχι μόνο στις διεθνείς οικονομικές σχέσεις, αλλά και στις διεθνείς πολιτικές σχέσεις. Συνεπώς, η όλο και μεγαλύτερη σπουδαιότητα των ΑΞΕ σημαίνει πως η παγκόσμια οικονομία έχει φτάσει σε ένα σημείο απογείωσης, ενώ βλέπουμε ότι αυτό επέφερε και την πιο στενή σύνδεση μεταξύ των κρατών.

Συνοψίζοντας, μπορεί κανείς να παρατηρήσει πως οι πολυεθνικές επιχειρήσεις και οι ΑΞΕ έχουν φτάσει σε σημείο να έχουν εξουσία και επιρροή, καθώς είναι ικανές να επηρεάσουν αρκετές καταστάσεις και να δημιουργήσουν νέα δεδομένα. Ωστόσο, σε αυτό το σημείο θα ήταν λάθος να γίνουμε απόλυτοι και να δούμε μόνο την αρνητική πλευρά των πολυεθνικών επιχειρήσεων και των ΑΞΕ. Και αυτό, διότι όπως αναφέραμε παραπάνω οι πολυεθνικές και οι ΑΞΕ πολλές φορές είναι σε θέση να προσφέρουν και πολλά θετικά, τόσο στην χώρα υποδοχής τους όσο και στην παγκόσμια οικονομία, πετυχαίνοντας με αυτόν τον τρόπο την οικονομική ανάπτυξη, αλλά και γενικότερα την ευημερία των κρατών. Συνεπώς, οι πολυεθνικές επιχειρήσεις και οι ΑΞΕ έχουν ένα σημαντικό ρόλο στην οικονομική ανάπτυξη των κρατών.

3. ΙΣΤΟΡΙΚΗ ΑΝΑΔΡΟΜΗ: Ο ΔΡΟΜΟΣ ΤΩΝ Η.Π.Α. ΠΡΟΣ ΤΗΝ ΠΑΓΚΟΣΜΙΟΠΟΙΗΣΗ

3.1 Η οικονομία και το εμπορικό σύστημα των Η.Π.Α. πριν τον Β' Π.Π. (1900-1939)

3.1.1. Η περίοδος 1890-1920

Η περίοδος 1890-1910 ήταν περίοδος ταχείας οικονομικής ανάπτυξης άνω του 4%, εν μέρει λόγω της ταχείας αύξησης του πληθυσμού. Εντούτοις, από το 1910 έως το 1929 σημειώθηκε απότομη πτώση του ρυθμού ανάπτυξης σε περίπου 2,8%. Σημειώθηκε μείωση του ρυθμού ανάπτυξης της παραγωγής κατά 27%. Είναι γενικά αποδεκτό ότι οι νέες τεχνολογίες και οι αποδοτικότερες επιχειρηματικές μέθοδοι μετέβαλαν μόνιμα τη σχέση προσφοράς και ζήτησης για εργασία, με πλεόνασμα εργατικού δυναμικού. Οι τεχνολογίες που έγιναν ευρέως διαδεδομένες μετά το 1910, όπως η ηλεκτροδότηση, η εσωτερική μεταφορά και η μαζική παραγωγή, ήταν εξοικονόμηση κεφαλαίου. Οι συνολικές μη σταθερές non - residential επιχειρήσεις υποχώρησαν μετά το 1910 λόγω της πτώσης των επενδύσεων σε κατασκευές.

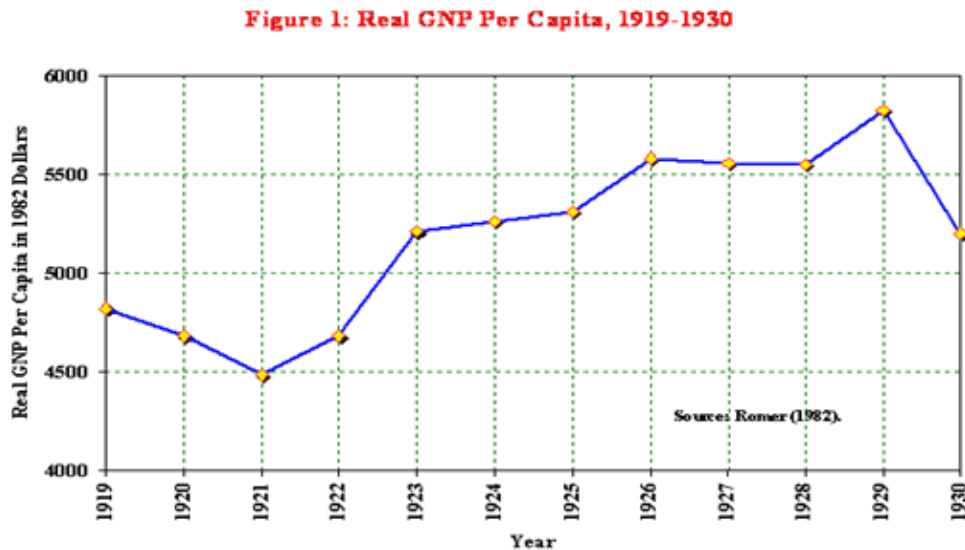
Οι Η.Π.Α. εισήλθαν στη δεκαετία του 1910 ως μια χώρα με σχετικά ανεπτυγμένη οικονομία που λειτουργούσε μεμονωμένα από τα ξένα συμφέροντα. Η εκλογή Wilson ως προέδρου των ΗΠΑ το 1913 και οι καινοτομίες από μια νέα τάξη τραπεζιτών και επιχειρηματιών, θα επιφέρει τεράστιες αλλαγές στην οικονομία των ΗΠΑ. Ιδιαίτερα με την είσοδό τους στον Α' ΠΠ (1914-18), οι Ηνωμένες Πολιτείες απέδειξαν στα έθνη του κόσμου ότι έγιναν μια σύγχρονη βιομηχανική δύναμη. Ο Πρόεδρος Wilson έθεσε σε εφαρμογή ένα μεταρρυθμιστικό πρόγραμμα με τίτλο "The New Freedom", στοχεύοντας στο άνοιγμα της αμερικανικής οικονομίας σε παγκόσμια συμφέροντα και στην εξάλειψη των corporate trusts, μιας ομάδας εταιρειών που αποθάρρυνε τον ανταγωνισμό στην αγορά. Η διοίκηση Wilson, αντί να αποξενώσει τους επικεφαλής των σύγχρονων εταιρειών, ζήτησε τη συμβουλή τους για τη σύνταξη νομοθεσίας. Με αυτόν τον τρόπο, έπρεπε να κάνει πολλούς συμβιβασμούς στη σύνταξη νόμων, αλλά απέκτησε τη συνεργασία των μεγαλύτερων

οικονομικών δυνάμεων στο έθνος. Αυτή η νέα σχέση κυβέρνησης-μεγάλων επιχειρήσεων αποδείχθηκε ένα σχέδιο για τα οικονομικά των Η.Π.Α. του 20ου αιώνα.

3.1.2. Περίοδος 1920-1929

Ξεκινάμε την έρευνα της δεκαετίας του 1920 εξετάζοντας τη συνολική παραγωγή στην οικονομία, το ΑΕΠ, το πιο ολοκληρωμένο μέτρο της συνολικής οικονομικής δραστηριότητας. Η πραγματική αύξηση του ΑΕΠ κατά τη διάρκεια της δεκαετίας αυτής ήταν σχετικά ταχεία, 4,2% ετησίως από το 1920 έως το 1929 σύμφωνα με τις πιο διαδεδομένες εκτιμήσεις. (Ιστορικές στατιστικές των Ηνωμένων Πολιτειών ή HSUS, 1976). Το πραγματικό ΑΕΠ κατά κεφαλήν αυξήθηκε κατά 2,7% ετησίως μεταξύ 1920-1929.

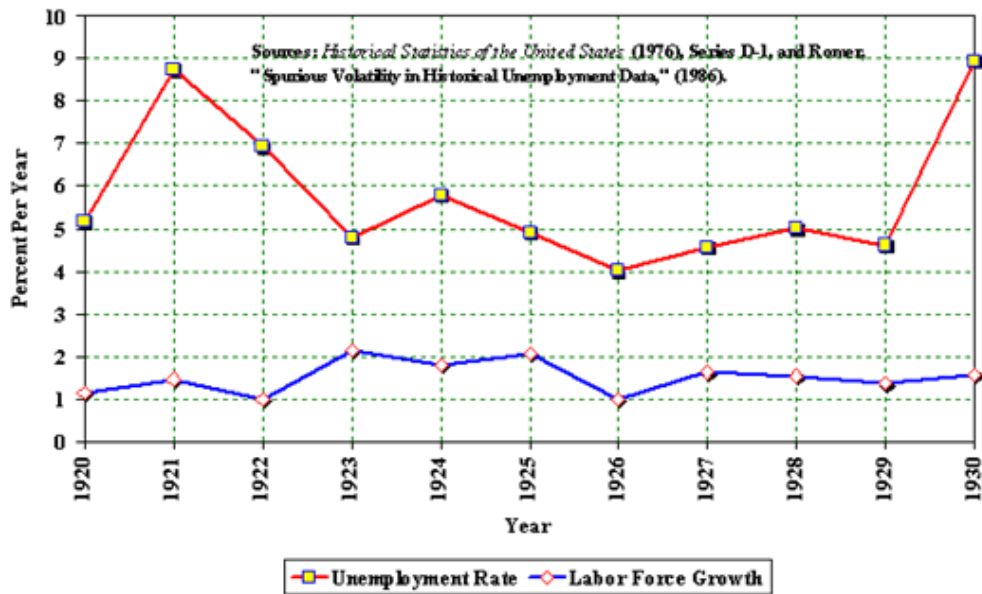
Διάγραμμα 3.1: Ακαθάριστο εθνικό προϊόν ΗΠΑ, 1919-1930



Πηγή: www.eh.net/encyclopedia/the-u-s-economy-in-the-1920s

Διάγραμμα 3.2: Αύξηση εργατικού δυναμικού και ανεργία, 1920-1930

Figure 5: Labor Force Growth and Unemployment, 1920 to 1930



Πηγή: www.eh.net/encyclopedia/the-u-s-economy-in-the-1920s

3.1.3 Η ύφεση του 1929

Το 1929 ήταν το έτος κατά το οποίο η ανθρωπότητα βίωσε τη μεγαλύτερη διεθνή οικονομική ύφεση, που διήρκεσε, αναλόγως με την πληγείσα χώρα, από ένα έως δέκα έτη. Στις 29/10/1929 υπήρξε καταιγισμός εντολών πώλησης, οδηγώντας τα χρηματιστήρια σε κατάρρευση. Αυτό είναι γνωστό ως το μεγάλο κραχ, και σύμφωνα με αναλυτές, αποτέλεσε το έναυσμα της παγκόσμιας ύφεσης. Το τέλος της κρίσης στις ΗΠΑ επήλθε το 1939 καθώς συνδέθηκε άρρηκτα με την αρχή της πολεμικής οικονομίας του Β' Π.Π.. Το 1929 οι άνεργοι ήταν περί το 1,5 εκ., ενώ το 1933 ο αριθμός αυτός οκταπλασιάστηκε. 9 εκατομμύρια καταθετικοί λογαριασμοί εξαυλώθηκαν μόλις οι τράπεζες αποφάσισαν να κλείσουν τις πόρτες τους. Αυτό οδήγησε πολλούς καταθέτες να σχηματίσουν ουρές θέλοντας να 'σηκώσουν' τα χρήματά τους. Πολλές πιστώτριες τράπεζες άρχισαν να καταρρέουν μαζί αφού οι δανειολήπτες δεν ανταποκρίνονταν στις υποχρεώσεις τους λόγω ανεργίας. Με αυτές τις τραπεζικές καταστροφές συνεπώς, απωλέθησαν εκατοντάδες εκατομμύρια δολάρια. Αποτέλεσμα της κρίσης ήταν η κατάρρευση 744 Αμερικανικών τραπεζών, ενώ συνολικά στο τέλος της κρίσης, αυτές ανήλθαν στον αριθμό των 9000. Οι απώλειες των καταθετών το 1933 ήταν \$140 δις.

Τέλος, ο όγκος των εξαγωγών μειώθηκε στο ήμισυ λόγω πτώσης των τιμών, ενώ σε όρους δολαρίου από τα \$5,2 δις του 1929 υπήρξε πτώση εξαγωγών στα \$1,7 δις το 1933. (https://en.wikipedia.org/wiki/Great_Depression & Heilbroner L.R., Mildberg W. (2010), Η ΓΕΝΕΣΗ ΤΗΣ ΟΙΚΟΝΟΜΙΚΗΣ ΚΟΙΝΩΝΙΑΣ)

3.2 Διάσκεψη Μπρέτον Γούντς, GATT, Γόρος Ουρουγουάης και ο ρόλος των Η.Π.Α.

Οι ΗΠΑ, εκφράζοντας τη βιομηχανική τους υπεροχή, στόχευαν σε ελεύθερο εμπόριο με ανοιχτές αγορές, ενώ οι βρετανοί διαπραγματευτές ανησυχούσαν για την επάρκεια δολαρίων. Η διαμάχη αυτή, οδήγησε σε νέο εμπορικό καθεστώς μετά τον Β' Π.Π., κατά τη διάσκεψη του Μπρέτον Γούντς. Το σύστημα Μπρέτον Γούντς υποχρέωνε κάθε συμμετέχουσα χώρα στην άσκηση νομισματικής πολιτικής, η οποία θα διατηρούσε σε καθορισμένη τιμή τη συναλλαγματική της ισοτιμία σταθερή με μέγιστη απόκλιση (1%), συγκριτικά με τον χρυσό. Μετατρεψιμότητα σε χρυσό δεν είχαν απευθείας όλα τα εθνικά νομίσματα, παρά μόνο το αμερικανικό δολαρίων, στη τιμή των 35\$ ανά ουγγιά. Κάθε χώρα έμμεσα καθόριζε το συνάλλαγμα σε χρυσό υπολογίζοντας τη σχέση εθνικού νομίσματος – ουγγιάς χρυσού. Η διατήρηση συναλλαγματικών ισοτιμιών έγινε χάρη στο δολάριο (παρεμβατικό νόμισμα). Οι συμμετέχουσες χώρες έπρεπε να διατηρούν σταθερή ισοτιμία με το δολάριο με μικρές αποκλίσεις του 1% από τη κεντρική ισοτιμία. Η σταθερότητα αυτή επιτυγχανόταν μόνο όταν

οι χώρες αγόραζαν η πουλούσαν ποσότητα χρυσού ή συναλλάγματος για να είναι η ισοτιμία στα στενά πλαίσια του $\pm 1\%$ από τις κεντρικές ισοτιμίες.

Το 1948 οι ΗΠΑ και οι βασικοί οικονομικοί τους εταίροι δημιούργησαν τη Γενική Συμφωνία Δασμών και Εμπορίου (GATT) με σκοπό την προαγωγή ενός πιο δίκαιου και ελεύθερου εμπορίου, μέσω μειώσεων των δασμών με διαπραγματεύσεις. Η GATT αποτέλεσε ένα εμπορικό σύστημα που ακολουθεί μια ιεραρχία κανόνων και βασιζόταν στην αρχή του πολυμερισμού, δηλαδή στην επέκταση των κανόνων εμπορίου σε όλες τις συμμετέχουσες χώρες, με απαγόρευση του μονομερισμού και του διμερισμού. Επιπρόσθετα, χαρακτηριστικό του συστήματος αποτέλεσε η αρχή της συνολικής ή γενικής αμοιβαιότητας, δηλαδή οι κανόνες του εμπορίου θα καθορίζονταν από αμοιβαίες εξισορροπημένες παραχωρήσεις.

Οι ΗΠΑ, μαζί με τους εταίρους, προσχώρησαν στη GATT βάσει του πρωτοκόλλου προσωρινής εφαρμογής της. Αυτό σήμαινε ότι οι διατάξεις της ήταν δεσμευτικές μόνο στο βαθμό που δεν συνάδουν με την ισχύουσα νομοθεσία ενός έθνους. Με αυτήν τη ρήτρα, οι Ηνωμένες Πολιτείες θα μπορούσαν να ωθήσουν την ελευθέρωση του εμπορίου ή να παραβιάσουν τους κανόνες της GATT όταν είναι πολιτικά ή οικονομικά απαραίτητο. Από το 1948 έως το 1993, οι αρμοδιότητες, καθώς και ο αριθμός μελών της GATT αυξήθηκαν δραματικά. Κατά τη διάρκεια αυτής της περιόδου, η GATT χρηματοδότησε οκτώ εμπορικούς γύρους, όπου τα κράτη μέλη, που ονομάζονται συμβαλλόμενα μέρη, συμφώνησαν να μειώσουν αμοιβαία τους εμπορικούς φραγμούς.

Όμως, η εξουσία και το πεδίο αρμοδιοτήτων της ήταν σοβαρά περιορισμένα. Η λειτουργία της ήταν διαπραγματευτική, χωρίς τη δυνατότητα θέσπισης κανόνων και νόμων, αδυνατώντας να αποτελέσει έτσι έναν πραγματικό διεθνή οργανισμό. Δεν διέθετε επαρκή μηχανισμό επίλυσης των διαφορών, μη έχοντας τη δυνατότητα να παρεμβαίνει σε τομείς όπως η γεωργία, η πνευματική ιδιοκτησία και οι ΑΞΕ, ενώ η δικαιοδοσία της αφορούσε κυρίως βιομηχανικά προϊόντα.

Από τις αρχές της δεκαετίας του 1980 οι Αμερικανοί ασκούσαν πίεση στους δυτικοευρωπαϊκούς και άλλους εμπορικούς εταίρους για τη δημιουργία ενός νέου γύρου εμπορικών διαπραγματεύσεων ώστε να ενισχυθεί το πολυμερές εμπορικό σύστημα. Οι πιέσεις των αμερικανών εξουδετέρωσαν τις αντιδράσεις των ευρωπαίων και άλλων εταίρων και το 1986 ξεκίνησε ο γύρος των εμπορικών διαπραγματεύσεων της Ουρουγουάης ο οποίος διήρκεσε ως το 1993.

Αρχικά επιτεύγματα του γύρου ήταν:

- Μείωση των δασμών στα βιομηχανικά προϊόντα
- Εξάλειψη ποσοτικών περιορισμών σε εισαγωγές και στις επιδοτήσεις των εισαγωγών
- Επέκταση των εμπορικών κανόνων σε πολλούς τομείς (γεωργία, υπηρεσίες, πνευματικά δικαιώματα, ΑΞΕ)
- Αύξηση του παγκόσμιου πλούτου κατά 270\$ δις.

Το σημαντικότερο επίτευγμα του γύρου της Ουρουγουάης όμως, ήταν η δημιουργία του Π.Ο.Ε, ο οποίος ενσωμάτωσε τη φιλοσοφία της GATT στο πλαίσιο των κανόνων και πρακτικών της, όμως η θεσμική δομή του ΠΟΕ σχεδιάστηκε με σκοπό να ασκήσει πολύ μεγαλύτερη επιρροή στο διεθνές εμπόριο. Ο Παγκόσμιος Οργανισμός Εμπορίου είναι στην ουσία αμερικάνικο δημιούργημα. Η προκάτοχος του, GATT, είχε εξυπηρετήσει ικανοποιητικά την οικονομία της μαζικής παραγωγής της Αμερικής, η οποία βρισκόταν σε ύφεση, όμως δεν εξυπρέτησε το ίδιο καλά κάποιες άλλες ανερχόμενες οικονομίες. Λόγω των οικονομικών και τεχνολογικών εξελίξεων που προηγήθηκαν της κυβέρνησης Ρίγκαν, οι ΗΠΑ είχαν καταστεί μια ολόενα και περισσότερο προσανατολισμένη στις υπηρεσίες και στην υψηλή τεχνολογία οικονομία. Στην προσπάθεια να περιοριστούν οι εμπορικοί φραγμοί, ο γύρος της Ουρουγουάης εγκαινιάστηκε από την κυβέρνηση Ρίγκαν και στη συνέχεια υποστηρίχθηκε έντονα από τις κυβερνήσεις των Μπους και Κλίντον.

3.3 Οι τρεις βασικοί πυλώνες παγκοσμιοποίησης των Η.Π.Α.

Οι τρεις βασικοί πυλώνες παγκοσμιοποίησης των ΗΠΑ είναι το χρηματιστήριο, οι πολυεθνικές και η τεχνολογία (Μποζίνης, 2019). Στον τομέα του χρηματιστηρίου, το Χρηματιστήριο της Νέας Υόρκης (NYSE) είναι το μεγαλύτερο χρηματιστήριο στην υφήλιο λόγω της κεφαλαιοποίησης των εισηγμένων εταιρειών, καθώς η μέση ημερήσια αξία συναλλαγών ήταν περίπου 153 δις. δολάρια ΗΠΑ, το 2008. Ο Dow Jones Industrial Average (DJIA) είναι δείκτης της χρηματιστηριακής αγοράς του NYSE που μετρά την απόδοση των μετοχών 30 μεγάλων εταιρειών εισηγμένων σε χρηματιστήρια των ΗΠΑ. Χρησιμοποιήθηκε για την αποτίμηση των

αποθεμάτων των βιομηχανικών εταιρειών των ΗΠΑ, εξελίχθηκε όμως μέχρι σήμερα 54 φορές. Μερικές από τις εταιρείες που μετρά ο DJIA είναι: Apple, McDonald's, Pfizer, Nike, Visa.

Όσον αφορά την τεχνολογία, η Apple έχει αγοραία αξία 483,15 δις. δολαρίων και αυτό οφείλεται κυρίως στο γεγονός ότι τα προϊόντα της παράγονται κυρίως στο εξωτερικό και μόνο ένα μικρό ποσοστό κέρδους δίνεται σε εργαζόμενους εκεί. Πρωτοπόρος στον τομέα της τεχνολογίας καθώς ήταν η πρώτη που δημιούργησε υπολογιστικό περιβάλλον στα κινητά. Το 2006, μια μελέτη των Linden, Dedrick και Kraemer, έδειξε ότι η Apple είχε περίπου διπλάσιο αριθμό ατόμων που απασχολούνταν εκτός των ΗΠΑ (27.250) από ότι στις ΗΠΑ (13.920). Η ευημερία της οδήγησε στην κυκλοφορία του πρώτου iPhone το 2007 και του iPad το 2010, δύο από τα πιο δημοφιλή προϊόντα σήμερα.

Οι Η.Π.Α. κατέχουν πολύ μεγάλο όγκο των πολυεθνικών σήμερα και είναι κυρίαρχη χώρα στον τομέα αυτό. Σύμφωνα με έκθεση της εταιρείας Cola (2006), το όνομα Coca-Cola είναι μία από τις πιο δημοφιλείς μάρκες στον κόσμο και η εταιρεία κατατάσσεται ως η μεγαλύτερη εταιρεία στον κλάδο των ποτών σήμερα. Αυτό συμβαίνει επειδή η εταιρεία Coca-Cola συνέχισε να κερδίζει ανάπτυξη λόγω της ταχείας επέκτασης σε ολόκληρο τον κόσμο και λειτουργεί σήμερα σε περισσότερες από 200 χώρες με 84.000 προμηθευτές. Αυτό σημαίνει ότι το 70% του κύκλου εργασιών της είναι από ξένη χώρα. Καθίσταται δυνατό λόγω της παγκοσμιοποίησης. Η παγκοσμιοποίηση στην εταιρεία Coca-Cola ξεκινά τη δεκαετία του 1900 όταν οι εγκαταστάσεις εμφιάλωσης κατασκευάστηκαν στον Παναμά και την Κούβα καθώς οι στρατιωτικοί εξαπλώθηκαν σε αυτές τις περιοχές, αυτή η εξαπλώση προκάλεσε την αύξηση της ζήτησης του προϊόντος. Μέχρι το 1926, η εταιρεία καθιέρωσε σχέσεις με διάφορες χώρες ανά τον κόσμο, παρέχοντας την ευκαιρία να συνεχίσει την επιδίωξή της για επέκταση και μαζική παραγωγή του προϊόντος της σε όλη την υδρόγειο με τη χρήση υποκαταστημάτων και συνεργασιών. Αυτή η επέκταση συνεχίζεται για αρκετά χρόνια, μέχρι το πέρας του Β' Π.Π..

3.4 Η θέση των Η.Π.Α. στους δείκτες παγκοσμιοποίησης

Παρακάτω παρατίθενται στοιχεία (πίνακες 3.4.1 & 3.4.2.), σύμφωνα με τον δείκτη του KOF που αφορούν τις Η.Π.Α. στον τομέα της παγκοσμιοποίησης. Περιέχει γενικό δείκτη παγκοσμιοποίησης (KOFGI), οικονομικό (KOFECGI), κοινωνικό (KOSOGI) και πολιτικό (KOFPOGI) δείκτη για το διάστημα 1990-2016.

Πίνακας 3.4.1: Η θέση των Η.Π.Α. στην παγκόσμια κατάταξη:

Rank	Country	Globalization Index
1	Ελβετία	91.19
2	Βέλγιο	90.71
3	Ολλανδία	90.59
4	Σουηδία	89.93
5	Ηνωμένο Βασίλειο	89.84
23	Η.Π.Α.	82.41

Στον παραπάνω πίνακα φαίνεται η θέση των Η.Π.Α. στην παγκόσμια κατάταξη, όπου παρατηρούμε ότι δεν βρίσκεται καν εντός της πρώτης εικοσάδας χωρών, παρά την ισχυρή της οικονομία και τον μεγάλο όγκο πολυεθνικών που συγκεντρώνει.

Πίνακας 3.4.2: KOF Globalization 1990-2016 Η.Π.Α.

Year	KOFGI	KOFECGI	KOFSoGI	KOFPoGI
1990	69.4	54.9	69.4	83.9
1991	70.7	54.9	69.3	87.8
1992	71	54.7	69.6	88.7
1993	72.1	55.1	69.8	91.4
1994	72.9	56.2	71.1	91.4
1995	74	57.8	71.6	92.5
1996	74.3	59.1	71.8	92.1
1997	75.8	60.9	74.1	92.3
1998	76.5	62	75.3	92.1
1999	77	63.4	75.8	91.8
2000	77.3	64.8	74.9	92.2
2001	77.7	64.1	76.5	92.6
2002	77.5	62.2	77.5	92.9
2003	77.9	63.1	77.8	92.7
2004	78.3	65.2	77.5	92.4
2005	78.6	65	78.3	92.6
2006	80.2	66.9	80.6	93.1
2007	81.4	68.1	82.9	93.2
2008	80.8	65.8	83.5	93.2
2009	80.1	64	83.8	92.6
2010	80.1	64.7	83	92.7
2011	80.9	65.3	84.4	93.1
2012	80.8	65.5	83.4	93.5
2013	81.6	65.6	84.3	93.4
2014	81.7	66.9	84.7	93.3
2015	82.2	66.1	85.4	93.5
2016	82.2	67.4	85.6	93.6

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Η επίδραση της διεθνούς χρηματοπιστωτικής κρίσης του 2007- 2008 στον τουρισμό και στους μακροοικονομικούς δείκτες των ΗΠΑ και χωρών της Ε.Ε.

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Ευχαριστίες

Ολοκληρώνοντας την πτυχιακή μου εργασία, θα ήθελα να ευχαριστήσω θερμά τον επιβλέπων καθηγητή μου κ. Κουτσουνιά Νικόλαο για τη στήριξη, την προθυμία και την πολύτιμη βοήθειά του για την εξαγωγή της καλύτερης εκδοχής της παρούσας εργασίας, καθώς και για την ευκαιρία που μου έδωσε και μέσα από την παρακολούθηση των διαλέξεων του μαθήματος Εφαρμογές της Ανάλυσης Δεδομένων στην Οικονομία του Η' Εξαμήνου της οικονομικής κατεύθυνσης του τμήματος Διεθνών και Ευρωπαϊκών Σπουδών, να εισέλθω στον κόσμο της Ανάλυσης Δεδομένων, ενός πολύ ενδιαφέροντος γνωστικού αντικειμένου, και της Data Science που αποτελεί την επιστήμη του μέλλοντος, διότι έχει πολλά να προσφέρει ακόμα στον ακαδημαϊκό κόσμο και όχι μόνο.

Επίσης, θα ήθελα να ευχαριστήσω θερμά τους γονείς μου για τη συμπαράστασή τους σε όλη τη διάρκεια της ακαδημαϊκής μου πορείας έως το πέρας των σπουδών μου στο τμήμα Διεθνών και Ευρωπαϊκών Σπουδών.

Περίληψη

Στην παρούσα πτυχιακή εργασία χρησιμοποιούνται δύο μέθοδοι της ανάλυσης δεδομένων, οι οποίες είναι η Ανάλυση σε Κύριες Συνιστώσες (Principal Component Analysis) και η Ιεραρχική Ταξινόμηση (Hierarchical Clustering). Οι συγκεκριμένες μέθοδοι περιγράφονται θεωρητικά βήμα προς βήμα για την εξαγωγή των αποτελεσμάτων της παρούσας εργασίας. Με τον εν λόγω συνδυασμό μεθόδων, διερευνάται η ύπαρξη πιθανών ομαδοποιήσεων μεταξύ μεταβλητών που σχετίζονται με τουριστικούς και μακροοικονομικούς δείκτες (ΑΕΠ, δείκτης τιμών καταναλωτή και ανεργία), υπό το πρίσμα της διεθνούς χρηματοπιστωτικής κρίσης του 2007-2008.

Η μελέτη διερευνά τις επτά ακόλουθες χώρες, συμπεριλαμβανομένης της Κύπρου, της Γαλλίας, της Γερμανίας, της Ρωσικής Ομοσπονδίας, της Ισπανίας, του Ηνωμένου Βασιλείου και των ΗΠΑ, για τη χρονική περίοδο 1999-2017.

Επιπλέον, αξιοποιούνται και διερευνώνται παράλληλα πληροφορίες από τις τράπεζες δεδομένων (data banks): οι δείκτες παγκόσμιας ανάπτυξης και ευημερίας (World Development Indicators), (World Bank Group, World Development Indicators) και από τον Παγκόσμιο Οργανισμό Τουρισμού (World Tourism Organisation) ο δείκτης διεθνούς τουρισμού όσον αφορά τον αριθμό αναχωρήσεων και των αφίξεων, τα έσοδα της κάθε χώρας από τα έξοδα που πραγματοποιούν οι τουρίστες στην ξένη χώρα, ο αριθμός των πτήσεων καθώς και ένας δημογραφικός δείκτης που είναι η ετήσια αύξηση του πληθυσμού.

Λέξεις-κλειδιά: Ακαθάριστο Εγχώριο Προϊόν, Δείκτης Τιμών Καταναλωτή, Ανάλυση σε Κύριες Συνιστώσες, Ιεραρχική Ταξινόμηση, Τουρισμός, Χρηματοοικονομική κρίση, Μακροοικονομικοί δείκτες, Ευρωπαϊκές χώρες, Ηνωμένες Πολιτείες Αμερικής.

Εισαγωγή

Η διεθνής χρηματοπιστωτική κρίση της περιόδου 2007-2008 υπήρξε μία παγκόσμια χρηματοοικονομική κρίση με πολύ σοβαρές επιπτώσεις για τη διεθνή οικονομία. Θεωρείται ως μια από τις μεγαλύτερες οικονομικές κρίσεις με σοβαρότερες επιπτώσεις από την Μεγάλη Ύφεση του 1929 (Marshall, 2009). Η υποτίμηση της δευτερογενούς αγοράς υποθηκών στις Ηνωμένες Πολιτείες Αμερικής προκάλεσε την κρίση, η οποία εξελίχθηκε σε διεθνή χρηματοπιστωτική κρίση οδηγώντας στην κατάρρευση μεγάλων τραπεζικών ιδρυμάτων με την Lehman Brothers να αποτελεί το σημαντικότερο ανάμεσά τους. Η υπερβάλλουσα ανάληψη πιστωτικού ρίσκου από τις τράπεζες, ιδίως της Lehman Brothers, μεγέθυνε τον αντίκτυπο της κρίσης παγκοσμίως. Οι δυσμενείς συνθήκες ρευστότητας έφεραν ως αποτέλεσμα τη λήψη έκτακτων μέτρων από τις κυβερνήσεις και τις κεντρικές τράπεζες είτε με τη μορφή πιστώσεων είτε με τη μορφή «ενέσεων» ρευστότητας στις πληγείσες οικονομίες. Για την κάλυψη των χρηματοδοτικών αναγκών τους τα κράτη κατέφυγαν σε υπέρμετρο δανεισμό πυροδοτώντας διαδοχικές κρίσεις χρέους από την Ευρώπη μέχρι την Ασία (Marshall, 2009).

Στην παρούσα εργασία μελετώνται δεδομένα για την τουριστική κίνηση σε επτά επιλεγμένες χώρες και αναλύονται τα οικονομικά και τουριστικά στοιχεία όπως ο αριθμός των διεθνών τουριστικών αφίξεων, ο αριθμός των διεθνών τουριστικών αναχωρήσεων, η αύξηση του Ακαθάριστου Εγχώριου Προϊόντος, οι αποδείξεις από διεθνείς τουρίστες, οι αποδείξεις για ταξιδιωτικά είδη από διεθνείς τουρίστες, οι δαπάνες για ταξιδιωτικά αντικείμενα από διεθνείς τουρίστες, η συνολική ανεργία, ο δείκτης τιμών καταναλωτή, οι αεροεπιβάτες καθώς και η αύξηση του πληθυσμού με τη χρήση στατιστικών τεχνικών και μετασχηματισμών. Τα δεδομένα αντλούνται από την Παγκόσμια Τράπεζα και αφορούν την περίοδο 1999-2017 για τις Γαλλία, Γερμανία, Ηνωμένο Βασίλειο, ΗΠΑ, Ισπανία, Κύπρος και Ρωσική Ομοσπονδία.

Αρχικά, στο κεφάλαιο 1 γίνεται περιγραφή των εννοιών των μετρήσεων και των χαρακτηριστικών των μετρούμενων μεταβλητών. Στο κεφάλαιο 2 δίνεται η περιγραφή της μεθόδου της Ανάλυσης σε Κύριες Συνιστώσες, η οποία είναι μία τεχνική ανάλυσης δεδομένων με σκοπό τη δημιουργία καινούργιων μεταβλητών οι οποίες ονομάζονται Κύριες Συνιστώσες (Φωκιανός και Χαραλάμπους, 2019). Η συγκεκριμένη μέθοδος θα χρησιμοποιηθεί στην επεξεργασία και ανάλυση των αρχικών δεδομένων. Έπειτα, στο κεφάλαιο 3 η μέθοδος της Ιεραρχικής Ταξινόμησης, που είναι μέθοδος ταξινόμησης των παρατηρήσεων σε νέες ομάδες που βασίζονται σε προηγούμενες (Aldenderfer και Blashfield, 1984) εφαρμόζεται στα εξαγόμενα της Ανάλυσης σε Κύριες Συνιστώσες. Επιπροσθέτως, η Ιεραρχική Ταξινόμηση διευκολύνει την ομαδοποίηση των χωρών, των οποίων οι δείκτες είναι παρόμοιοι σχηματίζοντας με αυτόν τον τρόπο κλάσεις χωρών με όμοια στοιχεία. Είναι επιθυμητό αυτές οι κλάσεις να διαφοροποιούνται σημαντικά, ώστε να είναι διακριτός ο χωρισμός που έχει υλοποιηθεί. Τέλος, στο κεφάλαιο 4 πραγματοποιείται η Ανάλυση σε Κύριες Συνιστώσες για να αναδειχθούν οι παράγοντες για τους οποίους η συνεισφορά του τουρισμού στην οικονομία διαδραματίζει σπουδαίο ρόλο. Επίσης, μέσω της Ανάλυσης σε Κύριες Συνιστώσες αναδεικνύεται η τάση που σχηματίζεται μεταξύ των χωρών, ώστε να ομαδοποιηθούν συγκρινόμενες με τα εκάστοτε τουριστικά και οικονομικά μεγέθη.

Κεφάλαιο 1. Εισαγωγικές έννοιες

1. Αριθμός αναχωρήσεων στον διεθνή τουρισμό

Ο αριθμός αναχωρήσεων στο διεθνή τουρισμό δηλώνει τον αριθμό των καταγεγραμμένων αναχωρήσεων των επιβατών διεθνώς σε απόλυτους αριθμούς.

2. Αριθμός αφίξεων στον διεθνή τουρισμό

Ο αριθμός αφίξεων στο διεθνή τουρισμό δηλώνει τον αριθμό των καταγεγραμμένων αφίξεων των επιβατών διεθνώς σε απόλυτους αριθμούς.

3. Ανάπτυξη του ΑΕΠ (ως ποσοστό %)

Ο ποσοστιαίος δείκτης ανάπτυξης του Ακαθάριστου Εγχώριου Προϊόντος δείχνει τη ποσοστιαία μεταβολή του μέσα στο χρόνο (Bureau of Economic Analysis, 2020).

4. Διεθνείς τουριστικές αποδείξεις

Ο δείκτης διεθνών τουριστικών αποδείξεων μετρά τις συνολικές αποδείξεις που εκδίδει μία χώρα για την παροχή τουριστικών υπηρεσιών καλύπτοντας ολόκληρο το φάσμα των δαπανών των τουριστών στα πλαίσια της διαμονής τους στη χώρα (UNWTO, 2020).

5. Διεθνείς τουριστικές αποδείξεις για τα ταξιδιωτικά είδη

Ο δείκτης αποδείξεων για τα τουριστικά αντικείμενα καταγράφει τις αποδείξεις που εκδίδει μία χώρα για τα αντικείμενα που αγοράζουν οι τουρίστες.

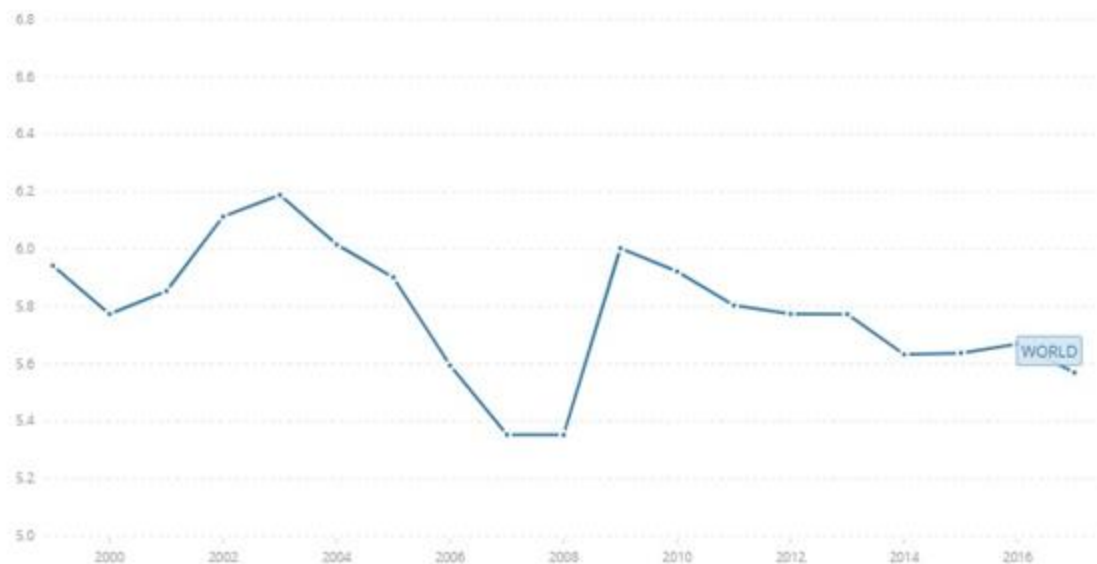
6. Διεθνείς τουριστικές δαπάνες για ταξιδιωτικά είδη

Ο δείκτης δαπανών για τα τουριστικά αντικείμενα καταγράφει το ποσό των δαπανών των ταξιδιωτών διεθνώς για τα ταξιδιωτικά αντικείμενα.

7. Ανεργία

Η ανεργία είναι η κατάσταση ενός ατόμου που δεν δύναται να βρει εργασία, ενώ είναι ικανό, πρόθυμο και διαθέσιμο να απασχοληθεί (Δημόπουλος, 2006). Παρακάτω ακολουθεί ένα παράδειγμα γραφήματος της Παγκόσμιας Ανεργίας.

Γράφημα 1: Παγκόσμια Ανεργία από το 2000-2016



Το παραπάνω γράφημα (γράφημα 1) απεικονίζει τις διακυμάνσεις της παγκόσμιας ανεργίας από το 2000 έως το 2016. Το 2003 σημειώνεται η μεγαλύτερη τιμή της παγκόσμιας ανεργίας και το 2007-2008 η μικρότερη.

8. Δείκτης Τιμών Καταναλωτή

Ο Δείκτης Τιμών Καταναλωτή είναι ένας στατιστικός δείκτης που μετρά με κατάλληλες στατιστικές τεχνικές το κόστος ενός συνόλου υπηρεσιών και αγαθών που μπορεί να καταναλώσει ή να χρησιμοποιήσει ένα νοικοκυριό (Diewert, 1993).

9. Αριθμός αερομεταφερόμενων επιβατών

Ο δείκτης αερομεταφερόμενων επιβατών μετρά τον συνολικό αριθμό των επιβατών που διακινούνται μέσω των αερομεταφορών όπως δηλώνεται από τις διεθνείς αερογραμμές (World Bank, 2020).

10. Αύξηση του πληθυσμού (σε ποσοστό %)

Ο δείκτης αύξηση του πληθυσμού (ως ποσοστό) καταγράφει την ποσοστιαία αύξηση του πληθυσμού παγκοσμίως.

Κεφάλαιο 2. Η Ανάλυση σε Κύριες Συνιστώσες

Η Ανάλυση σε Κύριες Συνιστώσες (ΑΚΣ) είναι μια μέθοδος που χρησιμοποιείται για τη μείωση των διαστάσεων μεγάλων συνόλων ποσοτικών δεδομένων, μετατρέποντας ένα μεγάλο σύνολο συσχετισμένων μεταβλητών σε ένα μικρότερο σύνολο ασυσχέτιστων, διατηρώντας όσο μεγαλύτερο κομμάτι της πληροφορίας των αρχικών δεδομένων. Επιπλέον, αξιοποιείται και στη διερεύνηση αλλά και στην αρχική ερμηνεία φαινομένων που περιγράφονται από ποσοτικούς δείκτες. Συνεπώς, η διαχείριση, η εξερεύνηση και η απεικόνιση

των μικρότερων συνόλων δεδομένων καθίσταται περισσότερο βαθύ, καθώς γίνεται η ανάλυση των δεδομένων με ταχύτερο τρόπο. Ακολουθεί η βήμα προς βήμα περιγραφή εκτέλεσης της μεθόδου.

Βήμα 1: Κεντριοποίηση

Αρχικά, προκειμένου να εφαρμοστεί η μέθοδος Ανάλυσης Κυρίων Συνιστωσών θα πρέπει να κεντριοποιηθούν τα δεδομένα. Αυτό επιτυγχάνεται με την αφαίρεση του δειγματικού μέσου από κάθε παρατηρούμενη τιμή. Δειγματικός μέσος είναι ο λόγος του αθροίσματος των παρατηρήσεων προς το πλήθος τους. Για παράδειγμα, στον ακόλουθο πίνακα δεδομένων (πίνακας 1) απεικονίζονται οι παρατηρούμενες και οι κεντριοποιημένες τιμές στα αριστερά και στα δεξιά αντίστοιχα (Jaadi, 2019).

Πίνακας 1: Παρατηρούμενες και κεντριοποιημένες τιμές

	<i>x</i>	<i>y</i>		<i>x</i>	<i>y</i>
	2.5	2.4		.69	.49
	0.5	0.7		-1.31	-1.21
	2.2	2.9		.39	.99
	1.9	2.2		.09	.29
Data =	3.1	3.0	DataAdjust =	1.29	1.09
	2.3	2.7		.49	.79
	2	1.6		.19	-.31
	1	1.1		-.81	-.81
	1.5	1.6		-.31	-.31
	1.1	0.9		-.71	-1.01

Βήμα 2: Υπολογισμός του Πίνακα Συνδιακύμανσης

Στόχος αυτού του βήματος είναι η κατανόηση του τρόπου με τον οποίο οι μεταβλητές των εισαγόμενων δεδομένων (input data) διαφέρουν από τον μέσο όρο σε σχέση με τις υπόλοιπες μεταβλητές. Με άλλα λόγια, πρέπει να διαπιστωθεί αν υπάρχει κάποια συσχέτιση μεταξύ τους, επειδή μερικές φορές οι μεταβλητές συσχετίζονται σε μεγάλο βαθμό με τέτοιο τρόπο, με αποτέλεσμα να περιέχουν περιττές πληροφορίες. Έτσι, για να προσδιορίσουμε αυτές τις συσχετίσεις, υπολογίζουμε τον πίνακα συνδιακύμανσης. Ο πίνακας συνδιακύμανσης (πίνακας 2) είναι ένας συμμετρικός πίνακας $p \times p$ (όπου p είναι ο αριθμός διαστάσεων) που έχει ως καταχωρήσεις τις συνδιακυμάνσεις που σχετίζονται με όλα τα πιθανά ζεύγη των αρχικών μεταβλητών. Για παράδειγμα, για ένα τρισδιάστατο σύνολο δεδομένων με 3 μεταβλητές x , y και z , ο πίνακας συνδιακύμανσης είναι ένας πίνακας 3×3 (Καρλής, 2003):

Πίνακας 2: Συνδιακύμανση

$$\begin{bmatrix} Cov(x, x) & Cov(x, y) & Cov(x, z) \\ Cov(y, x) & Cov(y, y) & Cov(y, z) \\ Cov(z, x) & Cov(z, y) & Cov(z, z) \end{bmatrix}$$

Covariance matrix for 3-dimensional data

Δεδομένου ότι η συνδιακύμανση μιας μεταβλητής με τον εαυτό της είναι η διακύμανσή της ($Cov(a, a) = Var(a)$), στην κύρια διαγώνιο, η οποία ξεκινά από την πάνω αριστερά και συνεχίζει διαγώνια προς την κάτω δεξιά γωνία, έχουμε στην πραγματικότητα τις διακυμάνσεις κάθε αρχικής μεταβλητής. Επιπλέον, η συνδιακύμανση είναι μεταβαλλόμενη ($Cov(a, b) = Cov(b, a)$) και οι καταχωρήσεις του πίνακα συνδιακύμανσης είναι συμμετρικές σε σχέση με την κύρια διαγώνιο, το οποίο σημαίνει ότι το άνω και το κάτω τριγωνικό τμήμα είναι ίσα. Συνεπώς προκύπτει το εξής ερώτημα: τί πληροφορία μας δίνουν οι συνδιακυμάνσεις που έχουμε στους πίνακες σχετικά με τη συσχέτιση (correlation) μεταξύ των μεταβλητών; Αν είναι θετική η συσχέτιση, τότε οι δύο μεταβλητές αυξάνονται ή μειώνονται ταυτόχρονα (επομένως συσχετίζονται). Αν είναι αρνητική η συσχέτιση, τότε η μία αυξάνεται όταν η άλλη μειώνεται (επομένως δεν συσχετίζονται) (Καρλής, 2003).

Τώρα που τελικά γνωρίζουμε ότι ο πίνακας συνδιακύμανσης (πίνακας 2) δεν είναι παρά ένας πίνακας που περιγράφει τις συσχετίσεις μεταξύ όλων των πιθανών ζευγών μεταβλητών, ας προχωρήσουμε στο επόμενο βήμα (Smith, 2002).

Βήμα 3: Τυποποίηση

Στόχος αυτού του βήματος είναι να τυποποιήσει το εύρος των συνεχών αρχικών μεταβλητών, έτσι ώστε κάθε μία από αυτές να συμβάλει εξίσου στην ανάλυση. Πιο συγκεκριμένα, ο λόγος για τον οποίο είναι σημαντικό να πραγματοποιηθεί τυποποίηση πριν από την εφαρμογή της ΑΚΣ οφείλεται στο γεγονός ότι είναι αρκετά ευαίσθητη όσον αφορά τις διακυμάνσεις των αρχικών μεταβλητών. Δηλαδή, αν υπάρχουν μεγάλες διαφορές μεταξύ του εύρους των περιοχών των αρχικών μεταβλητών, αυτές οι μεταβλητές με το μεγαλύτερο εύρος περιοχών θα κυριαρχούν σε εκείνες με το μικρό εύρος περιοχών. Για παράδειγμα, μια μεταβλητή που κυμαίνεται μεταξύ 0 και 100, θα κυριαρχεί πάνω σε μια μεταβλητή που κυμαίνεται μεταξύ 0 και 1, διότι θα οδηγήσει σε μεροληπτικά και μη συγκρίσιμα αποτελέσματα. Άρα, η επιλογή του πίνακα συσχετίσεων έναντι του πίνακα συνδιακύμανσης είναι προφανής. Επομένως, σε αυτό το βήμα γίνεται η τυποποίηση των μεταβλητών καθιστώντας τις πλέον συγκρίσιμες (Καρλής, 2003). Μαθηματικά, αυτό μπορεί να επιτευχθεί με την αφαίρεση του μέσου όρου και διαίρεση με την τυπική απόκλιση για κάθε τιμή κάθε μεταβλητής (Καρλής, 2003).

Μόλις ολοκληρωθεί η τυποποίηση, όλες οι μεταβλητές θα έχουν εύρος περιοχής [0,1]. Καταληκτικά, είναι καλό να τονιστεί ότι η επιλογή ανάμεσα στον πίνακα συνδιακύμανσης και τον πίνακα συσχετίσεων γίνεται με βάση τα δεδομένα και τις συνδιακυμάνσεις τους. Η παρακάτω διαδικασία είναι αντίστοιχη σε περίπτωση που επιλεγθεί ο πίνακας συσχετίσεων.

Βήμα 4: Υπολογισμός των ιδιοδιανυσμάτων (eigenvectors) και των ιδιοτιμών (eigenvalues) του πίνακα συνδιακύμανσης για τον προσδιορισμό των Κύριων Συνιστωσών (principal components)

Τα ιδιοδιανύσματα και οι ιδιοτιμές είναι έννοιες της γραμμικής άλγεβρας που πρέπει να υπολογιστούν από τον πίνακα συνδιακύμανσης για να προσδιορίσουμε τις Κύριες Συνιστώσες των δεδομένων. Πριν φθάσουμε στην εξήγηση αυτών των εννοιών, ας καταλάβουμε πρώτα τι εννοούμε με τον όρο Κύριες Συνιστώσες (principal components).

Οι Κύριες Συνιστώσες είναι νέες μεταβλητές που κατασκευάζονται ως γραμμικοί συνδυασμοί ή ως συνδυασμοί των αρχικών μεταβλητών. Προκειμένου να επιτύχουμε αυτό χρειάζεται να βρούμε τα ιδιοδιανύσματα και τις αντίστοιχες ιδιοτιμές του πίνακα συνδιακύμανσης. Οι νέες μεταβλητές που δημιουργούνται (δηλ. οι Κύριες Συνιστώσες) δεν έχουν καμία συσχέτιση μεταξύ τους και η πληροφορία των αρχικών μεταβλητών συμπίπτει ή συμπυκνώνεται στις πρώτες συνιστώσες (Wesley, 2006). Έτσι, το σκεπτικό είναι ότι από ένα σετ δεδομένων με πολλές μεταβλητές καταλήγουμε σε πολύ λιγότερες καινούργιες μεταβλητές, γραμμικός συνδυασμός των αρχικών, που ερμηνεύουν όσο το δυνατό περισσότερη μεταβλητότητα των αρχικών δεδομένων. Υπάρχει η δυνατότητα να αναπαρασταθούν σε διάγραμμα οι Κύριες Συνιστώσες κατά φθίνουσα σειρά δείχνοντας το ποσοστό της μεταβλητότητας που ερμηνεύει ο καθένας κάθε φορά.

Παραμένοντας στο παράδειγμα μας, τα ιδιοδιανύσματα με τις αντίστοιχες ιδιοτιμές τους είναι τα ακόλουθα (Smith, 2002):

$$eigenvalues = \begin{pmatrix} .0490833989 \\ 1.28402771 \end{pmatrix}$$

$$eigenvectors = \begin{pmatrix} -.735178656 & -.677873399 \\ .677873399 & -.735178656 \end{pmatrix}$$

Βήμα 5: Διάνυσμα χαρακτηριστικών τιμών

Όπως βλέπουμε στο προηγούμενο βήμα, υπολογίζοντας τα ιδιοδιανύσματα και ταξινομώντας τα με τις ιδιοτιμές τους κατά φθίνουσα σειρά μπορούμε με αυτό τον τρόπο να βρούμε τις Κύριες Συνιστώσες με σειρά σημαντικότητας. Σε αυτό το βήμα, αυτό που κάνουμε είναι να επιλέξουμε αν διατηρούμε όλες αυτές τις συνιστώσες ή αν απορρίπτουμε αυτές με τη μικρότερη σημαντικότητα (με χαμηλές ιδιοτιμές) σχηματίζοντας με τις υπόλοιπες συνιστώσες έναν πίνακα διανυσμάτων που ονομάζεται διάνυσμα χαρακτηριστικών τιμών (Smith, 2002).

Επομένως, το διάνυσμα χαρακτηριστικών τιμών είναι ένας πίνακας που περιλαμβάνει ως στήλες τα ιδιοδιανύσματα των συνιστωσών και τα οποία επιθυμούμε να κρατήσουμε. Συνεχίζοντας στο ίδιο παράδειγμα, μπορούμε να σχηματίσουμε ένα διάνυσμα χαρακτηριστικών τιμών και με τα δύο ιδιοδιανύσματα, όπως απεικονίζονται παρακάτω (Δημόπουλος, 2006).

Πίνακας 3 Διανύσματος χαρακτηριστικών

$$eigenvalues = \begin{pmatrix} .0490833989 \\ 1.28402771 \end{pmatrix}$$

$$eigenvectors = \begin{pmatrix} -.735178656 & -.677873399 \\ .677873399 & -.735178656 \end{pmatrix}$$

Επίσης, μπορούμε να απορρίψουμε το ιδιοδιάνυσμα v1 (1η στήλη του eigenvector), το οποίο έχει τη λιγότερη σημαντικότητα και να σχηματίσουμε ένα διάνυσμα χαρακτηριστικών τιμών μόνο με το v2 (2η στήλη του eigenvector), το οποίο απεικονίζεται παρακάτω (Δημόπουλος, 2006):

Απορρίπτοντας το ιδιοδιάνυσμα v1 θα μειωθεί η διάσταση κατά 1. Συνεπώς, προκαλείται απώλεια πληροφορίας στο τελικό σύνολο δεδομένων ίση με το ποσό της πληροφορίας που «φέρει» το πρώτο ιδιοδιάνυσμα (Δημόπουλος, 2006).

Βήμα 6: Ανασύνθεση των δεδομένων κατά μήκος των αξόνων των κύριων συνιστωσών

Στα προηγούμενα βήματα, εκτός από την τυποποίηση, δεν κάνουμε αλλαγές στα δεδομένα. Απλά επιλέγουμε τις Κύριες Συνιστώσες και σχηματίζουμε το διάνυσμα χαρακτηριστικών τιμών. Όμως, η καταχώρηση του συνόλου δεδομένων παραμένει ίδια σε ότι αφορά πάντοτε τους αρχικούς άξονες, δηλαδή τις αρχικές μεταβλητές.

Σε αυτό το βήμα, το οποίο είναι το τελευταίο, στόχος είναι να χρησιμοποιήσουμε το διάνυσμα χαρακτηριστικών τιμών που σχηματίστηκε χρησιμοποιώντας τα ιδιοδιανύσματα του πίνακα συνδιακύμανσης και να αναδιοργανώσουμε τα δεδομένα από τους αρχικούς άξονες σε εκείνους που αναπαρίστανται από τις Κύριες Συνιστώσες, εξ ου και η ονομασία Principal Components Analysis, δηλαδή Ανάλυση σε Κύριες Συνιστώσες. Αυτό μπορεί να επιτευχθεί πολλαπλασιάζοντας τον ανάστροφο του αρχικού συνόλου δεδομένων με τον ανάστροφο του χαρακτηριστικού διανύσματος, όπως σημειώνεται παρακάτω:

Τελικό σύνολο δεδομένων = χαρακτηριστικό διάνυσμα T * αρχικό τυποποιημένο σύνολο δεδομένων T (όπου T είναι ο ανάστροφος).

Το παραπάνω εξάγει τα αρχικά δεδομένα βάσει το ιδιοδιάνυσμα v2 που επιλέχθηκε (Smith, 2002).

Χρησιμότητα των Κυρίων Συνιστωσών

Η οργάνωση των πληροφοριών σε Κύριες Συνιστώσες με αυτόν τον τρόπο μας επιτρέπει να μειώσουμε τις διαστάσεις χωρίς την απώλεια πολλών πληροφοριών. Αυτό επιτυγχάνεται απορρίπτοντας τα στοιχεία με χαμηλές πληροφορίες και θεωρώντας παράλληλα τις υπόλοιπες συνιστώσες ως τις νέες μας μεταβλητές. Κάτι σημαντικό που πρέπει να συνειδητοποιήσουμε σε αυτό το σημείο είναι ότι οι Κύριες Συνιστώσες είναι λιγότερο ερμηνεύσιμες και δεν έχουν κανένα πραγματικό νόημα, αφού κατασκευάζονται ως γραμμικοί συνδυασμοί των αρχικών μεταβλητών.

Γεωμετρικά, οι Κύριες Συνιστώσες αντιπροσωπεύουν τις κατευθύνσεις των δεδομένων που εξηγούν το μέγιστο ποσό διακύμανσης, δηλαδή τις γραμμές που αποτυπώνουν τις περισσότερες πληροφορίες των δεδομένων. Η σχέση μεταξύ διακύμανσης και πληροφορίας έγκειται στο γεγονός ότι όσο μεγαλύτερη είναι η διακύμανση που μεταφέρεται από μια γραμμή τόσο μεγαλύτερη είναι η διασπορά των σημείων-δεδομένων κατά μήκος αυτής και όσο μεγαλύτερη είναι η διασπορά κατά μήκος μιας γραμμής τόσο περισσότερες πληροφορίες η γραμμή φέρει. Για την κατανόηση όλων των παραπάνω ως σκεφτούμε μόνο τις Κύριες Συνιστώσες ως νέους άξονες που παρέχουν την καλύτερη γωνία για να δούμε και να αξιολογήσουμε τα δεδομένα, έτσι ώστε οι διαφορές μεταξύ των παρατηρήσεων να είναι καλύτερα ορατές.

Κεφάλαιο 3. Hierarchical Clustering (Ιεραρχική Ταξινόμηση)

Η Ιεραρχική Ταξινόμηση (Hierarchical Clustering) είναι μία μέθοδος που κατατάσσει τις υπάρχουσες παρατηρήσεις σε ομάδες με κάποιο μέτρο ομοιότητας. Εξετάζει πόσο όμοιες είναι κάποιες παρατηρήσεις ως προς κάποιες μεταβλητές για να δημιουργηθούν ομάδες ομοίων παρατηρήσεων.

Πότε μια Ιεραρχική Ταξινόμηση είναι καλή;

Μια μέθοδος Ιεραρχικής Ταξινόμησης είναι «καλή» αν παράγει συστάδες καλής ποιότητας. Αυτό προκύπτει από την σύσταση των ομάδων που δημιουργούνται. Είναι σημαντικό οι συστάδες να αποτελούνται από όσο γίνεται περισσότερο όμοιες παρατηρήσεις και ταυτόχρονα οι ίδιες οι παρατηρήσεις να είναι όσο γίνεται περισσότερο ανομοιογενείς μεταξύ των διαφορετικών ομάδων που ανήκουν. Η διαφορετικότητα των ομάδων επιτυγχάνεται όταν οι παρατηρήσεις κάθε ομάδας μοιάζουν όσο το δυνατό περισσότερο μεταξύ τους και διαφέρουν από τις μεταβλητές άλλων ομάδων όσο γίνεται περισσότερο.

Προσεγγίσεις

Υπάρχουν διαφορετικοί τρόποι προσέγγισης ενός προβλήματος Ιεραρχικής Ταξινόμησης (Καρλής, 2003):

- Ιεραρχική Ταξινόμηση (Hierarchical Clustering)

Υπάρχει πλήθος μεθόδων στην Ιεραρχική Ταξινόμηση που εξυπηρετούν στην ταξινόμηση των παρατηρήσεων σε ομάδες χρησιμοποιώντας κάθε φορά κάποιο κριτήριο ομοιότητας:

1. Nearest neighbour : υπολογίζει την απόσταση ανάμεσα σε δύο ομάδες ως τη μικρότερη δυνατή απόσταση μεταξύ παρατηρήσεων των ομάδων που είναι αρκετά κοντά, δηλαδή υπολογίζει την απόσταση μεταξύ πολύ κοντινών παρατηρήσεων και αυτή αποτελεί την απόσταση των ομάδων.

2. Furthest neighbour: υπολογίζει την απόσταση ανάμεσα σε δύο ομάδες ως τη μεγαλύτερη απόσταση από μία παρατήρηση σε μία ομάδα με κάποια παρατήρηση στην άλλη ομάδα. Αναλυτικότερα, αυτή η μέθοδος βρίσκει τιμές, μέσα στις συγκρινόμενες ομάδες, οι οποίες έχουν πολύ μεγάλη απόσταση μεταξύ τους και αυτή ερμηνεύεται ως η μέγιστη απόσταση μεταξύ των ομάδων.

3. Centroid: είναι ένας τρόπος υπολογισμού της απόστασης των ομάδων, η οποία προκύπτει από την απόσταση των κέντρων των ομάδων γύρω από τα οποία βρίσκονται οι περισσότερες τιμές.

4. Average between groups: η απόσταση ορίζεται ως ο μέσος όρος της απόστασης ανάμεσα σε όλες τις αποστάσεις της μιας ομάδας με τα στοιχεία της άλλης για τα διάφορα στοιχεία της.

5. Average within groups: η απόσταση λογίζεται ως ο μέσος όλων των αποστάσεων μεταξύ των στοιχείων των ομάδων που προκύπτουν όταν ενώνουμε τις δύο ομάδες.

- K-Means Clustering (Μέθοδος Διαμέρισης)

Στην Ιεραρχική Ταξινόμηση κάθε παρατήρηση θεωρείται από μία ομάδα και την ενώνουμε με την αμέσως κοντινότερη ομάδα ελαχιστοποιώντας την απόσταση των στοιχείων της ομάδας που σχηματίζεται. Στο τέλος της διαδικασίας μαθαίνουμε ποιός είναι ο τελικός αριθμός των ομάδων στις οποίες έχουν ταξινομηθεί οι παρατηρήσεις του δείγματος.

Στην K-Means (partitioning algorithms) τεχνική είναι εκ των προτέρων γνωστός ο αριθμός των ομάδων που δημιουργούνται. Οι παρατηρούμενες τιμές κατατάσσονται σύμφωνα με την απόσταση τους από το κέντρο της ομάδας (centroid). Έπειτα, υπολογίζεται η απόσταση κάθε παρατήρησης από το κέντρο της ομάδας και την κατατάσσει στην κοντινότερη. Η διαδικασία επαναλαμβάνεται έως ότου δεν υπάρχουν διαφορές ανάμεσα σε δύο διαδοχικές επαναλήψεις.

Είναι πολύ σημαντικό ότι η επιλογή των αρχικών κέντρων πρέπει να είναι τέτοια που τα κέντρα να είναι όσο πιο μακριά γίνεται για να ενισχύουν την ετερογένεια μεταξύ των συστάδων.

Χρησιμότητα ανάλυσης σε ομάδες:

1. διερεύνηση σχέσεων μεταξύ μεταβλητών
2. η ομοιότητα των παρατηρήσεων ως προς τις μεταβλητές οδηγεί στη δημιουργία ομοιογενών ομάδων
3. η διαφορετικότητα μεταξύ των συστάδων που σχηματίζονται ενισχύει τη διακριτική ικανότητα μεταξύ των ομάδων
4. πρόβλεψη καινούργιων τιμών

Ακολουθεί η βήμα προς βήμα περιγραφή εκτέλεσης της Ιεραρχικής Ταξινόμησης.

Βήμα 1: Επιλογή χαρακτηριστικών γνωρισμάτων

Σε αυτό το βήμα επιλέγονται τα κατάλληλα γνωρίσματα (attributes) για να κωδικοποιηθεί όσο το δυνατόν περισσότερη πληροφορία σχετικά με την εργασία που μας ενδιαφέρει. Συνεπώς, η προεπεξεργασία των δεδομένων ίσως είναι αναγκαία πριν από τη χρησιμοποίησή τους στην Ιεραρχική Ταξινόμηση.

Βήμα 2: Επιλογή αλγορίθμου Ιεραρχικής Ταξινόμησης

Στόχος αυτού του βήματος είναι η επιλογή ενός αλγορίθμου που οδηγεί σε ένα «καλό» σχήμα Ιεραρχικής Ταξινόμησης. Επίσης, το μέτρο γειτνίασης (proximity measure) είναι πολύ σημαντικό, καθώς προσδιορίζει πόσο «όμοια» είναι δύο αντικείμενα (δηλαδή 2 διανύσματα γνωρισμάτων). Πρέπει να διασφαλιστεί ότι όλα τα επιλεγμένα γνωρίσματα συμβάλλουν το ίδιο στον υπολογισμό του μέτρου εγγύτητας.

Βήμα 3: Κριτήριο Ιεραρχικής Ταξινόμησης

Αυτό το βήμα αναφέρεται στον καθορισμό του κριτηρίου Ιεραρχικής Ταξινόμησης, που δύναται να αποτυπωθεί μέσω μιας συνάρτησης κόστους. Επομένως, πρέπει να γίνει επιλογή ενός «καλού» κριτηρίου Ιεραρχικής Ταξινόμησης, το οποίο να εφαρμόζει «καλά» στο σύνολο δεδομένων.

Βήμα 4: Εγκυρότητα αποτελεσμάτων Ιεραρχικής Ταξινόμησης

Στόχος αυτού του βήματος είναι η αξιολόγηση της τελικής τμηματοποίησης των δεδομένων, ώστε να έχουμε τα ακριβή αποτελέσματα του αλγορίθμου Ιεραρχικής Ταξινόμησης, χρησιμοποιώντας φυσικά τα κατάλληλα κριτήρια και τις απαραίτητες τεχνικές.

Βήμα 5: Ερμηνεία αποτελεσμάτων

Σε αυτό το τελευταίο βήμα, ο εμπειρογνώμονας πρέπει να ενσωματώσει τα αποτελέσματα της Ιεραρχικής Ταξινόμησης και με άλλα πειραματικά στοιχεία.

Διαδικασία Ιεραρχικής Ταξινόμησης

Η διαδικασία της Ιεραρχικής Ταξινόμησης περιλαμβάνει τα εξής βήματα:

- 1) Αναπαράσταση των στοιχείων, η οποία μπορεί να περιλαμβάνει την παραγωγή νέων χαρακτηριστικών (Pattern representation).
- 2) Ορισμός του μέτρου ομοιότητας μεταξύ των στοιχείων (Similarity measure definition).
- 3) Η καθαυτή διαδικασία της ομαδοποίησης.
- 4) Αφαίρεση δεδομένων όταν αυτή κρίνεται απαραίτητη (Data abstraction).
- 5) Προσδιορισμός και εκτίμηση του αποτελέσματος (Assessment of output)

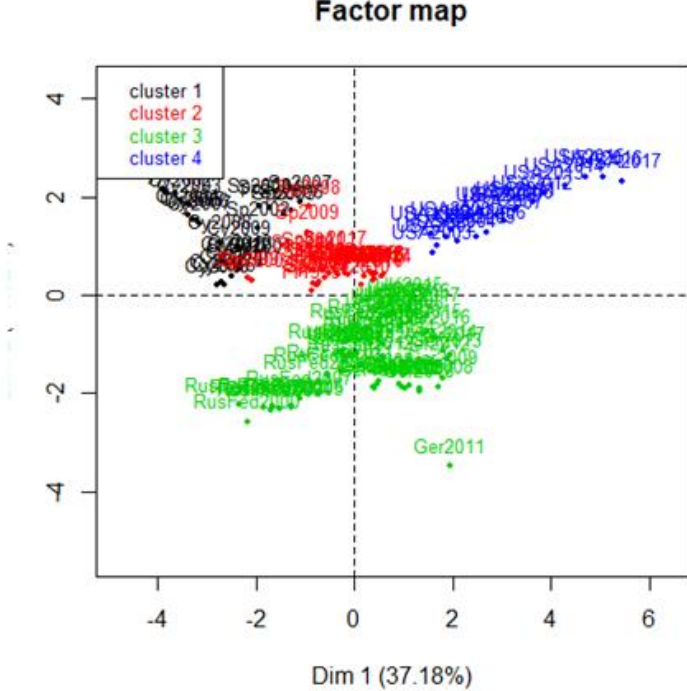
Συγκεκριμένα, η αναπαράσταση των στοιχείων σχετίζεται με τον αριθμό των κλάσεων, των στοιχείων και τον τύπο των χαρακτηριστικών που χρησιμοποιούνται στη μέθοδο. Σύμφωνα με τη συγκεκριμένη διαδικασία μπορεί να χρησιμοποιηθεί οποιοσδήποτε μετασχηματισμός κρίνεται απαραίτητος, προκειμένου να εξαχθεί το επιθυμητό αποτέλεσμα από τα δεδομένα.

Το μέτρο ομοιότητας σχετίζεται με την συνάρτηση απόστασης των δεδομένων. Πράγματι, αυτό συμβάλλει στον προσδιορισμό της ομοιογένειας εντός των ομάδων και στη διαφορετικότητα μεταξύ τους. Το προηγούμενο μας καθοδηγεί, ώστε να γίνει η κατάλληλη επιλογή του κριτηρίου κατά την εφαρμογή του αλγορίθμου και συντελεί στην επιτυχία/αποτυχία της μεθόδου.

Η διαδικασία της Ιεραρχικής Ταξινόμησης μπορεί να καταλήγει σε διαφορετικό αποτέλεσμα κάθε φορά ανάλογα με τον τρόπο που έχει χρησιμοποιηθεί. Μπορεί το αποτέλεσμα να είναι απόλυτα καθορισμένο με διακριτές ομάδες ή να είναι πιο συγκεχυμένο με επικαλυπτόμενες ομάδες. Η Ιεραρχική Συσταδοποίηση παράγει εμφωλευμένες κλάσεις μετά από διαδικασίες διαχωρισμού ή συγχώνευσης με βάση το μέτρο της ομοιότητας των στοιχείων. Από την άλλη πλευρά, οι αλγόριθμοι διαμέρισης διαχωρίζουν τις παρατηρήσεις με γνώμονα τη βελτιστοποίηση του κριτηρίου που γίνεται clustering.

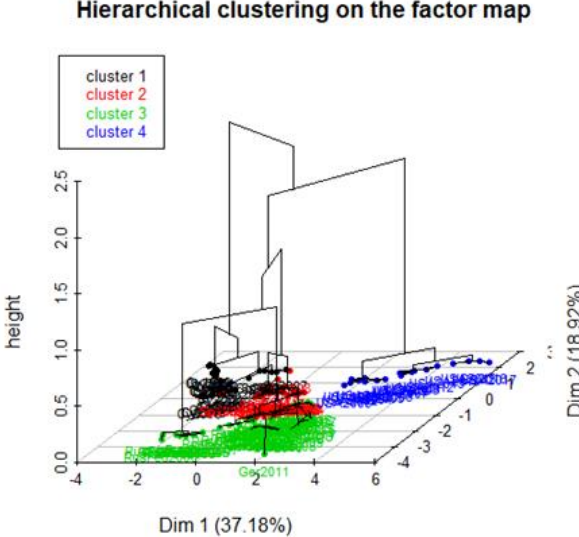
Η αφαίρεση δεδομένων είναι μια διαδικασία κατά την οποία το σύνολο των δεδομένων αποκτά μια συμπαγή και απλή αναπαράσταση. Επίσης, είναι πολύ σημαντική η αναπαράσταση των δεδομένων να πραγματοποιείται με απλό και σαφή τρόπο, ώστε η μελλοντική επεξεργασία τους να είναι εφικτή αφενός και αφετέρου η απλότητα της απεικόνισής τους να βοηθά να καταστούν κατανοητά σε εκείνους που σκοπεύουν να τα επεξεργαστούν ακόμα και αν δεν έχουν ιδιαίτερες στατιστικές γνώσεις. Στο τέλος λαμβάνει χώρα ο έλεγχος της διαδικασίας (validation). Εκτιμάται στην ουσία κατά πόσο οι κλάσεις που δημιουργούνται έχουν νόημα και πόσο ισχυρή είναι η διακριτική τους ικανότητα (Καρλής, 2003).

Factor map

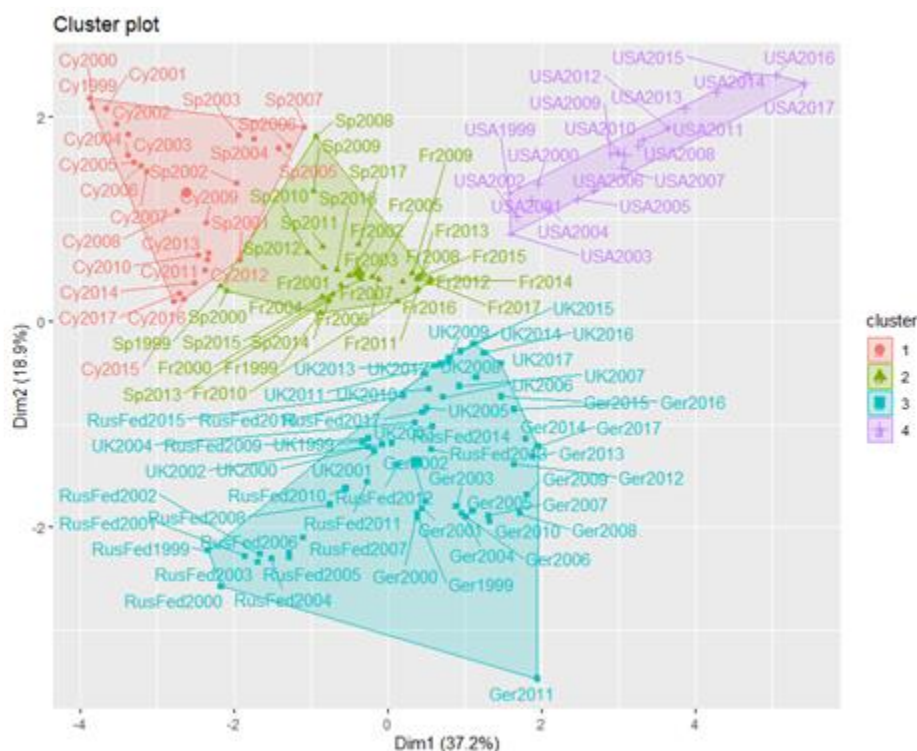


Στο παράρτημα 1 (σελ.48) βρείτε τους πίνακες ερμηνείας του δενδρογράμματος.

Γράφημα 3: Απεικόνιση των ομάδων στο χώρο



Γράφημα 4: Απεικόνιση των κλάσεων μέσω της εντολής Repel



Προκύπτει από τα παραπάνω διαγράμματα ότι οι παρατηρήσεις χωρίζονται στις παρακάτω τέσσερις κύριες ομάδες:

1. Στην 1η ομάδα ανήκουν οι παρατηρήσεις που ομοιάζουν ως προς τις μεταβλητές «Population growth» και «International tourism receipts». Σε αυτή την ομάδα ανήκει το ΑΕΠ της Κύπρου για όλα τα μετρημένα έτη και πιο παλιές μετρήσεις της Ισπανίας. Είναι αναμενόμενο καθώς η Κύπρος βασίζεται σε πολύ μεγάλο βαθμό στις τουριστικές εισπράξεις και τις υπηρεσίες που παρέχει.

2. Στην 4η ομάδα ανήκουν ολοκληρωτικά οι ΗΠΑ για όλες τις παρατηρούμενες τιμές του ΑΕΠ και για όλα τα έτη μετρήσεων. Εδώ περιλαμβάνεται ο διεθνής αριθμός τουριστών, ο αριθμός των αφίξεων, ο διεθνής αριθμός αποδείξεων για ταξιδιωτικά είδη, ο δείκτης τιμών καταναλωτή και ο αριθμός των επιβατών που μεταφέρθηκαν αεροπορικά. Οι ΗΠΑ καταγράφουν τους μεγαλύτερους αριθμούς στην πλειοψηφία αυτών των μεταβλητών, καθώς είναι μετρημένες κατά απόλυτη τιμή. Επομένως, υπερβαίνουν τις αντίστοιχες τιμές αυτών των μεταβλητών για τις υπόλοιπες χώρες και γι' αυτό το λόγο κατηγοριοποιείται μοναδικά.

3. Η 2η ομάδα χαρακτηρίζεται από τις τουριστικές αναχωρήσεις και τις δαπάνες για τουριστικά είδη. Στη συγκεκριμένη ομάδα ταξινομούνται η Γαλλία και η Ισπανία.

4. Η 3η ομάδα περιέχει τις Αγγλία, Γερμανία και Ρωσία. Κύριος παράγοντας σε αυτές τις χώρες, όπως προκύπτει από τη μελέτη, είναι ο ρυθμός μεγέθυνσης του ΑΕΠ και το ποσοστό της ανεργίας. Ως μεγάλες οικονομίες βρίσκονται στενά συνδεδεμένα μεταξύ τους και προκύπτει ότι ο ρυθμός ανάπτυξης της μίας χώρας να επηρεάζει τον ρυθμό της άλλης. Για παράδειγμα, η Ρωσία είναι ο μεγαλύτερος ενεργειακός προμηθευτής της Ευρώπης και η Αγγλία εκκαθαρίζει τις περισσότερες χρηματοπιστωτικές συναλλαγές.

Συμπερασματικά, ο πρώτος παράγοντας καταγράφει θετική προς αρνητική τάση τουριστικών μεγεθών εκτός των τουριστικών αναχωρήσεων, ενώ ο δεύτερος παράγοντας επηρεάζεται κυρίως από τον ρυθμό ανάπτυξης και την ανεργία των κρατών ερμηνεύοντας με αυτόν τον τρόπο περισσότερο τα οικονομικά τους μεγέθη.

Κεφάλαιο 4. Μεθοδολογία και εμπειρική εφαρμογή

Στη μεθοδολογία γίνεται διαδοχική χρήση των δύο μεθόδων που προαναφέρθηκαν δηλαδή της Ανάλυσης σε Κύριες Συνιστώσες (Principal Component Analysis) και της Ιεραρχικής Ταξινόμησης (Hierarchical Clustering).

Η συγκεκριμένη μελέτη στοχεύει στην αρχική διερεύνηση των επιπτώσεων της χρηματοπιστωτικής κρίσης στον τουρισμό. Οι μεταβλητές που χρησιμοποιήθηκαν για τη μελέτη (Πίνακας Ερμηνείας Μεταβλητών) σε συνδυασμό με τις κωδικές ονομασίες τους αναγράφονται μέσα στο λογισμικό της R, στο οποίο έγινε η επεξεργασία των δεδομένων μας. Για την εξαγωγή των μεταβλητών και των παρατηρούμενων τιμών τους από το World Development Indicators αναζητήθηκαν στο πεδίο «series» οι επιθυμητές χώρες. Σκοπός είναι να μελετηθεί η επίπτωση της διεθνούς χρηματοοικονομικής κρίσης του 2007-2008 στις ευρύτερες περιοχές της Αμερικής, της Ευρώπης και της Ασίας. Επιλέγονται αυτές οι χώρες ως οι μεγαλύτερες οικονομίες των περιοχών τους για εκείνες τις χρονικές περιόδους. Η επιλογή της Κύπρου γίνεται ως εναλλακτική έναντι της Ελλάδας λόγω έλλειψης διαθέσιμων στοιχείων. Οι μεταβλητές που επιλέχθηκαν απεικονίζονται στον παρακάτω πίνακα.

Πίνακας 3: Μεταβλητές της έρευνας

Κωδική ονομασία	Όνομα μεταβλητής (βλ. εισαγωγικές έννοιες- σελ.8-9)
IT.dep (International tourism, number of departures)	Αριθμός αναχωρήσεων στον διεθνή τουρισμό ¹
IT.arr (International tourism, number of arrivals)	Αριθμός αφίξεων στον διεθνή τουρισμό ²
GDP.gr (GDP growth (annual %))	Ανάπτυξη του Ακαθάριστου Εγχώριου Προϊόντος (ετησίως ως ποσοστό) ³
IT.rec (International tourism, receipts (% of total exports))	Διεθνείς τουριστικές αποδείξεις ⁴
IT.rec.tr.items (International tourism, receipts for travel items)	Διεθνείς τουριστικές αποδείξεις για τα ταξιδιωτικά είδη ⁵
IT.expend.tr.items (International tourism, expenditures for travel items)	Διεθνείς τουριστικές δαπάνες για ταξιδιωτικά είδη ⁶
Un.total (Unemployment, total)	Ανεργία (σε ποσοστό του συνολικού εργατικού δυναμικού) ⁷
Cons.pr.index (Consumer price index)	Δείκτης Τιμών Καταναλωτή (έτος βάσης 2010) ⁸
Air.transp.pass.carried (Air transport, passengers carried)	Αριθμός αερομεταφερόμενων επιβατών ⁹
Pop.growth (Population Growth)	Αύξηση του πληθυσμού (σε ποσοστό %) ¹⁰

Η μέθοδος που χρησιμοποιήθηκε είναι η Ανάλυση σε Κύριες Συνιστώσες σε πρώτη φάση με αξιοποίηση στη συνέχεια της ανάλυσης σε συστάδες για την εύρεση μοτίβων στις επιπτώσεις αυτές. Πιο συγκεκριμένα, διερευνώνται δείκτες οι οποίοι για το εξεταζόμενο διάστημα επηρεάζονται με τόσο όμοιο τρόπο από την κρίση που συνθέτουν ομάδες.

Στον πίνακα 4 βλέπουμε τα ιδιοδιανύσματα και τις αντίστοιχες ιδιοτιμές τους που εξάγει η μέθοδος των Κυρίων Συνιστωσών. Επίσης, αντιλαμβανόμαστε το ποσοστό της μεταβλητότητας των αρχικών δεδομένων που φέρει το κάθε ιδιοδιάνυσμα, καθώς και τη σωρευτική μεταβλητότητα επιλέγοντας κατά φθίνουσα σειρά τα ιδιοδιανύσματα, όπως απεικονίζονται στην προτελευταία και τελευταία στήλη αντίστοιχα.

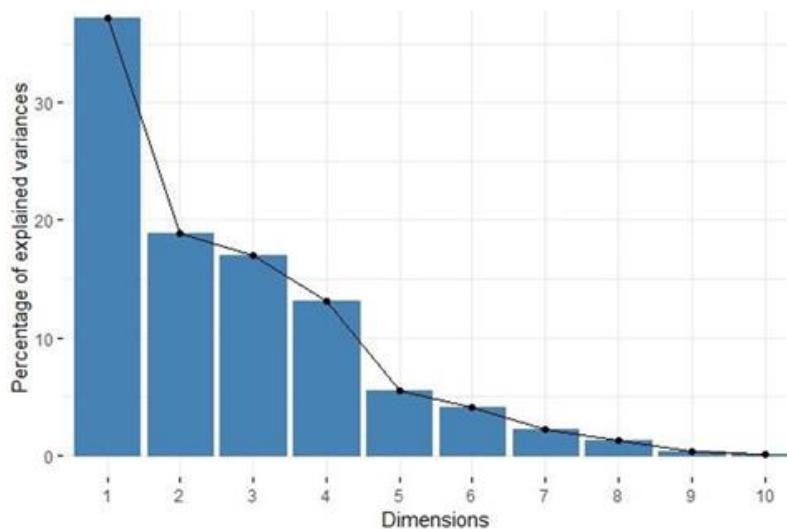
Πίνακας 4: Ιδιοτιμές και ποσοστά ερμηνευτικότητας των παραγόντων

Components	Eigenvalue	Eigenvalue percentage of variance	Cumulative percentage of variance
Comp 1	3.71758919	37.1458919	37.17589
Comp 2	1.89221473	18.9221473	56.09804
Comp 3	1.69639808	16.9639808	73.06202
Comp 4	1.31560411	13.1560411	86.21806
Comp 5	0.55607004	5.5607004	91.77876
Comp 6	0.41106356	4.1106356	95.88940
Comp 7	0.22529612	2.2529612	98.14236
Comp 8	0.13274722	1.3274722	99.46983
Comp 9	0.03690949	0.3690949	99.83893
Comp 10	0.01610745	0.1610745	100.00000

Για την επιλογή του πλήθους των ιδιοδιανυσμάτων που επιλέγουμε για διερεύνηση υπάρχουν διάφορα κριτήρια που μπορούμε να χρησιμοποιήσουμε. Μία επιλογή είναι να κρατήσουμε τόσα ιδιοδιανύσματα όση η μεταβλητότητα των δεδομένων που θέλουμε να ερμηνεύσουμε. Άλλη επιλογή είναι να παίρνουμε τα ιδιοδιανύσματα των οποίων οι ιδιοτιμές είναι μεγαλύτερες του δειγματικού μέσου των ιδιοτιμών (Κριτήριο Kaiser) (Καρλής, 2003). Ακόμα, επιλέγουμε εκείνα των οποίων η ιδιοτιμή είναι μεγαλύτερη του 1. Τέλος, είναι η γραφική επιλογή του πλήθους των ιδιοδιανυσμάτων αναπαριστώντας τις ιδιοτιμές και κρατώντας όσες βρίσκονται πριν την κάθετη πτώση του γραφήματος.

Αρχικά, από τον πίνακα ιδιοτιμών και ποσοστών ερμηνευτικότητας (πίνακας 4) παρατηρούμε το πλήθος των συνιστωσών που εξήγαγε η ανάλυση. Στις συγκεκριμένες μεθόδους το βέλτιστο πλήθος των κλάσεων είναι ίσο με το πλήθος των παραγόντων που έχουν ιδιοτιμή πάνω από 1, όπως ορίζει το κριτήριο επιλογής παραγόντων. Έτσι, εξάγονται τέσσερις ομάδες μεταβλητών, οι οποίες ερμηνεύουν συνολικά το 86.21% της μεταβλητότητας του συνόλου της πληροφορίας. Το γράφημα 5 (Scree plot) υποδεικνύει αντίστοιχα πως τέσσερις παράγοντες είναι αρκετοί για να αντιπροσωπεύουν τη συνολική πληροφορία των υπό μελέτη μεταβλητών, μέσω του «κενού» που υπάρχει από την 4η έως την 5η ράβδο.

Γράφημα 5: Scree plot



Όπως φαίνεται στο παραπάνω γράφημα 5, επιλέγουμε τα πρώτα τέσσερα ιδιοδιανύσματα, των οποίων η ιδιοτιμή είναι μεγαλύτερη του 1. Ακόμη, η μεταβλητότητα που ερμηνεύουν είναι υψηλή σε σχέση με τη μεταβλητότητα των υπολοίπων παραγόντων, όπως φαίνεται στον κάθετο άξονα της μεταβλητότητας που ερμηνεύει ο κάθε παράγοντας. Τα συγκεκριμένα ιδιοδιανύσματα ερμηνεύουν το 86% της συνολικής μεταβλητότητας των αρχικών δεδομένων, γεγονός που υποστηρίζεται και από το γράφημα των ιδιοτιμών, το οποίο σημειώνει απότομη πτώση στην πέμπτη ιδιοτιμή.

Στον Πίνακα 5 δίνεται η εικόνα των μεταβλητών όπως ομαδοποιούνται ιεραρχικά κατά συστάδες.

Πίνακας 5: Χαρτογράφηση μεταβλητών

1 ^η Ομάδα	2 ^η Ομάδα	3 ^η Ομάδα	4 ^η Ομάδα
Population Growth	International tourism, number of arrivals	International tourism, number of departures	GDP growth (annual %)
International tourism, receipts (% of total exports)	International tourism, receipts for travel items (current US\$)	International tourism, expenditures for travel items (current US\$)	Unemployment, total (% of total labor force) (modeled ILO estimate).
	Consumer price index (2010 = 100)		
	Air transport, passengers carried		

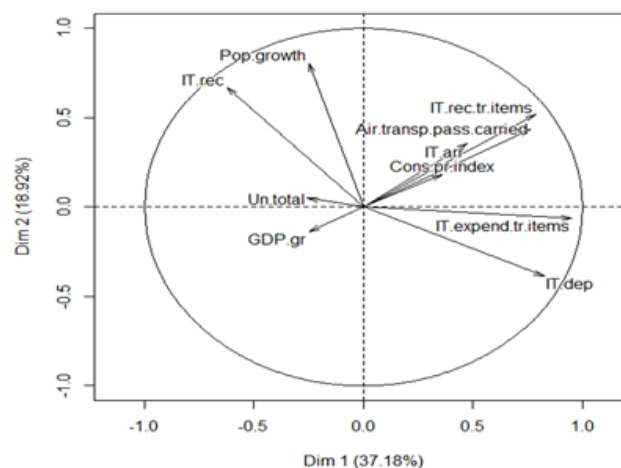
Επιπλέον, μπορούμε να επισημάνουμε πως η 2η ομάδα είναι η πιο συνεκτική, τείνοντας περισσότερο από τις υπόλοιπες στον παράγοντα που συνθέτουν, διότι οι γωνίες τους είναι πολύ μικρές και τείνουν να ταυτιστούν. Το διάγραμμα χαρτογράφησης των μεταβλητών που ακολουθεί (γράφημα 6) είναι ίσως το σημαντικότερο της συγκεκριμένης ανάλυσης. Σε αυτό φαίνονται ακριβώς οι τέσσερις παράγοντες μεταβλητών, οι οποίες μοιάζουν να επηρεάζονται με όμοιο τρόπο.

Το διάγραμμα χαρτογράφησης των μεταβλητών (γράφημα 6) δίνει μία καλή εικόνα για την συνεισφορά της κάθε μεταβλητής στη δημιουργία των Κυρίων Συνιστωσών και προϋδεάζει για περαιτέρω διερεύνηση των δεδομένων με την κατηγοριοποίηση τους σε συστάδες. Επιπλέον, είναι χρήσιμο να αναφερθεί ότι τα δεδομένα

μετά την εφαρμογή της ΑΚΣ ξεκαθαρίζουν ως προς τις συσχετίσεις τους (whitening) και είναι πιο εύκολο να τα ομαδοποιήσουμε για περαιτέρω έρευνα.

Αναλυτικότερα, είναι σαφές ότι δημιουργούνται ομάδες μεταβλητών, οι οποίες είναι σημαντικά συσχετισμένες και έχουν ισχυρή συσχέτιση για τον κάθε παράγοντα στον οποίο συμμετέχουν. Μελετώντας τις μεταβλητές για τους δύο πρώτους παράγοντες παρατηρούμε ότι οι μεταβλητές «Population growth» και «International tourism, receipts» είναι σημαντικά θετικά συσχετισμένες με τον πρώτο παράγοντα και σημαντικά αρνητικά συσχετισμένες με τον δεύτερο. Επιπρόσθετα, οι μεταβλητές «International tourism, number of arrivals», «International tourism, receipts for travel items (current US\$)», «Consumer price index (2010 = 100)» και «Air transport, passengers carried» βαραίνουν θετικά και για τους δύο παράγοντες. Ακόμη, οι μεταβλητές «International tourism, number of departures» και «International tourism, expenditures for travel items (current US\$)» έχουν πολύ θετική τάση για τον πρώτο παράγοντα και είναι οριακά στατιστικά αδιάφορες για τον δεύτερο. Τέλος, οι μεταβλητές «GDP growth (annual %)» και «Unemployment, total (% of total labor force) (modeled ILO estimate)» είναι οριακά στατιστικά σημαντικές για την δεύτερη συνιστώσα.

Γράφημα 6: Διάγραμμα χαρτογράφησης μεταβλητών



Η παραπάνω ανάλυση παραπέμπει στην εφαρμογή τεχνικών και αλγορίθμων που βοηθούν στην καλύτερη ταξινόμηση των δεδομένων καθώς και στην κατάλληλη ομαδοποίηση τους, η οποία συμβάλλει στην αναγνώριση προτύπων. Με την ΑΚΣ ξεκαθαρίζονται ως προς τις συσχετίσεις τα δεδομένα (whitening) και είναι πιο εύκολο να τα ομαδοποιήσουμε για περαιτέρω έρευνα. Κατάλληλη μέθοδος για αυτό είναι η ιεραρχική ταξινόμηση, η οποία εφαρμόζεται στη συνέχεια της μελέτης αξιοποιώντας τα εξαγόμενα της ΑΚΣ.

Εφαρμογή της Ιεραρχικής Ταξινόμησης στα δεδομένα

Εφαρμόζοντας την ανάλυση κατά συστάδες στο σύνολο δεδομένων που εξετάζουμε προκύπτει το παραπάνω δένδρογραμμα. Οι παρατηρήσεις που βρίσκονται στον οριζόντιο άξονα αποτελούν τα «φύλλα» του δένδρογραμματος. Τα «φύλλα» με τις περισσότερες ομοιότητες ενώνονται σε κλάδους και σχηματίζουν μία ομάδα. Οι κλάδοι με τη σειρά τους ενώνονται σε μεγαλύτερους κλάδους όσο «ανεβαίνουμε» κατακόρυφα στον οριζόντιο άξονα και στο τέλος όλοι οι κλάδοι ενώνονται στον «κορμό» του δένδρογραμματος. Αξίζει να σημειωθεί, ότι ο κάθετος άξονας αντιπροσωπεύει την απόσταση μεταξύ των παρατηρήσεων στην αρχή και στο τέλος των ομάδων. Είναι αξιοσημείωτο ότι οι παρατηρήσεις γρήγορα ενώνονται και σχηματίζουν τις ομάδες υποδηλώνοντας ότι οι παρατηρήσεις είναι αρκετά όμοιες, ενώ παίρνει αρκετή απόσταση για τις ομάδες για να ενωθούν στο τέλος, το οποίο είναι επιθυμητό καθώς σημαίνει ότι οι ομάδες δεν έχουν πολλά κοινά σημεία.

Θεωρητική περιγραφή των ομάδων

Η **1η ομάδα** που περιλαμβάνει τις μεταβλητές «Population Growth» και «International tourism, receipts (% of total exports)» ερμηνεύεται ως εξής:

Όνομα δείκτη: Αύξηση του πληθυσμού (ετήσια%)

Σύντομος ορισμός: Ετήσιο ποσοστό αύξησης του πληθυσμού. Ο πληθυσμός είναι όλοι οι κάτοικοι, ανεξαρτήτως του νομικού καθεστώτος ή της ιθαγένειας. Ο ετήσιος ρυθμός αύξησης του πληθυσμού για το έτος

t είναι ο εκθετικός ρυθμός αύξησης του μεσαίου έτους πληθυσμού από το έτος $t-1$ σε t , εκφραζόμενο ως ποσοστό (World Tourism Organization, 2020).

Λεπτομέρειες: Υπάρχει ο φόβος ότι ο υψηλός πληθυσμός επιβαρύνει περισσότερο τους φυσικούς πόρους, τις προμήθειες τροφίμων, την προμήθεια καυσίμων, την απασχόληση και τη στέγαση σε ορισμένες από τις αναπτυσσόμενες χώρες όπως τη Νιγηρία την Αίγυπτο και το Πακιστάν. Το 2017, ο εκτιμώμενος ετήσιος ρυθμός αύξησης του πληθυσμού ήταν 1,1%. Το World Factbook της CIA καταγράφει ότι η παγκόσμια ετήσια γεννητικότητα, το ποσοστό θνησιμότητας και τον ρυθμό ανάπτυξης είναι στο 1,86%, 0,78% και 1,08% αντίστοιχα. Τα τελευταία 100 χρόνια παρατηρήθηκε τετραπλασιασμός του πληθυσμού λόγω της εξέλιξης της ιατρικής και των χαμηλότερων ποσοστών θνησιμότητας (World Tourism Organization, 2020).

Όνομα δείκτη: Έσοδα του διεθνούς τουρισμού από τις συνολικές εξαγωγές

Σύντομος ορισμός: Οι διεθνείς εισπράξεις από τον τουρισμό αναφέρονται στις δαπάνες των διεθνών εισερχόμενων επισκεπτών συμπεριλαμβανομένων των πληρωμών προς τους εθνικούς μεταφορείς για τις διεθνείς μεταφορές. Αυτά τα έσοδα περιλαμβάνουν κάθε προπληρωμή που πραγματοποιείται για αγαθά ή υπηρεσίες. Επίσης, μπορούν να περιλαμβάνουν αποδείξεις από επισκέπτες της ίδιας ημέρας (World Tourism Organization, 2020).

Η **2η ομάδα** που περιλαμβάνει τις μεταβλητές «International tourism, number of arrivals», «International tourism, receipts for travel items (current US\$)», «Consumer price index (2010 = 100)» και «Air transport, passengers carried» ερμηνεύεται ως εξής:

Όνομα δείκτη: Αριθμός αφίξεων στο διεθνή τουρισμό

Σύντομος ορισμός: Ο αριθμός των διεθνών εισερχομένων τουριστών είναι ο αριθμός των τουριστών που ταξιδεύουν σε άλλη χώρα από εκείνη στην οποία διαμένουν και εκτός του συνήθους περιβάλλοντος τους για περίοδο που δεν υπερβαίνει τους δώδεκα μήνες και ο κύριος σκοπός της επίσκεψής τους δεν αφορά οικονομική δραστηριότητα στη χώρα αυτή. Όταν δεν υπάρχουν στοιχεία σχετικά με τον αριθμό των τουριστών, εμφανίζεται ο αριθμός των επισκεπτών, ο οποίος περιλαμβάνει τους τουρίστες, τους ημερήσιους επισκέπτες, τους επιβάτες κρουαζιέρας και τα μέλη του πληρώματος (World Tourism Organization, 2020).

Λεπτομέρειες: Ο τουρισμός μπορεί να είναι εγχώριος ή διεθνής. Τα στοιχεία αναφέρονται στον διεθνή τουρισμό, όπου η χώρα διαμονής του ταξιδιώτη διαφέρει από τη χώρα που επισκέπτεται. Ο διεθνής τουρισμός αποτελείται από εισερχόμενο (αφίξεις) και εξερχόμενο (αναχωρήσεις) τουρισμό (World Tourism Organization, 2020).

Σημασία ανάπτυξης: Ο τουρισμός αναγνωρίζεται επίσημα ως άμεσα μετρήσιμη δραστηριότητα επιτρέποντας την ακριβέστερη και αποτελεσματικότερη ανάλυση, ενώ παλαιότερα ο τομέας στηριζόταν κυρίως σε προσεγγίσεις από συναφείς τομείς μέτρησης όπως για παράδειγμα στατιστικές ισοζυγίου πληρωμών. Επιπλέον, ο τουρισμός διαθέτει σήμερα ένα φάσμα εργαλείων για την παρακολούθηση των παραγωγικών του δραστηριοτήτων και των δραστηριοτήτων των καταναλωτών-επισκεπτών (τόσο τουριστών όσο και εκδρομέων). Ακόμη, ένας αυξανόμενος αριθμός χωρών έχει επενδύσει στην ανάπτυξη του τουρισμού καθιστώντας τον βασικό παράγοντα κοινωνικοοικονομικής προόδου μέσω των εσόδων από τις εξαγωγές, της δημιουργίας θέσεων εργασίας και επιχειρήσεων και της ανάπτυξης των υποδομών. Ως διεθνής εμπορική υπηρεσία ο εισερχόμενος τουρισμός έχει καταστεί μία από τις σημαντικότερες εμπορικές κατηγορίες του κόσμου (World Tourism Organization, 2020).

Όνομα δείκτη: Έσοδα του διεθνούς τουρισμού από ταξιδιωτικά είδη (σε δολάρια)

Εκτενής ορισμός: Οι διεθνείς εισπράξεις από τον τουρισμό για τα ταξιδιωτικά είδη είναι οι δαπάνες των διεθνών εισερχόμενων επισκεπτών στην οικονομία αναφοράς. Τα αγαθά και οι υπηρεσίες αγοράζονται από τον ταξιδιώτη ή για λογαριασμό του ή παρέχονται χωρίς αντάλλαγμα στον ταξιδιώτη να τα χρησιμοποιήσει ή να τα χαρίσει. Αυτά τα έσοδα πρέπει να περιλαμβάνουν οποιαδήποτε άλλη προπληρωμή που πραγματοποιείται για αγαθά ή υπηρεσίες που έχουν αγοραστεί στη χώρα προορισμού. Μπορούν επίσης να περιλαμβάνουν αποδείξεις από επισκέπτες της ημέρας εκτός από περιπτώσεις όπου εκείνες είναι τόσο σημαντικές, ώστε να δικαιολογούν ξεχωριστή ταξινόμηση. Εξαίρεται η διεθνής μεταφορά ταξιδιωτών, η οποία καλύπτεται από είδη ταξιδιωτικών επιβατών. Τα δεδομένα είναι σε τρέχοντα δολάρια ΗΠΑ (World Tourism Organization, 2020).

Όνομα δείκτη: Δείκτης τιμών καταναλωτή

Σύντομος ορισμός: Ο δείκτης τιμών καταναλωτή είναι ο δείκτης που μετρά τη διακύμανση των τιμών των αγαθών και των υπηρεσιών, τα οποία περιλαμβάνονται στο «καλάθι του καταναλωτή» (World Bank Group, 2020).

Σημασία ανάπτυξης: Μια γενική και συνεχής αύξηση του επιπέδου των τιμών μιας οικονομίας ονομάζεται πληθωρισμός. Η αύξηση των μέσων τιμών των αγαθών και των υπηρεσιών στην οικονομία πρέπει να διακρίνεται από τη μεταβολή των σχετικών τιμών των μεμονωμένων αγαθών και υπηρεσιών. Ένας δείκτης πληθωρισμού που χρησιμοποιείται συνήθως είναι ο δείκτης τιμών καταναλωτή, ο οποίος μετρά τις τιμές ενός αντιπροσωπευτικού «καλαθιού αγαθών και υπηρεσιών» που αγοράζονται από ένα τυπικό νοικοκυριό. Ο δείκτης τιμών καταναλωτή υπολογίζεται συνήθως βάσει περιοδικών ερευνών για τις τιμές καταναλωτή (World Bank Group, 2020).

Περιορισμοί και εξαιρέσεις: Οι δείκτες τιμών καταναλωτή πρέπει να ερμηνεύονται με προσοχή. Ένα νοικοκυριό, ένα «καλάθι αγαθών» μπορεί να διαφέρει ανά χώρα. Παρόλο που είναι χρήσιμη η μέτρηση του πληθωρισμού των τιμών καταναλωτή εντός μιας χώρας, οι δείκτες τιμών καταναλωτή έχουν μικρότερη αξία στη σύγκριση των χωρών (World Bank Group, 2020).

Όνομα δείκτη: Επιβάτες που μετακινούνται αεροπορικά

Σύντομος ορισμός: Οι επιβάτες των αεροπορικών μεταφορών περιλαμβάνουν επιβάτες εσωτερικού και εξωτερικού αεροσκάφους των αερομεταφορέων που ανήκουν στη χώρα (World Tourism Organization (UNWTO), 2020).

Στατιστικές έννοιες: Στατιστικά, οι αναχωρήσεις είναι ίσες με τον αριθμό των εκφορτώσεων που πραγματοποιούνται ή των πτήσεων που γίνονται. Ένα στάδιο πτήσης είναι η λειτουργία ενός αεροσκάφους από την απογείωση έως την επόμενη προσγείωσή του. Ένα στάδιο πτήσης ταξινομείται ως διεθνές ή εγχώριο. Το διεθνές στάδιο πτήσης είναι ένας ή και οι δύο τερματικοί σταθμοί στην επικράτεια κράτους, εκτός του κράτους στο οποίο ο αερομεταφορέας έχει την κύρια έδρα του. Το εγχώριο στάδιο πτήσης δεν μπορεί να ταξινομηθεί ως διεθνές. Τα στάδια εσωτερικής πτήσης περιλαμβάνουν όλα τα στάδια πτήσεων που μεταφέρονται μεταξύ σημείων εντός των εγχώριων ορίων ενός κράτους από τον αερομεταφορέα που έχει την κύρια έδρα του στο κράτος αυτό (World Tourism Organization (UNWTO), 2020).

Τα στάδια πτήσης μεταξύ ενός κράτους και των εδαφών που ανήκουν σε αυτό, καθώς και τα στάδια πτήσης μεταξύ των δύο αυτών περιοχών πρέπει να ταξινομηθούν ως εγχώρια. Αυτό ισχύει ακόμη και αν ένα στάδιο πτήσης μπορεί να διασχίσει διεθνή ύδατα ή πάνω από το έδαφος άλλου κράτους. Ο αριθμός των μεταφερόμενων επιβατών επιτυγχάνεται με την καταμέτρηση κάθε επιβάτη σε μια συγκεκριμένη πτήση (με έναν αριθμό πτήσης) μία φορά και όχι κατ' επανάληψη σε κάθε μεμονωμένο στάδιο της πτήσης με την μόνη εξαίρεση ότι ο επιβάτης που πετά σε διεθνές και σε εσωτερικό στάδιο, ο ίδιος ο επιβάτης θα πρέπει να θεωρείται τόσο εγχώριος όσο και διεθνής (World Tourism Organization (UNWTO), 2020).

Σημασία ανάπτυξης: Οι υποδομές μεταφορών - αυτοκινητοδρόμων, σιδηροδρόμων, λιμανιών και πλωτών οδών, αεροδρομίων και συστημάτων ελέγχου της εναέριας κυκλοφορίας είναι ζωτικής σημασίας για τις δραστηριότητες των νοικοκυριών, των παραγωγών και των κυβερνήσεων. Ο κλάδος των αεροπορικών μεταφορών αποτελεί σημαντική κινητήρια δύναμη της παγκόσμιας κοινωνικοοικονομικής και οικονομικής ανάπτυξης, της δημιουργίας άμεσης και έμμεσης απασχόλησης, της υποστήριξης του τουρισμού και των τοπικών επιχειρήσεων, της τόνωσης των ξένων επενδύσεων και του διεθνούς εμπορίου (World Tourism Organization (UNWTO), 2020).

Η 3η ομάδα που περιλαμβάνει τις μεταβλητές «International tourism, number of departures» και «International tourism, expenditures for travel items (current US\$)», ερμηνεύεται ως εξής:

Όνομα δείκτη: Αριθμός αναχωρήσεων στον διεθνή τουρισμό

Τα στοιχεία για τους εξερχόμενους τουρίστες αναφέρονται στον αριθμό των αναχωρήσεων και όχι στον αριθμό των ατόμων που ταξιδεύουν. Έτσι, κάθε άτομο που πηγαίνει πολλά ταξίδια από μια χώρα σε μια άλλη κατά τη διάρκεια μιας δεδομένης περιόδου υπολογίζεται κάθε φορά ως νέα αναχώρηση (World Tourism Organization, 2020).

Στατιστικές έννοιες: Οι στατιστικές πληροφορίες σχετικά με τον τουρισμό βασίζονται κυρίως στα στοιχεία σχετικά με τις αφίξεις. Οι πληροφορίες σχετικά με τον ρόλο του τουρισμού στις εθνικές οικονομίες είναι ιδιαίτερα ανεπαρκείς. Αν και ο Παγκόσμιος Οργανισμός Τουρισμού αναφέρει την πρόοδο στην εναρμόνιση των μετρήσεων οι διαφορές στις εθνικές πρακτικές εξακολουθούν να εμποδίζουν την πλήρη συγκρισιμότητα. Τα

δεδομένα αναχωρήσεων μετρούν τις ροές των επισκεπτών που εγκαταλείπουν τη χώρα αναφοράς. Οι αναχωρήσεις δεν είναι απαραίτητα ίσες με τον αριθμό των αφίξεων που αναφέρθηκαν από τους διεθνείς προορισμούς για τη χώρα αναφοράς. Σε πολλές χώρες τα χαρακτηριστικά των ταξιδιών και των επισκεπτών καθορίζονται μέσω ερωτήσεων σχετικά με τις κάρτες εισόδου/ αναχώρησης, μέσω ερευνών στα σύνορα, στον τόπο προορισμού (έρευνες διαμονής) ή στο πλαίσιο ερευνών σε νοικοκυριά (για εγχώριο και εξερχόμενο τουρισμό).

Όνομα δείκτη: Δαπάνες για ταξιδιωτικά είδη στον διεθνή τουρισμό (σε δολάρια)

Σύντομος ορισμός: Οι διεθνείς δαπάνες τουρισμού είναι δαπάνες διεθνών εξερχόμενων επισκεπτών σε άλλες χώρες. Τα αγαθά και οι υπηρεσίες αγοράζονται από τον ταξιδιώτη ή για λογαριασμό του, ή παρέχονται, χωρίς αντιπαροχή, στον ταξιδιώτη να το χρησιμοποιήσει ή να το παραδώσει. Αυτά μπορεί να περιλαμβάνουν τις δαπάνες των κατοίκων που ταξιδεύουν στο εξωτερικό ως επισκέπτες της ημέρας, εκτός από τις περιπτώσεις που αυτές είναι τόσο σημαντικές ώστε να δικαιολογούν χωριστή ταξινόμηση. Αποκλείεται η διεθνής μεταφορά ταξιδιωτών, η οποία καλύπτεται από είδη ταξιδιωτικών επιβατών. Τα δεδομένα είναι σε τρέχοντα δολάρια ΗΠΑ.

Η **4η ομάδα** που περιλαμβάνει τις μεταβλητές «GDP growth (annual %)» και «Unemployment, total (% of total labor force) (modeled ILO estimate)», ερμηνεύεται ως εξής:

Όνομα δείκτη: Αύξηση του ΑΕΠ

Σύντομος ορισμός: Το ΑΕΠ είναι η συνολική αξία των τελικών αγαθών και υπηρεσιών που παράγονται κατά τη διάρκεια ενός έτους ανεξάρτητα από τη χώρα όπου βρίσκονται οι συντελεστές παραγωγής (World Bank Group, 2020).

Στατιστικές έννοιες: Το ΑΕΠ αντιπροσωπεύει το άθροισμα της προστιθέμενης αξίας από όλους τους παραγωγούς. Η προστιθέμενη αξία είναι η αξία της ακαθάριστης παραγωγής των παραγωγών αφαιρούμενης της αξίας των ενδιάμεσων αγαθών και υπηρεσιών που καταναλώνονται στην παραγωγή πριν από την καταμέτρηση της κατανάλωσης παγίου κεφαλαίου στην παραγωγή. Το σύστημα των εθνικών λογαριασμών των Ηνωμένων Εθνών απαιτεί να αποτιμάται η προστιθέμενη αξία είτε σε βασικές τιμές (εξαιρουμένων των καθαρών φόρων επί των προϊόντων) είτε σε τιμές παραγωγού (συμπεριλαμβανομένων των καθαρών φόρων επί των προϊόντων που πληρώνονται από τους παραγωγούς, εξαιρουμένων των πωλήσεων ή του φόρου προστιθέμενης αξίας). Και οι δύο αποτιμήσεις αποκλείουν τα έξοδα μεταφοράς που τιμολογούνται ξεχωριστά από τους παραγωγούς (World Bank Group, 2020).

Περιορισμοί και εξαιρέσεις: Η συμβολή κάθε κλάδου στην ανάπτυξη της οικονομίας υπολογίζεται από την αύξηση της προστιθέμενης αξίας της βιομηχανίας. Κατ' αρχήν, η προστιθέμενη αξία σε σταθερές τιμές μπορεί να εκτιμηθεί από τη μέτρηση της ποσότητας των αγαθών και των υπηρεσιών που παράγονται σε μια περίοδο, την αποτίμησή τους σε ένα συμφωνημένο σύνολο τιμών έτους βάσης και την αφαίρεση του κόστους των ενδιάμεσων εισροών σε σταθερές τιμές. Αυτή η μέθοδος διπλού αποπληθωρισμού απαιτεί λεπτομερείς πληροφορίες σχετικά με τη δομή των τιμών εισροών και εκροών. Σε πολλές βιομηχανίες, ωστόσο, η προστιθέμενη αξία υπολογίζεται από το έτος βάσης χρησιμοποιώντας δείκτες όγκου μονάδων παραγωγής (World Bank Group, 2020).

Περιορισμοί της μεθόδου

Τα μαθηματικά της Ιεραρχικής Ταξινόμησης εν γένει είναι δυνατό να γίνουν αντιληπτά από κάποιον, ο οποίος δεν κατέχει στατιστικές γνώσεις εις βάθος. Το αποτέλεσμα είναι υπολογιστικά οικονομικό όσον αφορά τη μαθηματική πολυπλοκότητα των αλγορίθμων και το έργο που απαιτείται από την πλευρά του αναλυτή και του υπολογιστή να επιλύσει το πρόβλημα. Αναλυτικότερα, είναι πιο εύκολο για την υπολογιστική μηχανή να εκτελέσει τους αλγορίθμους και για τον αναλυτή να προσεγγίσει τη λύση του προβλήματος. Όμως, υπάρχουν μειονεκτήματα που πρέπει να αναφερθούν.

Αρχικά, σε πραγματικά δεδομένα η εφαρμογή της μεθόδου ενδείκνυται για λόγους διερεύνησης και δεν μπορούν να εξαχθούν συμπεράσματα επαγωγικά. Εκτός από το προηγούμενο μειονέκτημα είναι πολύ σύνθηδες τα πραγματικά δεδομένα να περιέχουν σφάλματα, όπως να λείπουν δεδομένα ή να μην έχουν καταγραφεί σωστά. Σε τούτη την περίπτωση η Ιεραρχική Ταξινόμηση δεν είναι εύκολο να λειτουργήσει, γιατί υπάρχει αβεβαιότητα στην συμπερασματολογία που γίνεται με βάση τα αποτελέσματά της. Επιπλέον, πρόβλημα αποτελεί η χρήση κατηγορικών μεταβλητών στα δεδομένα και η αποτύπωση τους μέσα στις συστάδες όπως το

φύλο, η ηλικιακή ομάδα, η οικονομική κατάσταση και με αυτόν τον τρόπο δυσχεραίνονται οι υπολογισμοί αποστάσεων ανάμεσα στις παρατηρήσεις. Στην περίπτωση μεικτών δεδομένων ενδείκνυται η χρήση της συνάρτησης FAMD στο ίδιο πακέτο.

Συμπεράσματα

Στην τρέχουσα ανάλυση χρησιμοποιήθηκαν δεδομένα τα οποία ανακτήθηκαν από την Παγκόσμια Τράπεζα με σκοπό την μελέτη των επιπτώσεων της χρηματοπιστωτικής κρίσης του 2007-2008. Τα δεδομένα αναλύθηκαν με την μέθοδο των Κυρίων Συνιστωσών με σκοπό να ανακύψουν οι σημαντικότερες των μεταβλητών, δηλαδή οι μεταβλητές που είναι στατιστικά σημαντικές και φέρουν σημαντική πληροφορία από τα αρχικά δεδομένα, καθώς και να εμφανιστούν τάσεις που υπάρχουν στο δείγμα. Έπειτα, χρησιμοποιήθηκε η Ιεραρχική Ταξινόμηση αξιοποιώντας τα εξαγόμενα της ΑΚΣ από την οποία συγκροτήθηκαν διαφορετικές ομάδες μεταβλητών, οι οποίες αποτελούνται από συγκεκριμένα χαρακτηριστικά. Αναλυτικότερα, η πρώτη ομάδα αποτελούνταν από παρατηρήσεις που ομοιάζαν, σύμφωνα με το κριτήριο συσταδοποίησης που χρησιμοποιήθηκε, ως προς τις μεταβλητές «Population growth» και «International tourism receipts», με την Κύπρο και την Ισπανία να συγκεντρώνουν τις παρατηρήσεις τους σε αυτό το σημείο. Στη δεύτερη ομάδα συμμετέχουν καθοριστικά οι Η.Π.Α. με τον συνολικό διεθνή αριθμό τουριστών, τον αριθμό των αφίξεων, τον διεθνή αριθμό αποδείξεων για ταξιδιωτικά είδη, το δείκτη τιμών καταναλωτή και τον αριθμό των επιβατών που μεταφέρθηκαν αεροπορικώς να είναι οι μεταβλητές που χαρακτηρίζουν την ομάδα. Όσον αφορά την τρίτη ομάδα, σε αυτήν ανήκουν οι πρόσφατες μετρήσεις της Ισπανίας και της Γαλλίας με τις τουριστικές αναχωρήσεις και τις δαπάνες για τουριστικά είδη να είναι τα βασικά μέτρα για την κατηγοριοποίηση των παρατηρήσεων. Τελευταία ομάδα είναι εκείνη στην οποία ανήκουν οι Αγγλία, Γερμανία και Ρωσία. Πρωτεύον χαρακτηριστικό αυτών των παρατηρήσεων είναι ο ρυθμός μεγέθυνσης του ΑΕΠ και το ποσοστό της ανεργίας.

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Παράρτημα 1: Πίνακες Ερμηνείας Αποτελεσμάτων της ΑΚΣ και της Ιεραρχικής Ταξινόμησης
Διαθέσιμο, κατόπιν ζητήσεως από το συγγραφέα.

Ο ρόλος των Ελληνικών Τραπεζών στη κρίση χρέους της Ελλάδας

Κώστας Θόμος

Πανεπιστήμιο Μακεδονίας

Τμήμα Διεθνών & Ευρωπαϊκών Σπουδών

Όπως καταγράφει ο κ. Ιωάννης Μουρμούρας στο βιβλίο του "η Διπλή Κρίση – Δημοσίου χρέους και Τραπεζών" η κρίση χρέους στην Ευρωζώνη ξεκίνησε με την κρίση δανεισμού στην Ελλάδα στα τέλη του 2009. Αν και στην αρχή το ελληνικό πρόβλημα ήταν πρόβλημα χρηματοδότησης ενός μεγαλύτερου πρωτογενούς ελλείμματος σύντομα εξελίχθηκε σε πρόβλημα αξιοπιστίας και σε κρίση φερεγγυότητας και το οποίο οδήγησε στον αποκλεισμό της χώρας από τις διεθνείς αγορές, την προσφυγή στην χρηματοδοτική στήριξη από τους Ευρωπαίους εταίρους και το ΔΝΤ και στην υπογραφή του μνημονίου τον Μάιο του 2010. Η συνεχιζόμενη κρίση χρέους στην Ελλάδα δημιούργησε και την τραπεζική κρίση του 2012 λόγω συμμετοχής των ελληνικών τραπεζών στην αναδιάρθρωση του χρέους, γνωστό ως PSI. Οι δύο αυτές κρίσεις έχουν χαρακτηριστικά αλληλεπίδρασης αλλά όπως αναφέρει ο κ. Παπαδόπουλος Ιωάννης στο βιβλίο με τίτλο *Reflections on the Greek Sovereign Debt Crisis: The EU Institutional Framework, Economic Adjustment in an Extensive Shadow Economy*, και συγκεκριμένα στο κεφάλαιο 2 με τίτλο *THE EFFICIENCY OF DEBT CRISIS MANAGEMENT BY EU MECHANISMS: LESSONS FROM THE GREEK CASE*, η κρίση στην Ευρώπη είναι πενταπλή και αφορά όχι μόνο την κρίση χρέους και την τραπεζική κρίση αλλά και πολιτική, θεσμική και κοινωνική κρίση.

Για να διασαφηνιστεί σε βάθος ο ρόλος των ελληνικών τραπεζών στην κρίση χρέους της Ελλάδας είναι σημαντικό να ερευνήσουμε δύο σημαντικούς τομείς. Ο ένας έχει να κάνει με το Ελληνικό τραπεζικό σύστημα και συγκεκριμένα τον ρόλο που έχουν διαδραματίσει οι συγχωνεύσεις και εξαγορές που έλαβαν χώρα τα τελευταία χρόνια (1990-2020), ποια ανάγκη οδήγησε εκεί και αν ωφέλησαν τελικά αυτές ή εν γένη το τραπεζικό σύστημα στην Ελλάδα. Το δεύτερο σημείο επιστημονικής έρευνας έχει να κάνει με τις τρεις ανακεφαλαιοποιήσεις που έλαβαν χώρα και αφορούσαν κυρίως τις 4 συστημικές τράπεζες και την τράπεζα Αττικής στην Ελλάδα.

Σε αυτή όμως την σύντομη αναφορά, θα ήθελα να αναφερθώ στην γενικότερη κρίση της Ευρώπης, μέρος της οποίας αποτελεί και η περίπτωση της Ελλάδας, καθώς τα στοιχεία ρίχνουν φως σε ένα ευρύτερο Ευρωπαϊκό επίπεδο.

Βέβαια, τα πρώτα δείγματα της τραπεζικής κρίσης στην Ευρώπη ήρθαν νωρίτερα. Η πρώτη διάσωση χώρας – μέλους της Ευρωζώνης λόγω τραπεζικής κρίσης ήταν η Ιρλανδία τον Νοέμβριο του 2010 όταν το Δουβλίνο ζήτησε χρηματοδοτική στήριξη από Ευρωπαίους και ΔΝΤ για να διασώσει τις τράπεζές της. Ακολούθως τον Μάιο του 2011 η Πορτογαλία και αυτή αναγκάζεται να υπογράψει μνημόνιο και να λάβει δανειακή βοήθεια καθώς το κόστος δανεισμού της από τις διεθνείς αγορές ήταν απαγορευτικό. Λίγο αργότερα, τον Ιούνιο του 2012 η Ισπανία προσφεύγει και αυτή στην Τρόικα ενώ παράλληλα αρχίζει νέα αβεβαιότητα με πρωταγωνιστή την Ιταλία.

Μια «ακτινογραφία» στην οικονομική κατάσταση χωρών της Ευρώπης κάνει η γερμανική εφημερίδα *Der Spiegel*, παρουσιάζοντας αναλυτικά τις συνθήκες που επικρατούν σε Ελλάδα, Ιταλία, Ισπανία, Πορτογαλία, Ιρλανδία και Κύπρο, σε ένα δημοσίευμα με τίτλο «Έξι χώρες, έξι προβλήματα, έξι στρατηγικές. Μετά την κατάρρευση της Lehman Brothers (Σεπτέμβριος 2008), όταν αποκαλύφθηκε η αδυναμία αποπληρωμής των ενυπόθηκων στεγαστικών δανείων υψηλού ρίσκου (subprime mortgage loans), η ισπανική οικονομία εισήλθε σε ύφεση. Οι ρυθμοί ανάπτυξης της οικονομίας υποχώρησαν ή αλλιώς κατέρρευσαν σημειώνοντας πτώση από το 3.5% στο 0.9%.

Στις αρχές του 2009, η Standard & Poor's υποβαθμίζει την πιστοληπτική ικανότητα της χώρας από AAA σε AA+. Παράλληλα, το δημόσιο έλλειμμα της Ισπανίας αγγίζει το 11.9% του ΑΕΠ. Στο πρώτο τρίμηνο του 2010, η ανεργία αγγίζει το 20%, ποσοστό-ρεκόρ μετά από 13 χρόνια, με 4.6 εκατομμύρια Ισπανούς να μένουν άνεργοι. Τον Μάιο του 2010, ο Πρωθυπουργός της χώρας, Χοσέ Λούις Θανατερό, ανακοινώνει μέτρα λιτότητας 1.5% του ΑΕΠ, μεταξύ των οποίων περικοπές στους μισθούς των δημόσιων υπαλλήλων, πάγωμα στις αυξήσεις των συντάξεων, καθώς και αύξηση του ΦΠΑ κατά τρεις μονάδες. Από το 18% στο 21%. Με την μείωση της αγοραστική δύναμης, τα μέτρα λιτότητας φτάνουν, τελικά, στο 5% του ΑΕΠ. Αξιοσημείωτη είναι η ραγδαία αύξηση του δημόσιου χρέους: 40.2% του ΑΕΠ (2008), 54% (2009) και 61.7% (2010). Το δεύτερο τρίμηνο του 2012, η τέταρτη μεγαλύτερη τράπεζα της Ισπανίας, η Bankia, ζητά κρατικό δάνειο ύψους 19 δισ. ευρώ, προκειμένου να αποφύγει την κατάρρευση. Η ισπανική κυβέρνηση προχωρά τελικά στην κρατικοποίηση της τράπεζας, η οποία διατηρούσε το 10% των εγχώριων καταθέσεων. Ένα μήνα πριν το bailout, το ισπανικό κρατικό ομόλογο δεκαετούς διάρκειας έφτανε το 7% και τα ασφάλιστρα κινδύνου χρεοκοπίας (Credit Default Swaps, CDS) τις 633 μονάδες βάσης – ένα ακόμα ρεκόρ.

Στις 9 Ιουλίου, ο Ισπανός Υπουργός Οικονομικών, Λουίς ντε Γκίντος, ανακοινώνει ότι η χώρα θα ζητήσει δάνειο από την Ευρωζώνη ύψους 100 δισ. ευρώ για να καλύψει τις κεφαλαιακές ανάγκες των τραπεζών. Στο Eurogroup, οι Υπουργοί Οικονομικών της Ευρωζώνης αποφασίζουν, τελικά, να χρηματοδοτήσουν την Ισπανία, το κόστος δανεισμού της οποίας εκτοξεύτηκε στο υψηλότερο επίπεδο από τότε που κυκλοφόρησε το Ευρώ (1999).

Το Δεκέμβριο του 2012, το κοινοβούλιο εγκρίνει προϋπολογισμό λιτότητας, ύψους 39. δισ. ευρώ. Την ίδια στιγμή, η ανεργία ξεπερνά το 25% και οι διαδηλώσεις αποτελούν καθημερινό φαινόμενο σε όλες τις πόλεις. Αξίζει να αναφερθεί ότι το δημόσιο χρέος της Ισπανίας έφτασε το 70.5% του ΑΕΠ το 2011 και το 86% το 2012. Έλλειμμα, χρέος, ύφεση, ανεργία - Περισσότερες από 30.000 θέσεις εργασίας χάθηκαν την τριετία 2008-2011 στον τραπεζικό τομέα.

Στην περίπτωση της Πορτογαλίας, το δεδομένο της ολοκλήρωσης του προγράμματος και του «αποχαιρετισμού» της τρόικας επιτρέπει μια πιο «αντικειμενική» ματιά στην όλη υπόθεση: κατά τον κ. Γκουερέιρο, τα βασικά προβλήματα της πορτογαλικής οικονομίας ήταν «η απώλεια της ανταγωνιστικότητας, το υψηλό έλλειμμα (άνω του 10% το 2011) και το χρόνιο έλλειμμα προϋπολογισμού, με αποτέλεσμα μεγάλο ιδιωτικό και δημόσιο χρέος. Όταν οι αγορές έκλεισαν για την Πορτογαλία, στην κρίση του ευρώ, η Πορτογαλία δεν είχε άλλη επιλογή από το να ζητήσει εξωτερική βοήθεια».

Σε σχέση με την κρίση στην Πορτογαλία Από πλευράς του, ο Χοσέ Γκόμες Φερέιρα, επιχειρηματικός συντάκτης και αναπληρωτής διευθυντής του SIC TV, συνοψίζει το πρόβλημα διαφορετικά: «ζούσαμε πέρα από τις δυνατότητές μας στον δυτικό κόσμο, εξαιτίας της πίστωσης των τραπεζών. Όταν μελετάει κανείς μια οικονομία, ο πιο σημαντικός παράγοντας είναι το κράτος. Εάν βρίσκεται πέρα από τις δυνατότητές του, όλοι οι άλλοι θα κάνουν το ίδιο. Αυτό συνέβη στον δυτικό κόσμο. Η Ελλάδα δεν αποτελεί εξαίρεση, η Πορτογαλία δεν αποτελεί εξαίρεση, ούτε η Ολλανδία ή η Γερμανία. Κάποιες χώρες προέβησαν στις απαραίτητες μεταρρυθμίσεις νωρίτερα, όπως η Γερμανία, οπότε και μείωσαν το κόστος εργασίας, αύξησαν την παραγωγικότητα και μείωσαν τον ρυθμό αύξησης του δημοσίου χρέους. Δεν τον εκμηδένισαν, αλλά τον μείωσαν. Με την Ελλάδα, την Πορτογαλία και την Ισπανία, ο ρυθμός αυτός αυξανόταν, και για αυτό οι δανειστές και οι αγορές άρχισαν να αμφισβητούν τις δυνατότητές μας όσον αφορά στην αποπληρωμή των χρεών». Η απώλεια της ανταγωνιστικότητας της Πορτογαλίας αποτελεί σημαντικό παράγοντα του κεφαλαίου που ακούει στο όνομα «πορτογαλική κρίση». Όπως εξηγεί ο Σωτήρης Ζαρταλούδης, λέκτορας Πολιτικής Επιστήμης και Διεθνών Σπουδών στο Πανεπιστήμιο του Μπέρμιγχαμ, ο οποίος μελέτησε τη χώρα στο πλαίσιο του διδακτορικού του, εν συγκρίσει με την Ελλάδα, το πρώτο πρόβλημα που αντιμετώπισε η χώρα ήταν η απώλεια της ανταγωνιστικότητάς της μετά τη διεύρυνση της Ε.Ε. το 2004. «Το βασικό οικονομικό μοντέλο της χώρας ήταν ότι θα ήταν μια χώρα της Δυτικής Ευρώπης με χαμηλό κόστος παραγωγής και στην ουσία θα αποτελούσε το εργοστάσιο των ανεπτυγμένων χωρών: Είχαμε πολλά εργοστάσια, βιομηχανικές εγκαταστάσεις, κυρίως από Γερμανία και Γαλλία. Με τη διεύρυνση της ΕΕ πολλά από τα εργοστάσια αυτά πήγαν στην ανατολική Ευρώπη και για αυτό σχεδόν όλη τη δεκαετία του 2000 η χώρα είχε είτε μηδενική ανάπτυξη είτε

ύφεση» Σχετικά με την κρίση στην Ιρλανδία η επέκταση του τραπεζικού τομέα διασταυρωνόταν και με μια «φούσκα» στα ακίνητα. Όπως εξηγεί ο Ronan Lyons, assistant professor στο τμήμα Οικονομικών του Trinity College στο Δουβλίνο, η Ιρλανδία μέχρι τα τέλη του 2010, αντιμετώπιζε τέσσερις αλληλοσυνδεόμενες κρίσεις, κρίση στη στεγαστική αγορά, με εκατοντάδες χιλιάδες νοικοκυριά σε αρνητικό ισοζύγιο, κρίση στην αγορά εργασίας, με εκατοντάδες χιλιάδες είτε να είναι άνεργοι είτε να έχουν εγκαταλείψει τη χώρα, κρίση στα δημόσια οικονομικά. Ένας βασικός λόγος για την κρίση στη στεγαστική αγορά ήταν, κατά τον Πιζανί-Φερύ ο εύκολος δανεισμός μετά την είσοδο στο ευρώ (το ίδιο συνέβη και στην Ισπανία). Το κράτος δεν χρειαζόταν πια να αυξήσει τους φόρους για να ισοσκελίσει τον προϋπολογισμό του και τα νοικοκυριά μπορούσαν να χρεωθούν για να καταναλώσουν ή να χτίσουν.

Όσο για την ανεργία, που το 2007 ήταν στο 4,7%, μέχρι το 2010 είχε σχεδόν τριπλασιαστεί φτάνοντας στο 13,9%. Πρόβλημα που μοιραία οδήγησε σε ένα ακόμη πολύ σοβαρό πρόβλημα: τη φυγή των νέων στο εξωτερικό προς α Σύμφωνα με τον Lyons, «οι δύο πρώτες, αν και πολύ σοβαρές κρίσεις δεν οδήγησαν απευθείας στην είσοδο της Ιρλανδίας στο Μνημόνιο. Οι άλλες δύο, ωστόσο - η κρίση στα δημόσια οικονομικά και η κατάρρευση του χρηματοπιστωτικού συστήματος - την οδήγησαν».

Όταν τον Σεπτέμβριο του 2008 η Lehman Brothers κατέρρευσε, το κραχ απλώθηκε σε όλον τον κόσμο και οι Ιρλανδικές τράπεζες (με τη φούσκα του φτηνού χρήματος) βρέθηκαν στο κόκκινο. Η Ιρλανδική κυβέρνηση, τότε, ανέλαβε όλες τις υποχρεώσεις των πτωχευμένων ιρλανδικών τραπεζών. Δεν εγγυήθηκε μόνο τις καταθέσεις των πολιτών αλλά και κάθε υποχρέωση, προς κάθε δικαιούχο, υποκύπτοντας στην πίεση των Ευρωπαίων. Οι τράπεζες των άλλων χωρών (κυρίως γερμανικές, γαλλικές και βρετανικές) ήταν εξαιρετικά εκτεθειμένες στην ιρλανδική φούσκα, που θα είχαν σημαντικό πρόβλημα εάν τις άφηναν να πτωχεύσουν. Έτσι τα βάρη των τραπεζών μεταφέρθηκαν στον δημόσιο προϋπολογισμό, το έλλειμμα της Ιρλανδίας από σχεδόν μηδενικό το 2007 έφθασε το 25% το 2010 και το χρέος από 25% εκτινάχθηκε στο 96,2% το 2010.

Όπως μας εξηγεί ο Lyons «σε σχέση με τα δημόσια οικονομικά, κατά την περίοδο 2000-2007, η Ιρλανδική κυβέρνηση είχε κάνει όλο και περισσότερες μόνιμες δαπάνες, αλλά αυτές βασίστηκαν σε εντελώς προσωρινές πηγές εσόδων, ιδίως στον τομέα των κατασκευών. Έτσι, όταν η οικονομική δραστηριότητα στέρεψε, ακολούθησαν μεγάλα δημόσια ελλείμματα που προστέθηκαν στο εθνικό χρέος. Αυτό επιδεινώθηκε από τα χρήματα που οι φορολογούμενοι έπρεπε να πληρώσουν για τις μεγάλες τράπεζες ώστε να αποτραπεί η κατάρρευση. Τα χρήματα αυτά δεν προστάτευαν μόνο τους καταθέτες, αλλά και τους ομολογιούχους, μεταξύ των οποίων γερμανικές, γαλλικές και βρετανικές τράπεζες, κάτι που δυσάρεστησε ιδιαίτερα τους Ιρλανδούς φορολογούμενους και ψηφοφόρους. Παρ' όλα αυτά, το μεγαλύτερο πρόβλημα ήταν τα μη διατηρήσιμα δημόσια ελλείμματα».

Μετά από την υποβάθμιση της κυπριακής οικονομίας από τον οίκο Moody's, στις 13 Μαρτίου 2012, και από τον οίκο Fitch, στις 25 Ιουνίου 2012, η Κύπρος αιτήθηκε την ένταξή της στον Ευρωπαϊκό μηχανισμό στήριξης. Αντιπροσωπεία της τρόικας κατέφθασε στην Κύπρο, στις 25 Ιουνίου 2012, και διαπραγματεύτηκε με την κυβέρνηση του νησιού τους όρους του δανείου. [5] Η κυπριακή κυβέρνηση εξέφρασε τη διαφωνία της στο αρχικό σχέδιο και οι διαπραγματεύσεις συνεχίστηκαν τους επόμενους μήνες. [6] Στις 30 Νοεμβρίου 2012, η κυπριακή κυβέρνηση συμφώνησε με την τρόικα τους όρους διάσωσης της κυπριακής οικονομίας, απομένοντας μόνο να συμφωνηθεί το ακριβές ποσό της αναχρηματοδότησης των τραπεζών. [7] Η συμφωνία περιλάμβανε λήψη μέτρων, όπως περικοπές σε μισθούς και κοινωνικές παροχές, επιπλέον φορολόγηση ειδών πολυτελείας, καυσίμων, τυχερών παιχνιδιών κλπ.

Η οικονομική κρίση της Κύπρου είναι η μεγαλύτερη κρίση που γνώρισε η Κύπρος. Το κυριότερο αίτιο της κρίσης είναι η μεγάλη έκθεση των κυπριακών τραπεζών στα ελληνικά ομόλογα κατά το κούρεμά τους την άνοιξη του 2012.

Συμπερασματικά, η αποσταθεροποίηση του τραπεζικού συστήματος έχει υψηλό δημοσιονομικό κόστος και αυτό για τρεις βασικούς λόγους:

Πρώτον, χορηγούνται κρατικά κεφάλαια για την άμεση ανακεφαλαιοποίηση των τραπεζών, είτε άμεσα είτε με παροχή κρατικών εγγυήσεων και ακόμη πολλές φορές με παροχή δανείων ή άμεσων κρατικοποιήσεων.

Δεύτερον, λόγω της πτώσης της οικονομικής δραστηριότητας που συνεπάγεται μία κρίση στον τραπεζικό τομέα, τα φορολογικά έσοδα εμφανίζονται σαφώς μειωμένα και

Τρίτον, η μείωση των τιμών των περιουσιακών στοιχείων προκαλεί αλυσιδωτές αρνητικές επιπτώσεις στην πραγματική οικονομία .

Η Συγκριτική ανάλυση δύο οικονομιών υπό μετάβαση: Βουλγαρία και Πολωνία με την περίπτωση της Ελλάδας

Αθανασία Λουκίδου
Πανεπιστήμιο Μακεδονίας
Τμήμα Διεθνών & Ευρωπαϊκών Σπουδών

Περίληψη

Το παρόν άρθρο αποτελεί κομμάτι της διπλωματικής μου εργασίας, στο οποίο παρουσιάζεται μια συγκριτική ανάλυση οικονομικών στοιχείων των τριών χωρών: της Πολωνίας, της Ελλάδας και της Βουλγαρίας από το 1990 μέχρι και το 2018. Οι πίνακες μας βοηθούν να δούμε την εξέλιξη των οικονομικών στοιχείων. Στη συνέχεια διάφορες οικονομικές και πολιτικές εξελίξεις ερμηνεύουν την πορεία των οικονομικών στοιχείων.

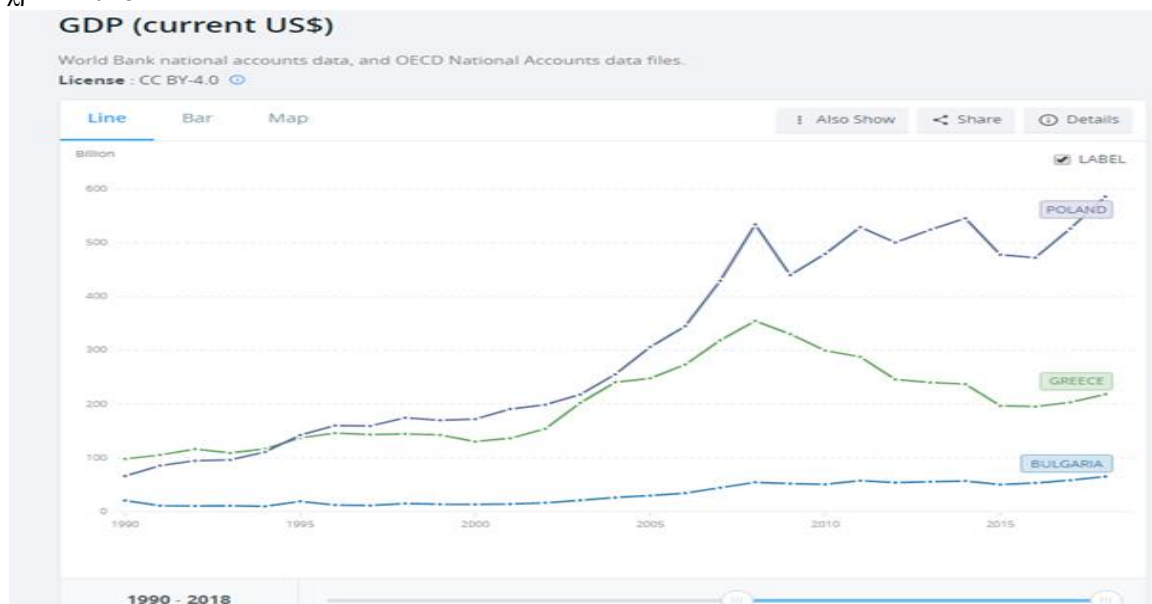
Λέξεις-κλειδιά: Ελλάδα; Πολωνία; Βουλγαρία; οικονομίες υπό μετάβαση; σύγκριση

Εισαγωγή

Η συγκριτική ανάλυση των οικονομιών στοιχείων των τριών χωρών ξεκινάει από το 1990, όταν η Βουλγαρία και η Πολωνία εισήλθαν στην οικονομία της αγοράς. Η Ελλάδα είχε εισέλθει πολύ νωρίτερα από τη δεκαετία του '70 και μετά. (Μαυρουδέας και Ιωαννίδης, 2011). Πλέον το κράτος επεμβαίνει σε πολύ μικρότερο βαθμό από την εποχή του κεντρικού προγραμματισμού και οι τρεις χώρες έχουν ένα κοινό στόχο μέσα από τις προκλήσεις και που έχουν να αντιμετωπίσουν: να πλησιάσουν τα οικονομικά στοιχεία των Ευρωπαϊκών Δυτικών χωρών. Μέσα από τη σύγκριση που παρατίθεται, γίνεται αντιληπτό κατά πόσο νόμοι και μέτρα που πήρε η κάθε χώρα μπόρεσαν να είναι αποτελεσματικά ώστε να επιτευχθεί ανάπτυξη ή όχι.

1. ΑΕΠ

Πίνακας 1.1: Συγκριτική παρουσίαση του ΑΕΠ της Ελλάδας, της Βουλγαρίας και της Πολωνίας από το 1990 μέχρι το 2018



Πηγή: Παγκόσμια Τράπεζα (<https://www.worldbank.org/>)

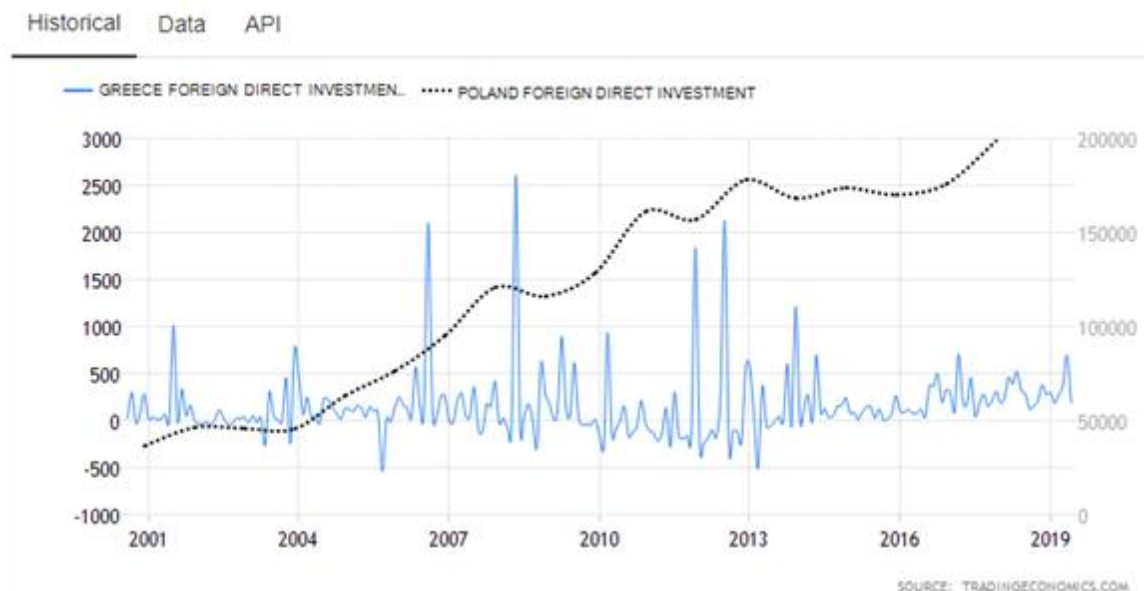
Όπως βλέπουμε στον πίνακα 1.1, το 1991, όταν ξεκίνησε η περίοδος της μετάβασης για την Πολωνία, το ΑΕΠ της ανερχόταν στα 85,5009 δισεκατομμύρια δολάρια, ενώ της Ελλάδας στα 105,1432 δισεκατομμύρια δολάρια. Δηλαδή το ΑΕΠ της Ελλάδας ήταν 1,22 φορές μεγαλύτερο από αυτό της Πολωνίας. Την ίδια χρονιά, το ΑΕΠ της Βουλγαρίας ανερχόταν στα 10,9435 δισεκατομμύρια δολάρια, ενώ της Ελλάδας στα 105,1432 δισεκατομμύρια δολάρια. Δηλαδή το ΑΕΠ της Ελλάδας ήταν 9,6 φορές μεγαλύτερο από αυτό της Βουλγαρίας. Το 2009, όταν είδαμε τα πρώτα σημάδια της οικονομικής κρίσης, το ΑΕΠ της Πολωνίας ανερχόταν στα 439.962 δισεκατομμύρια δολάρια, ενώ της Ελλάδας στα 330,0003 δισεκατομμύρια δολάρια. Δηλαδή, το ΑΕΠ της Πολωνίας ήταν 1,33 φορές μεγαλύτερο από αυτό της Ελλάδας. Την ίδια χρονιά, το ΑΕΠ της Βουλγαρίας ανερχόταν στα 51,8845 δισεκατομμύρια δολάρια, ενώ της Ελλάδας στα 330,0003 δισεκατομμύρια δολάρια. Δηλαδή το ΑΕΠ της Ελλάδας ήταν 6,36 φορές μεγαλύτερο από αυτό της Βουλγαρίας.

Εν έτη 2018, η οποία είναι η τελευταία χρονιά που έχουμε στοιχεία, το ΑΕΠ της Πολωνίας ανερχόταν στα 585.783 δισεκατομμύρια δολάρια, ενώ της Ελλάδας στα 218.032 δισεκατομμύρια δολάρια. Δηλαδή το ΑΕΠ της Πολωνίας ήταν 2,69 φορές μεγαλύτερο από αυτό της Ελλάδας. Την ίδια χρονιά, το ΑΕΠ της Βουλγαρίας ανερχόταν στα 65.133 δισεκατομμύρια δολάρια, ενώ της Ελλάδας στα 218.032 δισεκατομμύρια δολάρια. Δηλαδή το ΑΕΠ της Ελλάδας ήταν 3,35 φορές μεγαλύτερο από αυτό της Βουλγαρίας.

Αυτό που συμπεραίνουμε διαχρονικά, είναι ότι παρ' όλες τις αλλαγές που έγιναν στις οικονομίες των τριών χωρών, η Βουλγαρία δεν μπόρεσε να προσεγγίσει το ΑΕΠ των τριών άλλων χωρών, μένοντας πολύ πίσω και το ΑΕΠ της Πολωνίας άρχισε να ξεπερνά κατά πολύ το ΑΕΠ της Ελλάδας, από τα μέσα της δεκαετίας του 1990 και μετά.

2. ΑΞΕ

Διάγραμμα 2.1.: Συγκριτική παρουσίαση των ΑΞΕ της Ελλάδας και της Πολωνίας από το 2000 μέχρι το 2019

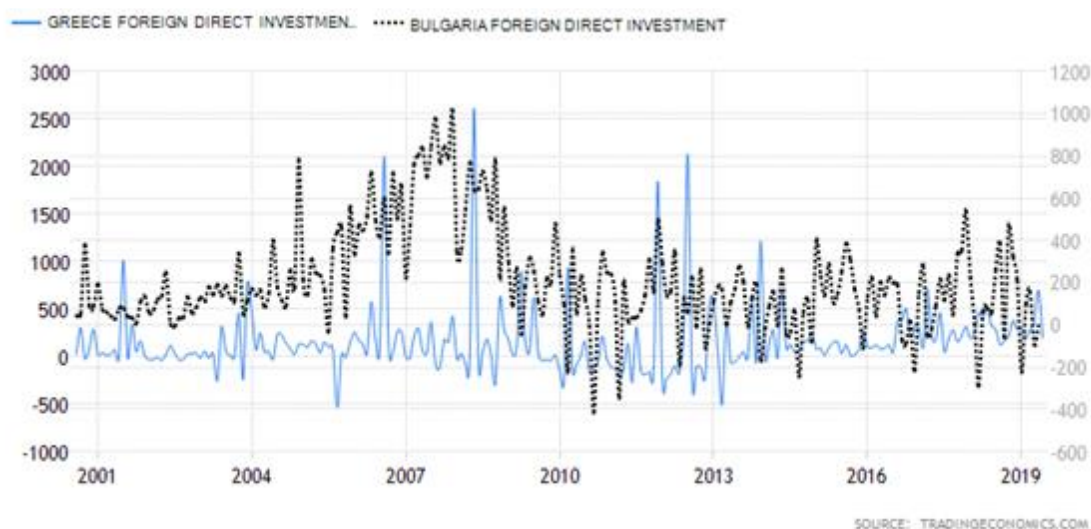


Πηγή: Tradingeconomics (<https://tradingeconomics.com/>)

Όσον αφορά τις άμεσες ξένες επενδύσεις τα στοιχεία που έχουμε για την Ελλάδα είναι από το 1996 και μετά, οπότε εδώ παρατέθηκε συγκριτική ανάλυση από το 2000 και μετά. Το 2009, όταν είδαμε τα πρώτα σημάδια της οικονομικής κρίσης, οι ΑΞΕ της Πολωνίας ανερχόταν στα 124 τρισεκατομμύρια ευρώ, ενώ της Ελλάδας στα 76 δισεκατομμύρια ευρώ. Δηλαδή οι ΑΞΕ της Πολωνίας ήταν 1631,5 φορές μεγαλύτερες από αυτές της Ελλάδας. Εν έτη 2018, οι ΑΞΕ στην Ελλάδα σύμφωνα με το διάγραμμα 2.1, ανήλθαν στα 196.10 δισεκατομμύρια δολάρια και στην Πολωνία στα 199053.00 τρισεκατομμύρια δολάρια. Επομένως οι ΑΞΕ στην Πολωνία ήταν 1015,05 φορές μεγαλύτερες από αυτές της Ελλάδας. Η παρούσα διαφορά εξηγείται από το γεγονός ότι

πραγματοποιήθηκαν σημαντικές αλλαγές που βελτίωσαν το περιβάλλον για τους επενδυτές και στο γεγονός ότι η οικονομική κρίση καθιστά την Ελλάδα έναν μη ελκυστικό προορισμό για επενδύσει από το εξωτερικό.

Διάγραμμα 2.2: Συγκριτική παρουσίαση των ΑΞΕ της Ελλάδας και της Βουλγαρίας από το 2000 μέχρι το 2018



Πηγή: Tradingeconomics (<https://tradingeconomics.com/>)

Σύμφωνα με το διάγραμμα 2.2, το 2009, οι ΑΞΕ της Βουλγαρίας ανερχόταν στα 200 δις εκατομμύρια ευρώ. Ενώ της Ελλάδας στα 76 δις εκατομμύρια ευρώ. Δηλαδή οι ΑΞΕ της Βουλγαρίας ήταν 2,63 φορές μεγαλύτερες από αυτές της Ελλάδας.

Εν έτη 2019, οι ΑΞΕ στην Ελλάδα σύμφωνα με το διάγραμμα 1.1.2. ανήλθαν στα 196.10 δις εκατομμύρια δολάρια και στην Βουλγαρία στα -2.80 εκατομμύρια ευρώ. Στην παρούσα περίπτωση δεν υπάρχει λόγος σύγκρισης, καθώς στη Βουλγαρία ήταν αρνητικές, δηλαδή πραγματοποιήθηκαν από-επενδύσεις, γίνανε επενδύσεις π.χ. της τάξης των 5 εκατομμυρίων ευρώ και επειδή δεν είχαν το αναμενόμενο κέρδος μεταπωλήθηκαν σε χαμηλότερες τιμές. Ως αποτέλεσμα να υπάρξει ζημία για τον ξένο επενδυτή και όπως βλέπουμε σωρευτικά στην περίπτωση της Βουλγαρίας για το 2019, για τους περισσότερους που επένδυσαν σε αυτούς για να είναι -2,8 εκατομμύρια ευρώ.

Η Ελλάδα παρά τον χαμηλό ποσό των επενδύσεων παραμένει χώρα έλξης επενδύσεων από το εξωτερικό, ενώ η Βουλγαρία απέχει παρασάγγας από τα νούμερα της Ελλάδας πόσο μάλλον της Πολωνίας, ίσως λόγω διαφορών παραγόντων, όπως η αναποτελεσματική γραφειοκρατία και το μεγάλο εξωτερικό χρέος (En.portal.santandertrade.com, 2009).

3. Ανεργία

Διάγραμμα 3.1: Συγκριτική παρουσίαση του ποσοστού ανεργίας της Ελλάδας, της Βουλγαρίας και της Πολωνίας από το 1991 μέχρι το 2018



Πηγή: Παγκόσμια Τράπεζα (<https://www.worldbank.org/>)

Όπως βλέπουμε στο διάγραμμα 3.1., το 1991 όταν ξεκίνησε η διαδικασία της μετάβασης, το ποσοστό ανεργίας στη Βουλγαρία ανερχόταν στα 12,18%, ενώ της Ελλάδας στα 7,66%. Δηλαδή το ποσοστό ανεργίας της Βουλγαρίας, ήταν 1,6 φορές μεγαλύτερο από αυτό της Ελλάδας.

Το 2009, το ποσοστό ανεργίας στη Βουλγαρία ανερχόταν στα 6%, ενώ της Ελλάδας στα 9,5 %. Δηλαδή το ποσοστό ανεργίας της Ελλάδας, ήταν 1,58 φορές μεγαλύτερο από αυτό της Βουλγαρίας.

Το 2018, το ποσοστό ανεργίας στη Βουλγαρία ανερχόταν στα 5,26%, ενώ της Ελλάδας στα 19,21%. Δηλαδή το ποσοστό ανεργίας της Ελλάδας, ήταν 3,65 φορές μεγαλύτερο από αυτό της Βουλγαρίας.

Όσον αφορά την σύγκριση Ελλάδας και Πολωνίας, το 1991 το ποσοστό ανεργίας στην Πολωνία ήταν 13,1%, ενώ της Ελλάδας ήταν 7,66%. Δηλαδή το ποσοστό ανεργίας της Πολωνίας, ήταν 1,71 φορές μεγαλύτερο από αυτό της Ελλάδας.

Το 2009, το ποσοστό ανεργίας στη Πολωνία ανερχόταν στο 7,5%, ενώ της Ελλάδας στα 9,5 %. Δηλαδή το ποσοστό ανεργίας της Ελλάδας, ήταν 1,26 φορές μεγαλύτερο από αυτό της Πολωνίας.

Το 2018, το ποσοστό ανεργίας στη Πολωνία ανερχόταν στο 3,67%, ενώ της Ελλάδας στα 19,21%. Δηλαδή το ποσοστό ανεργίας της Ελλάδας, ήταν 5,23 φορές μεγαλύτερο από αυτό της Πολωνίας.

Διαχρονικά, διαπιστώνουμε ότι τα ποσοστά ανεργίας στην Βουλγαρία και στην Πολωνία μειώθηκαν σημαντικά, και από την άλλη πλευρά το ποσοστό ανεργίας από το 2009 και μετά στην Ελλάδα είχε ανοδική τάση, με την Ελλάδα εν έτη 2018 να βρίσκεται στην πρώτη θέση μεταξύ των μελών της Ευρωπαϊκής Ένωσης με την υψηλότερη ανεργία (Krogstad, 2018).

4. Πληθωρισμός

Διάγραμμα 4.1: Συγκριτική παρουσίαση του ποσοστού πληθωρισμού (τιμές καταναλωτών) της Ελλάδας, της Βουλγαρίας και της Πολωνίας από το 1991 μέχρι το 2018



Πηγή: Παγκόσμια Τράπεζα (<https://www.worldbank.org/>)

Το διάγραμμα 4.1 δείχνει ότι 1991 όταν ξεκίνησε η διαδικασία της μετάβασης, το ποσοστό πληθωρισμού (τιμές καταναλωτών) στην Ελλάδα ήταν 19,46% ενώ στην Πολωνία ήταν 76,77%. Δηλαδή ο πληθωρισμός της Πολωνίας, ήταν 3,95 φορές μεγαλύτερος από αυτό της Ελλάδας.

Το 2009, ο πληθωρισμός στην Πολωνία ανερχόταν στο 4%, ενώ της Ελλάδας στα 5%. Δηλαδή ο πληθωρισμός της Ελλάδας ήταν 1,25 φορές μεγαλύτερος από αυτό της Πολωνίας.

Το 2018, ο πληθωρισμός στην Πολωνία ανερχόταν στο 3,8%, ενώ της Ελλάδας στα 1,21%. Δηλαδή ο πληθωρισμός της Ελλάδας, ήταν 3,14 φορές μεγαλύτερος από αυτό της Πολωνίας.

Όσον αφορά την σύγκριση Ελλάδας και Βουλγαρίας, το 1991, ο πληθωρισμός στην Βουλγαρία ανερχόταν στο 338,45%, ενώ της Ελλάδας στα 19,46%. Δηλαδή ο πληθωρισμός της Βουλγαρίας, ήταν 17,39 φορές μεγαλύτερος από αυτό της Ελλάδας.

Το 2009, ο πληθωρισμός στην Βουλγαρία ανερχόταν στο 2,76%, ενώ της Ελλάδας στο 1,21%. Δηλαδή το πληθωρισμός της Βουλγαρίας ήταν 2,28 φορές μεγαλύτερος από αυτό της Ελλάδας.

Το 2018, ο πληθωρισμός στην Βουλγαρία ανερχόταν στο 2,81%, ενώ της Ελλάδας στο 0,63%. Δηλαδή ο πληθωρισμός της Βουλγαρίας, ήταν 3,62 φορές μεγαλύτερος από αυτόν της Ελλάδας.

Διαχρονικά παρατηρούμε ότι υπήρξαν υψηλά ποσοστά πληθωρισμού, κατά την έναρξη της περιόδου της μετάβασης για την Πολωνία και την Βουλγαρία, σε σύγκριση με την Ελλάδα. Από εκεί και πέρα, παρατηρούμε πτωτική τάση και των τριών πληθωρισμών με εξαίρεση το 1997 στην Βουλγαρία λόγω της οικονομικής κρίσης (Pattott, 1997). Έπειτα, υιοθετήθηκαν πολιτικές, με στόχο τη μείωση του ποσοστού πληθωρισμού και στις τρεις χώρες. Από το 2009 και μετά, παρατηρείται ακόμη μεγαλύτερη μείωση λόγω της οικονομικής κρίσης (Elmeskon, 2009). Ένα από τα αποτελέσματα της οικονομικής κρίσης, ήταν η μειώσεις μισθών οι οποίες με τη σειρά τους οδήγησαν σε μείωση της αγοραστικής δύναμης και πίεσαν στο υπάρξει μείωση τιμών (Πρεσβεία της Ελλάδος στη Σόφια γραφείο οικονομικών & εμπορικών υποθέσεων, 2010).

Συμπεράσματα

Κλείνοντας την παρούσα συγκριτική μελέτη, βλέπουμε ότι η μόνη χώρα που μπόρεσε να ξεπεράσει όλα τα εμπόδια και να επιτύχει οικονομική ανάπτυξη ήταν η Πολωνία. Ενώ τα οικονομικά στοιχεία της ήταν χειρότερα από αυτά της Ελλάδας την δεκαετία του 1990, κι ενώ έβγαινε από το κεντρικό προγραμματισμό και χρειαζόταν μια επανεκκίνηση της οικονομίας της, ήταν η μόνη χώρα που κατάφερε να την επηρεάσει λιγότερο η οικονομική κρίση. Αυτό επιτεύχθηκε λόγω διάφορων παραγόντων όπως το μέγεθος της αγοράς της Πολωνίας (ΕΛΙΑΜΕΠ, 2009). Αξίζει να μελετηθεί από εδώ και πέρα, όπου διανύουμε την Τρίτη περίοδο της μετάβασης

για την Βουλγαρία και την Πολωνία, εάν οι τρεις χώρες θα καταφέρουν να εκμεταλλευτούν όλα τα πλεονεκτήματα τους για να αναπτυχθούν και σε ποιες ενέργειες θα προβούν.

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Η πνευματικότητα αρωγός της δημιουργικότητας στον επιχειρηματικό κόσμο

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Περίληψη

Κατά την διάρκεια της δεκαετίας 2000-2010 γίνονται προσπάθειες για να ενταχθεί η πνευματικότητα στον επιχειρηματικό κόσμο. Ο όρος αυτός χαρακτηρίζεται όμως για την πολυπλοκότητα του. Έτσι, κρίθηκε σημαντικό αρχικά να διασαφηνιστούν σχετικοί όροι καθώς επίσης και απόψεις θεωρητικών ενώ παράλληλα γίνεται αναφορά στα χαρακτηριστικά της πνευματικότητας με σκοπό την καλύτερη κατανόηση του συγκεκριμένου όρου. Στην συνέχεια, περιγράφεται ο σύνθετος τύπος εργαζομένου όσον αφορά τον τομέα της διοίκησης μιας επιχείρησης προτείνοντας στον αντίποδα έναν διαφορετικό τύπο ο οποίος παρουσιάζει πνευματικά χαρακτηριστικά τα οποία τον βοηθούν να δρα ουσιαστικά για την ανάπτυξη της επιχείρησης και την ικανοποίηση των αναγκών των ενδιαφερόμενων μελών. Έπειτα, παρουσιάζονται μοντέλα επιχειρήσεων οι οποίες προάγουν την πνευματικότητα στοχεύοντας με τις δράσεις τους στην ικανοποίηση ενός ανώτερου σκοπού και όχι αυτού της κερδοσκοπίας. Μέσα από τα παραπάνω, παρουσιάζονται οι λόγοι που θα έπρεπε οι επιχειρήσεις να υιοθετήσουν πρακτικές που ενισχύουν την πνευματικότητα και την καινοτομία αλλά και μια εξέταση γιατί η πλειοψηφία αυτών επιλέγει το ματεριαλιστικό μοντέλο διοίκησης. Τελικώς, προστίθενται προτάσεις αλλαγής του μοντέλου διοίκησης μέσα από την αλλαγή των αντιλήψεων των εργαζομένων οι οποίες θα συμβάλουν στην απελευθέρωση αυτών από φόβους, περιορισμούς και όρια φτάνοντας στον στόχο της ενίσχυσης της δημιουργικότητάς τους.

Λέξεις κλειδιά: επιχειρηματικότητα, καινοτομία, πνευματικότητα.

Εισαγωγή

Ξεκινώντας, οι αρθρογράφοι επιλέγουν να πραγματοποιήσουν μία εισαγωγή στην οποία διασαφηνίζονται κάποιοι όροι και παρουσιάζονται οι απόψεις θεωρητικών. Αρχικά λοιπόν, γίνεται μια διάκριση ανάμεσα στην δημιουργικότητα και την καινοτομία. Παράλληλα, παρουσιάζεται η φαινομενολογία ως μέσο αναζήτησης της πραγματικότητας-αλήθειας καθώς επίσης και το τι πετυχαίνουμε μέσω αυτής. Ύστερα, διατυπώνεται η σημασία της εξέτασης ενός φαινομένου με βάση συγκεκριμένες συνθήκες “The lifeworld”. Έπειτα, προτείνεται ο κοινωνικός εποικοδομητισμός ως μέσο αλλαγής των αντιλήψεων μας στην προσπάθεια προσέγγισης του φαινομένου που εξετάζουμε. Σε αυτό το σημείο, διευκρινίζεται η ανάγκη εξέτασης ορισμένων φαινομένων που συμβαίνουν στην επιχείρηση συνδυάζοντας παράλληλα την φαινομενική σκοπιά. Με αρωγό την πνευματικότητα, το άτομο κατανοεί και εξελίσσει τον εσωτερικό του κόσμο. Στην συνέχεια, διευκρινίζονται οι διαφορές ανάμεσα στην πνευματικότητα και την θρησκεία. Ωστόσο, διαπιστώνεται η σημασία της ύπαρξης της πρώτης στην δεύτερη ώστε να αποφευχθεί η σύγκρουση ανάμεσα τους.

Κατά την διάρκεια της δεκαετίας 2000-2010 γίνονται προσπάθειες για να ενταχθεί η πνευματικότητα στον επιχειρηματικό κόσμο. Σε αυτό το σημείο διευκρινίζεται η πολυπλοκότητα του όρου πνευματικότητα καθώς υπάρχουν διαφορετικοί ορισμοί από διάφορα άτομα με διαφορετικές κουλτούρες. Παράλληλα, διευκρινίζεται η επικοινωνία με το υπερβιό και η αίσθηση που προσφέρεται και αντανάκλαται στις σχέσεις των ανθρώπων μεταξύ τους αλλά και με το περιβάλλον. Επεξηγούνται τα μέσα για την σύνδεση με τον εαυτό μας αλλά και με τα υπόλοιπα άτομα. Ακόμη, στην προσπάθεια εξήγησης της έννοιας της πνευματικότητας μέσω του εμπειρισμού πραγματοποιείται η σύγκριση με την χριστιανική πνευματικότητα. Εντούτοις στον επιχειρηματικό κόσμο παρατηρείται ο “Homo Oeconomicus” ως κυρίαρχο είδος ανθρώπου. Βέβαια, υπάρχει μια αντίστροφη σχέση ανάμεσα στην πνευματικότητα και τον υλισμό. Έτσι, διαπραγματεύεται η ενσωμάτωση της ηγεσίας που βασίζεται στην πνευματικότητα για την πλήρη ικανοποίηση των ενδιαφερόμενων μελών. Σε αυτό το σημείο του άρθρου μέσω παραδείγματος παρουσιάζονται τα χαρακτηριστικά των πνευματικών ανθρώπων καθώς και οι πρακτικές που εφαρμόζουν ανάλογοι οργανισμοί στον εργασιακό χώρο. Σύμφωνα με την διοίκηση που βασίζεται στην πνευματικότητα ο άνθρωπος γεννιέται ως πνευματικό ον σε έναν κόσμο που καλείται να

επιλέξει ανάμεσα στην πνευματικότητα και τον υλισμό. Ακόμη, υποστηρίζετε ότι ο Homo Spiritualis είναι ένα ον που έχοντας καλλιεργήσει τον εσωτερικό του εαυτό καταλήγει να συνδέεται πνευματικά με τα υπόλοιπα όντα απαλλαγμένος από τον εγωκεντρισμό και τον υλισμό. Τελικά, καθορίζονται οι προτεραιότητες όσον αφορά τα στάδια της πνευματικότητας στην επιχείρηση.

Οι αρθρογράφοι επιλέγουν να παρουσιάσουν τρία μοντέλα επιχειρήσεων που χρησιμοποιούν πρακτικές που προάγουν την πνευματικότητα και έναν ανώτερο σκοπό. Αρχικά, αναλύεται η Organic India μια επιχείρηση παραγωγής φυτικών προϊόντων με στόχο την υγεία και την ευεξία του ατόμου. Στην συνέχεια, το project The Economy of Communion που ενώνει εργαζόμενους από διαφορετικούς χώρους στοχεύοντας στο κοινό καλό και την αντιμετώπιση του κοινωνικού αποκλεισμού χρησιμοποιώντας διάφορες πρακτικές όπως το μοίρασμα των κερδών από τα μέλη. Τέλος, η αρχή της EoC είναι η ένωση με το θείο και η κοινοκτημοσύνη ως τρόπος ζωής. Το τελευταίο μοντέλο αποτελεί η Triodos Bank όπου αρχικά δηλώνονται οι χώρες δραστηριοποίησης και η αποστολή της τράπεζας. Επιπλέον, διασαφηνίζεται το ποιόν των δανειοληπτών και οι όροι δανειοδότησης. Είναι απαραίτητο να επεξηγηθεί το όνομα της τράπεζας που προέρχεται από τον συνδυασμό του ανθρώπου, του πλανήτη και των κερδών. Συγχρόνως, στο άρθρο διατυπώνονται οι παροχές που προσφέρει η τράπεζα σε νομικά πρόσωπα και επιχειρήσεις επιδιώκοντας την αλλαγή των πραγμάτων γύρω μας.

Καταλήγοντας, αποδεικνύεται ότι το ματεριαλιστικό μοντέλο με το οποίο είναι δομημένες οι επιχειρήσεις βλάπτει την κοινωνία, την φύση και τις επόμενες γενιές. Στον αντίποδα, οι επιχειρήσεις που εφαρμόζουν πρακτικές που προάγουν ανώτερες αξίες παρουσιάζουν κέρδη για την επιχείρηση που δεν είναι μόνο αριθμοί. Τέλος, τονίζεται η ανάγκη μιας πιο δραστηκής πρωτοβουλίας να εισχωρήσει η πνευματικότητα στον χώρο των επιχειρήσεων εξαλείφοντας τα προβλήματα του χώρου προσφέροντας νόημα στο μέλλον των επιχειρήσεων.

Κριτική άποψη σχετικά με το άρθρο.

Σε αυτό το σημείο της εργασίας αφενός θα παραθέσω και εγώ η ίδια με την σειρά μου τους λόγους για τους οποίους πιστεύω ότι οι επιχειρήσεις θα ήταν καλό να στραφούν στην αναζήτηση πρακτικών που προάγουν την πνευματικότητα και την δημιουργικότητα των εργαζομένων. Αφετέρου θα παρουσιαστεί κριτική σχετικά με την επιλογή αυτού του μοντέλου επιχείρησης και τυχόν ενστάσεις.

Τα άτομα που επιλέγουν να ζουν υιοθετώντας ένα τρόπο ζωής που βασίζεται στην πνευματικότητα και την σύνδεση με κάτι το ανώτερο, καλλιεργούν συνεχώς τον εσωτερικό τους κόσμο κατακτώντας τελικά χαρακτηριστικά, ηθικές αξίες που συμβάλουν στην δημιουργία ενός εύρυθμου εργασιακού περιβάλλοντος. Αξίζει να σημειωθεί ότι τείνουν να είναι πιο δημιουργικοί βελτιώνοντας την εξέλιξη της επιχείρησης. Έχουν την δυνατότητα να παίρνουν καλύτερες αποφάσεις τόσο για την επιχείρηση αλλά και το κοινωνικό σύνολο αλλά και να λύνουν προβλήματα που ανακύπτουν πιο εύκολα καθώς ανάμεσα σε άλλα έχουν βρει και την εσωτερική τους ηρεμία. Μαθαίνουν να συνεργάζονται αρμονικά μεταξύ τους σεβόμενοι τους συναδέλφους τους. Εντός της επιχείρησης επικρατεί ένα κλίμα αλληλεγγύης μεταξύ των εργαζομένων όπου δεν στοχεύουν στην ικανοποίηση του εγωκεντρισμού τους και της ανταρσίας τους αλλά όλοι μαζί στα πλαίσια μιας ομάδας επιτελούν θα λέγαμε κοινωνικό έργο και λένε όχι στο κινήγι της κερδοσκοπίας. Παράλληλα, όλα αυτά γίνονται με σεβασμό στην μητέρα φύση και τα αγαθά που αυτή προσφέρει, στον συνάνθρωπο και ιδιαίτερα σε ευάλωτες κοινωνικές ομάδες.

Από την άλλη, μια επιχείρηση που εφαρμόζει ένα μοντέλο λειτουργίας με βάση την πνευματικότητα δίνει την δυνατότητα στους εργαζομένους να ανακαλύψουν τον εαυτό τους και δίνουν ένα βαθύτερο νόημα στην ζωή τους. Το να δουλεύει κανείς σε με τέτοια επιχείρηση η οποία δίνει κίνητρα εργασίας κάνοντας τον εργαζόμενο να αισθάνεται αλλά και να είναι περισσότερο παραγωγικός γιατί ακριβώς νιώθει ότι επιτελεί ένα ανώτερο κοινωνικό έργο.

Αναλογιζόμενη όσα περιείχε το επιστημονικό άρθρο που επέλεξα αλλά και όσα έχουν ειπωθεί μέχρι στιγμής στο παρόν κείμενο συνειδητοποιώ πόσο ωφέλιμη είναι τελικώς η πνευματικότητα τόσο για το άτομο όσο και για το μέλλον της ίδιας της επιχείρησης. Παρ' όλα αυτά όμως ο συγκεκριμένος τρόπος οργάνωσης μιας επιχείρησης δεν έχει καταφέρει να πείσει το μεγαλύτερο μέρος της αγοράς και δεν εφαρμόζεται από την πλειοψηφία των επιχειρήσεων. Γιατί λοιπόν συμβαίνει αυτό;

Στον επιχειρηματικό κόσμο η πνευματικότητα και οι πρακτικές της θεωρούνται ως κάτι αθεμελίωτο και αόριστο που είναι δύσκολο να οριστεί και να προσδιοριστεί πόσο μάλλον να εφαρμοστεί από την ίδια την επιχείρηση και να βρει ανθρώπους που εμπνέονται από τα ίδια ιδανικά και αντιλήψεις. Παράλληλα σίγουρα είναι μια διαδικασία που προϋποθέτει χρόνο και πολλές φορές οι επιχειρήσεις επικεντρώνονται στο να ακολουθούν τους ταχείς ρυθμούς της αγοράς και το να καταφέρουν να είναι όσο το δυνατόν πιο ανταγωνιστικές.

Επιπροσθέτως, σε ορισμένες κοινωνίες υπάρχει η τάση οι θρησκευτικές πεποιθήσεις και γενικότερα οι προσωπικές αντιλήψεις να μην εκδηλώνονται εντός του εργασιακού χώρου. Ειδικότερα σε πολιτισμικά

κράτη οι εργαζόμενοι πρέπει να είναι προσεκτικοί στο πως εκφράζουν τα πιστεύω τους ιδιαίτερα όσον αφορά την θρησκεία που αναμφισβήτητα είναι ένα λεπτό και φλέγων ζήτημα.

Παράλληλα πολλοί επιστήμονες εμφανίζονται επιφυλακτικοί όσον αφορά την πνευματικότητα και ορισμένες πρακτικές της. Έτσι συχνά δεν νιώθουν την ανάγκη να ασχοληθούν με τέτοια θέματα και να παράγουν συμπεράσματα που στην συνέχεια θα αποτελέσουν αφορμή για κριτική και προβληματισμό. Ενώ, γενικότερα επικρατεί η τάση πνευματικές πρακτικές και μέθοδοι να μην αποδέχονται επιστημονικά.

Ενώ τέλος, ακόμα και οι λίγοι καταξιωμένοι επιστήμονες που έχουν προσεγγίσει αυτό το θέμα φαίνεται να χρησιμοποιήσαν περισσότερο την καρδιά-συναισθήματα τους παρά εμπειριστωμένη κριτική σκέψη. Εκθειάζουν τα προτερήματα της πνευματικότητας χωρίς επιστημονικά τεκμήρια.

Σύγκριση

Στο τελευταίο σκέλος της εργασίας κρίνεται απαραίτητο η σύγκριση του άρθρου με αντίστοιχα επιστημονικά κείμενα για την πολύπλευρη προσέγγιση και κατανόηση του θέματος. Έτσι λοιπόν, κατά την γνώμη μου ένα από τα βασικότερα χαρακτηριστικά που μπορεί να προσφέρει η πνευματικότητα στο άτομο είναι να το κάνει πιο δημιουργικό. Το αποτέλεσμα αυτό φυσικά αντανakλάται και εντός της επιχείρησης συμβάλλοντας θετικά στην πορεία της. Παρόλα αυτά, σε έναν κόσμο που σήμερα προσφέρει άπειρα ερεθίσματα παρατηρείται έλλειψη δημιουργικότητας. Ποιοι είναι οι λόγοι λοιπόν που εμποδίζουν την δημιουργικότητα; Οι δύο βασικότεροι λόγοι που παρουσιάζονται στην έρευνα είναι τα όρια και οι αναστολές που εμποδίζουν την δημιουργικότητα, καταπιέζουν ή έχουν ως αποτέλεσμα τα άτομα να κρύβουν τα δημιουργικά τους χαρίσματα και τελικώς να περιορίζουν ή να καταστρέφουν την θέληση για δημιουργικότητα. Τα αποτελέσματα τις έρευνας έδειξαν ότι οι εργαζόμενοι της επιχείρησης θέτουν όρια και περιορισμούς διότι κατά βάση φοβούνται. Φοβούνται την αποτυχία, την απόρριψη, την γνώμη των συναδέλφων τους, τις συνέπειες ακόμα και την επιτυχία.

Η λύση μπορεί να δοθεί μέσα από την αλλαγή στην αντίληψή μας που είναι κατά βάση μια προσωπική διαδικασία. Απαιτεί το άτομο να είναι περίεργο και με ανοιχτούς ορίζοντες. Ερχόμενοι αντιμέτωποι με τον εαυτό μας, αντιλαμβανόμαστε τις σκέψεις μας, τα συναισθήματα και τις πράξεις μας. Φτάνουμε σε ένα υψηλό επίπεδο αντίληψης επιτυγχάνοντας τελικώς την δημιουργικότητα. Η πνευματικότητα μας μαθαίνει να ηρεμούμε, να απαλλαχθούμε από την «φλυαρία» της σκέψης, να αποβάλλουμε την επίκριση, να αφήσουμε το παρελθόν, να συνειδητοποιήσουμε ότι έχουμε άγνοια κάποιων πραγμάτων και τελικά να δημιουργήσουμε χώρο ώστε να υποδεχτούμε ό,τι μας επιφυλάσσει το μέλλον. Ιδιαίτερα το τελευταίο σκέλος είναι αυτό που συμβάλει στην μετάδοση δημιουργικών και ηθικά σωστών ιδεών. Αποκαθιστά τα εσωτερικά κίνητρα του ατόμου και αυτό περνάει σε ένα στάδιο αντίληψης της πραγματικότητας.

Όσον αφορά το δεύτερο άρθρο που επέλεξα, επιβεβαιώνεται ότι οι επιχειρήσεις επιλέγουν ένα ματεριαλιστικό μοντέλο διοίκησης. Προσθέτει ότι ο στόχος είναι το κέρδος ενώ οι επιλογές προσωπικού βασίζονται στις πνευματικές δεξιότητες και στο χάρισμα ενώ ικανότητες γρήγορης απόδοσης κέρδους για την επιχείρηση και έξυπνες πολιτικές στον χώρο εργασίας συμβάλουν στην επαγγελματική ανέλιξη του εργαζομένου. Άλλα χαρίσματα, όπως ηθική συνείδηση, συναισθηματική νοημοσύνη και υπευθυνότητα τίθενται σε δεύτερη μοίρα. Παράλληλα, και τα δύο άρθρα διαπιστώνουν την απροθυμία των ακαδημαϊκών και φοιτητών να μελετήσουν πρακτικές που συνδέονται με την πνευματικότητα στον κόσμο των επιχειρήσεων.

Παρ' όλα αυτά, λόγω των παγκόσμιων οικονομικών κρίσεων και της αδυναμίας των επιχειρήσεων να ανταπεξέλθουν, γίνεται μια προσπάθεια ενσωμάτωσης της πνευματικότητας και των ηθικών αξιών στο εσωτερικό των επιχειρήσεων. Στο άρθρο παρουσιάζονται εναλλακτικές οπτικές αντιμετώπισης αυτών των προβλημάτων μέσα από την ινδική πνευματική παράδοση στο κομμάτι της ηγεσίας. Μια τέτοια επιχείρηση είναι η Organic India η οποία αναφέρεται ως παράδειγμα επιχείρησης στο αρχικό άρθρο. Αυτή η επιχείρηση οραματίζεται να συνεχίσει να είναι βιώσιμη στοχεύοντας στην ευημερία του ατόμου και στον σεβασμό όλων των πλασμάτων και της μητέρας γης. Τέλος, και σε αυτό το άρθρο τονίζεται η δυσκολία κατανόησης τους νοήματος της πνευματικότητας πόσο μάλλον στον τομέα της διοίκησης επιχειρήσεων. Το αποτέλεσμα είναι η συχνή διαστρέβλωση της έννοιας. Έτσι, επικρατεί η άποψη ότι η πνευματικότητα και η επιχειρηματικότητα είναι δύο έννοιες που δεν συμβαδίζουν. Παράλληλα, η έλλειψη γνώσης επί του θέματος είναι ένας ακόμα παράγοντας που αποθαρρύνει τα άτομα να βρουν τρόπους εφαρμογής της πνευματικότητας.

Ίσως τελικά οι άνθρωποι να περιμένουν να δουν περισσότερες εταιρίες που εφαρμόζουν αυτές τις ιδέες και αυτές να αποτελέσουν παραδείγματα για τις άλλες, δημιουργώντας μια καινούρια τάση στην αγορά.

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Ελεγκτικοί μηχανισμοί στο σύγχρονο ελληνικό δημοσιονομικό έλεγχο. Η περίπτωση της Γενικής Διεύθυνσης Δημοσιονομικών Ελέγχων του Υπουργείου Οικονομικών στην Ελλάδα

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Περίληψη

Η χώρα μας στο πλαίσιο συμμετοχής μιας ευρύτερης ανάγκης δημοσιονομικού ελέγχου και μεταρρύθμισης επιδιώκει την ένταξή της σε ένα σύγχρονο και υγιές οικονομικό περιβάλλον. Για το λόγο αυτό θεσμοθετεί ελεγκτικούς μηχανισμούς με βάση ευρωπαϊκά πρότυπα και αρχές. Στο πνεύμα αυτό εντάσσεται και η Γενική Διεύθυνση Δημοσιονομικών Ελέγχων μία ελεγκτική δομή του Υπουργείου Οικονομικών με αρμοδιότητα την άσκηση δημοσιονομικών ελέγχων. Τα πρώτα αποτελέσματα μέσα από τη δημοσίευση των ετήσιων ελέγχων είναι ενδεικτικά των χρόνιων παθολογιών της φορέων. Η πορεία της είναι εξελικτική και αποσκοπεί στη δημιουργία κουλτούρας χρηστής δημοσιονομικής διαχείρισης. Πρόσκομμα αποτελεί η δημιουργία παράλληλων ελεγκτικών μηχανισμών οικονομικής διαχείρισης η λειτουργία των οποίων διακρίνεται από έλλειψη συντονισμού και κοινών ελεγκτικών προτύπων και αρχών.

Λέξεις κλειδιά: Γενική Διεύθυνση Δημοσιονομικών Ελέγχων, χρηστή δημοσιονομική διαχείριση, ερωτηματολόγια ελέγχου, δημοσιονομικές διορθώσεις, συστάσεις, ευρήματα.

1. ΕΙΣΑΓΩΓΗ

Ο έλεγχος των δημοσίων οικονομικών του κράτους με βάση τις αρχές της χρηστής δημοσιονομικής διαχείρισης της αναλογικότητας και της αξιοπιστίας αποτελεί λυδία λίθο της οργάνωσης του σύγχρονου κράτους. Στο ευρύτερο πλαίσιο του δημοσιονομικού εκσυγχρονισμού θεσμοθετήθηκε και λειτουργεί η Γενική Διεύθυνση Δημοσιονομικών Ελέγχων καθώς και η Γενική Διεύθυνση Συγχρηματοδοτούμενων Προγραμμάτων στο Υπουργείο Οικονομικών.

Η Γενική Διεύθυνση Δημοσιονομικών Ελέγχων διενεργεί διαχειριστικούς οικονομικούς ελέγχους με δομημένα ερωτηματολόγια. Οι προγραμματισμένοι τακτικοί έλεγχοι διενεργούνται με βάση το ετήσιο πρόγραμμα που καταρτίζεται από τη ΓΔΔΕ ενώ οι έκτακτοι έλεγχοι διενεργούνται ύστερα από καταγγελίες, δημοσιεύματα, πληροφορίες και βάσιμες υπόνοιες για δωροδοκίες, δοσοληψίες, απάτες κατόπιν εντολής του Υπουργού Οικονομικών, ύστερα από Εισαγγελική παραγγελία ή αιτημάτων της Ευρωπαϊκής Επιτροπής. Σε ετήσια βάση η ΓΔΔΕ δημοσιεύει τις Εκθέσεις της σημειώνοντας μία αξιοπρόσεκτη πρόοδο τόσο στη συμμόρφωση των ελεγχόμενων φορέων στις συστάσεις της όσο και στη συμβολή της στη δημιουργία και καλλιέργεια μιας κουλτούρας χρηστής δημοσιονομικής διαχείρισης και αξιοπιστίας.

ΜΕΡΟΣ Α΄

1. Η ΓΕΝΙΚΗ ΔΙΕΥΘΥΝΣΗ ΔΗΜΟΣΙΟΝΟΜΙΚΩΝ ΕΛΕΓΧΩΝ

Η σύσταση της Γενικής Διεύθυνσης Δημοσιονομικών Ελέγχων (ΓΔΔΕ) πραγματοποιήθηκε με τον Ν. 3492/06 όπως τροποποιήθηκε και διαρθρώνεται:

- (α) στο Αυτοτελές Τμήμα Νομικής Υποστήριξης
- (β) στη Διεύθυνση Σχεδιασμού Μεθοδολογίας και Επιβολής Κυρώσεων
- (γ) στη Διεύθυνση Προγραμματισμού και Συντονισμού Ελέγχων

(δ) στις Δημοσιονομικές Υπηρεσίες Εποπτείας και Ελέγχου (πρώην Υπηρεσίες Δημοσιονομικού Ελέγχου)

Οι στρατηγικοί σκοποί της Γενικής Διεύθυνσης Δημοσιονομικών Ελέγχων συνίστανται στη διασφάλιση της χρηστής δημοσιονομικής διαχείρισης του Κρατικού Προϋπολογισμού και του προϋπολογισμού των φορέων καθώς και στην παροχή επαρκούς διαβεβαίωσης ή διατύπωση επιφυλάξεων για το σύνολο ή για το μέρος του συστήματος διαχείρισης και ελέγχου των δημοσιονομικών του Κράτους προς τον Υπουργό Οικονομικών.

Περαιτέρω η Γενική Διεύθυνση Δημοσιονομικών Ελέγχων έχει ως αποστολή:

1. Να ασκεί έλεγχο:

α) στη διαχείριση του προϋπολογισμού των φορέων που emπίπτουν στην αρμοδιότητά της, προκειμένου να διαπιστωθεί ιδίως αν:

- ☐ όλα τα ποσά τα οποία ψηφίζονται ή χορηγούνται, δαπανώνται και χρησιμοποιούνται για τους σκοπούς για τους οποίους εγκρίθηκαν ή χορηγήθηκαν,
- ☐ κατά την πραγματοποίηση των δαπανών τηρούνται οι ισχύουσες διατάξεις, καθώς και οι αρχές της δημοσιονομικής δέσμευσης και της νομικής δέσμευσης,
- ☐ λαμβάνονται όλα τα απαραίτητα μέτρα για την εξασφάλιση της είσπραξης των εσόδων,
- ☐ όλα τα έσοδα εισπράττονται και εμφανίζονται σύμφωνα με τις ισχύουσες διατάξεις,

β) στα Συστήματα Διαχείρισης και Ελέγχου, προκειμένου να διαπιστωθεί επάρκειά τους.

2. Να λαμβάνει ή να εισηγείται τα κατάλληλα μέτρα για τη βελτίωση των Συστημάτων Διαχείρισης και Ελέγχου των φορέων, ώστε να συμβάλει: στην προστασία των οικονομικών συμφερόντων τους, στη σύννομη και αποτελεσματική διαχείριση των χρημάτων που δαπανούν και στην καταπολέμηση της απάτης, της δωροδοκίας, καθώς και κάθε άλλης παράνομης δραστηριότητας που είναι επιζήμια για τα οικονομικά συμφέροντά τους.

3. Να επιβάλλει τις προβλεπόμενες από το νόμο κυρώσεις σύμφωνα με το Ν. 3492/2006.

4. Να συνεργάζεται με αντίστοιχες υπηρεσίες άλλων κρατών και ιδίως της Ευρωπαϊκής Ένωσης σε ζητήματα σχετικά με την άσκηση των αρμοδιοτήτων της.

5. Να συντάσσει ετήσια έκθεση ελέγχου σύμφωνα με το άρθρο 22 του ν. 3492/2006.

Ειδικότερα οι αρμοδιότητες των δύο Διευθύνσεων της Γενικής Διεύθυνσης Δημοσιονομικών Ελέγχων (ΓΔΔΕ) συνίστανται στην εξειδίκευση των στόχων της Γενικής Διεύθυνσης οι οποίες αποτελούν αντίστοιχα και τους επιχειρησιακούς τους στόχους. Επιχειρησιακούς στόχους της Διεύθυνσης Σχεδιασμού Μεθοδολογίας και Επιβολής Κυρώσεων αποτελούν:

(α) Ο στρατηγικός σχεδιασμός των ελέγχων που διενεργούν οι υπηρεσίες της Γενικής Διεύθυνσης Δημοσιονομικών Ελέγχων (Γ.Δ.Δ.Ε.).

(β) Η ανάπτυξη μεθοδολογικών εργαλείων για τη διενέργεια των ελέγχων που emπίπτουν στην αρμοδιότητα της Γ.Δ.Δ.Ε. και η αποτίμηση των αποτελεσμάτων τους.

(γ) Ο σχεδιασμός των ανωτέρω ελέγχων μέσω της δημιουργίας μεθοδολογιών, προτύπων και εργαλείων ελεγκτικών εργασιών καθώς και κατάλληλων πληροφορικών συστημάτων.

(δ) Η επιβολή κυρώσεων μετά την οριστικοποίηση των εκθέσεων ελέγχου από την Επιτροπή Συντονισμού Ελέγχων (Ε.Σ.ΕΛ.).

(ε) Η διαμόρφωση γνώμης αναφορικά με την ικανότητα των φορέων να επιτύχουν ορθή δημοσιονομική διαχείριση των εθνικών πόρων μέσω της αξιολόγησης των αποτελεσμάτων των ελέγχων της Ε.Σ.ΕΛ. του άρθρου 10 του ν. 3492/2006.

(στ) Ο συντονισμός και η συστηματική συνεργασία με τους αρμόδιους φορείς για όλα τα ανωτέρω θέματα.

Αντίστοιχα επιχειρησιακούς στόχους της Διεύθυνση Προγραμματισμού και Συντονισμού Ελέγχων αποτελούν:

(α) Ο προγραμματισμός των τακτικών και έκτακτων κατασταλτικών διαχειριστικών/οικονομικών ελέγχων στους φορείς του άρθρου 3 του ν. 3492/2006, για την επαλήθευση i) της διαχείρισης του προϋπολογισμού τους εντός του πλαισίου της ασκούμενης δημοσιονομικής πολιτικής και ii) της επάρκειας της λειτουργίας των συστημάτων διαχείρισης και ελέγχου αυτών.

(β) Ο εντοπισμός τυχόν φαινομένων κακοδιοίκησης, κακοδιαχείρισης, κατάχρησης, σπατάλης, απάτης ή διαφθοράς.

(γ) Ο προγραμματισμός έκτακτων ελέγχων κατόπιν εντολής του Υπουργού Οικονομικών ή του Γενικού Επιθεωρητή Δημόσιας Διοίκησης ή κατόπιν αιτήματος λοιπών διοικητικών φορέων, ύστερα από καταγγελίες ή αναφορές για βάσιμες υπόνοιες για ατασθαλίες ή διαχειριστικές ανωμαλίες σε:

(i) Δημόσιους φορείς, Ο.Τ.Α. α' και β' βαθμού, Ν.Π.Δ.Δ. και Ν.Π.Ι.Δ. με σκοπό τη διαπίστωση της ορθής, εκ μέρους τους, διαχείρισης του προϋπολογισμού τους, υπό την προϋπόθεση ότι οι φορείς εμπίπτουν στην αρμοδιότητα τακτικού ελέγχου της Γ.Δ.Δ.Ε.

(ii) κοινωφελείς περιουσίες/εθνικά κληροδοτήματα και σχολάζουσες κληρονομίες που εμπίπτουν στο πεδίο εφαρμογής του ν.4182/2013 (κώδικας κοινωφελών περιουσιών), προκειμένου να διαπιστωθεί η χρηστή διαχείριση αυτών.

(iii) Ν.Π.Ι.Δ. που επιχορηγούνται από τον κρατικό προϋπολογισμό ή από φορείς της Γενικής Κυβέρνησης με την ιδιότητα Μη Κυβερνητικών Οργανώσεων (Μ.Κ.Ο.).

(δ) Ο προγραμματισμός ειδικών τακτικών ελέγχων στις κοινωφελείς περιουσίες/εθνικά κληροδοτήματα και σχολάζουσες κληρονομίες, προκειμένου να διαπιστωθεί η τήρηση της εκάστοτε ισχύουσας νομοθεσίας από τις εποπτεύουσες υπηρεσίες, καθώς και η ορθή διαχείριση των κοινωφελών περιουσιών.

Οι Δημοσιονομικές Υπηρεσίες Εποπτείας και Ελέγχου (Δ.Υ.Ε.Ε.) διενεργούν ελέγχους σε φορείς που υπάγονται στη χωρική αρμοδιότητά τους ή ανεξαρτήτως αυτής, αν έχει προηγηθεί κατανομή από τη Διεύθυνση Προγραμματισμού και Συντονισμού Ελέγχων, σύμφωνα με τον προγραμματισμό της Διεύθυνσης Προγραμματισμού και Συντονισμού Ελέγχων.

Ειδικότερα σύμφωνα με το άρθρο 55 του Π.Δ. 142/2017, αντικείμενο του Τμήματος Α' Ελέγχων αποτελεί ο διαχειριστικός έλεγχος των φορέων της αρμοδιότητας του Υπουργείου και των εποπτευόμενων φορέων, ως προς τη συνολική οικονομική διαχείριση των φορέων, τις προϋποθέσεις νομιμότητας και κανονικότητας των δαπανών, την ορθή δημοσιονομική διαχείριση των πιστώσεων, τη σύννομη είσπραξη και εμφάνιση των εσόδων, την εξακρίβωση των διαχειριστικών κανόνων και των σχετικών διαδικασιών, καθώς και την προβλεπόμενη από το νόμο λογιστική απεικόνιση της οικονομικής κατάστασης και διαχείρισης του φορέα. Οι ελεγκτικές αρμοδιότητες συνίστανται στη διενέργεια κατασταλτικών τακτικών, έκτακτων και ειδικών ελέγχων σε φορείς που υπάγονται στην αρμοδιότητα της Γενικής Διεύθυνσης Δημοσιονομικών Ελέγχων, σύμφωνα με τον προγραμματισμό που διενεργείται σε ετήσια βάση από τη Διεύθυνση Προγραμματισμού και Συντονισμού Ελέγχων. Μετά το πέρας της διενέργειας ελέγχων συντάσσεται και ελέγχεται η πληρότητα των εκθέσεων των προσωρινών αποτελεσμάτων των ελέγχων και γνωστοποιείται στους ελεγχόμενους φορείς. Οι ΔΥΕΕ συντάσσουν επίσης τεκμηριωμένη εισήγηση στην Ε.Σ.ΕΛ. με βάση το περιεχόμενο της προσωρινής έκθεσης και προηγηθείσες έγγραφες αντιρρήσεις του φορέα ή άλλων ενδιαφερομένων. Αρμοδιότητά των ΔΥΕΕ αποτελεί επίσης η σύνταξη τελικής έκθεσης και η κοινοποίηση της στην Ε.Σ.ΕΛ.. Αντίγραφο της οριστικής έκθεσης διαβιβάζεται στη Διεύθυνση Προγραμματισμού και Συντονισμού και στη Διεύθυνση Σχεδιασμού, Μεθοδολογίας και Επιβολής Κυρώσεων για την πιθανή έκδοση αποφάσεων Δημοσιονομικών Διορθώσεων και καταλογισμών. Σημειώνεται ότι η συμμετοχή υπαλλήλων της Δ.Υ.Ε.Ε. σε κλιμάκια ελέγχων της Γενικής Διεύθυνσης Δημοσιονομικών Ελέγχων πραγματοποιείται ανεξαρτήτως χωρικής αρμοδιότητας έπειτα από εισήγηση της αρμόδιας Διεύθυνσης ανάλογα με το είδος του ελέγχου και με εντολή του Προϊσταμένου της Γενικής Διεύθυνσης Δημοσιονομικών Ελέγχων.

Περαιτέρω αντικείμενο του τμήματος Β' Παρακολούθησης Ελέγχων αποτελεί η παρακολούθηση συμμόρφωσης των φορέων τις συστάσεις των εκθέσεων οριστικών αποτελεσμάτων που διενήργησε το Τμήμα Α'. Έχει θεσμοθετηθεί η χορήγηση παράτασης, έπειτα από σχετικό αίτημα του φορέα, για τη συμμόρφωση στις συστάσεις σύμφωνα με τις οριστικές εκθέσεις. Σε περίπτωση μη συμμόρφωσης των φορέων στις συστάσεις των οριστικών εκθέσεων το τμήμα Β' ενημερώνει αρμοδίως τη Διεύθυνση Σχεδιασμού, Μεθοδολογίας και Επιβολής Κυρώσεων ώστε η Ε.Σ.ΕΛ. να προχωρήσει στη λήψη επιπρόσθετων μέτρων για την υλοποίηση των αποτελεσμάτων του ελέγχου. Από το Β' Τμήμα γίνεται η αποστολή, έπειτα από σχετική απόφαση της Ε.Σ.ΕΛ., των σχετικών στοιχείων προς αρμόδιες διοικητικές ή δικαστικές αρχές, σε περίπτωση πράξεων που δύνανται να επισύρουν ποινική ή πειθαρχική ευθύνη. Αντίγραφο του φακέλου της υπόθεσης στην κοινοποιείται στη Διεύθυνση Σχεδιασμού, Μεθοδολογίας και Επιβολής Κυρώσεων.

Οι αρμοδιότητες της Γενικής Διεύθυνσης Δημοσιονομικών Ελέγχων και των Διευθύνσεών της αναδεικνύουν τη δημιουργία ενός σύγχρονου δημοσιονομικού θεσμού προσαρμοσμένου στις παγκόσμιες οικονομικές τάσεις και στο ευρωπαϊκό οικονομικό περιβάλλον, κυρίως μετά το 2008, με στόχο την ορθή διαχείριση του δημοσίου χρήματος και την εφαρμογή της αρχής της χρηστής δημοσιονομικής διαχείρισης.

2. Η ΜΕΘΟΔΟΛΟΓΙΑ ΕΛΕΓΧΩΝ

Σύμφωνα με τον κανονισμό διενέργειας ελέγχων και ερευνών ο σκοπός της αξιολόγησης κινδύνου είναι η δυνατότητα ελέγχου κατά προτεραιότητα σε Φορείς Γενικής Κυβέρνησης με υψηλό κίνδυνο. Η Μέθοδος Αξιολόγησης Κινδύνου της Γ.Δ.Δ.Ε εδράζεται στο μοντέλο ανάλυσης κινδύνου των ελεγχόμενων φορέων και τον προσδιορισμό συγκεκριμένων περιοχών κινδύνου. Σε κάθε φορέα, αντιστοιχίζονται δύο τύποι:

A) Ο Εγγενής Κίνδυνος (Inherent Risk, IR): πρόκειται για τον κίνδυνο που συνδέεται με την πολυπλοκότητα των διαδικασιών του συστήματος και έχει ως πιθανό επακόλουθο την επέλευση σημαντικού σφάλματος κατά την απουσία ή αποσπασματική συνδρομή εσωτερικού και εξωτερικού ελέγχου. Παράγοντες εγγενούς ελέγχου ενδεικτικά αποτελούν:

- ☐ Το πλήθος των δραστηριοτήτων/λειτουργιών στις οποίες συμμετέχει ο φορέας.
- ☐ Το είδος των δραστηριοτήτων/λειτουργιών που διαχειρίζεται ο φορέας.
- ☐ Το πλήθος των δράσεων/έργων (ΤΠ) που διαχειρίζεται ο φορέας.
- ☐ Το ύψος του προϋπολογισμού του φορέα.
- ☐ Το ύψος των επιχορηγήσεων.
- ☐ Το ύψος των εσόδων.
- ☐ Το ύψος των δαπανών.
- ☐ Το ύψος των οφειλών.
- ☐ Το ύψος των δανείων.

B) Ο Κίνδυνος Εσωτερικού Ελέγχου (Control Risk, CR): αφορά στην πιθανότητα το σύστημα εσωτερικού ελέγχου να μη μπορέσει να εντοπίσει τα «σημαντικά σφάλματα». Αφορά κυρίως τις προδιαγραφές της λειτουργίας των συστημάτων διαχείρισης των φορέων και των αντίστοιχων εφαρμοζόμενων ελεγκτικών διαδικασιών καθώς η ελλιπής ή παντελής μη συμμόρφωση προς αυτές αποτελεί δείγμα κινδύνου.

Οι κίνδυνοι IR & CR βαθμολογούνται καθώς εκφράζουν τις αντίστοιχες πιθανότητες κινδύνου. Οι δύο τύποι κινδύνου ορίζουν αθροιστικά τον Κίνδυνο Επέλευσης Σημαντικού Σφάλματος στην περίπτωση απουσίας εξωτερικού ελέγχου ($Risk\ of\ Material\ Misstatement, RMM = f(IR, CR)$), στο φορέα. Ο κίνδυνος RMM προκύπτει από το γινόμενο $IR \times CR$.

Στις περιπτώσεις μεγάλου πλήθους στοιχείων στον έλεγχο εφαρμόζεται η μέθοδος της δειγματοληψίας με βάση:

- ☐ τον ελεγκτικό στόχο,
- ☐ το μέγεθος του ελεγκτικού δείγματος,
- ☐ τον ακριβή καθορισμό των ελεγχόμενων στοιχείων και
- ☐ την αντιπροσωπευτικότητά τους.

Τον προγραμματισμό των ελέγχων σε ενιαία βάση ακολουθεί η εφαρμογή του και η διενέργεια του διαχειριστικού ελέγχου για τη διαπίστωση της επάρκειας του συστήματος διαχείρισης και του τρόπου διαχείρισης του προϋπολογισμού του. Ο έλεγχος περατώνεται σε πρώτη φάση με τη σύνταξη έκθεσης.

Ο έλεγχος διενεργείται με δομημένα ερωτηματολόγια ελέγχου και αξιολόγηση της λειτουργίας του συστήματος διαχείρισης και ελέγχου του ελεγχόμενου φορέα.

3. ΤΑ ΕΡΩΤΗΜΑΤΟΛΟΓΙΑ ΕΛΕΓΧΟΥ

Τα ερωτηματολόγια ελέγχου περιλαμβάνουν τα:

- ☐ Ερωτηματολόγια συστήματος
- ☐ Ερωτηματολόγια προμηθειών
- ☐ Ερωτηματολόγια έργων και μελετών
- ☐ Ερωτηματολόγια ελέγχου δαπανών μισθοδοσίας, αμοιβών μετακινήσεων και λοιπών παροχών

ΕΡΩΤΗΜΑΤΟΛΟΓΙΟ ΣΥΣΤΗΜΑΤΟΣ ΔΙΑΧΕΙΡΙΣΗΣ ΚΑΙ ΕΛΕΓΧΟΥ ΦΟΡΕΑ ΚΑΙ ΤΩΝ ΧΡΗΜΑΤΙΚΩΝ ΕΝΤΑΛΜΑΤΩΝ

Το ερωτηματολόγιο εμπεριέχει τέσσερις θεματικές:

A. Ταυτότητα και πλαίσιο λειτουργίας του φορέα

Β. Οργάνωση, Στελέχωση, Λειτουργία και Υποδομή του φορέα

Γ. Οικονομική Διαχείριση – Τήρηση νομοθεσίας και υποχρεώσεων του φορέα

Δ. Τήρηση κανόνων δημοσιότητας και πληροφόρησης

Το σημείο ελέγχου αφορά στη τήρηση από το φορέα των υποχρεώσεων που απορρέουν από το πρόγραμμα διαύγεια (ν.3861/2010) (ανάρτηση στο διαδίκτυο των προϋπολογισμών, απολογισμών, ισολογισμών και των επιμέρους δαπανών Φορέων της Γενικής Κυβέρνησης).

ΕΡΩΤΗΜΑΤΟΛΟΓΙΟ ΠΡΟΜΗΘΕΙΩΝ

Περιοχές ελέγχου αποτελούν:

Α. ο προγραμματισμός προμηθειών, υπηρεσιών, το αίτημα δαπάνης και το πληροφοριακό σύστημα

Β. η ανάληψη υποχρέωσης και η διαδικασία σύναψης συμβάσεων

Γ. η εκτέλεση της σύμβασης, η αναγνώριση της δαπάνης, η εκκαθάριση, η εντολή πληρωμής και η πληρωμή.

Δ. η αξιολόγηση

ΕΡΩΤΗΜΑΤΟΛΟΓΙΟ ΕΡΓΩΝ – ΜΕΛΕΤΩΝ

Εξετάζεται η τήρηση των διαδικασιών προγραμματισμού, δημοπράτησης, διαδικασιών σύναψης της σύμβασης καθώς η παράδοση-παραλαβή και παρακολούθηση της υλοποίησής του έργου.

ΕΡΩΤΗΜΑΤΟΛΟΓΙΑ ΕΛΕΓΧΟΥ ΔΑΠΑΝΩΝ ΜΙΣΘΟΔΟΣΙΑΣ, ΑΜΟΙΒΩΝ ΜΕΤΑΚΙΝΗΣΕΩΝ ΚΑΙ ΛΟΙΠΩΝ ΠΑΡΟΧΩΝ

Εξετάζεται η διαδικασία εκκαθάρισης και πληρωμή της μισθοδοσίας και των λοιπών πρόσθετων αμοιβών καθώς και η τήρηση του ορίου αποδοχών. Απεικονίζεται επίσης ο πληθυσμός του φορέα κατά το έτος αναφοράς ανά κατηγορία, κλάδο και ειδικότητα.

Σχετικά ερωτηματολόγια αναφέρονται και στις δαπάνες μετακίνησης.

ΑΞΙΟΛΟΓΗΣΗ ΤΟΥ ΕΛΕΓΧΟΜΕΝΟΥ ΦΟΡΕΑ

Η ελεγκτική ομάδα αξιολογεί τις απαντήσεις του ερωτηματολογίου και με βάση τα τεκμηριωτικά έγγραφα διατυπώνει ευρήματα και συστάσεις. Η αξιολόγηση του φορέα γίνεται με τη χρήση τετραβάθμιας κλίμακας ανάλογα με τις απαντήσεις που αντιστοιχούν σε ερωτήσεις του ερωτηματολογίου με υψηλή βαρύτητα ή χαμηλή βαρύτητα. Η τετραβάθμια κλίμακα έχει ως εξής:

Κλίμακα αξιολόγησης

1. Λειτουργεί καλά. Απαιτούνται μόνο επουσιώδεις βελτιώσεις

2. Λειτουργεί, όμως απαιτούνται κάποιες βελτιώσεις

3. Λειτουργεί μερικώς. Απαιτούνται ουσιαστικές βελτιώσεις

4. Ουσιαστικά δεν λειτουργεί

Ακολουθεί η σύσταση του φάκελου του ελέγχου σε έγχαρτη και ηλεκτρονική μορφή με την έκθεση και ενσωματωμένα τα σχετικά στοιχεία του ελέγχου προς τεκμηρίωση αυτής.

4. Η ΠΑΡΑΚΟΛΟΥΘΗΣΗ ΤΩΝ ΑΠΟΤΕΛΕΣΜΑΤΩΝ ΕΛΕΓΧΟΥ

Όπως αναφέρθηκε η έκθεση ελέγχου υποβάλλεται από τα μέλη του ελεγκτικού κλιμακίου στην αρμόδια Διεύθυνση Ελέγχου και ακολουθεί έλεγχος πληρότητας και θεώρησης. Στη συνέχεια κοινοποιείται στο φορέα, και στα ενδιαφερόμενα πρόσωπα. Πρόκειται για τα πρόσωπα εκείνα εναντίον των οποίων προτείνεται αναζήτηση των αχρεωστήτως ή παρανόμως καταβληθέντων ποσών ή τα οποία τυχόν φέρουν πειθαρχική ή ποινική ευθύνη, εντός προθεσμίας ενός (1) μηνός από την υποβολή της. Οι ελεγχόμενοι φορείς, καθώς και τα ανωτέρω αναφερόμενα εμπλεκόμενα πρόσωπα, έχουν δικαίωμα να υποβάλουν, εγγράφως αντιρρήσεις κατά της

προσωρινής έκθεσης, εντός αποκλειστικής προθεσμίας ενός (1) μηνός από την αποδεδειγμένη παραλαβή της, οι οποίες, έπειτα από σχετική εισήγηση των αρμόδιων Δημοσιονομικών Ελεγκτών, εξετάζονται από την Ε.Σ.ΕΛ. σε προγραμματισμένη συνεδρίαση

ΜΕΡΟΣ Β΄

ΕΛΕΓΚΤΙΚΕΣ ΠΕΡΙΟΔΟΙ ΚΑΙ ΕΤΗΣΙΕΣ ΕΚΘΕΣΕΙΣ

1. Η ΕΛΕΚΤΙΚΗ ΠΕΡΙΟΔΟΣ 2015-2016

Κάθε έτος υποβάλλεται στην Επιτροπή Συντονισμού Ελέγχων, σύμφωνα με το άρθρο 10 του Ν.3492/2006 έκθεση στην οποία παρουσιάζονται τα σημαντικότερα ευρήματα των αποτελεσμάτων των δημοσιονομικών εκθέσεων, αξιολογείται το ετήσιο ελεγκτικό έργο και τέλος διατυπώνονται συνολικά προτάσεις για την εύρυθμη λειτουργίας τους. Η έκθεση αφορά στο σύνολο των διαχειριστικών ελέγχων τακτικών, έκτακτων και ειδικών δημοσιονομικών ελέγχων. Επιπλέον παρατίθενται και αξιολογούνται στοιχεία παρακολούθησης της συμμόρφωσης των φορέων με βάση συστάσεις συστάσεις που έχουν διατυπωθεί στις οριστικές εκθέσεις ελέγχου.

Το 2014 μετά την ολοκλήρωση της διαδικασίας αξιολόγησης των υποψηφίων δημοσιονομικών ελεγκτών υποβάλλονται οι πρώτες εκθέσεις σύμφωνα με τον Κανονισμό Διενέργειας Ελέγχων και Ερευνών έπειτα από τη διενέργεια 159 ελέγχων. Από τους 159 ελέγχους οι 94 αφορούσαν σε έκτακτους ελέγχους (91 έλεγχοι κατόπιν εισαγγελικής παραγγελίας).

Ωστόσο δεν διατυπώθηκε γνώμη στον Υπουργό Οικονομικών, είτε με την παροχή επαρκούς διαβεβαίωσης είτε με τη διατύπωση επιφυλάξεων λόγω της μη συγκρότησης της Επιτροπής Συντονισμού Ελέγχων

Αντίθετα σημαντικά αποτελέσματα και συγκριτικά στοιχεία προκύπτουν από την ελεγκτική περίοδο 2015. Η ελεγκτική περίοδος εκτείνεται από 1/7 κάθε έτους Ν έως 30/6 κάθε έτους Ν+1, με αποτέλεσμα η ελεγκτική περίοδος για τους ελέγχους της Ε.Σ.ΕΛ. το 2015 να διαρκεί από 1.1.2015 έως 30.6.2016.

Σύμφωνα λοιπόν Ετήσια Έκθεση Ελέγχου του άρθρου 22 παρ.1 του Ν.3492/2006 για την ελεγκτική περίοδο 1.1.2015-30.6.2016 διενεργήθηκαν τριάντα επτά (37) τακτικοί έλεγχοι.

Πίνακας 1

Ειδικότερα, η δραστηριότητα της ελεγκτικής περιόδου 1.1.2015-30.6.2016 απεικονίζεται στον παρακάτω πίνακα:

Κατηγορία φορέων	Αριθμός προγραμματισθέντων ελέγχων
Ν.Π.Δ.Δ.	4
Ν.Π.Δ.	8
ΟΤΑ α' και β' Βαθμού και ΝΠΔΔ αυτών	7
ΑΕΙ συμπεριλαμβανομένης μίας Ειδικής Υπηρεσίας ΑΕΙ	5
Ο.Κ.Α.	7
Δ.Ε.Κ.Ο.	5
Ανεξάρτητη Αρχή	1
Σύνολο	37

Πηγή: Ετήσια Έκθεση Ελέγχου για την ελεγκτική περίοδο 01.01.2015-30.6.2016, σελ.7.

Σημειώνεται ότι για το έτος 2015, η επιλογή πραγματοποιήθηκε σε δύο φάσεις, λόγω της έλλειψης διαθέσιμων οικονομικών στοιχείων της χρήσης του έτους 2014 κατά το πρώτο τρίμηνο του 2015. Κατά την πρώτη φάση, αποφασίστηκε η διενέργεια ελέγχων σε έντεκα (11) φορείς που υποδείχθηκαν από τη Διεύθυνση Προγραμματισμού, Δημοσιονομικών Στοιχείων και Μεθοδολογίας, ως υψηλού κινδύνου λόγω ελλειπών ή

προβληματικών δημοσιονομικών αναφορών ή αυξανόμενων ληξιπρόθεσμων υποχρεώσεων . Ακολούθως, αποφασίστηκε διενέργεια τακτικών ελέγχων σε είκοσι (20) επιπλέον φορείς, οι οποίοι επελέγησαν βάσει ανάλυσης κινδύνου.

Ειδικότερα οι έλεγχοι εστιάστηκαν

- Στο σύστημα διαχείρισης και ελέγχου των φορέων - πλαίσιο λειτουργίας, οργάνωση, στελέχωση και έλεγχος της οικονομικής τους διαχείρισης βάσει δειγματοληψίας χρηματικών ενταλμάτων ως προς την εκτέλεση του προϋπολογισμού, καθώς και ως προς την τήρηση των κανόνων δημοσιότητας και πληροφόρησης.
- Στις δαπάνες μισθοδοσίας (τακτική μισθοδοσία, ειδικά επιδόματα και αποζημιώσεις, υπερωριακή απασχόληση).
- Στις συμβάσεις προμηθειών, υπηρεσιών και έργων των φορέων.

Με βάση τα οριστικά αποτελέσματα ελέγχου διαπιστώθηκε ότι τα περισσότερα ευρήματα εντοπίστηκαν κατά σειρά κατάταξης

1. στην οικονομική διαχείριση και αφορούσαν κυρίως: α) προβλήματα στην τήρηση του Μητρώου Δεσμεύσεων, β) πλημμελής εφαρμογή του διπλογραφικού συστήματος, γ) ελλείψεις στις δημοσιονομικές αναφορές.

2. στη μισθοδοσία: α) μη σύννομη καταβολή αποζημίωσης για υπερωριακή εργασία, β) έλλειψη δικαιολογητικών στους φακέλους εργαζομένων για την καταβολή επιδόματος τέκνων, γ) μη σύννομη καταβολή ημερήσιας αποζημίωσης και εκτός έδρας δαπανών, δ) θέματα ένταξης στην Ενιαία Αρχή Πληρωμής, ε) εσφαλμένος υπολογισμός αποζημιώσεων συνεδριάσεων μελών ΔΣ

3. στις συμβάσεις: α) μη έκδοση αποφάσεων ανάληψης υποχρέωσης, β) κατάτμηση δαπανών κατά τη σύναψη των συμβάσεων, γ) προβλήματα στον υπολογισμό και στην απόδοση κρατήσεων

4. στην οργάνωση, στελέχωση και λειτουργία του φορέα: α) μη έκδοση Εσωτερικού Κανονισμού Λειτουργίας, β) μη ορισμός Προϊσταμένου Οικονομικών Υπηρεσιών, γ) προβλήματα που σχετίζονται με την οργάνωση και λειτουργία των Μονάδων Εσωτερικού Ελέγχου (ΜΕΕ).

Περαιτέρω στα Νομικά Πρόσωπα Δημοσίου Δικαίου (ΝΠΔΔ), τους Οργανισμούς Κοινωνικής Ασφάλισης (Ο.Κ.Α.) και τους Οργανισμούς Τοπικής Αυτοδιοίκησης (Ο.Τ.Α.) τα περισσότερα ευρήματα εντοπίστηκαν στην οικονομική διαχείριση των φορέων, ενώ στις Δ.Ε.Κ.Ο., στα Νομικά Πρόσωπα Ιδιωτικού Δικαίου (Ν.Π.Ι.Δ.) και στα Α.Ε.Ι τα ευρήματα αφορούσαν κυρίως στη μισθοδοσία των υπαλλήλων τους.

Οι συστάσεις για την επιβολή δημοσιονομικών διορθώσεων αφορούν ιδιαίτερα σε περιπτώσεις μη τήρησης της νομοθεσίας για τις δημόσιες συμβάσεις

α/α	Ελεγχόμενος φορέας	Ποσό δημοσιονομικής διόρθωσης
1	Ν.Α.Τ.	17.216,10 €
2	Πανεπιστήμιο Πατρών	56.145,19 €
3	Κτιριακές Υποδομές Α.Ε.	12.853,50 €
4	Ι.ΝΕ.ΔΙ.ΒΙ.Μ.	171.152,40 €
5	Ε.Ο.Τ.	13.653,00 €
6	Ο.Α.Ε.Δ.	483.801,15 €
7	Πανεπιστήμιο Ιωαννίνων	33.263,40 €
8	Περιφέρεια Αττικής	34,50 €
9	ΚΕ.ΕΛ.Π.ΝΟ.	218.600,52 €
10	Ε.ΚΕ.Α.	14.863,35 €
	ΣΥΝΟΛΟ	1.021.583,11 €

Πηγή: Ετήσια Έκθεση Ελέγχου για την ελεγκτική περίοδο 01.01.2015-30.6.2016, σελ.16.

Στους ανωτέρω φορείς σε περιπτώσεις εντοπισμού ευρημάτων κατάτμησης δαπανών, απευθείας ανάθεσης υπηρεσιών, μη τήρησης διαδικασιών σύναψης συμβάσεων προμηθειών, καθώς και μη ανάρτησης περιλήψεων

διακηρύξεων και αποφάσεων κατακύρωσης/ανάθεσης στο πρόγραμμα «Διαύγεια» προτάθηκε επιβολή κατ' αποκοπή δημοσιονομικής διόρθωσης .

Ποσό δημοσιονομικής διόρθωσης ανά κατηγορία ευρήματος

α/α	Κατηγορία ευρήματος	Ποσό δημοσιονομικής διόρθωσης
1	Μη τήρηση νομοθεσίας περί δημοσίων συμβάσεων (κατάτμηση δαπανών)	22.507,16 €
2	Μη τήρηση κανόνων δημοσιότητας και πληροφόρησης (ανάρτηση στο πρόγραμμα «Διαύγεια» περιλήψεων διακηρύξεων και αποφάσεων κατακύρωσης/ανάθεσης)	7.562,44 €
3	Μη τήρηση νομοθεσίας σχετικά με τη μισθοδοσία	34,50 €

Πηγή: Ετήσια Έκθεση Ελέγχου για την ελεγκτική περίοδο 01.01.2015-30.6.2016, σελ.17.

Επιπλέον συστάσεις προς καταλογισμό αποτυπώνονται στον παρακάτω πίνακα και ανέρχονται στο ποσό των 303.244,88 €.

α/α	Ελεγχόμενος φορέας	Ποσά καταλογισμών (σε €)
1	Τδρυμα Νεολαίας και Δια Βίου Μάθησης	953,00 €
2	Τδρυμα Κοινωνικών Ασφαλίσεων	2.291,88 €
3	Ελληνικός Οργανισμός Τουρισμού	300.000,00 €
	ΣΥΝΟΛΟ	303.244,88 €

Πηγή: Ετήσια Έκθεση Ελέγχου για την ελεγκτική περίοδο 01.01.2015-30.6.2016, σελ.18.

2. Η ΕΛΕΓΚΤΙΚΗ ΠΕΡΙΟΔΟΣ 2016-2017

Την ελεγκτική περίοδο από 1/7/2016 έως 30/7/2017 σηματοδοτεί η επικαιροποίηση του Κανονισμού της Γ.Δ.Δ.Ε. περί Επιβολής Δημοσιονομικών Διορθώσεων. Επίσης προβλέφθηκε και η αναθεώρηση των ερωτηματολογίων για τον έλεγχο συστήματος καθώς και των σχετικών ερωτήσεων στις δαπάνες μισθοδοσίας και αυτά των προμηθειών-υπηρεσιών καθώς προσαρμόστηκαν στις θεσμικές αλλαγές κυρίως μετά την εφαρμογή του Ν4412/2016.

Πραγματοποιήθηκαν τριάντα δύο (32) τακτικοί διαχειριστικοί διαχειριστικοί έλεγχοι συστήματος οι οποίοι αξιολογήθηκαν ως προς τη λειτουργία του συστήματός τους, σύμφωνα με την ακόλουθη τετραβάθμια κλίμακα:

Βαθμολογία Φορέα	Ποσοστό
1: Λειτουργεί καλά. Απαιτούνται μόνο επουσιώδεις βελτιώσεις	9,38%
2 : Λειτουργεί, όμως απαιτούνται κάποιες βελτιώσεις	43,75%
3 : Λειτουργεί μερικώς. Απαιτούνται ουσιαστικές βελτιώσεις	46,88%
4 : Ουσιαστικά δε λειτουργεί	0,00%

Πηγή: Ετήσια Έκθεση Ελέγχου για την ελεγκτική περίοδο 01.07.2016-30.6.2017, σελ. 11.

Παρατηρήθηκε επίσης ότι το ποσοστό ουσιαστικών ευρημάτων εντοπίζεται κυρίως στη θεματική ενότητα της οικονομικής διαχείρισης:

Ουσιαστικά Ευρήματα ανά Θεματική Ενότητα	Ποσοστό
Ταυτότητα & Πλαίσιο Λειτουργίας Φορέα	3,31%
Οργάνωση, Στελέχωση & Λειτουργία του φορέα	14,88%
Οικονομική Διαχείριση-Τήρηση Νομοθεσίας & Υποχρεώσεων Φορέα	78,51%
Τήρηση Κανόνων Δημοσιότητας & Πληροφόρησης	3,31%

Πηγή: Ετήσια Έκθεση Ελέγχου για την ελεγκτική περίοδο 01.07.2016-30.6.2017, σελ. 11.

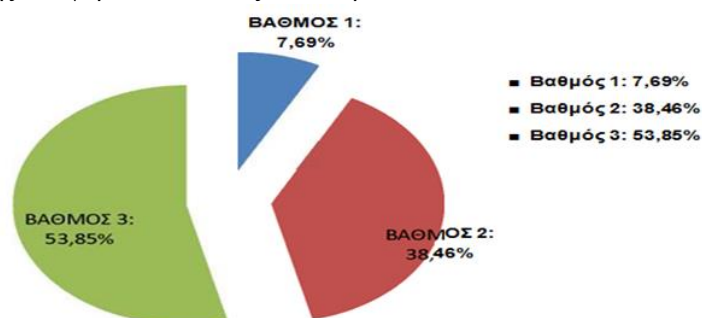
Οι έλεγχοι που διενεργούνται έχουν ένα χαμηλό δημοσιονομικό αποτέλεσμα το οποίο ανέρχεται σε 5.243.663,63 ευρώ :

ΔΗΜΟΣΙΟΝΟΜΙΚΟ ΑΠΟΤΕΛΕΣΜΑ	Ποσό
Δημοσιονομικές Διορθώσεις	1.468.501,93
Αχρεωστήτως Καταβληθέντα Ποσά	3.189.155,58
Πράξεις Καταλογισμού	2.312,78
Αιτήσεις αναθεώρησης Χρηματικών Ενταλμάτων	583.693,34
ΣΥΝΟΛΟ	5.243.663,63

Πηγή: Ετήσια Έκθεση Ελέγχου για την ελεγκτική περίοδο 01.07.2016-30.6.2017, σελ.15.

Ωστόσο τονίζεται ότι πολλαπλάσια μεγαλύτερη σημασία έχει το προστιθέμενο όφελος των ελέγχων για τη βελτίωση γενικότερα των συστημάτων των φορέων καθώς μέσω των τακτικών ελέγχων εντοπίζονται συστημικές παθογένειες στη λειτουργία των φορέων. Περαιτέρω επισημαίνονται τα σημεία εκείνα που χρήζουν παρέμβασης, και συστάσεων διαμορφώνοντας δημοσιονομική συνείδηση στους φορείς της Γενικής Κυβέρνησης.

Τα ποσοστά αξιολόγησης των φορέων απεικονίζονται παρακάτω:



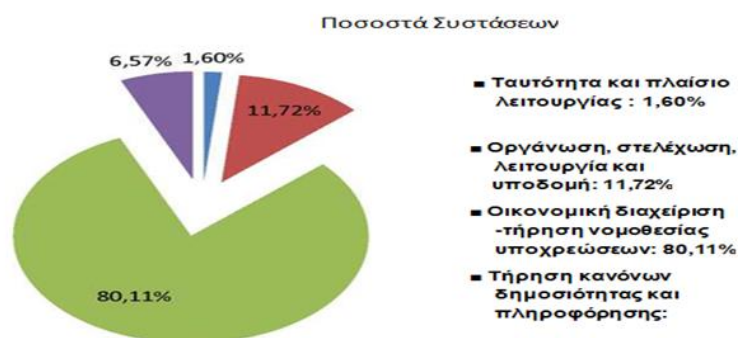
Πηγή: Ετήσια Έκθεση Ελέγχου του άρθρου 10 παρ. 2 γ του Ν.3492/2006 για το έτος 2017, σελ.10.

Αντίστοιχα η συντριπτική πλειοψηφία των ευρημάτων αφορά για άλλη μία ελεγκτική περίοδο την οικονομική διαχείριση.



Πηγή: Ετήσια Έκθεση Ελέγχου του άρθρου 10 παρ. 2 ιγ του Ν.3492/2006 για το έτος 2017, σελ.12.

Περαιτέρω συντριπτικό ποσοστό των συστάσεων συνδέεται άρρηκτα με παρατηρήσεις στην οικονομική διαχείριση (80,11%).



Πηγή: Ετήσια Έκθεση Ελέγχου του άρθρου 10 παρ. 2 ιγ του Ν.3492/2006 για το έτος 2017, σελ.15.

Επιπλέον με στόχο τη μεγιστοποίηση της απόδοσης των τακτικών και εκτάκτων ελέγχων, σε σχέση με τη διασφάλιση της χρηστής δημοσιονομικής διαχείρισης του Κρατικού Προϋπολογισμού και των φορέων και ενόψει και του νέου Οργανισμού του Υπουργείου Οικονομικών προτείνεται η τροποποίηση του Ν.3492/2006 ως προς τα εξής:

- Ως προς το πεδίο εφαρμογής του ελέγχου: προτείνεται να ελέγχονται οι φορείς που συμπεριλαμβάνονται στο Μητρώο Φορέων της Γενικής Κυβέρνησης της ΕΛ.Σ.Τ.Α.Τ., καθώς και οι εποπτευόμενοι από αυτούς φορείς που είναι εκτός Μητρώου υπό την προϋπόθεση ότι επιχορηγούνται ή χρηματοδοτούνται από τον Κρατικό Προϋπολογισμό ή από τον προϋπολογισμό φορέων της Γενικής Κυβέρνησης σε ποσοστό τουλάχιστον 50% του προϋπολογισμού τους, ή πρόκειται για δημόσιες επιχειρήσεις και δημόσιους οργανισμούς.
- Προτείνεται επίσης η πρόβλεψη για την εκπόνηση στρατηγικής διενέργειας ελέγχων σε προσδιορισμένο χρονικό ορίζοντα και ανάπτυξη των κατάλληλων μεθοδολογικών εργαλείων και δειγματοληπτικών μεθόδων για την ελεγκτική συμπερασματολογία.
- Έγκριση από την Ε.Σ.Ε.Λ των οριστικών αποτελεσμάτων ελέγχου.

Δεδομένου του συνόλου των ανωτέρω παρατηρήσεων σε επίπεδο βαθμολόγησης, ευρημάτων και συστάσεων υποστηρίζεται ότι: «πολλαπλάσια μεγαλύτερη σημασία έχει το προστιθέμενο όφελος των ελέγχων για τη βελτίωση των συστημάτων των φορέων. Μέσω των τακτικών ελέγχων εντοπίζονται συστημικές παθογένειες στη λειτουργία των φορέων και επισημαίνονται τα σημεία εκείνα που χρήζουν παρέμβασης, συνοδευόμενα από τις κατά περίπτωση απαραίτητες συστάσεις, συντελώντας, έτσι, μεσοπρόθεσμα, στη διαμόρφωση και εγκαθίδρυση δημοσιονομικής συνείδησης στους φορείς και στην αποτροπή εμφάνισης αντίστοιχων ζητημάτων

στο μέλλον». Διαφαίνεται λοιπόν ότι η ΓΔΔΕ αναπροσαρμόζει τη στρατηγική της και εστιάζει προφανώς στο σημείο που διαθέτει συγκριτικό ανταγωνιστικό πλεονέκτημα το οποίο έγκειται στην αξιολόγηση των φορέων ως προς τη λειτουργία του συστήματος τους και τη βαθμολόγησή τους

3. Η ΕΛΕΓΚΤΙΚΗ ΠΕΡΙΟΔΟΣ 2017-2018

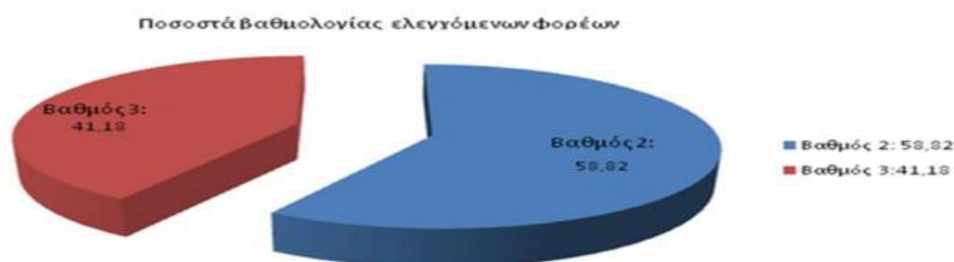
Από 01.07.2016 έως 30.06.2018 διενεργήθηκαν πενήντα οκτώ (58) τακτικοί διαχειριστικοί έλεγχοι συστήματος, εκ των οποίων τριάντα δύο (32) διενεργήθηκαν την περίοδο 01.07.2016 - 30.06.2017 και οι είκοσι έξι (26) κατά την ελεγκτική περίοδο 01.07.2017 - 30.06.2018.



Πηγή: Ετήσια Έκθεση Ελέγχου του άρθρου 10 παρ. 2 γ του Ν.3492/2006 για την ελεγκτική περίοδο 1.7.2017 - 30.6.2018, Σεπτέμβριος 2018, σελ. 7.

Εγκρίθηκε επίσης η αναστολή της εκτέλεσης του προγράμματος τακτικών ελέγχων της Δ.Δ.Ε. λόγω των περιορισμών του υπό έκδοση Οργανισμού του Υπουργείου Οικονομικών και των συναφών τροποποιήσεων. Από τους ελέγχους προέκυψε για άλλη μία ελεγκτική περίοδο ότι το συντριπτικό μέρος των ευρημάτων εντοπίστηκε στη θεματική «Οικονομική Διαχείριση-Τήρηση νομοθεσίας και υποχρεώσεων του Φορέα» και μάλιστα σε ποσοστό 75,51%.

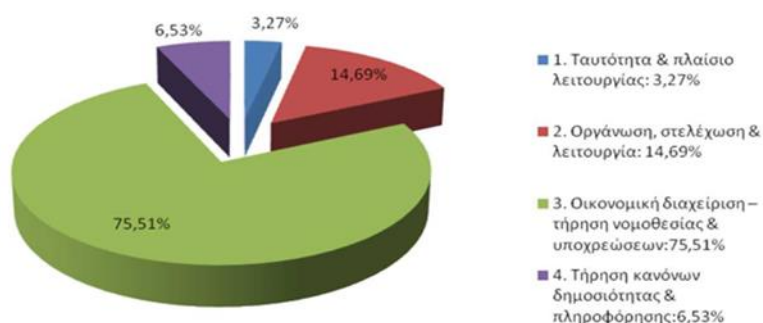
Πέραν τούτου η αξιολόγηση των ελεγχόμενων φορέων της κυμάνθηκε ως εξής:



Οι βαθμολογία των ελεγχόμενων φορέων κυμάνθηκε από 2 (58,82%) έως 3 (41,13%).

Επίσης τα ποσοστά ευρημάτων ανά θεματική ενότητα αναδεικνύουν για άλλη μία ελεγκτική περίοδο τη μη ορθή τήρηση της οικονομικής διαχείρισης σε ποσοστό 75,51%.

Ποσοστά Ευρημάτων ανά Θεματική Ενότητα



Πηγή: Ετήσια Έκθεση Ελέγχου του άρθρου 10 παρ. 2 γ του Ν.3492/2006 για την ελεγκτική περίοδο 1.7.2017 - 30.6.2017, Σεπτέμβριος 2018, σελ. 12.

Σε όσες περιπτώσεις διαπιστώθηκε ενέργεια ή παράλειψη κατά παράβαση διάταξης νόμου και κατ' επέκταση πρόκληση οικονομικής ζημίας στον Κρατικό Προϋπολογισμό ή καταβολή αχρεωστήτως καταβληθέντος ποσού διατυπώθηκαν συστάσεις με δημοσιονομικές επιπτώσεις. Η πρόταση επιβολής δημοσιονομικής διόρθωσης οδηγεί σε μείωση των πιστώσεων του συνολικού προϋπολογισμού του φορέα είτε σε πρόταση καταλογισμού των αχρεωστήτως καταβληθέντων ποσών .

ΜΕΡΟΣ Γ΄

ΑΝΤΙ ΕΠΙΛΟΓΟΥ

ΣΥΝΟΠΤΙΚΗ ΑΠΟΤΙΜΗΣΗ ΤΩΝ ΕΛΕΓΚΤΙΚΩΝ ΜΗΧΑΝΙΣΜΩΝ – ΠΑΡΑΤΗΡΗΣΕΙΣ

Η Γενική Διεύθυνση Δημοσιονομικών Ελέγχων αποτελεί ένα σύγχρονο ελεγκτικό δημοσιονομικό θεσμό των Φορέων της Γενικής Κυβέρνησης όπως διαφάνηκε μέσα από τη συνοπτική παρουσίαση των ετήσιων εκθέσεων ελέγχου.

Παράλληλα έχουν θεσμοθετηθεί και προϋπάρχουν παραδοσιακές ελεγκτικές δομές όπως η Υπηρεσία Επιτρόπου του Ελεγκτικού Συνεδρίου η οποία ανήκει στο Υπουργείο Δικαιοσύνης, Διαφάνειας και Ανθρωπίνων Δικαιωμάτων. Επιλαμβάνεται οικονομικών ελέγχων και ειδικότερα ελέγχει, ύστερα από εκτίμηση επικινδυνότητας, κάθε διαχείριση υπολόγου που θα προκριθεί. Ο έλεγχος θα αφορά το ταμείο καθώς και πληρωμές, ως προς τις οποίες θα ελεγχθούν και η ορθότητα της εκκαθάρισης αλλά και η πράξη ανάληψης νομικής υποχρέωσης. Πρόκειται για έλεγχο χρηματοοικονομικής διαχείρισης, στον οποίο και εμπεριέχεται και το «ορθώς έχειν» των λογαριασμών των δημοσίων υπολόγων . Είναι πιθανό καθώς το ετήσιο πρόγραμμα της ΕΣΕΛ και του Ελεγκτικού Συνεδρίου καταρτίζονται αυτόνομα και χωρίς διασταύρωση οι δύο αυτοί ελεγκτικοί μηχανισμοί να ελέγχουν τον ίδιο φορέα για την ίδια διαχειριστική περίοδο ακόμη και το ίδιο χρονικό διάστημα με επιτόπιο έλεγχο. Είναι επίσης εξίσου πιθανό να συντάξουν πορίσματα ελέγχου με μεγάλες αποκλίσεις και διαφορετικά ευρήματα.

Επίσης για την ίδια διαχειριστική περίοδο ή για συγκεκριμένη δαπάνη είναι πιθανό ένας φορέας να ελέγχεται από το Σώμα Δίωξης Οικονομικού Εγκλήματος (ΣΔΟΕ), το οποίο ανήκει στο Υπουργείο Οικονομικών. Αρμοδιότητες του Σώματος Δίωξης Οικονομικού Εγκλήματος είναι η αποκάλυψη και καταπολέμηση εστίων οικονομικού εγκλήματος, ο έλεγχος της κίνησης κεφαλαίων, της κατοχής και διακίνησης απαγορευμένων ή υπό ειδικό καθεστώς ειδών και ουσιών, ο έλεγχος της ορθής εφαρμογής των διατάξεων που σχετίζονται με τις εθνικές και κοινοτικές επιδοτήσεις και επιχορηγήσεις, η αποκάλυψη περιπτώσεων διαφθοράς και απάτης, καθώς επίσης και ο έλεγχος της ορθής εφαρμογής των διατάξεων που αναφέρονται στην προστασία της δημόσιας περιουσίας, με σκοπό την πρόληψη των σχετικών παραβάσεων και παράνομων πράξεων, την οικειοθελή συμμόρφωση των υπόχρεων, τη δίωξη των υπευθύνων παραβατών, καθώς και την προστασία γενικότερα των οικονομικών συμφερόντων του Ελληνικού Δημοσίου, της εθνικής οικονομίας, του κοινωνικού συνόλου και της Ευρωπαϊκής Ένωσης (Ε.Ε.) . Το ΣΔΟΕ επιλαμβάνεται συνήθως μέσω καταγγελιών οι οποίες όμως μπορούν ταυτόχρονα να αποτελούν και την αφορμή ελέγχου από τη ΓΔΔΕ και την Υπηρεσία Επιτρόπου του Ελεγκτικού Συνεδρίου. Η ίδια καταγγελία είναι επίσης πιθανό να ερευνάται από Οικονομικούς Επιθεωρητές οι οποίοι από το 2018 έχουν τοποθετηθεί στη ΓΔΔΕ και να διενεργούν έκτακτους διαχειριστικούς ελέγχους με το ίδιο περιεχόμενο και βάση ελέγχου την ίδια καταγγελία.

Των ίδιων υποθέσεων είναι δυνατό να επιλαμβάνεται και η Διεύθυνση Οικονομικής Αστυνομίας (Δ.Ο.Α.), σύμφωνα με το άρθρο 24 του Ν. 4249/2014 . Αποστολή της αποτελεί η πρόληψη, διερεύνηση και καταστολή οικονομικών εγκλημάτων που διαπράχθηκαν σε βάρος των συμφερόντων του Δημοσίου (κυρίως οικονομικών) και της εθνικής οικονομίας γενικότερα και παρουσιάζουν τα χαρακτηριστικά του οργανωμένου εγκλήματος με αρμοδιότητα που εκτείνεται σε ολόκληρη την Ελληνική Επικράτεια, με εξαίρεση τους χώρους αρμοδιότητας του Λιμενικού Σώματος και της Ελληνικής Ακτοφυλακής. Οι αξιωματικοί της Οικονομικής Αστυνομίας επιλαμβάνονται καταγγελιών αλλά λειτουργούν επίσης στο πλαίσιο εκτέλεσης εισαγγελικών παραγγελιών και συμμετέχουν σε μικτά κλιμάκια ελέγχου με δημοσιονομικούς ελεγκτές και Οικονομικούς Επιθεωρητές.

Διενεργούν ελέγχους και προανακρίσεις έπειτα από καταγγελίες και κυρίως σε εκτέλεση εισαγγελικών παραγγελιών.

Ελεγκτικό σώμα με μακρά θητεία στους ελέγχους και αξιοσημείωτα αποτελέσματα είναι και το Σώμα Επιθεωρητών Ελεγκτών Δημόσιας Διοίκησης (ΣΕΕΔΔ) το οποίο διαθέτει μεγάλη εμπειρία και εχέγγυα αντικειμενικότητας. Αρμοδιότητά του αποτελεί η καταγραφή και η βελτίωση των δυσλειτουργιών της δημόσιας διοίκησης καθώς και η έρευνα των παραγόντων που επηρεάζουν αρνητικά τον τρόπο διοίκησης, τη διαχείριση των πιστώσεων, την αποδοτικότητα και αποτελεσματικότητα των λειτουργιών σε συνδυασμό με την ποιότητα των παρεχόμενων υπηρεσιών. Τη διενέργεια επιθεωρήσεων, ελέγχων ή ερευνών διατάσσει επίσης και ο Γενικός Επιθεωρητής Δημόσιας Διοίκησης αυτεπαγγέλτως με ελεγκτές από το ΣΕΕΔΔ, τη ΓΔΔΕ ή άλλα σώματα ελέγχου (μικτά κλιμάκια). Και στο σημείο αυτό είναι πιθανό να υπάρχουν αλληλεπικαλύψεις καθώς το αντικείμενο ελέγχου των καταγγελιών μπορεί να ταυτίζεται, να προηγείται ή να έπεται.

Διαπιστώνεται λοιπόν ότι υπάρχουν ελεγκτικοί μηχανισμοί με κοινό ή παραπλήσιο ελεγκτικό έργο και αντικείμενο οι οποίοι είναι πιθανό να επιλαμβάνονται ακόμη και ταυτόχρονα του ίδιου αντικειμένου. Πέρα από τη δημιουργία μεικτών κλιμακίων με βάση συγκεκριμένες και μεμονωμένες νομοθετικές ρυθμίσεις δεν διαφαίνεται μία συντονισμένη προσπάθεια ή πολιτική βούληση ενοποίησης των ελεγκτικών σωμάτων. Τα πορίσματα προηγούμενων ελέγχων αναζητούνται από κάθε ελεγκτικό κλιμάκιο που επιλαμβάνεται ενός νέου ελέγχου ωστόσο τέτοιου είδους πρακτικές δεν αρκούν προκειμένου να αποφευχθούν αλληλεπικαλύψεις ή αλληλοσυγκρουόμενα αποτελέσματα και εκθέσεις ελέγχου.

Η πολιτική βούληση είναι επιβεβλημένη ώστε να αποφεύγεται και η σπατάλη υλικών και ανθρώπινων πόρων αλλά και για να καταστεί πλέον ο ελεγκτικός μηχανισμός οργανωμένος και αξιόπιστος.

ΕΝΔΕΙΚΤΙΚΗ ΒΙΒΛΙΟΓΡΑΦΙΑ

Ετήσια Έκθεση Ελέγχου του άρθρου 22 παρ.1 του Ν.3492/2006 για την ελεγκτική περίοδο 1.1.2015-30.6.2016, ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ, ΥΠΟΥΡΓΕΙΟ ΟΙΚΟΝΟΜΙΚΩΝ, ΓΕΝΙΚΗ ΓΡΑΜΜΑΤΕΙΑ ΔΗΜΟΣΙΟΝΟΜΙΚΗΣ ΠΟΛΙΤΙΚΗΣ, ΓΕΝΙΚΟ ΛΟΓΙΣΤΗΡΙΟ ΤΟΥ ΚΡΑΤΟΥΣ, ΓΕΝΙΚΗ ΔΙΕΥΘΥΝΣΗ ΔΗΜΟΣΙΟΝΟΜΙΚΩΝ ΕΛΕΓΧΩΝ, ΕΠΙΤΡΟΠΗ ΣΥΝΤΟΝΙΣΜΟΥ ΕΛΕΓΧΩΝ

Ετήσια Έκθεση Ελέγχου του άρθρου 22 παρ.1 του Ν.3492/2006 για την ελεγκτική περίοδο 01.07.2016-30.6.2017, ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ, ΥΠΟΥΡΓΕΙΟ ΟΙΚΟΝΟΜΙΚΩΝ, ΓΕΝΙΚΗ ΓΡΑΜΜΑΤΕΙΑ ΔΗΜΟΣΙΟΝΟΜΙΚΗΣ ΠΟΛΙΤΙΚΗΣ, ΓΕΝΙΚΟ ΛΟΓΙΣΤΗΡΙΟ ΤΟΥ ΚΡΑΤΟΥΣ, ΓΕΝΙΚΗ ΔΙΕΥΘΥΝΣΗ ΔΗΜΟΣΙΟΝΟΜΙΚΩΝ ΕΛΕΓΧΩΝ, ΕΠΙΤΡΟΠΗ ΣΥΝΤΟΝΙΣΜΟΥ ΕΛΕΓΧΩΝ.

Ετήσια Έκθεση Ελέγχου του άρθρου 10 παρ. 2 γ του Ν.3492/2006 για το έτος 2017, ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ, ΥΠΟΥΡΓΕΙΟ ΟΙΚΟΝΟΜΙΚΩΝ, ΓΕΝΙΚΗ ΓΡΑΜΜΑΤΕΙΑ ΔΗΜΟΣΙΟΝΟΜΙΚΗΣ ΠΟΛΙΤΙΚΗΣ, ΓΕΝΙΚΟ ΛΟΓΙΣΤΗΡΙΟ ΤΟΥ ΚΡΑΤΟΥΣ, ΓΕΝΙΚΗ ΔΙΕΥΘΥΝΣΗ ΔΗΜΟΣΙΟΝΟΜΙΚΩΝ ΕΛΕΓΧΩΝ, ΕΠΙΤΡΟΠΗ ΣΥΝΤΟΝΙΣΜΟΥ ΕΛΕΓΧΩΝ.

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Μελέτη της επιχειρησιακής αγοραστικής συμπεριφοράς στο φαρμακευτικό κλάδο

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Περίληψη

Η παρούσα έρευνα αποσκοπεί να αποτυπώσει τη σημερινή κατάσταση ως προς την αγοραστική συμπεριφορά των φαρμακευτικών εταιρειών στην ελληνική B2B αγορά και πιο συγκεκριμένα εστιάζει στις προμήθειες α' υλών. Οι ερευνητικοί στόχοι είναι: 1. να εξεταστεί η συχνότητα αξιολόγησης των προμηθευτών-συνεργατών και αν ο τύπος αγοραστικής κατάστασης επιδρά σε αυτή, 2. να μελετηθεί η σύνθεση του Κέντρου Αγοραστικών Αποφάσεων (συμμετοχή και αλληλεπίδραση μεταξύ των τμημάτων) στο στάδιο αξιολόγησης προσφορών και στο στάδιο της τελικής επιλογής προμηθευτών, 3. να εντοπιστούν τα επικρατέστερα κριτήρια με τα οποία οι φαρμακευτικές εταιρείες επιλέγουν προμηθευτή α' υλών και πώς αυτά διαφοροποιούνται ανά τύπο αγοραστικής κατάστασης, 4. να εξεταστεί σε τι βαθμό και με ποιες τακτικές οι φαρμακευτικές εταιρείες περιορίζουν τον κίνδυνο επιλογής αναξιόπιστου προμηθευτή, 5. να διερευνηθούν οι πηγές πληροφόρησης και αν τυχόν αυτές διαφοροποιούνται ανάλογα με το μέγεθος της επιχείρησης.

Λέξεις-κλειδιά: Βιομηχανικό Μάρκετινγκ, Προμήθεια α' υλών, Φαρμακευτικός κλάδος.

1. Εισαγωγή

Το Βιομηχανικό (Business-to-Business) Μάρκετινγκ που ασχολείται με την ικανοποίηση των αγοραστικών αναγκών και απαιτήσεων των οργανισμών, και αντιπροσωπεύει περίπου το 60% των χρηματικών συναλλαγών στην εθνική μας οικονομία, αποτελεί ένα ξεχωριστό θέμα μελέτης στα πλαίσια της επιστήμης του Μάρκετινγκ. Πιο συγκεκριμένα, η αγοραστική συμπεριφορά των επιχειρήσεων (organizational buying behavior) είναι ένας όρος "ομπρέλα", καθώς καλύπτει όλες τις δραστηριότητες και διαδικασίες προμηθειών σε όλους τους τύπους οργανισμών.

Είναι γεγονός ότι η γνώση της μορφής προμήθειας του οργανισμού και των λόγων που οδήγησαν στη μορφή αυτή, όπως και η κατανόηση της αγοραστικής διαδικασίας που συνδέεται με τη συγκεκριμένη μορφή προμήθειας, βοηθούν σημαντικά τον υπεύθυνο του βιομηχανικού μάρκετινγκ στο δύσκολο έργο της αναγνώρισης δυνητικών πελατών και του σχεδιασμού μίγματος μάρκετινγκ (marketing-mix) που είναι το πλέον κατάλληλο προς εφαρμογή.

Η επιλογή του συγκεκριμένου κλάδου προέκυψε αφενός μεν γιατί ο φαρμακευτικός κλάδος παραμένει βασικός "στυλοβάτης" της ελληνικής οικονομίας με μεγάλο ερευνητικό ενδιαφέρον, αφετέρου δε γιατί τα τελευταία χρόνια υπέστη πληθώρα θεσμικών και νομοθετικών αλλαγών τα οποία σαφώς και έχουν επηρεάσει τόσο τις παραγωγικές επιχειρήσεις στην Ελλάδα όσο και τις θυγατρικές πολυεθνικών που δραστηριοποιούνται στη χώρα μας ως προς τις διαδικασίες και τις σχέσεις μεταξύ προμηθευτών και αγοραστών. Δόθηκε δε ιδιαίτερη βαρύτητα στις α' ύλες, καθώς πάνω από το 50% των περιπτώσεων ποιοτικών ελαττωμάτων σε πωλούμενα προϊόντα οφείλεται στα προμηθευόμενα υλικά ή προϊόντα (Lee, 2001).

Η ανάλυση της αγοραστικής συμπεριφοράς των οργανισμών κινείται σε πέντε βασικούς άξονες:

1. Διαδικασία αγοράς βιομηχανικών προϊόντων και υπηρεσιών (Industrial buying process)
2. Τύποι ή μορφές αγορών-προμηθειών (Buying situations)
3. Κέντρο αγοραστικών αποφάσεων (Buying center)
4. Κριτήρια επιλογής προμηθευτών (Buying criteria)

2. Ερευνητικά ερωτήματα

Μέσω της συγκεκριμένης έρευνας, επιχειρείται να διερευνηθούν οι συνθήκες και οι παράγοντες που επηρεάζουν τη λήψη αποφάσεων κατά την προμήθεια α' υλών για την παραγωγή φαρμάκων. Οι αγοραστικές καταστάσεις διακρίνονται σε: Αγορές ρουτίνας, Τροποποιημένη Επαναγορά και Νέο Έργο. Τα βασικά ερευνητικά ερωτήματα είναι τα εξής:

- Η συχνότητα αξιολόγησης των προμηθευτών σε τι βαθμό σχετίζεται με τον τύπο της αγοραστικής κατάστασης;
- Η σύνθεση του Κέντρου Αγοραστικών Αποφάσεων (Κ.Α.Α.) πόσο διαφέρει στο στάδιο αξιολόγησης προσφορών σε σχέση με το στάδιο της τελικής επιλογής προμηθευτών;
- Ποιες επιμέρους ιδιαιτερότητες παρουσιάζουν οι επιχειρήσεις στη σύνθεση του Κ.Α.Α. ανάλογα με τη θέση που κατέχουν στην αγορά;
- Ποια είναι τα επικρατέστερα κριτήρια με τα οποία οι φαρμακευτικές επιλέγουν έναν προμηθευτή α' υλών; Πώς αυτά διαφοροποιούνται ανά τύπο αγοραστικής κατάστασης;
- Σε τι ποσοστό οι φαρμακευτικές ακολουθούν κάποια στρατηγική περιορισμού του κινδύνου επιλογής αναξιόπιστου προμηθευτή;
- Ποιες είναι οι επικρατέστερες πηγές πληροφόρησης για τις φαρμακευτικές; Πώς αυτές διαφοροποιούνται ανάλογα με το μέγεθος της επιχείρησης (αριθμός εργαζομένων);

3. Μεθοδολογία

Η παρούσα έρευνα περιλαμβάνει τρία βασικά στάδια. Αρχικά, υπήρξε μια εκτεταμένη επισκόπηση της υπάρχουσας αρθρογραφίας και βιβλιογραφίας ώστε να διαμορφωθεί το εννοιολογικό πλαίσιο και να ανιχνευθούν οι μεταβλητές που θα χρησιμοποιούνταν κατά τη διεξαγωγή της ποσοτικής έρευνας.

Εν συνεχεία, προκειμένου να υπάρξει καλύτερη εξοικείωση με το αντικείμενο της έρευνας προτού εκπονηθεί η κύρια ερευνητική προσπάθεια, κρίθηκε σκόπιμο να διενεργηθούν προσωπικές συνεντεύξεις μικρής κλίμακας με στελέχη του φαρμακευτικού κλάδου. Συγκεκριμένα, υπήρξε προσέγγιση έξι στελεχών (ένας από κάθε τμήμα), ανάλογα με τη διοικητική τους θέση. Τα τμήματα ήταν έξι στον αριθμό, ήτοι το τμήμα Προμηθειών, Παραγωγής, Φαρμακοεπαγρύπνησης, Έρευνας και Ανάπτυξης, Μάρκετινγκ και Πωλήσεων και το τμήμα Ποιοτικού Ελέγχου. Στόχος ήταν να διαπιστωθεί αν όλα τα τμήματα που θα συμμετείχαν στη συμπλήρωση του ερωτηματολογίου, κατανοούν τους ορισμούς της έρευνας. Μέσα από τη διαδικασία αυτή, τα στελέχη του κλάδου συνέβαλλαν στον καλύτερο σχεδιασμό του τελικού ερωτηματολογίου.

Τέλος, διεξήχθη ποσοτική έρευνα μέσω δομημένου ερωτηματολογίου σε online μορφή (Google form).

4. Ανάλυση ευρημάτων έρευνας

Με στόχο την εξέταση των ερευνητικών ερωτημάτων ακολουθήθηκε ποσοτική μέθοδος ανάλυσης περιεχομένου. Η συγκεκριμένη μέθοδος εφαρμόστηκε προκειμένου να αναλυθούν τα ερευνητικά αποτελέσματα με τη χρήση της περιγραφικής στατιστικής και να γίνουν οι κατάλληλες συσχετίσεις μεταξύ των μεταβλητών. Ειδικότερα, για την περιγραφή των διατακτικών μεταβλητών (ordinal) υπολογίστηκαν τα περιγραφικά στατιστικά μέτρα, μέσος όρος και τυπική απόκλιση. Επισημαίνεται ότι για την περιγραφή κατηγορικών μεταβλητών (nominal) σχεδιάστηκαν τα αντίστοιχα γραφήματα συχνοτήτων, ενώ για τον έλεγχο της ανεξαρτησίας μεταξύ δύο κατηγορικών μεταβλητών χρησιμοποιήθηκε το στατιστικό κριτήριο χ^2 για ανεξαρτησία (Chi-square as a test of independence).

Σύμφωνα με το Κεντρικό Οριακό Θεώρημα της Στατιστικής θεωρίας και εφόσον το δείγμα είναι μεγαλύτερο από τριάντα (30), η τιμή της μέσης τιμής θα ακολουθεί την κανονική κατανομή. Συνεπώς, για τη διερεύνηση της διαφοράς μέσων διατακτικών μεταβλητών μεταξύ δύο ομάδων χρησιμοποιήθηκε το t-test ανεξάρτητων δειγμάτων. Στην περίπτωση που οι ομάδες ήταν περισσότερες από δύο εφαρμόστηκε η Ανάλυση Διασποράς με ένα παράγοντα (One-Way Anova) και η μέθοδος πολλαπλών συγκρίσεων Bonferroni.

Όσο για τη συσχέτιση μεταξύ διατακτικών μεταβλητών, αυτή διερευνήθηκε μέσω του συντελεστή συσχέτισης Spearman rho ο οποίος είναι ένας αριθμητικός δείκτης του μεγέθους της συσχέτισης μεταξύ δύο συνόλων τιμών. Κυμαίνεται σε μέγεθος από +1.00 μέχρι -1.00 περνώντας και από το 0.00. Το πρόσημο (+) σημαίνει θετική συσχέτιση δηλαδή, οι τιμές μιας μεταβλητής αυξάνονται όταν αυξάνονται οι τιμές και της άλλης. Ένα πρόσημο (-) σημαίνει αρνητική συσχέτιση δηλαδή, οι τιμές μιας μεταβλητής αυξάνονται καθώς μειώνονται οι τιμές της άλλης.

Τέλος, το επίπεδο σημαντικότητας p του ελέγχου ορίστηκε αρχικά στην τιμή 0.05. Οι τιμές του στατιστικού ελέγχου οι οποίες αντιστοιχούν σε επίπεδο σημαντικότητας p ονομάζονται κρίσιμες τιμές και προσδιορίζουν την ύπαρξη συσχέτισης ή όχι μεταξύ των μεταβλητών. Επίπεδο σημαντικότητας p μικρότερο των κρίσιμων τιμών προϋποθέτει ύπαρξη στατιστικά σημαντικής σχέσης ή διαφοράς μεταξύ των μεταβλητών. Συγκεκριμένα, όσο μικρότερη είναι η κρίσιμη τιμή τόσο πιο στατιστικά σημαντική συσχέτιση ή διαφορά υποδεικνύεται.

5. Σύνοψη ευρημάτων

Το πρώτο ερευνητικό ερώτημα που τέθηκε με την παρούσα έρευνα αφορά στην αξιολόγηση των προμηθευτών, ένα σημαντικό στάδιο της διαδικασίας α' υλών. Πιο συγκεκριμένα, ελέγχθηκε εάν ο τύπος της αγοραστικής κατάστασης επιδρά στη συχνότητα με την οποία αξιολογείται ένας προμηθευτής από τη φαρμακευτική εταιρεία. Βάσει των αποτελεσμάτων, η συνθηθέστερη αξιολόγηση πραγματοποιείται σε ετήσια βάση ανεξάρτητα αν πρόκειται για περιοδικές αγορές ή για μια νέα προμήθεια. Μάλιστα, οι φαρμακευτικές εταιρείες τείνουν να δίνουν μεγάλη βαρύτητα στα κριτήρια που αφορούν στις παραλαβές, την τήρηση των προδιαγραφών αλλά και την ποιότητα των α' υλών. Ο χρόνος αντίδρασης σε περίπτωση προβλήματος αποτελεί το σπουδαιότερο κριτήριο και μάλιστα έρευνα έχει δείξει ότι η άμεση ανταπόκριση του προμηθευτή στα παράπονα των αγοραστών και η άμεση επίλυση των προβλημάτων που μπορεί να προκύψουν από τη χρήση του προϊόντος, παίζουν ιδιαίτερα σημαντικό ρόλο και αυξάνουν τις πιθανότητες του προμηθευτή να εξασφαλίσει συνεχείς παραγγελίες. (Tra wick and Swan, 1981).

Ως προς τη σύνθεση του Κέντρου Αγοραστικών Αποφάσεων, βάσει του ερωτηματολογίου, προέκυψε ο βαθμός συμμετοχής των τμημάτων σε δύο βασικά στάδια της αγοραστικής διαδικασίας α' υλών, αυτό της αξιολόγησης των προσφορών και αυτό της τελικής επιλογής προμηθευτών. Τον πιο ενεργό ρόλο παρουσιάζει το τμήμα Προμηθειών με μικρή διαφορά από το Οικονομικό τμήμα. Επίσης, ένα ενδιαφέρον εύρημα είναι ότι κάθε τμήμα έχει θετική συσχέτιση ανάμεσα στα δύο στάδια {π.χ. Μεταξύ του τμήματος Παραγωγής στο στάδιο αξιολόγησης προσφορών και του τμήματος Παραγωγής στο στάδιο τελικής επιλογής προμηθευτών υπάρχει μια σημαντική θετική σχέση ($r = 0.741, p < 0.01$)}.

Αναφορικά με την άλλη διάσταση που ερευνήθηκε, αυτή των κριτηρίων επιλογής προμηθευτή, οι φαρμακευτικές βαθμολόγησαν υψηλότερα την τήρηση των προδιαγραφών ως προς τα πιστοποιητικά, την ασφάλεια και την υγιεινή. Επίσης, η αξιοπιστία παράδοσης και η ανταγωνιστική τιμή λαμβάνονται σοβαρά υπόψη, ενώ αντίθετα το αν ο προμηθευτής παρέχει εκπαιδευτικό υλικό και υπηρεσίες μάλλον δεν ενδιαφέρει τόσο πολύ το σύνολο των φαρμακευτικών. Μάλιστα, ο τύπος της αγοραστικής κατάστασης επιδρά στη σημαντικότητα του κριτηρίου. Τα αποτελέσματα δείχνουν ότι οι επιχειρήσεις στις περιπτώσεις τροποποιημένης επαναγοράς ή νέου έργου βαθμολογούν συστηματικά υψηλότερα από ότι στις περιπτώσεις αγοράς ρουτίνας τα περισσότερα από τα κριτήρια. Εξαίρεση αποτελεί μόνο το κριτήριο της παράδοσης των παραγγελιών βάσει συμφωνηθέντων, το οποίο παρουσιάζει μεγαλύτερο μέσο όρο στην αγορά ρουτίνας σε σχέση με την τροποποιημένη επαναγορά ή νέο έργο.

Συνεχίζοντας, εξετάστηκαν οι τακτικές που επιλέγουν οι φαρμακευτικές εταιρείες για τον περιορισμό του κινδύνου επιλογής αναξιόπιστου προμηθευτή. Εντύπωση πάντως προκαλεί πως ποσοστό 42.42% του δείγματος δεν ακολουθεί καμία στρατηγική. Στην πρώτη θέση βρίσκεται η χρησιμοποίηση περισσότερων του ενός προμηθευτών (multiple-sourcing) και ακολουθεί ο έλεγχος διασφάλισης ποιότητας (Quality assurance audit).

Τέλος, οι φαρμακευτικές του δείγματος χαρακτηρίζονται ως Salesperson-centered (Bunn and Clopton, 1993), καθώς δίνουν έμφαση σε πωλητές επιλεγμένων προμηθευτών και στα αρχεία του τμήματος Προμηθειών. Το μέγεθος της επιχείρησης επιδρά στη σημαντικότητα της πληροφόρησης που βασίζεται κυρίως σε εσωτερικές πηγές (στελέχη της επιχείρησης, χρήστες, αρχεία αγορών, εμπιστευτικά σημειώματα). Με άλλα λόγια, οι επιχειρήσεις που χαρακτηρίζονται ως μικρές (1-50 άτομα) φαίνεται ότι βασίζονται σε μεγάλο βαθμό σε

εσωτερικές πηγές πληροφόρησης και μάλιστα στηρίζονται πολύ λίγο στους πωλητές είτε των ήδη επιλεγμένων είτε των άλλων προμηθευτών.

6. Θεωρητικές επιπτώσεις της έρευνας

Καταρχάς επιβεβαιώνεται ότι η αγοραστική συμπεριφορά είναι μια εξαιρετικά σύνθετη και πολυδιάστατη έννοια και η οποία διαφέρει από επιχείρηση σε επιχείρηση. Εμπλέκονται παράγοντες τόσο εσωτερικοί, όσο και εξωτερικοί προς την επιχείρηση και δεν υπάρχουν αντικειμενικά βέλτιστες πρακτικές, αλλά οι τελευταίες καθορίζονται από τα επιμέρους χαρακτηριστικά της αγοράς-προμήθειας, της σύνθεσης του Κέντρου Αγοραστικών Αποφάσεων και λοιπές παραμέτρους που είτε θέτει η επιχείρηση είτε τίθενται λόγω περιστάσεων. Ως προς το Κέντρο Αγοραστικών Αποφάσεων (Buying center), παρατηρήθηκε ότι τόσο στο στάδιο αξιολόγησης προσφορών όσο και στο στάδιο της τελικής επιλογής των προμηθευτών για όλους τους τύπους αγοραστικής κατάστασης, το τμήμα Προμηθειών έχει την πρωτοκαθεδρία. Τα αποτελέσματα επαληθεύονται από μια αντίστοιχη έρευνα που διενέργησε ο καθηγητής Bellizzi (1979), στην οποία έδειξε ότι σε αγορές των πρώτων υλών τονίζονταν περισσότερο ο ρόλος του τμήματος Προμηθειών. Σε αυτό συνηγορεί και μια ακόμα έρευνα η οποία με δείγμα 214 επιχειρήσεις και ερευνώντας την Αγορά Ρουτίνας α' υλών, κατέδειξε ότι το Τμήμα Προμηθειών έχει τον ενεργότερο ρόλο σε όλα σχεδόν τα στάδια της αγοραστικής διαδικασίας, ενώ τα υπόλοιπα τμήματα ή άτομα δε συμμετέχουν συχνά στα διάφορα στάδια της αγοραστικής διαδικασίας. Αυτό είναι απόλυτα λογικό, αφού το τμήμα αυτό προφανώς διαθέτει πολύ μεγαλύτερη εμπειρία από τα άλλα τμήματα σε θέματα επαναλαμβανόμενης προμήθειας, οπότε μπορεί να διεκπεραιώσει πλήθος υποθέσεων χωρίς τη διαμεσολάβηση άλλων.

Αναφορικά με τα κριτήρια επιλογής προμηθευτών (Buying criteria), προκύπτει βάσει απαντήσεων ότι το πιο σημαντικό κριτήριο είναι αυτό της τήρησης προδιαγραφών ως προς τα πιστοποιητικά, την ασφάλεια και την υγιεινή, ακολουθούμενο από την παράδοση της παραγγελίας βάσει συμφωνηθέντων και την ανταγωνιστική τιμή. Διαφαίνεται λοιπόν ότι η μεγάλη σημασία που δίνεται στα κριτήρια της αξιοπιστίας παράδοσης και της τιμής έρχεται σε συμφωνία με την εργασία του Luffman στο Ηνωμένο Βασίλειο (1974), σύμφωνα με την οποία τα πρώτα πέντε κριτήρια που προέκυψαν για την προμήθεια επεξεργασμένων πρώτων υλών είναι: τιμή, αξιοπιστία παράδοσης, ποιότητα, ύπαρξη συστημάτων ελέγχου στην παραγωγική διαδικασία του προμηθευτή και ευκολία επαφής με τον προμηθευτή.

Ο Dempsey (1978) επίσης επιβεβαιώνει με σχετική έρευνα ότι τα κυρίαρχα κριτήρια για την επιλογή προμηθευτή είναι η έγκαιρη παράδοση και η ποιότητα του προϊόντος και στην τρίτη θέση κατατάσσεται η τιμή. Στην παρούσα έρευνα, η 3η θέση της τιμής ταυτίζεται στον απόλυτο βαθμό. Αντίστοιχα, κατά τους Doyle, Woodside και Michell (1979), το κριτήριο της τιμής δεν έχει και τόσο μεγάλη σημασία για μια Απευθείας Επαναγορά (straight rebuy), ενώ για μια Τροποποιημένη Επαναγορά (modified rebuy) και για ένα Νέο Έργο (new task) είναι από τα πρώτα στοιχεία που τίθενται στο τραπέζι των διαπραγματεύσεων, κάτι το οποίο δεν επιβεβαιώνεται με την παρούσα έρευνα, καθώς ο τύπος της αγοραστικής κατάστασης δεν έχει αντίκτυπο στο κριτήριο της τιμής.

Στα πλαίσια διερεύνησης των στρατηγικών που ακολουθούν οι φαρμακευτικές επιχειρήσεις για να περιορίσουν τον κίνδυνο επιλογής αναξιόπιστου προμηθευτή, η επικρατέστερη αποδείχθηκε αυτή της χρησιμοποίησης περισσότερων του ενός προμηθευτών (multiple-sourcing). Σύμφωνα με τους C. Puto, W. Patton και R. King (1985) η διασπορά του κινδύνου είναι ίσως η πιο δημοφιλής στρατηγική, καθώς έτσι η επιχείρηση, εφόσον μπορεί, χρησιμοποιεί πολλαπλές πηγές προμήθειας. Επίσης, σε έρευνά τους, οι Hawes και Bamhouse (1987), ανέδειξαν τη σημασία που αποδίδεται σε διάφορες στρατηγικές από τους υπεύθυνους προμηθειών για να αντιμετωπίσουν τον προσωπικό αντιλαμβανόμενο κίνδυνο. Οι τρεις κατά σειρά με βαθμό σπουδαιότητας ήταν:

1. επίβλεψη στις εγκαταστάσεις του προμηθευτή για μια εκτίμηση των δυνατοτήτων του,
2. συγκέντρωση πληροφοριών από τους υπάρχοντες πελάτες του προμηθευτή σχετικά με την απόδοσή του και
3. χρησιμοποίηση περισσότερων της μιας πηγών προμήθειας. Οι δύο πρώτες επιλογές που σχετίζονται με τη μείωση της αβεβαιότητας δεν επιβεβαιώνονται στην παρούσα έρευνα. Αντί όμως του επιτόπιου ελέγχου στις εγκαταστάσεις του προμηθευτή, προκύπτει μια παρεμφερής πολιτική, αυτή του ελέγχου διασφάλισης ποιότητας (Quality assurance audit).

Οι φαρμακευτικές εταιρείες φαίνεται να προβαίνουν σε ανάληψη του κινδύνου υπό προϋποθέσεις (C. Puto, W. Patton and R. King, 1985), καθώς συντάσσουν Σχέδιο διαχείρισης κινδύνων των παρόχων (Providers Risk Management Plan). Επίσης, ικανοποιητικό ποσοστό των φαρμακευτικών δηλώνει ότι αποφεύγει προμηθευτές από Τρίτες χώρες που δεν έχουν πιστοποίηση από Αμερικάνικο ή Ευρωπαϊκό Οίκο. Σε αυτό το σημείο έρχεται να προστεθεί η διαπίστωση του καθηγητή του Πανεπιστημίου του Harvard, Theodore Levitt (1965), ο οποίος υποστηρίζει ότι γνωστές επιχειρήσεις που αναγνωρίζονται ως αξιόπιστες πηγές (credible sources) τείνουν να προτιμώνται από βιομηχανικούς αγοραστές που αντιμετωπίζουν αγοραστικές αποφάσεις "υψηλού κινδύνου". Η σημασία της αξιοπιστίας της πηγής στη βιομηχανική αγορά τείνει να αυξάνει όσο αυξάνει και ο βαθμός του αντιλαμβανόμενου κινδύνου. Τέλος, δεν υπάρχουν απαντήσεις αναφορικά με τη διατύπωση κάποιας "ρήτρας τιμωρίας" για τον προμηθευτή στο συμβόλαιο που υπογράφεται, παρότι είθισται να ακολουθείται σαν τακτική από τους βιομηχανικούς αγοραστές για την αντιμετώπιση του κινδύνου.

Για τις πηγές άντλησης πληροφοριών (Buying information), δίνεται έμφαση σε πωλητές επιλεγμένων προμηθευτών και στα αρχεία του τμήματος Προμηθειών. Το εύρημα αυτό έρχεται σε αντίθεση με την έρευνα των καθηγητών M.D. Bunn και S.W. Clopton (1993), στην έρευνα των οποίων η κατηγορία salesperson-centered σε σύγκριση με τις υπόλοιπες τέσσερις βρίσκεται χαμηλότερα από το μέσο όρο χρησιμοποίησης όλων των άλλων πηγών. Βάσει της μέχρι τώρα ερευνητικής βιβλιογραφίας, έχει διαπιστωθεί ότι όταν η έγκαιρη παράδοση των παραγγελθέντων προϊόντων, και γενικό συνεχής ανεφοδιασμός της επιχείρησης, αποτελεί για τα μέλη του K.A.A. σημαντικό κριτήριο επιλογής προμηθευτή, τότε αντλούν πληροφορίες από συναδέλφους μέσα και έξω από την επιχείρηση, πιθανώς και στο πλαίσιο σεμιναρίων, συνεδρίων ή και εκδηλώσεων των σχετικών επαγγελματικών συνδέσμων. Η διαπίστωση αυτή έρχεται σε αντίθεση με τα αποτελέσματα της έρευνας, αφού όπως ειπώθηκε και παραπάνω δίνεται έμφαση σε πωλητές επιλεγμένων προμηθευτών και στα αρχεία του τμήματος Προμηθειών.

7. Πρακτικές επιπτώσεις της έρευνας

Συνολικά, τα δεδομένα στήριξαν την άποψη της βιβλιογραφίας ότι υπάρχει μια πληθώρα παραγόντων που πρέπει να διερευνηθούν για την εκάστοτε επιχειρησιακή αγοραστική συμπεριφορά. Η προμήθεια ενός βιομηχανικού προϊόντος (στην περίπτωση μας οι α' ύλες) δεν είναι ένα μεμονωμένο γεγονός που συμβαίνει σε μια συγκεκριμένη στιγμή, αλλά το αποτέλεσμα μιας χρονοβόρας διαδικασίας που περιλαμβάνει μια σειρά δραστηριοτήτων και ενεργειών, που αλληλοσυμπληρώνονται και αλληλεξαρτώνται. Για αυτό το λόγο, ένας από τους βασικούς σκοπούς της ανάλυσης της αγοραστικής συμπεριφοράς είναι ο εντοπισμός των σταδίων εκείνων της αγοραστικής διαδικασίας όπου λαμβάνονται αποφάσεις καθοριστικής σημασίας για τους προμηθευτές.

Ένα ενδιαφέρον εύρημα της παρούσας έρευνας, αναφορικά με το στάδιο της αξιολόγησης προσφορών και το στάδιο τελικής επιλογής των προμηθευτών είναι η ενεργή συμμετοχή του Οικονομικού τμήματος (2η θέση) μαζί με το τμήμα Προμηθειών. Χρηζει λοιπόν ιδιαίτερης προσοχής από τα στελέχη η αρμονική συνύπαρξη και συνεργασία των δύο τμημάτων. Όμως, καλό θα ήταν επειδή τα υπόλοιπα τμήματα δεν είναι ιδιαίτερα ενεργά στα εν λόγω στάδια να υπάρχει μια εποπτεία για να επιτυγχάνεται η εύρυθμη και απρόσκοπτη λειτουργία των επιχειρήσεων.

Επίσης, η πολυπλοκότητα της διαδικασίας αγοράς εξαρτάται από τη σημασία και το σκοπό της συγκεκριμένης αγοράς. Εξετάστηκαν λοιπόν οι τρεις μορφές προμήθειας με βάση το βαθμό πολυπλοκότητας της αγοράς (Αγορά Ρουτίνας, Τροποποιημένη Επανάγορά και Νέο Έργο) σε σχέση με το αν επηρεάζουν τη συχνότητα αξιολόγησης των προμηθευτών. Από τα αποτελέσματα προκύπτει ότι δεν προέκυψε ιδιαίτερη σύνδεση μεταξύ τύπου αγοραστικής κατάστασης και συχνότητας αξιολόγησης προμηθευτών. Παρόλα αυτά, προτείνεται στα στελέχη του μάρκετινγκ να ελέγχουν τη σπουδαιότητα της κάθε προμήθειας και να είναι σε εγρήγορση, καθώς οι α' ύλες στο φαρμακευτικό κλάδο αποτελούν μεγίστης σημασίας προμήθειες για το τελικό παραγόμενο προϊόν και δεν ενέχουν περιθώρια λάθους.

Συνεχίζοντας την ίδια λογική, τα στελέχη οφείλουν να είναι ιδιαίτερα προσεχτικά σε κλάδους με ασταθές τεχνολογικό ή θεσμικό περιβάλλον αλλά και ευμετάβλητες απαιτήσεις εκ μέρους των προμηθευτών ή των πελατών. Ειδικότερα, στις περιπτώσεις που οι τεχνολογικές εξελίξεις επηρεάζουν το ρυθμό ανάπτυξης νέων προϊόντων, θέτουν συνθήκες αβεβαιότητας στην αγορά ή ανακύπτουν εμπόδια, τα στελέχη οφείλουν να διασφαλίσουν ότι δε θα κάνουν εσφαλμένες κινήσεις (π.χ. επιλογή ακατάλληλης μεθόδου ή πολιτικής) με βάση βραχυπρόθεσμα οφέλη.

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Η Φορολογική Συνείδηση και η Ευθύνη της Ανεξάρτητης Αρχής Δημοσίων Εσόδων (Α.Α.Δ.Ε.)

Χρήστος Μάμαλης
Οικονομολόγος - Εφοριακός

Περίληψη

Η εθελουσία εκπλήρωση των φορολογικών υποχρεώσεων από τους πολίτες συμβάλει στον περιορισμό της φοροδιαφυγής, της παραοικονομίας και της εισφοροδιαφυγής, συντελεί στην αύξηση των δημοσίων εσόδων, στην άσκηση αποτελεσματικής δημοσιονομικής πολιτικής, στη βελτίωση του κοινωνικού κράτους και στην ενίσχυση της κοινωνικής συνοχής. Ευθύνη της Ανεξάρτητης Αρχής Δημοσίων Εσόδων (Α.Α.Δ.Ε.) είναι να εκσυγχρονίσει τις μεθόδους και τα μέσα του ελεγκτικού μηχανισμού, να υιοθετήσει νέες τεχνικές φορολογικών ελέγχων με σκοπό την αποτελεσματικότερη και ταχύτερη διεκπεραίωση των υποθέσεων, να ηλεκτρονοποιήσει τις διαδικασίες, να καταπολεμήσει τη διαφθορά, να υποστηρίξει την επιχειρηματική δραστηριότητα, να ενισχύσει την οικειοθελή συμμόρφωση, να θεμελιώσει σχέση εμπιστοσύνης με τους πολίτες και να συνδράμει στην καλλιέργεια της φορολογικής τους συνείδησης.

Λέξεις κλειδιά: Φορολογική δικαιοσύνη, δημοσιονομική πολιτική, επιχειρηματικότητα, Ελλάδα.

Έννοια της Φορολογικής Συνείδησης

Φορολογική Συνείδηση είναι η εθελουσία εκπλήρωση των φορολογικών υποχρεώσεων από τους πολίτες και ο σεβασμός των φορολογικών νόμων.

Παράγοντες που καθορίζουν το ύψος της Φορολογικής Συνείδησης

- Η σταθερότητα, η απλότητα και η δικαιοσύνη του φορολογικού συστήματος
- Η σχέση εμπιστοσύνης μεταξύ φορολογικής διοίκησης και πολιτών
- Η δίκαιη κατανομή των φορολογικών βαρών
- Η αμερόληπτη και ισότιμη μεταχείριση όλων των φορολογουμένων από τις αρμόδιες φορολογικές αρχές
- Η αίσθηση της ανταποδοτικότητας των φόρων
- Οι υψηλοί φορολογικοί συντελεστές
- Η αδυναμία εντοπισμού και τιμωρίας των φοροφυγάδων
- Το χαμηλό μορφωτικό επίπεδο
- Η διαφθορά και η γραφειοκρατία στο δημόσιο τομέα
- Το φιλικό και οικογενειακό περιβάλλον
- Η ασκούμενη κοινωνική πολιτική

Ενίσχυση της φορολογικής συνείδησης

Στην Ευρωπαϊκή Ένωση γίνεται πολύ συζήτηση τα τελευταία χρόνια για τη δημιουργία φορολογικής συνείδησης στους πολίτες. Δίδονται κίνητρα στους πολίτες για να νοιώθουν φορολογικά υπεύθυνοι και να μη συναλλάσσονται ενισχύοντας την παραοικονομία και τη φοροδιαφυγή.

Στη χώρα μας η αρχή έγινε με το «Αγαπάς την Ελλάδα; Απόδειξη !», επί υπουργίας Στέφανου Μάνου, το 1992. Δεκαέξι χρόνια μετά, το 2008, σειρά είχε το «Η φορολογική συνείδηση είναι κοινωνική συνείδηση» του Γιώργου Αλογοσκούφη. Το 2010 ο υπουργός οικονομικών Γεώργιος Παπακωνσταντίνου με τίτλο καμπάνιας «Οι πολίτες δημιουργούν φορολογική συνείδηση», ζητά από κάθε πολίτη ή ομάδες πολιτών, φυσικά ή νομικά πρόσωπα, επαγγελματίες και εταιρίες του χώρου της επικοινωνίας και της διαφήμισης να καταθέσουν τις ιδέες τους. Σε ένα video, η διάρκεια του οποίου δεν πρέπει να ξεπερνά τα 60 δευτερόλεπτα, θα πρέπει να παρουσιάζει ένα θέμα, μία ιστορία ή ένα μήνυμα που μπορεί να συμβάλλει στην ενίσχυση της φορολογικής συνείδησης και την αντιμετώπιση της φοροδιαφυγής. Για παράδειγμα, «θα μπορεί να παρουσιάζει το πρόβλημα της φοροδιαφυγής, να επιχειρεί να πείσει τους πολίτες για την ανάγκη αντιμετώπισής του, να κινητοποιεί την κοινωνία για τη δημιουργία φορολογικής συνείδησης, να επιβραβεύει την ορθή φορολογική συμπεριφορά και να οδηγεί σε αλλαγή νοοτροπίας απέναντι στις φορολογικές υποχρεώσεις».

Δυστυχώς όμως δεν απέδωσαν οι παραπάνω προσπάθειες που έγιναν στη χώρα μας για την δημιουργία φορολογικής συνείδησης.

- Για την ενίσχυση της φορολογικής συνείδησης και της φορολογικής συμμόρφωσης των πολιτών πρέπει άμεσα:
- Να θεσμοθετηθεί ένα απλό, κατανοητό, δίκαιο και σταθερό (τουλάχιστον για μια πενταετία) φορολογικό σύστημα, με στόχο να κερδίσει την εμπιστοσύνη του πολίτη, να ενισχύσει την επιχειρηματικότητα και την αγορά
- Να κατανεμηθούν τα φορολογικά βάρη ανάλογα με τη φοροδοτική ικανότητα των πολιτών
- Να υπάρξει σωστή διαχείριση, αξιοποίηση και διαφάνεια στην χρήση των φόρων
- Να εξαλειφθεί η διαφθορά και να περιοριστεί η γραφειοκρατία στο δημόσιο
- Να εντατικοποιηθούν οι έλεγχοι με κριτήρια ανάλυσης κινδύνου και αξιοποίησης όλων των διαθέσιμων πληροφοριών
- Να καλυφθούν οι ελλείψεις του φοροεισπρακτικού μηχανισμού με εξειδικευμένο προσωπικό και να γίνεται συνεχής εκπαίδευση των ελεγκτών
- Να επιβραβεύονται οι συνεπείς και έντιμοι φορολογούμενοι
- Να εισαχθούν εκπαιδευτικά μαθήματα στα σχολεία σχετικά με την αναγκαιότητα των φόρων και την φορολογική συνείδηση.

Σχέση της Φορολογικής Συνείδησης με τη Φοροδιαφυγή και την Παραοικονομία

- Η αυξημένη φορολογική συνείδηση επιδρά αρνητικά στα φαινόμενα της φοροδιαφυγής και της παραοικονομίας
- Η πληρωμή των φόρων, ο σεβασμός και η τήρηση των φορολογικών νόμων, συντελούν στον περιορισμό της φοροδιαφυγής και της παραοικονομίας.
- Η ύπαρξη χαλαρής φορολογικής συνείδησης οδηγεί σε αύξηση της φοροδιαφυγής και της παραοικονομίας.

Η Φορολογική Συνείδηση και η Φορολογική Συμμόρφωση ως εργαλεία ανάπτυξης

Η ενίσχυση της φορολογικής συνείδησης και η αύξηση της φορολογικής συμμόρφωσης είναι σημαντικά εργαλεία, για την καταπολέμηση της φοροδιαφυγής και της παραοικονομίας, την τόνωση των εσόδων, την δημοσιονομική εξυγίανση και ανάπτυξη της ελληνικής οικονομίας.

Η Φορολογική Συνείδηση και η Φορολογική Συμμόρφωση στο Στρατηγικό Σχέδιο 2017-2020 της Ανεξάρτητης Αρχής Δημοσίων Εσόδων (Α.Α.Δ.Ε.)

Στρατηγικός Στόχος 1: Ενίσχυση της φορολογικής συμμόρφωσης

Η ενίσχυση της φορολογικής συμμόρφωσης αποτελεί διαχρονικά ένα από τα βασικά ζητούμενα των φορολογικών διοικήσεων παγκοσμίως. Η μη συμμόρφωση των πολιτών εμποδίζει την εκπλήρωση των δημοσιονομικών στόχων των φορολογικών διοικήσεων και οδηγεί στη συρρίκνωση του κοινωνικού κράτους (υγεία, παιδεία, υποδομές κ.α.).

Η Α.Α.Δ.Ε. αναπτύσσει δράσεις ενίσχυσης της φορολογικής συμμόρφωσης θέτοντας ως προτεραιότητα την ενίσχυση της φορολογικής συνείδησης των πολιτών, μέσω της διευκόλυνσης της εκπλήρωσης των φορολογικών τους υποχρεώσεων και της διάπλωσης της νέας γενιάς, η οποία θα αποκτήσει φορολογικές υποχρεώσεις στο μέλλον. Επιπρόσθετα, έχει ήδη ξεκινήσει η κατάρτιση σχεδίου ενίσχυσης της φορολογικής συμμόρφωσης, στο πλαίσιο των μεταρρυθμιστών έργων-πυλώνων που έχουν προγραμματιστεί σε μεσοπρόθεσμο ορίζοντα.

Επιπρόσθετα, η Φορολογική Διοίκηση καλείται να εντοπίσει, μέσω κατάλληλων διασταυρώσεων, τους φορολογουμένους που επιδεικνύουν απροθυμία στην έγκαιρη εκπλήρωση των φορολογικών τους υποχρεώσεων και να προβεί σε δράσεις εθελοντικής συμμόρφωσης πριν την επιβολή κατασταλτικών μέτρων. Για την αποτελεσματικότερη είσπραξη των εσόδων (ληξιπρόθεσμων και μη) θα υλοποιηθεί σταδιακά ένα ολοκληρωμένο σχέδιο στρατηγικής είσπραξης, το οποίο συγκαταλέγεται μεταξύ των μεσοπρόθεσμων μεταρρυθμιστικών έργων.

Τα κατασταλτικά μέτρα (διενέργεια στοχευμένων ελέγχων και λήψη κατάλληλων αναγκαστικών μέτρων είσπραξης) αποτελούν έσχατη λύση, για τη συμμόρφωση εκείνων των φορολογουμένων που δεν εκπληρώνουν τις φορολογικές τους υποχρεώσεις. Η αποτελεσματικότητα της Φορολογικής Διοίκησης στην αναγκαστική συμμόρφωση ενισχύει το αίσθημα ισονομίας συμβάλλοντας παράλληλα με έμμεσο τρόπο στην οικειοθελή συμμόρφωση.

Υλοποίηση Σχεδίου Φορολογικής Συμμόρφωσης

Αντικείμενο της παρέμβασης αποτελεί η υλοποίηση του Στρατηγικού Σχεδίου Συμμόρφωσης το οποίο εκπονείται και ολοκληρώνεται εντός του 2019. Η διαμόρφωση του Σχεδίου βασίζεται στην αναγνώριση των κινδύνων που απορρέουν από τη μη συμμόρφωση, την ανάλυσή τους, την προτεραιοποίησή τους και τον προσδιορισμό των δράσεων αντιμετώπισής τους. Ιδιαίτερη σημασία θα δοθεί στη διαστρωμάτωση. Με τη χρήση των διαστρωματοποιημένων μετρήσεων θα υπάρχει η δυνατότητα να εφαρμόζονται διαφορετικά εργαλεία σε κάθε κατηγορία φορολογουμένων ώστε να επιτυγχάνονται μεγαλύτερα έσοδα και υψηλότερα ποσοστά συμμόρφωσης. Επίσης το σχέδιο αποσκοπεί στην ανάπτυξη ενός συνόλου δράσεων που θα ενισχύσουν την εκούσια φορολογική συμμόρφωση. Από το Επιχειρησιακό Σχέδιο του 2019, σε αυτό το πρόγραμμα περιλαμβάνονται τα ακόλουθα έργα:

Η Φορολογική Συνείδηση και η Φορολογική

Συμμόρφωση στο Επιχειρησιακό Σχέδιο 2019 της Ανεξάρτητης Αρχής Δημοσίων Εσόδων (Α.Α.Δ.Ε.)

- Αξιοποίηση του παραγόμενου εκπαιδευτικού υλικού για την εισαγωγή εκπαιδευτικών προγραμμάτων στα σχολεία Β/Βάθμιας Εκπαίδευσης με σκοπό την καλλιέργεια της φορολογικής συνείδησης.
- Υλοποίηση νέας έρευνας συμμόρφωσης κλάδων παροχής υπηρεσιών τουριστικού ενδιαφέροντος. Δράσεις συμμόρφωσης και διαβίβαση ευρημάτων αρμοδίως προς αξιοποίηση.
- Δημιουργία και δημοσίευση χρηστικού οδηγού για φορολογούμενους που ασκούν επιχειρηματική δραστηριότητα για πρώτη φορά.
- Υλοποίηση Συνοπτικού χρηστικού οδηγού φορολογικών υποχρεώσεων αγροτών.
- Υλοποίηση Συνοπτικού χρηστικού οδηγού υποστήριξης ειδικών περιπτώσεων Φ Π Μισθωτών και Συνταξιούχων ως προς τη Φορολογία Εισοδήματος.

- Υλοποίηση δράσεων συμμόρφωσης φυσικών και νομικών προσώπων που υποβάλλουν δηλώσεις ΦΠΑ με μηδενικά ποσά ενώ ασκούν επιχειρηματική δραστηριότητα.

Με την υλοποίηση των έργων και δράσεων του Σχεδίου αναμένεται να μειωθεί αποτελεσματικά το φορολογικό κενό συμμόρφωσης που αφορά πρώτον στη διαφορά μεταξύ αναμενόμενων φορολογικών εσόδων και εισπραχθέντων φορολογικών εσόδων και δεύτερον στη διαφορά μεταξύ επιδιωκόμενης συμμορφούμενης συμπεριφοράς και πραγματοποιηθείσας μη συμμορφούμενης συμπεριφοράς.

Ως προς την Τελωνειακή Συμμόρφωση, θα ολοκληρωθεί η διαδικασία αποτύπωσης της υφιστάμενης κατάστασης και θα προσδιοριστούν και προτεραιοποιηθούν οι προτεινόμενες ενέργειες συμμόρφωσης μέχρι το τέλος του 2019.

Ευθύνη της Ανεξάρτητης Αρχής Δημοσίων Εσόδων (Α.Α.Δ.Ε.)

Ευθύνη της Ανεξάρτητης Αρχής Δημοσίων Εσόδων (Α.Α.Δ.Ε.) είναι να υλοποιήσει τους Στρατηγικούς Στόχους του Επιχειρησιακού της Σχεδίου για το 2019, ήτοι:

1. Ενίσχυση της φορολογικής συμμόρφωσης
2. Καταπολέμηση της φοροδιαφυγής
3. Διευκόλυνση του επιχειρείν και του εμπορίου
4. Εξωστρεφή, αποτελεσματική και αποδοτική Διοίκηση με σεβασμό προς τον πολίτη
5. Προστασία του κοινωνικού συνόλου.

Εκτός από την υλοποίηση των παραπάνω Στρατηγικών Στόχων του Επιχειρησιακού Σχεδίου 2019, η Ανεξάρτητη Αρχή Δημοσίων Εσόδων (Α.Α.Δ.Ε.), έχει ευθύνη να εκσυγχρονίσει τις μεθόδους και τα μέσα του ελεγκτικού μηχανισμού, να υιοθετήσει νέες τεχνικές φορολογικών ελέγχων με σκοπό την αποτελεσματικότερη και ταχύτερη διεκπεραίωση των υποθέσεων, να ηλεκτρονοποιήσει τις διαδικασίες, να καταπολεμήσει τη διαφθορά, να υποστηρίξει την επιχειρηματική δραστηριότητα, να ενισχύσει την οικειοθελή συμμόρφωση, να θεμελιώσει σχέση εμπιστοσύνης με τους πολίτες και να συνδράμει στην καλλιέργεια της φορολογικής τους συνείδησης.

Συμπέρασμα

Η Καλλιέργεια φορολογικής συνείδησης είναι απαραίτητη προϋπόθεση για την ύπαρξη φορολογικής συμμόρφωσης, τον περιορισμό της φοροδιαφυγής και της παραοικονομίας, την αύξηση των εσόδων, την άσκηση αποτελεσματικής δημοσιονομικής πολιτικής, την βελτίωση του κοινωνικού κράτους και την ενίσχυση της κοινωνικής συνοχής.

Η πορεία των ληξιπρόθεσμων χρεών στα χρόνια των μνημονίων

Χρήστος Μάμαλης
Οικονομολόγος - Εφοριακός

Περίληψη

Οι φόροι στα χρόνια των μνημονίων έγιναν ληξιπρόθεσμα χρέη και στέρησαν από την πολιτεία την δυνατότητα άσκησης αποτελεσματικής δημοσιονομικής πολιτικής. Φορολογούμενοι και επιχειρήσεις δεν μπόρεσαν να εκπληρώσουν τις φορολογικές τους υποχρεώσεις, με αποτέλεσμα, από την έναρξη των μνημονίων, να τριπλασιαστούν οι οφειλές και να τετραπλασιαστούν οι οφειλέτες. Η δημιουργία φρέσκων ληξιπρόθεσμων χρεών και η αδυναμία όλο και περισσότερων πολιτών να πληρώσουν, παρά τα αναγκαστικά μέτρα που λαμβάνει ο φοροεισπρακτικός μηχανισμός, καθιστά άμεσα επιβεβλημένη τη νομοθέτηση μιας γενναίας ρύθμισης των εισπράξιμων ληξιπρόθεσμων οφειλών, προκειμένου να ανακουφιστούν οι φορολογούμενοι, να δημιουργηθεί κλίμα εμπιστοσύνης, να ενισχυθεί η φορολογική συμμόρφωση, να αυξηθούν τα δημόσια έσοδα και να βελτιωθούν οι κοινωνικές παροχές.

Λέξεις κλειδιά: Φορολογική πολιτική, δημοσιονομική πολιτική, επιχειρηματικότητα, Ελλάδα.

Εξέλιξη των ληξιπρόθεσμων χρεών- οφειλετών στα χρόνια των μνημονίων

Σύμφωνα με τα στοιχεία που δημοσιεύθηκαν από την Ανεξάρτητη Αρχή Δημοσίων Εσόδων (Α.Α.Δ.Ε.), το 2010 τα ληξιπρόθεσμα χρέη στην εφορία ήταν 38,3 δισ. ευρώ και ο αριθμός των οφειλετών 1.147.094, ενώ το Δεκέμβριο του 2018 ο αριθμός των οφειλετών εκτοξεύτηκε στο 4.064.750 και τα χρέη σχεδόν τριπλάσια στα 104,3 δισ. ευρώ.

Η μεγαλύτερη αύξηση του αριθμού των οφειλετών σημειώθηκε το 2015 με τους πολίτες που είχαν ληξιπρόθεσμα χρέη στην εφορία να ανέρχονται σε 4.534.246 και τα χρέη τους σε 85,5 δισ. ευρώ.

Έτος	Αριθμός Οφειλετών	Ληξιπρόθεσμα Χρέη
2010	1.147.094	38,3 δισ.
2011	1.684.444	44,2 δισ.
2012	2.153.817	55,1 δισ.
2013	2.787.710	62,9 δισ.
2014	4.103.095	74,2 δισ.
2015	4.534.246	85,5 δισ.
2016	4.312.287	92,8 δισ.
2017	4.207.117	99,8 δισ.
2018	4.064.750	104,3 δισ.

Συνολικό ληξιπρόθεσμο υπόλοιπο χρεών την 1/1/2019

Το συνολικό ληξιπρόθεσμο υπόλοιπο στις 01/01/2019 διαμορφώθηκε σε 104.365,0 εκατ. €. Εκ του υπολοίπου αυτού σε ρύθμιση έχει υπαχθεί ποσό 3698,9 εκατ. €, ήτοι ποσοστό 3,5%. Σημειώνεται, ότι το πραγματικό,

αφαιρούμενων των χαρακτηρισμένων ως ανεπίδεκτων είσπραξης οφειλών, συνολικό ληξιπρόθεσμο υπόλοιπο στις 01/01/2019, ανέρχεται σε 86255,9 εκατ. €.

Το συνολικό «αποτελεσματικό» ληξιπρόθεσμο υπόλοιπο, δηλαδή το πλέον εισπραξιμο μέρος αυτού, ανήλθε την 01/01/2019 σε 8,484 δισ. € και αποτελεί το 8,1% του συνολικού ληξιπρόθεσμου υπολοίπου της 01/01/2019 (104,365 δισ. €)

Στον ακόλουθο πίνακα παρουσιάζεται αναλυτικά, κατά είδος φόρου, το συνολικό καθώς και το πραγματικό (αφαιρούμενων των ανεπίδεκτων είσπραξης οφειλών) ληξιπρόθεσμο υπόλοιπο της 01/01/2019.

Συνολικό και πραγματικό ληξιπρόθεσμο υπόλοιπο, ανά είδος φόρου, την 1/1/2019

Πίνακας 2.1.10: Συνολικό ληξιπρόθεσμο υπόλοιπο 01/01/2019 (σε εκατ. €)			
	Συνολικό ληξ/σμο υπόλοιπο 01/01/2019	Πραγματικό ληξ/σμο υπόλοιπο 01/01/2019	ΑΝΛΓ (%)
Άμεσοι φόροι	22.911,2	21.099,3	22,0%
Άλλοι άμεσοι φόροι	331,2	331,2	0,3%
Εισόδημα	19.274,9	17.481,3	18,5%
Ειδικές κατηγ. εισοδ.	52,0	52,0	0,0%
Φόροι στην περιουσία	2.771,6	2.770,4	2,7%
Πρόστιμα άμεσοι	156,4	141,0	0,1%
Έκτακτοι άμεσοι	275,2	273,9	0,3%
Λοιποί άμεσοι φόροι	49,9	49,5	0,0%
Έμμεσοι φόροι	28.749,0	23.644,3	27,5%
Άλλοι έμμεσοι φόροι	43,3	29,2	0,0%
ΦΠΑ	22.746,7	19.096,8	21,8%
Μεταβ. & συγκ. κεφ.	104,9	104,6	0,1%
Τέλη & χαρτόσημα	338,0	335,7	0,3%
Φόροι κατανάλωσης	229,5	228,0	0,2%
Λοιπές εισφορές	78,0	72,9	0,1%
Ειδικοί φόροι καταν.	2,6	2,3	0,0%
Έμμεσοι υπέρ τρίτων	306,7	298,7	0,3%
Τέλη κυκλοφορίας	372,1	371,1	0,4%
Πρόστιμα εμμέσων φόρ.	4.456,8	3.034,6	4,3%
Λοιποί έμμεσοι φόροι	70,5	70,5	0,1%
Μη φορολογικά έσοδα	49.817,8	38.799,7	47,7%
Άλλα μη φορολογικά	0,1	0,1	0,0%

Μισθώματα	163,7	160,7	0,2%
Υπηρεσίες	68,7	68,2	0,1%
Δικαστικά έξοδα	1.682,3	1.344,3	1,6%
Αχρεωστήτως καταβλ.	1.071,7	1.071,0	1,0%
Πρόστιμα ΚΒΣ	33.540,9	22.888,3	32,1%
Δάνεια	11.868,5	11.865,6	11,4%
Υπέρ διαφόρων τρίτων	228,2	227,8	0,2%
Λοιπά πρόστιμα μη	1.191,0	1.170,9	1,1%
Παράβολα	2,8	2,8	0,0%
Λοιπά μη φορολογικά	2.880,9	2.708,1	2,8%
Καταλογισμοί	1.693,3	1.618,1	1,6%
Δασμοί	2,2	1,9	0,0%
Τέλη & πρόστιμα τελών	456,2	361,3	0,4%
Ακάλυπτες επιταγές	4,5	4,5	0,0%
Λοιπά μη-φορολογικά	724,7	722,3	0,7%
Τελωνειακές εισπράξεις	6,2	4,4	0,0%
Σύνολο	104.365,0	86.255,9	100,0%

Πηγή: Έκθεση Απολογισμού Α.Α.Δ.Ε. 2018

Παλαιότητα και προέλευση του συνολικού ληξιπρόθεσμου υπολοίπου της 1/1/2019

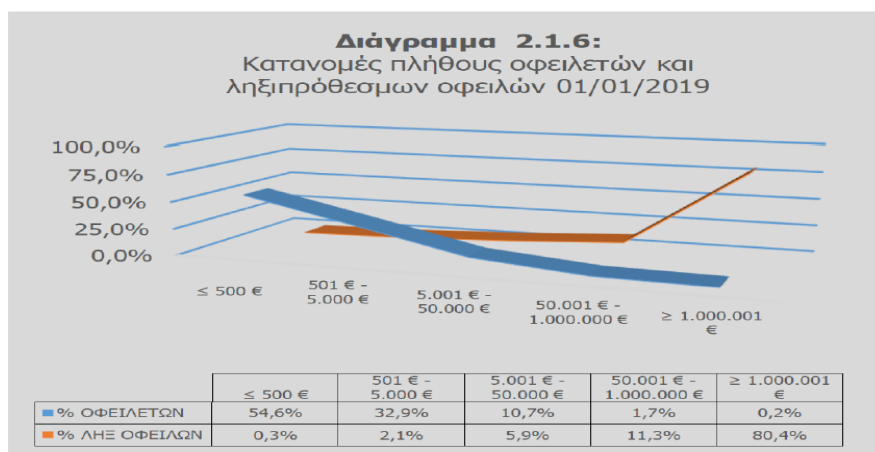
Σχετικά με την παλαιότητα του συνολικού υπολοίπου των 104.365,0 εκατ. € της 01/01/2019 παρατηρούνται τα ακόλουθα:

- ποσοστό 83,3% προέρχεται/αφορά την χρονική περίοδο έως 30/11/2016
- ποσοστό 16,7% προέρχεται/αφορά την χρονική περίοδο 01/12/2016 έως 01/01/2019.

Από το συνολικό ληξιπρόθεσμο υπόλοιπο της 01/01/2019 ποσοστό:

- 47,7% αφορά μη φορολογικά έσοδα
- 27,5% αφορά έμμεσους φόρους (ΦΠΑ, πρόστιμα ΚΒΣ, δάνεια κ.λ.π.)
- 22,0% αφορά άμεσους φόρους (φόροι εισοδήματος, φόροι περιουσίας κ.λ.π.)
- 2,8% αφορά λοιπά μη φορολογικά έσοδα.

Συνοπτική κατανομή του πλήθους των οφειλετών ληξιπρόθεσμων οφειλών τους 1/1/2019



Πηγή: Έκθεση Απολογισμού Α.Α.Δ.Ε. 2018

Κατανομή ανά κατηγορία οφειλής, του πλήθους των οφειλετών και του ποσού των αντιστοιχών οφειλών τους, του συνολικού ληξιπρόθεσμου υπολοίπου της 1/1/2019.

Πίνακας 2.1.11: Πλήθος οφειλετών και ληξιπρόθεσμο υπόλοιπο (σε εκατ. €) ανά κατηγορία ποσού						
Κατηγορία ποσού σε €	Πλήθος οφειλετών	ΑΝΛΓ (%)	Ληξ/σμο υπόλοιπο	ΑΝΛΓ (%)	Πραγμα- τικό ληξ/σμο υπόλοιπο	ΑΝΛΓ (%)
- 10	536.330	13,2	0,9	0,0	0,9	0,0%
10-50	338.072	8,3	9,8	0,0	9,8	0,0%
50-500	1.344.749	33,1	296,1	0,3	296,1	0,3%
500-2.000	944.602	23,2	917,1	0,9	917,1	1,1%
2.000-3.000	190.945	4,7	468,5	0,4	468,4	0,5%
3.001-5.000	199.765	4,9	773,4	0,7	773,4	0,9%
5.001-10.000	210.589	5,2	1.475,4	1,4	1.474,7	1,7%
10.001-20.000	131.016	3,2	1.833,9	1,8	1.832,7	2,1%
20.001-50.000	91.438	2,2	2.821,6	2,7	2.817,0	3,3%
50.001-100.000	34.367	0,8	2.390,4	2,3	2.378,3	2,8%
100.001-150.000	12.283	0,3	1.494,4	1,4	1.481,6	1,7%
150.001-300.000	12.577	0,3	2.626,0	2,5	2.588,0	3,0%
300.001-1.000.000	10.003	0,2	5.295,2	5,1	4.981,0	5,8%
1.000.001-1.500.000	1.971	0,0	2.395,4	2,3	2.113,7	2,5%
1.500.001-10.000.000	4.810	0,1	17.866,0	17,1	15.308,7	17,7%
10.000.001-100.000.000	1.154	0,0	29.547,3	28,3	19.545,0	22,7%
100.000.001- -	79	0,0	34.153,7	32,7	29.269,5	33,9%
Σύνολο	4.064.750	100	104.365	100	86.255,9	100%

Πηγή: Έκθεση Απολογισμού Α.Α.Δ.Ε. 2018

Από τον παραπάνω πίνακα προκύπτει ότι:

- Ποσοστό 87,45 των οφειλετών (3.554.463 οφειλέτες), με βασική οφειλή μικρότερη των 5 χιλ. €, διακρατούν το 2,4% (2.465,8 εκατ. €) του συνολικού ληξιπρόθεσμου υπολοίπου της 01/01/2019

- Ποσοστό 1,1% των οφειλετών(42.877 οφειλέτες), με οφειλή μεγαλύτερη των 100 χιλ. €, διακρατούν το 89,5% (93.378,0 εκατ. €) του συνολικού ληξιπρόθεσμου υπολοίπου της 01/01/2019
- Στις ενδιάμεσες κατηγορίες βασικής οφειλής από 5 χιλ. € έως 100 χιλ. € ποσοστό 11,5% των οφειλετών (467.410 οφειλέτες) διακρατούν το 8,2% (8.521,2 εκατ. €) του συνολικού ληξιπρόθεσμου υπολοίπου της 01/01/2019

Αναγκαστικά μέτρα διοικητικής εκτέλεσης

Σύμφωνα με το άρθρο 9 ντου Ν.Δ. 356/1974 (Κώδικας Είσπραξης Δημοσίων Εσόδων-Κ.Ε.Δ.Ε.) τα αναγκαστικά μέτρα διοικητικής εκτέλεσης είναι:

- Κατάσχεση κινητών στα χέρια του οφειλέτη
- Κατάσχεση κινητών ή απαιτήσεων του οφειλέτη, που βρίσκονται στα χέρια τρίτων
- Κατάσχεση ακινήτων του οφειλέτη ή τρίτου για οφειλές του μεταβιβάσαντος
- Προσωπική κράτηση.

Πίνακας 2.1.13: Μέτρα αναγκαστικής είσπραξης ετών 2017 και 2018			
	Μέτρα αναγκαστικής είσπραξης 2017	Μέτρα αναγκαστικής είσπραξης 2018	ΜΤΒΛ (%)
Κατασχέσεις στα χέρια τρίτων	1.719.733	816.721	-52,5%
Προγράμματα πλειστηριασμού	18.392	15.884	-13,6%
Παραγγελίες κατάσχεσης	23.620	22.298	-5,6%
Ποινικές διώξεις	6.220	7.469	20,1%
Υποθήκες	4.222	8.350	97,8%
Φάκελοι κατάσχεσης	12.340	8.798	-28,7%
Αναφορές ν.3691/08	1.594	1.304	-18,2%
Σύνολο	1.786.121	880.824	-50,7%

Πηγή: Έκθεση Απολογισμού Α.Α.Δ.Ε. 2018

Μέτρα αναγκαστικής είσπραξης που λήφθηκαν το έτη 2-017-018 από την Α.Α.Δ.Ε.

Ο συνολικός αριθμός των νέων μέτρων αναγκαστικής είσπραξης που λήφθηκαν το έτος 2018 από τα τμήματα δικαστικού και νομικής υποστήριξης των Δ.Ο.Υ. και των Ελεγκτικών Κέντρων ανήλθε σε 880.824 έναντι 1.786.121 νέων μέτρων τα οποία λήφθηκαν το 2017, με τις κατασχέσεις εις χείρας τρίτων (τραπεζικών λογαριασμών, ενοικίων κ.λπ.) να παρουσιάζουν τη μεγαλύτερη συχνότητα (92,7%).

Η μείωση του πλήθους των κατασχέσεων εις χείρας τρίτων περιόδου 2018 σε σχέση με το 2017, οφείλεται στην αξιοποίηση του Συστήματος Μητρώων Τραπεζικών Λογαριασμών (ΔΕΙΣΠΡ Γ 118243 7/05.12.20147) με το οποίο πραγματοποιείται αποτελεσματική και στοχευμένη χρήση των ανωτέρω μέτρων αναγκαστικής είσπραξης.

Επιχειρησιακή Μονάδα Είσπραξης (ΕΜΕΙΣ)

Η Επιχειρησιακή Μονάδα Είσπραξης ως Ειδική Αποκεντρωμένη Υπηρεσία της Ανεξάρτητης Αρχής Δημοσίων Εσόδων (Α.Α.Δ.Ε.) είναι αρμόδια για την είσπραξη των ληξιπρόθεσμων οφειλών μεγάλων οφειλετών, τη λήψη στοχευμένων δράσεων - μέτρων είσπραξης και τη διαχείριση του χαρτοφυλακίου ανεπίδεκτων είσπραξης.

Από την ΕΜΕΙΣ, όπως αποτυπώνεται στον παρακάτω πίνακα κατά το έτος 2018 εισπράχθηκαν συνολικά 852,5 εκατ. €, παρουσιάζοντας αύξηση 22,1% έναντι του αποτελέσματος του έτους 2017 καλύπτοντας έτσι το 132,2% του ετήσιου στόχου των 645 εκατ. €.

Πίνακας 2.1.17: Εισπράξεις Επιχειρησιακής Μονάδας Είσπραξης (σε εκατ. €)			
	2017	2018	ΜΤΒΛ. %
Εισπράξεις υποθέσεων μεγάλων οφειλετών (άνω του 1,5 εκατ. €)	689,8	846,7	22,7%
Εισπράξεις στοχευμένων δράσεων (ανεξαρτήτως οφειλής)	8,3	5,3	-36,7%
Εισπράξεις από ρυθμίσεις OCW		0,5	
ΣΥΝΟΛΟ	698,1	852,5	22,1%

Πηγή: Έκθεση Απολογισμού Α.Α.Δ.Ε. 2018

Η αναγκαιότητα γενναίας ρύθμισης των εισπράξιμων ληξιπρόθεσμων οφειλών

Η συνεχώς αυξανόμενη αδυναμία πολιτών και επιχειρήσεων να ανταποκριθούν στις φορολογικές τους υποχρεώσεις, παρά τα αναγκαστικά μέτρα που λαμβάνει ο φοροεισπρακτικός μηχανισμός, καθιστά άμεσα επιβεβλημένη τη νομοθέτηση μιας ρύθμισης των εισπράξιμων ληξιπρόθεσμων οφειλών, προκειμένου να ανακουφιστούν – διευκολυνθούν οι οφειλέτες, να τονωθούν τα δημόσια έσοδα και να ασκηθεί δίκαιη και αποτελεσματική δημοσιονομική πολιτική.

Νόμος 46/11 Ρύθμιση οφειλών προς τους Φορείς Κοινωνικής Ασφάλισης, τη Φορολογική Διοίκηση και τους Ο.Τ.Α. ά βαθμού κ.λπ.

Σύμφωνα με τις διατάξεις της παρ. 1 του άρθρου 98 του ν. 4611/2019, βεβαιωμένες οφειλές στις Δ.Ο.Υ., τα Ελεγκτικά Κέντρα και τα Τελωνεία, σύμφωνα με τον Κώδικα Φορολογικής Διαδικασίας (ν. 4174/2013, Α' 170), τον Κώδικα Είσπραξης Δημοσίων Εσόδων (ν.δ. 356/1974, Α' 90, Κ.Ε.Δ.Ε.), τον Εθνικό Τελωνειακό Κώδικα (ν. 2960/2001, Α' 265) και τον Ενωσιακό Τελωνειακό Κώδικα (Καν. 952/2013 του Ευρωπαϊκού Κοινοβουλίου και Συμβουλίου) δύνανται να ρυθμίζονται με καταρχήν άπαξ απαλλαγή ποσοστού δέκα τοις εκατό (10%) από τους τόκους και προσαυξήσεις εκπρόθεσμης καταβολής που τις επιβαρύνουν κατά την ημερομηνία της αίτησης για υπαγωγή, σε έως και εκατόν είκοσι (120) δόσεις, για τα φυσικά και νομικά πρόσωπα ή οντότητες μη κερδοσκοπικού χαρακτήρα και σε έως και τριάντα έξι (36) δόσεις, για τα νομικά πρόσωπα ή οντότητες κερδοσκοπικού χαρακτήρα, κατόπιν αίτησης του οφειλέτη, εφόσον έχουν καταστεί ληξιπρόθεσμες έως και την 31.12.2018 και έχουν καταχωριστεί στα βιβλία εισπρακτέων εσόδων των Δ.Ο.Υ./Ελεγκτικών Κέντρων/Τελωνείων μέχρι την ημερομηνία αίτησης για υπαγωγή σε ρύθμιση.

Για την υπαγωγή στη ρύθμιση είναι απαραίτητη η υποβολή των δηλώσεων φορολογίας εισοδήματος της τελευταίας πενταετίας με τελευταίο έτος το φορολογικό έτος 2017, με την εξαίρεση των νομικών προσώπων

που έχουν προβεί σε διακοπή εργασιών, για τα οποία ως τελευταίο έτος της πενταετίας θεωρείται το φορολογικό έτος διακοπής εργασιών.

Σύμφωνα με τις διατάξεις του άρθρου 103 του ν. 4611/2019, Η ρύθμιση απόλλεται, με συνέπεια την υποχρεωτική άμεση καταβολή του υπολοίπου της οφειλής, σύμφωνα με τα στοιχεία της αρχικής βεβαίωσης και την άμεση επιδίωξη της είσπραξής της με όλα τα προβλεπόμενα από την ισχύουσα νομοθεσία μέτρα, εάν ο οφειλέτης:

α) δεν καταβάλλει δύο (2) συνεχόμενες μηνιαίες δόσεις της ρύθμισης ή καθυστερήσει την καταβολή των δύο (2) τελευταίων δόσεων της ρύθμισης για το αντίστοιχο χρονικό διάστημα,

β) δεν υποβάλλει τις προβλεπόμενες δηλώσεις φορολογίας εισοδήματος και του φόρου προστιθέμενης αξίας, καθ' όλο το διάστημα της ρύθμισης των οφειλών του και μέχρι την εξόφλησή της, εντός τριών (3) μηνών το αργότερο από την παρέλευση της προθεσμίας υποβολής τους ή εντός τριών (3) μηνών από την ημερομηνία αίτησης για υπαγωγή στη ρύθμιση του παρόντος, εφόσον η προθεσμία υποβολής έχει παρέλθει πριν την υπαγωγή σε αυτή,

γ) δεν εξοφλήσει ή τακτοποιήσει κατ' νόμιμο τρόπο τις οφειλές του, καθ' όλη τη διάρκεια της ρύθμισης του παρόντος Μέρους, εντός διμήνου από τη λήξη προθεσμίας καταβολής τους ή εντός διμήνου από την ημερομηνία αίτησης για υπαγωγή στη ρύθμιση του παρόντος, εφόσον η προθεσμία καταβολής τους έχει παρέλθει πριν την υπαγωγή σε αυτή.

δ) υποπέσει σε παραβάσεις των περιπτώσεων ι', ια', ιβ', ιε' ή ιστ' της παραγράφου 1 του άρθρου 54 ή της παραγράφου 1 του άρθρου 58Α του ν. 4174/2013 καθ' υποτροπή. Ως υποτροπή νοείται η διαπίστωση με την έκδοση πράξης επιβολής προστίμου εκ νέου διάπραξης οποιασδήποτε παράβασης εκ των ως άνω αναφερομένων από την ένταξη του φορολογούμενου στη ρύθμιση και εφεξής.

Συμπέρασμα

Στα χρόνια των μνημονίων τα ληξιπρόθεσμα χρέη διογκώθηκαν και οι οφειλέτες σχεδόν τετραπλασιάστηκαν. Η δυνατότητα ρύθμισης, με τις διατάξεις του πρόσφατα ψηφισμένου νόμου 4611/2019, ικανοποιεί τα φυσικά πρόσωπα, όχι όμως και τα νομικά που περίμεναν περισσότερες δόσεις, τουλάχιστον 60 δόσεις, για να μπορούν να ανταποκριθούν στις τρέχουσες και στις ρυθμιζόμενες φορολογικές τους υποχρεώσεις. Η δημιουργία κλίματος εμπιστοσύνης και η ενίσχυση της φορολογικής συμμόρφωσης θα οδηγήσει στην αύξηση των δημοσίων εσόδων και στη βελτίωση των κοινωνικών παροχών.

Η επίδραση της οικονομικής κρίσης και του νομοθετικού πλαισίου στη διαμόρφωση των στρατηγικών ανάπτυξης των δημοσίων ιδρυμάτων τριτοβάθμιας εκπαίδευσης και η διερεύνηση του κενού στην ερευνητική μεθοδολογία

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ΕΙΣΑΓΩΓΗ

Η έννοια της «Στρατηγικής» περιλαμβάνει τον καθορισμό των βασικών μακροχρόνιων στόχων και σκοπών μιας επιχείρησης, καθώς επίσης και την υιοθέτηση μιας σειράς πράξεων αλλά και προσδιορισμό όλων εκείνων των αναγκαίων μέσων για την πραγματοποίηση αυτών των σκοπών και επίτευξη των στόχων. (Freedman, 2017) Η «Στρατηγική» λαμβάνει υπόψη της συνθήκες που επικρατούν στο εξωτερικό και εσωτερικό περιβάλλον. Πιο συγκεκριμένα, με τον όρο εξωτερικό περιβάλλον εννοούμε τον χώρο εκείνο όπου η διοίκηση της επιχείρησης μπορεί να αναζητά ευκαιρίες και πιθανές απειλές και αποτελείται από το ευρύτερο – μακρο περιβάλλον και από το ανταγωνιστικό περιβάλλον αφενός και το εσωτερικό περιβάλλον δηλαδή στους πόρους και τις ικανότητες της επιχείρησης καθώς και στον τρόπο που αυτή τους εκμεταλλεύεται αφετέρου. (Bolisani & Bratianu, 2017) Γενικότερα λοιπόν στο σχεδιασμό της παραπάνω διαδικασίας θα πρέπει να λαμβάνεται σοβαρά υπόψη οι ισχύουσες οικονομικές, κοινωνικές, πολιτικές, νομοθετικές καταστάσεις. Με βάση αυτές θα καθοριστεί η αποστολή του στρατηγικού σχεδιασμού, θα τεθούν οι αντικειμενικοί στόχοι που θα πρέπει να επιτευχθούν, και θα επιλεγεί ο τρόπος υλοποίησης του παραπάνω εγχειρήματος (Kitsios & Kamariotou, 2017).

Σκοπός της παρούσας έρευνας είναι να διερευνηθεί η επίδραση της οικονομικής κρίσης αλλά και του νομοθετικού πλαισίου στην ανάπτυξη των στρατηγικών σχεδιασμών που αφορούν τα δημόσια εκπαιδευτικά ιδρύματα τριτοβάθμιας εκπαίδευσης.

Η έρευνα θα εστιασθεί στον σχεδιασμό στρατηγικών ανάπτυξης των Ανώτατων Εκπαιδευτικών Δημόσιων Ιδρυμάτων δίνοντας ιδιαίτερη έμφαση στις:

1. Στρατηγικές ανάπτυξης αυτών που θα πρέπει να υιοθετηθούν και τελικά να εφαρμοσθούν σε περιόδους παρατεταμένης οικονομικής ύφεσης και
2. Στις διαφοροποιήσεις των στρατηγικών ανάπτυξης ανά θεσμική ομάδα που απαρτίζει την παραπάνω δομή (καθηγητές, διοικητικοί υπάλληλοι και φοιτητές).

Έμφαση θα δοθεί στην ανάγκη ύπαρξης ή/και υιοθέτησης ολοκληρωμένων στρατηγικών σχεδίων ενώ παράλληλα θα γίνει προσπάθεια εντόπισης των αδυναμιών και προβληματικών καταστάσεων που έχουν περιέλθει οι παραπάνω δομές εξαιτίας της παρατεταμένης οικονομικής ύφεσης.

Τα αποτελέσματα που θα προκύψουν θα συνεισφέρουν περαιτέρω στην κατανόηση μιας αποτελεσματικότερης στρατηγικής διοίκησης των ιδρυμάτων με γνώμονα την κατάσταση προτάσεων για την βελτίωση της υπάρχουσας κατάστασης.

ΒΙΒΛΙΟΓΡΑΦΙΚΗ ΑΝΑΣΚΟΠΗΣΗ

Εννοιολογική προσέγγιση της στρατηγικής και του στρατηγικού σχεδιασμού

Ως στρατηγική ορίζεται ο καθορισμός των βασικών μακροχρόνιων σχέσεων και σκοπών μια επιχείρησης ο οποίος οδηγεί τελικά στην υιοθέτηση των πράξεων και τον προσδιορισμό των αναγκαίων μέσων που θα συντελέσουν στην εκπλήρωση των τιθέμενων στόχων (Freedman, 2017).

Η στρατηγική συνίσταται στο να κάνεις διαφορετικά πράγματα από τους ανταγωνιστές ή να κάνεις τα ίδια πράγματα με διαφορετικό τρόπο (M. E. Porter, 1991), είναι η αντιστοίχιση που κάνει ένας οργανισμός μεταξύ των εσωτερικών του πόρων, ικανοτήτων, ευκαιριών και κινδύνων που δημιουργούνται στο εξωτερικό του. (Hatten et al., 1978) Παρόλα αυτά, η στρατηγική δεν αποτελεί το μοναδικό εργαλείο επιτυχίας των στόχων μιας επιχείρησης ή ενός οργανισμού, είναι βέβαιο όμως ότι συμβάλει σε μεγάλο βαθμό στην επίτευξη της επιτυχίας (Bolisani & Bratianu, 2017).

Η διαδικασία στην οποία αναλύεται το όραμα και η στρατηγική σε επιμέρους στόχους άμεσης επιδίωξης λογίζεται σαν στρατηγικός σχεδιασμός, περιλαμβάνοντας χάραξη μακροπρόθεσμων στόχων, κατάστροψη σχεδίων υλοποίησης αλλά και την παρακολούθηση αυτών. Κατά Minchin (Minchin & Alpert, 2017) ο στρατηγικός σχεδιασμός ορίζεται ως η διοικητική διαδικασία ανάπτυξης και επίτευξης μιας βιώσιμης προσαρμογής μεταξύ των σκοπών και των πόρων της επιχείρησης από τη μία, και των ευκαιριών που παρουσιάζονται από την άλλη, στο χώρο της διαρκώς εξελισσόμενης αγοράς.

Ο στρατηγικός σχεδιασμός υλοποιείται προκειμένου να είναι ευκολότερη η επικοινωνία και η συμμετοχή των ενδιαφερόμενων μερών (Chaffee, 1984).

Δεν είναι εύκολη διαδικασία, εφόσον η πολυπλοκότητα του περιβάλλοντος αλλά και η αδυναμία πρόβλεψης των μελλοντικών συνθηκών έρχονται να δυσκολέψουν περισσότερο τον στρατηγικό σχεδιασμό. (Chaffee, 1984) Πιστεύεται λοιπόν, ότι ο στρατηγικός σχεδιασμός δεν σχεδιάζεται έτσι ώστε να προβλέψει καταστάσεις εκτός προγράμματος αλλά για να χρησιμοποιηθεί για την πρόβλεψη του τρόπου αντιμετώπισης ορισμένων καταστάσεων (Porter et al., 2017).

Οι ιδιαιτερότητες του χώρου της Τριτοβάθμιας εκπαίδευσης υποχρεώνουν την ανάπτυξη ενός στρατηγικού σχεδιασμού, ο οποίος θα έχει λάβει υπόψη του όλες τις παραμέτρους και μεταβλητές που σχετίζονται με αυτόν (Zmas, 2015).

Ενδεικτικά αναφέρουμε ότι η αύξηση των δαπανών στον χώρο της εκπαίδευσης, η προσπάθεια πληρέστερης διασύνδεσης της εκπαίδευσης με την αγορά εργασίας, η αναβάθμιση των προγραμμάτων κατάρτισης και επανακατάρτισης του ανθρώπινου δυναμικού με προτεραιότητα στις νέες τεχνολογίες και ειδικότητες με υψηλή ζήτηση και η στενότερη συνεργασία δημόσιου και ιδιωτικού φορέα για την προώθηση της χρηματοδότησης της έρευνας, μπορεί να αποτελούν κάποιους μόνο από τους πυλώνες που θα συνεισφέρουν στην χάραξη στρατηγικών ανάπτυξης (ΑΔΙΠ, 2017).

Σημαντικοί πυλώνες της παραπάνω διαδικασίας θα αποτελού: η διαρκής αξιολόγηση των στόχων και των επιτευγμάτων, η διερεύνηση του βαθμού συμμόρφωσης των ιδρυμάτων σε σχέση με τους ευρωπαϊκούς κανόνες ακαδημαϊκής δεοντολογίας, η συνεχής ανανέωση και ανατροφοδότηση των προγραμμάτων σπουδών ακόμα και μετά την αρχική έγκριση αυτών (ΑΔΙΠ, 2017).

Κοινά παραδεκτό παραμένει το γεγονός ότι η παρατεταμένη οικονομική ύφεση επηρέασε και συνεχίζει να επηρεάζει την καθημερινή λειτουργία των παραπάνω ιδρυμάτων (ΑΔΙΠ, 2017).

Είναι γεγονός ότι τα εκπαιδευτικά ιδρύματα ανταποκρίνονται στην καθημερινή τους λειτουργία καλούμενα να υπερπηδήσουν αρκετά εμπόδια (Zmas, 2015) και προκειμένου λοιπόν να συνεχίσουν απρόσκοπτα να επιτελούν το έργο τους, αναγκάζεται κρίνεται η θέσπιση και τελική υιοθέτηση και εφαρμογή αυτών των στρατηγικών ανάπτυξης, οι οποίες θα λαμβάνουν υπόψη τους τις κοινωνικο-οικονομικές ιδιαιτερότητες αφενός αλλά και την διαφορετικότητα στην κουλτούρα και την γενικότερη παιδεία της Ελληνικής πραγματικότητας, με τελικό σκοπό τον σχεδιασμό ενός υλοποιήσιμου σεναρίου και όχι μίας προσέγγισης η οποία θα παραμείνει «επί χάρτου» (Cattaneo et al., 2017).

Ερευνητική μεθοδολογία

Λαμβάνοντας υπόψη αφενός τις ιδιαιτερότητες της έρευνας (αναφορά στην Ελληνική πραγματικότητα, μη επαρκής γνώση του πεδίου λόγω περιορισμένης διαθέσιμης βιβλιογραφίας) η ερευνητική μεθοδολογία που θα ακολουθηθεί αφορά συνδυασμό εργαλείων τόσο ποσοτικής όσο και ποιοτικής έρευνας.

Η διενέργεια προσωπικών συνεντεύξεων ατόμων που ανήκουν στις προαναφερθείσες δομές που απαρτίζουν την ολότητα του εκπαιδευτικού συστήματος θα μας βοηθήσει να εξάγουμε ποιοτικά συμπεράσματα, να αφουγκραστούμε τις ανησυχίες και τις αντιλήψεις ή/ και απόψεις των ατόμων αυτών.

Η διενέργεια προσωπικών συνεντεύξεων μπορεί να συνδυαστεί με μία πρότερη προσπάθεια προσέγγισης των σχετικών νομοθετημάτων με τη τεχνική της «ανάλυσης περιεχομένου» η οποία θα προηγηθεί και θα μας βοηθήσει να ορίσουμε τους άξονες τις συνέντευξης μας και τις αντίστοιχες θεματικές προς διερεύνηση.

Επιπρόσθετα, κρίνεται αναγκαία η δημιουργία νέου ερωτηματολογίου που θα ανταποκρίνεται στην Ελληνική πραγματικότητα και θα διερευνά τις επικρατούσες απόψεις. Η σύνταξη του ερωτηματολογίου θα υλοποιηθεί με τη μεθοδολογία Delphi και μετά την ολοκλήρωση τους θα ακολουθήσει πιλοτική έρευνα και στάθμιση αυτού προκειμένου να εξασφαλιστεί η εγκυρότητα και η αξιοπιστία των αποτελεσμάτων.

Οι μεταβλητές που θα εξεταστούν και οι αλληλεπιδράσεις αυτών θα εξαρτηθούν από τα συμπεράσματα που θα προκύψουν από την ποιοτική έρευνα, η οποία θα προηγηθεί προκειμένου να δώσει τις αρχικές κατευθυντήριες. Συμπερασματικά, η τριγωνοποίηση έτσι όπως αυτή περιεγράφηκε παραπάνω θα οδηγήσει σε ασφαλή συμπεράσματα. Επιπλέον, σε συνδυασμό με την εφαρμογή της κατάλληλης δειγματοληπτικής μεθόδου η οποία θα ακολουθηθεί για την επιλογή του δείγματος θα εξασφαλίσει και τη δυνατότητα γενίκευσης των αποτελεσμάτων.

Οι αρχικοί περιορισμοί της έρευνας (έλλειψη πρωτοτυποποιημένης ερευνητικής μεθοδολογίας, προτεινόμενη από την βιβλιογραφία) μπορεί να παρακαμφθεί ακολουθώντας την παραπάνω προσέγγιση.

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Πολιτική Οικονομία του Πληροφοριακού Πολέμου και η Χρήση Νευρωνικών Συστημάτων για την Προστασία Κρίσιμων Υποδομών του Κράτους

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Επίκουρος Καθηγητής
Πανεπιστήμιο Μακεδονίας
Τμήμα Διεθνών και Ευρωπαϊκών Σπουδών

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Περίληψη

Η ευρεία ενσωμάτωση των Τεχνολογιών Πληροφορικής και Επικοινωνιών (ΤΠΕ), είχε ως άμεσο αποτέλεσμα - μαζί με την Παγκοσμιοποίηση - την Ψηφιοποίηση (Digitalization), των οικονομικών αλλά και των πολιτικών διαδικασιών. Παράλληλα, μείωσε την «δυναμική» των κρατικών συνόρων και ενδυνάμωσε τόσο την «Παγκόσμια Κοινωνία Πολιτών», όσο και τις μικρές ομάδες διεθνών δρώντων (τρομοκράτες, πολιτικοί ακτιβιστές, κλπ). Η στρατηγική χρήση των ψηφιακών Τεχνολογιών (Ψηφιακή Στρατηγική), τόσο για Ανάπτυξη (Development), όσο και για την ενδυνάμωση της Εθνικής Ασφάλειας (National Security), αποτελεί σήμερα βασικό στόχο των σύγχρονων κρατών. Παρόλα ταύτα όμως, η έντονη ψηφιοποίηση ενέχει και σοβαρούς κινδύνους για τα κράτη: νέες μορφές απειλών (Υβριδικές Απειλές – Hybrid Threats), και νέες μορφές συγκρούσεων (Κυβερνοσυγκρούσεις - Cyber Conflicts) και πολέμου (Ψηφιακός Πόλεμος - Digital Warfare), αναδύονται σε παγκόσμιο πλέον επίπεδο αφού «οτιδήποτε είναι ψηφιακό πλέον είναι και παγκόσμιο».

Ο «Πληροφοριακός Πόλεμος» (Information Warfare), ενσωματώνει τον «Κυβερνοπόλεμο» (Cyberwar), τον «Ηλεκτρονικό Πόλεμο» (Electronic Warfare) και τον «Ψυχολογικό Πόλεμο» (Psy-OPS). Βασικό χαρακτηριστικό του πληροφοριακού πολέμου είναι ότι μπορεί να διεξαχθεί από μεγάλες αποστάσεις λόγω της ευρείας χρήσης της ψηφιακής Τεχνολογίας. Παράλληλα, μπορεί να διεξαχθεί από αυτόνομους hackers ή οργανωμένους κυβερνοστρατούς, ενώ ως βασικό στόχο μπορεί να έχει οικονομικά οφέλη από την διεξαγωγή «Οικονομικού Πληροφοριακού Πολέμου», ή την ευρεία διάδοση ψευδών ειδήσεων με σκοπό την πολιτική και κοινωνική αποσταθεροποίηση. Ο Πληροφοριακός Πόλεμος αποτελεί βασικό δομικό μέρος του «Υβριδικού Πολέμου» (Hybrid War) και των «Υβριδικών Απειλών».

Βασικός σκοπός της εργασίας μας, είναι να ερευνήσουμε τις οικονομικές και πολιτικές επιπτώσεις του «Πληροφοριακού Πολέμου» και ειδικά από τις κυβερνοεπιθέσεις που έχουν ως πιθανό αποτέλεσμα την διακοπή κυβερνο-επικοινωνίας (DDoS), ή την ευρεία διάδοση ψευδών ειδήσεων για τρέχοντα θέματα υψηλής πολιτικής και εθνικής στρατηγικής.

Παράλληλα, θα αναλύσουμε ειδικές περιπτώσιολογικές μελέτες των επιπτώσεων του Πληροφοριακού Πολέμου, όπως τον πιθανό μηδενισμό τραπεζικών υπολοίπων των καταθετών σε κάποια υποκαταστήματα με παράλληλα διάδοση προπαγάνδας (κυβερνοπροπαγάνδα), που θα έχει ως στόχο ένα Bank Run και την οικονομική κρίση.

Τέλος, στην εργασία μας θα προτείνουμε στρατηγικές χρήσης της «Τεχνητής Νοημοσύνης» (AI Strategy), και ειδικά των «Νευρωνικών Δικτύων», τα οποία μπορούν να χρησιμοποιηθούν ως «δομικό τεχνολογικό εργαλείο» για την προστασία βασικών εθνικών υποδομών (αεροδρόμια, τράπεζες, επικοινωνίας, νοσοκομεία, κυβερνητικές και στρατιωτικές υποδομές), προκειμένου να αυξηθεί το επίπεδο εθνικής «Ευφυούς Κυβερνοασφάλειας» έναντι των Υβριδικών Απειλών και του Πληροφοριακού Πολέμου.

Λέξεις κλειδιά: Πληροφοριακός Πόλεμος, Υβριδικές Απειλές, Fake News, Οικονομικο-Πολιτικές Επιπτώσεις, Στρατηγικά Νευρωνικά Δίκτυα, Ευφυής Κυβερνοασφάλεια.

Άμεσες Ξένες Επενδύσεις στην Ισπανία

Αναστασία Σαρρή, Λαμπρινή Δεμέτζου

Τμήμα Βαλκανικών, Σλαβικών και Ανατολικών Σπουδών
Πανεπιστήμιο Μακεδονίας

1. Γεωγραφική τοποθέτηση - Ιστορική αναδρομή

Το κράτος της Ισπανίας βρίσκεται στη νοτιοδυτική χερσόνησο και αποτελεί κύριο μέρος Ιβηρικής χερσονήσου. Έχει πληθυσμό 46.528.000 κατοίκων και το πολίτευμά της είναι η βασιλευόμενη κοινοβουλευτική δημοκρατία. Συνορεύει με χώρες όπως η Γαλλία, η Ανδόρρα, η Πορτογαλία, το Γιβραλτάρ και το Μαρόκο. Το ανατολικό της τμήμα βρέχεται από την Μεσόγειο θάλασσα και το νοτιοδυτικό της από τον Ατλαντικό Ωκεανό. Η γεωγραφική της θέση και κυρίως οι θαλάσσιες δίοδοι οι οποίες της προσφέρονται, λειτούργησαν ενεργητικά στην ανάπτυξη του εμπορίου της χώρας και της γενικότερης οικονομίας της.

Η Ισπανία θεωρείται από τις πιο παραγωγικές χώρες της Ευρώπης στο τομέα της γεωργίας. Το έδαφός της είναι πολύ γόνιμο αλλά μέχρι το 1960 ήταν ατελώς καλλιεργούμενο εξαιτίας διαφόρων ελλείψεων από απαραίτητα εργαλεία. Στους παλαιότερους χρόνους οι Ρωμαίοι θεωρούσαν την Ισπανία ως σιτοβολώνα της αυτοκρατορίας τους. Οι δε Άραβες κατάφεραν ένα πολύ μεγάλο μέρος του αγόνου εδάφους να το καταστήσουν γόνιμο. Παρά ταύτα σήμερα ακόμη περισσότερο από το 1/3 του συνολικού καλλιεργήσιμου εδάφους παραμένει ακαλλιεργητό. Η απουσία της εντατικής καλλιέργειας οφείλεται κυρίως στην έλλειψη εργατικών χεριών και επαρκούς ύδατος. Όμως στα τελευταία χρόνια έχουν εντατικοποιηθεί οι προσπάθειες προς αύξησή της. Τα κυριότερα προϊόντα της Ισπανίας είναι ο σίτος, το λάδι, το κρασί, οι ελιές, το κριθάρι, οι πατάτες, φρούτα και εσπεριδοειδή. Μάλιστα είναι σημαντικό να αναφερθεί πως η Ισπανία κατέχει την πρώτη θέση παγκοσμίως σε παραγωγή λαδιού και την δεύτερη στην Ευρώπη (μετα την Γαλλία) σε παραγωγή οίνου. Ονομαστά κρασιά με ονομασία προελεύσεως είναι από την περιοχή της Ριόχα, Πενεδές, Ριβέρα δελ Ντουέρο όπως και τα Κρασιά της Μάλαγας όπως το Μοσκατέλ (παρόμοιο με το ελληνικό μοςχάτο). Η Ισπανία παράγει επίσης άφθονα οινοπνευματώδη ποτά πολλά εκ των οποίων είναι ονομαστά και εκτός της χώρας ιδίως εκείνα των περιοχών της Ταρραγόνας, της Βαρκελώνης και της Ανδαλουσίας.

Σημαντικός επίσης τομέας που ενίσχυσε την οικονομία και τις εξαγωγές της χώρας είναι αυτός της κτηνοτροφίας. Ο συγκεκριμένος λοιπόν τομέας γνώρισε ιδιαίτερη ανάπτυξη μετά την απόφαση για ένωση όλων των κτηνοτρόφων της χώρας και συνεπώς τη δημιουργία μιας Συνομοσπονδίας. Αυτή με τη σειρά της πέτυχε την εισαγωγή των καλύτερων ειδών για τα εδάφη της χώρας που παρέχουν άφθονους βοσκοτόπους. Σύμφωνα με στατιστικά της εποχής, η Ισπανία κατά το 1960 διέθετε 20.100.000 πρόβατα, 5.800.000 χοίρους, 4.800.000 κατσίκες, 3.800.000 αγελάδες, 1.300.000 ημιόνους, 1.100.000 όνους, 700.000 ίππους και στις Καναρίους νήσους 4.300 καμήλες. Αυτό είχε ως αποτέλεσμα την παραγωγή άφθονων προϊόντων, τα οποία όχι μόνο κάλυπταν την εσωτερική αγορά, αλλά επαρκούσαν και για εξαγωγές. Τέτοια προϊόντα ήταν τα μαλλιά, τυροκομικά, συσκευασμένα γαλακτομικά. Από τα πιο διάσημα βέβαια ήταν τα περίφημα ισπανικά δέρματα αλλά και το διατηρημένο κρέας (γνωστό και ως χαμόν).

Η Ισπανία με τα υφιστάμενα εκτεταμένα παράλια τόσο προς τον Ατλαντικό όσο και προς τη Μεσόγειο παρουσιάζει επίσης ανεπτυγμένη αλιεία με ένα μεγάλο αλιευτικό στόλο σκαφών ανοικτής, μέσης και παράλιας αλιείας. Σημαντικά κέντρα αλιευτικής δραστηριότητας είναι οι λιμένες Α Κορούνια, Φερρόλ, Πάλος και Κάδιθ προς τον Ατλαντικό, οι Σανταντέρ, Χιχόν και Μπιλμπάο στο Βισκαϊκό και οι Μάλαγα, Αλμερία, Καρθαγένη και περισσότερο όλων Βαρκελώνη στη Μεσόγειο.

Μεγάλο μέρος των ισπανικών αλιευμάτων εξάγονται στο εξωτερικό. Κυριότερα είδη των ισπανικών αλιευμάτων είναι από την Μεσόγειο λαυράκια, σκουμπριά, συναγρίδες, γλώσσες και διάφορα μαλάκια και όστρακα, από δε τον Ατλαντικό βακαλάος, σαρδέλες και τόννοι. Επίσης και από τους ισπανικούς ποταμούς, σολομοί.

Η ισπανική βιομηχανία έχει γνωρίσει ιδιαίτερη ανάπτυξη μετά την είσοδο στην ΕΕ το 1986. Ξεκίνησε από προϊόντα εντάσεως εργασίας αλλά σήμερα εξελίσσεται όλο και περισσότερο στην δημιουργία προϊόντων υψηλής αναγνωσιμότητας βασισμένα στο σύγχρονο βιομηχανικό σχέδιο, όπως τα προϊόντα της Inditex (ιδιοκτήτρια των αλυσίδων Ζάρα, Μάσιμο Ντούτι, Pull and Bear, Bershka κ.α.), τα αυτοκίνητα της Σέατ (ανήκει στην Volkswagen), τα είδη υγιεινής Ρόκα. Λόγω της αύξησης των μισθών όλο και πιο συχνά η παραγωγή μεταφέρεται στο εξωτερικό (Αν. Ευρώπη, Κίνα) και στην Ισπανία μένει η διοίκηση και ο σχεδιασμός προϊόντων.

Τέλος, η Ισπανία είναι μια έντονα τουριστική χώρα, κυρίως στα παράλια της Μεσογείου και στις Κανάριες και Βαlearίδες νήσους. Η χώρα είναι δεύτερη στον κόσμο σε αφίξεις (μετά την Γαλλία) και σε εισόδημα (μετά τις ΗΠΑ) και ο τουρισμός προσφέρει περίπου 12% του ισπανικού ΑΕΠ. Κυριότερες χώρες αφίξεων είναι η Γαλλία, η Γερμανία, το Ηνωμένο Βασίλειο και η Ιταλία. Οι τουρίστες έρχονται με αεροπλάνα και με πλοία αλλά και οδικώς ή με τρένο.

2. Θεωρία Άμεσων Ξένων Επενδύσεων

Άμεσες ξένες επενδύσεις είναι η ίδρυση θυγατρικών επιχειρήσεων στο εξωτερικό οι οποίες είναι μερικώς ή ολικώς ιδιοκτησία μιας μητρικής επιχείρησης.

Οι άμεσες ξένες επενδύσεις περιλαμβάνουν τη μεταφορά πέρα από τα εθνικά σύνορα ενός πακέτου παραγωγικών πόρων, είτε υλικών (π.χ. μετοχικό κεφάλαιο, παραγωγικοί συντελεστές, ενδιάμεσες και πρώτες ύλες) είτε άυλων (πχ τεχνογνωσία οργάνωσης της παραγωγής, ποιοτικού ελέγχου, marketing).

Η μεταφορά των πόρων γίνεται χωρίς την παρεμβολή της αγοράς, δηλαδή δεν έχει τη μορφή μιας εμπορικής συναλλαγής ή συμφωνίας μεταξύ δύο ανεξάρτητων επιχειρηματικών οντοτήτων, αλλά συμβαίνει μεταξύ δύο επιχειρήσεων οι οποίες συνδέονται μεταξύ τους με σχέση ιδιοκτησίας.

Οι άμεσες ξένες επενδύσεις επίσης συνεπάγονται τον έλεγχο της θυγατρικής επιχείρησης από τη μητρική, δηλαδή η μητρική επιχείρηση επηρεάζει τη διαδικασία και τα κριτήρια λήψης αποφάσεων της θυγατρικής και καθορίζει τη συμπεριφορά της σε μια σειρά από ζητήματα (επιλογή τεχνολογίας, πηγές πρώτων υλών κλπ.)

Μια επιχείρηση η οποία δεν έχει άμεσες ξένες επενδύσεις δεν θεωρείται πολυεθνική καθώς απαραίτητα στοιχεία για τον χαρακτηρισμό μιας πολυεθνικής επιχείρησης είναι:

- η ύπαρξη παραπάνω από δύο παραγωγικών μονάδων.
- οι παραγωγικές αυτές μονάδες πρέπει να βρίσκονται σε διαφορετικές χώρες.
- η κατοχή όλου ή μέρους του μετοχικού κεφαλαίου μιας τουλάχιστον θυγατρικής επιχείρησης που είναι στο εξωτερικό.
- ο έλεγχος μιας τουλάχιστον θυγατρικής επιχείρησης που είναι στο εξωτερικό.

Κάθε θυγατρική αναλαμβάνει συγκεκριμένο στάδιο της παραγωγικής διαδικασίας του προϊόντος (κάθετη ολοκλήρωση) ή την παραγωγή του ίδιου προϊόντος (οριζόντια ολοκλήρωση). Το τελικό προϊόν διανέμεται μέσω του παγκόσμιου δικτύου πωλήσεων ή διανομής της πολυεθνικής άσχετα από τον τόπο όπου παρήχθη.

Η εσωτερική μεταφορά των πόρων γίνεται σε τιμές που δεν καθορίζονται από το μηχανισμό της αγοράς αλλά από τη διοικητική ιεραρχία της πολυεθνικής με βάση τους στρατηγικούς στόχους της και δε βασίζονται στη μεγιστοποίηση του κέρδους της κάθε θυγατρικής ξεχωριστά αλλά του οργανισμού στο σύνολο του.

Μορφές άμεσων ξένων επενδύσεων

Θυγατρική αποκλειστικής ιδιοκτησίας (wholly-owned subsidiary)

Η επιχείρηση ιδρύει μια νέα επιχείρηση στην ξένη χώρα και είναι ο μοναδικός μέτοχος σε αυτήν. Η θυγατρική μπορεί να είναι μια εντελώς νέα επιχείρηση (greenfield strategy) ή μια ήδη υπάρχουσα επιχείρηση την οποία εξαγόρασε (acquisition strategy).

Πλεονεκτήματα: Η μητρική επιχείρηση διατηρεί το διοικητικό έλεγχο της θυγατρικής με όλα τα πλεονεκτήματα που συνεπάγεται αυτό για τη διαμόρφωση και εφαρμογή των στρατηγικών της σε παγκόσμιο επίπεδο. Η μητρική καρπώνεται το σύνολο των κερδών της θυγατρικής. Επιτυγχάνονται οικονομίες κλίμακας λόγω της αύξησης του συνολικού όγκου παραγωγής του ομίλου.

Μειονεκτήματα: Η μητρική επιχείρηση επιβαρύνεται με το σύνολο του οικονομικού κόστους του εγχειρήματος και αναλαμβάνει όλους τους κινδύνους. Η θυγατρική χαρακτηρίζεται ως ξένη, πράγμα που μπορεί να προδιαθέσει αρνητικά την κοινή γνώμη, την κυβέρνηση και τις δημόσιες υπηρεσίες.

Κοινοπραξία (joint venture)

Κοινοπραξία είναι το αποτέλεσμα της συνεργασίας μιας ή περισσότερων ξένων επιχειρήσεων με μία ή περισσότερες τοπικές επιχειρήσεις για τη δημιουργία μιας νέας επιχείρησης ή για την εξαγορά μιας ήδη υπάρχουσας τοπικής επιχείρησης.

Οι εταίροι συνεισφέρουν κεφάλαια, στελεχικό δυναμικό, τεχνολογία και τεχνογνωσία. Συνήθως, συνεισφέρουν τον παραγωγικό συντελεστή στον οποίο υπερτερούν σε σχέση με τους υπόλοιπους εταίρους.

Πλεονεκτήματα: Η επιχείρηση αποκτά έναν εταίρο που έχει τις κατάλληλες γνώριμες και διασυνδέσεις, γνωρίζει το περιβάλλον και τα πολιτισμικά χαρακτηριστικά της χώρας. Επιμερισμός του κόστους και του κινδύνου του εγχειρήματος. Η νομοθεσία πολλών χωρών δίνει σημαντικά οικονομικά κίνητρα στις κοινοπραξίες με αποτέλεσμα η ίδρυση θυγατρικής να συνεπάγεται διαφυγόντα κέρδη. Δημιουργεί οικονομίες κλίμακας λόγω της συμπαραγωγής. Διεύρυνση των χρηματοδοτικών δυνατοτήτων. Μείωση του μεταξύ τους ανταγωνισμού και αποτροπή εισόδου νέων ανταγωνιστών στην αγορά.

Μειονεκτήματα: Η επιχείρηση δεν ελέγχει απόλυτα τη διοίκηση της νέας επιχείρησης με αποτέλεσμα να μην μπορεί να την εντάξει πλήρως στο στρατηγικό σχεδιασμό της. Ενδέχεται να εμφανιστούν διαφορές και διαφωνίες μεταξύ των εταίρων σχετικά με τους στόχους και την στρατηγική της κοινοπραξίας, γεγονός που μπορεί να οδηγήσει σε διάλυση της.

Μερική εξαγορά (partial acquisition)

Η επιχείρηση αποκτά μέρος των μετοχών μιας τοπικής επιχείρησης με την οποία συνενγάζεται μέσω της μεταφοράς τεχνολογίας και τεχνογνωσίας, συμφωνιών αμοιβαίας διανομής των προϊόντων τους κλπ. Τα πλεονεκτήματα και τα μειονεκτήματα αυτής της μορφής ταυτίζονται, με μικρές διαφοροποιήσεις με αυτά των κοινοπραξιών.

Άμεσες Ξένες Επενδύσεις με βάση το στόχο

Οριζόντιες συμφωνίες: συμπεριλαμβάνουν την παραγωγική δραστηριότητα στην εκάστοτε χώρα υποδοχής των ίδιων. Κάθετες συμφωνίες: περιλαμβάνουν την παραγωγή προϊόντων στο εξωτερικό που βρίσκονται ένα στάδιο (ή και περισσότερα) στην παραγωγική διαδικασία προς τις πηγές υλικών ή πιο κοντά στην κατανάλωση πουλώντας τα προϊόντα της εγχώριας επιχείρησης. Επενδύσεις Greenfield: επενδύσεις οι οποίες στοχεύουν στη δημιουργία νέων εγκαταστάσεων ή στην επέκταση των ήδη υπαρχόντων. Επενδύσεις Brownfield: η μεταφορά περιουσιακών στοιχείων από τις εγχώριες στις ξένες επιχειρήσεις.

Άμεσες ξένες επενδύσεις με βάση την κατεύθυνση

Εσωτερικές Α.Ξ.Ε.: όταν το ξένο κεφάλαιο επενδύεται σε εγχώριους πόρους. Εξωτερικές Α.Ξ.Ε.: όταν το εγχώριο κεφάλαιο επενδύεται σε εξωτερικούς πόρους.

Άμεσες ξένες επενδύσεις με βάση το κίνητρο

Επενδύσεις οι οποίες έχουν ως στόχο την αναζήτηση: πλουτοπαραγωγικών πόρων, νέων αγορών, αποτελεσματικότητας-αποδοτικότητας, στρατηγικών πόρων ή ικανοτήτων.

Οι Α.Ξ.Ε. θεωρούνται βασικός πυλώνας για την ανάπτυξη της οικονομίας μιας χώρας καθώς μπορούν να συμβάλουν στην βελτίωση της παραγωγικότητας, τη διάχυση της τεχνογνωσίας και κυρίως των νέων μεθόδων παραγωγής και διοίκησης, την εκπαίδευση του προσωπικού των επιχειρήσεων και τη δημιουργία διεθνών δικτύων, τα οποία διευκολύνουν την πρόσβαση στις αγορές και όχι μόνο. Αξίζει επίσης να σημειωθεί ότι χαρακτηριστικά των εγχώριων επιχειρήσεων όπως το μέγεθος αυτών και η εξαγωγική τους δραστηριότητα, επηρεάζουν τον τρόπο με τον οποίο οι Α.Ξ.Ε. συμβάλουν στην οικονομική δραστηριότητα.

Βασικές προϋποθέσεις για να ευδοκιμήσουν ξένες επενδύσεις σε μία χώρα είναι η ύπαρξη σταθερού πολιτικού και οικονομικού περιβάλλοντος, η έλλειψη συγκρούσεων με άλλα κράτη αλλά και η περιορισμένη γραφειοκρατία. Εφόσον πληρούνται οι προϋποθέσεις αυτές έρχονται με τη σειρά τους κάποιοι

δευτερεύοντες παράγοντες προσέλκυσης επενδύσεων ή ακόμα και παράγοντες που αποτρέπουν έναν επενδυτή. Παράγοντες προσέλκυσης Α.Ξ.Ε.: Υποδομή τηλεπικοινωνίας, Εξειδικευμένο εργατικό δυναμικό, Υποδομές μεταφοράς και εφοδιασμού, Πολιτικό/νομικό/ρυθμιστικό περιβάλλον. Ανασταλτικοί παράγοντες Α.Ξ.Ε.: Έλλειψη ευελιξίας στο θεσμικό πλαίσιο αγοράς εργασίας, Κόστος εργατικού δυναμικού, Φορολογία.

3. Ισπανία και Άμεσες Ξένες Επενδύσεις

Όσον αφορά στην Ισπανία και την κατάσταση των άμεσων ξένων επενδύσεων (Α.Ξ.Ε.) που επικρατεί σε αυτή διαπιστώνουμε τα εξής. Η είσοδος της Ισπανίας στην Ευρωπαϊκή Ένωση το έτος 1986 ήταν σημαντική για τις εισροές Α.Ξ.Ε., ενώ για την προσέλκυση των επενδύσεων γενικότερα η συνεχώς αυξανόμενη αγορά. Ωστόσο, στην προσέλκυση νέων επενδύσεων αλλά και στην ρευστότητα της αγοράς των start up αναφέρεται χαρακτηριστικά πως συνέβαλαν ιδιαίτερα η εξαγορά επιτυχημένων νεοφυών επιχειρήσεων, όπως η πλατφόρμα διαδικτυακών αγοραπωλησιών Privalia, η οποία πωλήθηκε στην αξία των 500 εκατομμυρίων ευρώ, αλλά κι η ανάδειξη κι η απόκτηση κύρους της ένδειξης “made in Spain”. Αυτό έχει ως αποτέλεσμα, πολλοί Ισπανοί επενδυτές να επιλέγουν να χρηματοδοτούν ισπανικές νεοφυείς επιχειρήσεις και να ιδρύονται θυγατρικές εταιρίες ομίλων, όπως εκείνη της Telefonica, αλλά ακόμη και τραπεζών. Ακόμη, σημειώνεται πως αρκετοί εργαζόμενοι άλλων χωρών αποφασίζουν να εργαστούν σε ισπανικά start up παρά το γεγονός πως οι μισθοί στην Ισπανία είναι χαμηλότεροι από εκείνους των χωρών καταγωγής τους, διότι τα βρίσκουν εξαιρετικά ενδιαφέροντα κι αποδοτικά, ενώ ιδιαίτερη άνθιση κι ανάπτυξη συναντάται στον τομέα του ηλεκτρονικού εμπορίου (π.χ. Tienda.com).

Σ’ αυτό το σημείο αξίζει να επισημανθεί πως η Ισπανία κι η Ελλάδα είναι οι μοναδικές χώρες υψηλού εισοδήματος Ο.Ο.Σ.Α. (Οργανισμός Οικονομικής Συνεργασίας κι Ανάπτυξης) που δεν έχουν διαθέσιμα ηλεκτρονικά έγγραφα για την έναρξη αλλοδαπής επιχειρήσης. Μάλιστα, ανάμεσα στις δυο αυτές χώρες, Ισπανία κι Ελλάδα, υπάρχει αμφίδρομη σχέση άμεσων ξένων επενδύσεων, καθώς κι οι δυο χώρες έχουν επενδύσει η μια στην άλλη, είτε μέσω αγορών εταιριών είτε μέσω της ύπαρξης προϊόντων της μιας χώρας σε καταστήματα της άλλης. Σύμφωνα με το Ισπανικό Υπουργείο Οικονομίας και Ανταγωνισμού, στην Ελλάδα ισπανικές επιχειρήσεις έχουν επενδύσει κυρίως στους τομείς του τσιμέντου, της ενέργειας αλλά και του λιανικού εμπορίου. Πιο συγκεκριμένα:

Επενδύσεις Ισπανίας προς Ελλάδα:

- Το 2001 η γαλλική Lafarge εξαγόρασε την ΑΓΕΤ Ηρακλής, ενώ το 2007 ενίσχυσε τη συμμετοχή της με την εξαγορά του μεριδίου της ΕΤΕ σε αυτήν. Η ισπανική Lafarge συμμετέχει με ποσοστό 78,7% στο μετοχικό κεφάλαιο της ΑΓΕΤ Ηρακλής.
- Το 2004 η Iberdrola (δεύτερη μεγαλύτερη ισπανική εταιρία παραγωγής ηλεκτρικής ενέργειας) εξαγόρασε το 49,9% της Rokas Α.Β.Ε.Ε, έναντι 85 εκατ. ευρώ. Η εταιρεία Rokas έχει εγκατεστημένα 17 αιολικά πάρκα, σε περιοχές της Κρήτης, της Εύβοιας, της Θράκης και των νήσων Κω και Λέρου, συνολικής ισχύος 217 MW.
- Η Endesa (ιδιοκτησίας, από το 2007, της ιταλικής Enel) είχε ιδρύσει κοινοπραξία με τον Όμιλο Μυτιληναίου (Endesa Hellas), της οποίας το 50,01% πώλησε στην ελληνική εταιρεία, το 2011, έναντι 140 εκατ. ευρώ. Η Endesa επρόκειτο να αποκτήσει, στο πλαίσιο της συμφωνίας, τρία υδροηλεκτρικά εργοστάσια (συνολικής ισχύος 16 MW), έναντι 20 εκατ. ευρώ.
- Το 2004, εγκαταστάθηκε στην Ελλάδα η Cesa Hellas, θυγατρική της ισπανικής Cesa, το δε επόμενο έτος η μητρική εξαγοράστηκε από την Acciona, με αποτέλεσμα να μετονομαστεί σε Acciona Ενεργειακή. Το πρώτο έργο ξεκίνησε το 2005 στο Παναχαϊκό Όρος με την εταιρεία Αιολική Παναχαϊκού (θυγατρική της Acciona), σε συνεργασία με την εταιρεία ΕΝΤΕΚΑ, ισχύος 34,85 MW. Το 2009 προστέθηκαν εγκαταστάσεις ισχύος 13,6 MW. Υπό σχεδιασμό είναι επενδύσεις, ύψους 750 εκατ. ευρώ, που αφορούν στην κατασκευή αιολικού πάρκου ισχύος 614 MW, στο Βέρμιο (2012-2016).
- Η Gamesa, δραστηριοποιούμενη στην Ελλάδα από το 2006, με αιολικά πάρκα στην ηπειρωτική χώρα και σε ορισμένα νησιά, πώλησε τον Δεκέμβριο του 2013 στην εταιρεία EMV (θυγατρική του γαλλικού Ομίλου Eren) μερίδιο 86% του αιολικού πάρκου ισχύος 25,5 MW στον Κιθαιρώνα. Σύμφωνα με στοιχεία της ισπανικής εταιρείας, δεν φέρεται να έχει πλέον άλλη παρουσία στην Ελλάδα.
- Η εταιρεία OPDE, που κατασκευάζει φωτοβολταϊκά πάρκα, δραστηριοποιείται, μέσω της θυγατρικής της στην Ελλάδα Meca solar, στην κατασκευή ανιχνευτών ηλιακής ενέργειας.

- Στον χώρο του λιανικού εμπορίου, οι μεγάλες ισπανικές εμπορικές αλυσίδες έχουν εκτενή παρουσία στην ελληνική αγορά. Ο Όμιλος Inditex έχει συνολικά 155 καταστήματα ετοίμων ενδυμάτων (από 164 το 2012) με διαφορετικές επωνυμίες (Zara 41, Zara Kids 6, Pull & Bear 23, Massimo Tutti 12, Bershka 28, Stradivarius 16, Oysho 18, Zara Home 9, Uterque 2). Η εταιρεία Mango δραστηριοποιείται, στον ίδιο χώρο, με 10 καταστήματα. Η αλυσίδα πολυκαταστημάτων El Corte Ingles λειτουργεί 3 καταστήματα μόδας με την επωνυμία Sfera. Η εταιρεία ειδών μόδας Tous δραστηριοποιείται στην ελληνική αγορά με 3 καταστήματα. Η εταιρεία ειδών υγιεινής και πλακιδίων Porcelanosa, εμφανίζεται να έχει 21 σημεία πώλησης-εκθετήρια.

- Στον τομέα των πολυκαταστημάτων τροφίμων και ποτών δραστηριοποιούνταν η Herba Hellas, θυγατρική του ισπανικού Ομίλου τροφίμων Erva Puleva, η οποία πλέον ανήκει στον γαλλικό Όμιλο La ctalis.

- Το 2004 εγκαταστάθηκε στην Ελλάδα η εταιρεία UCI (Unidad de Credito Inmobiliario) η οποία ελέγχεται από κοινού από την ισπανική Banco Santander και την γαλλική BNP. Η τράπεζα δραστηριοποιείται στον τομέα της κτηματομεσιτικής πίστης, μέσω περιορισμένου δικτύου καταστημάτων.

Ισπανικές εταιρείες με παρουσία σε άλλους κλάδους είναι:

- Η Teka (Teka Hellas) στον εξοπλισμό κουζίνας, η Macpuar (Macpuar Hellas) στον μηχανολογικό εξοπλισμό (ανυψωτικά μηχανήματα, κυλιόμενες σκάλες), η FOOD MACHINERY ESPANIOLA S.A (FOMESA HELLAS) με μηχανολογικό εξοπλισμό και υπηρεσίες για προστασία, διαλογή και συσκευασία φρούτων-λαχανικών, η αντιπροσωπεία της αυτοκινητοβιομηχανίας SEAT (Seat Technocar) και ο Όμιλος Maxam (Maxam Hellas) με προϊόντα εκρηκτικών υλών ειρηνικής χρήσης. Η ασφαλιστική εταιρεία Mapfre διαθέτει υποκατάστημα στην Ελλάδα (οδική βοήθεια, ασφάλιση, ασφάλειες και ταξιδιωτική ασφάλεια).

- Εταιρίες που, έως πρόσφατα, διέθεταν παρουσία στην Ελλάδα είναι η Urbaser στον τομέα επεξεργασίας αστικών-βιομηχανικών λυμάτων (τη συμμετοχή της, σε σύμπραξη με τη ΔΕΗ, ανέλαβε η ΤΕΡΝΑ το 2013), η Aister στον εξοπλισμό

ναυπηγείων, η Colomar Munmany (Hellenic Tanneries) με μονάδα βιολογικού καθαρισμού δερμάτων και η εταιρία μόδας Loewe (η ηλεκτρονική ιστοσελίδα της δεν αναφέρει πλέον σημεία πώλησης στην Ελλάδα).

- Στον τομέα των κατασκευών, η δραστηριότητα της κοινοπραξίας των ισπανικών Ομίλων Ferroviario και ACS και της ελληνικής ΓΕΚ, που έχει αναλάβει να κατασκευάσει τμήματα των αυτοκινητοδρόμων Ιονίας Οδού-Αντίρριου-Ιωαννίνων και ΠΑΘΕ στην περιοχή Μαλλιακού, συναρτάται με τα προβλήματα που υπάρχουν στην κατασκευή των μεγάλων οδικών αρτηριών. Η κοινοπραξία έχει την εκμετάλλευση των έργων έως το 2037.

Σύμφωνα με δημοσιεύματα του Τύπου (Αύγουστος 2013), οι ισπανικές εταιρίες διαπραγματεύονται την αποχώρηση των θυγατρικών τους (Cintra και Dragados, αντίστοιχα) από τις κοινοπραξίες που έχουν αναλάβει τα έργα κατασκευής της Ιονίας Οδού και του αυτοκινητόδρομου Ε65 (μερίδια 33,3% κάθε μία τους και 33,3% η ΓΕΚ Τέρνα). Οι ισπανικές εταιρίες φέρονται να διατηρούν τη συμμετοχή τους στις εταιρίες παραχώρησης, με μειωμένα όμως ποσοστά.

- Στον κλάδο του τουρισμού, οι ισπανικές αλυσίδες Iberostar και Accor λειτουργούν ξενοδοχεία στην Κρήτη και Κω η πρώτη και την Αθήνα η δεύτερη. Το 2013 η Barcelo ανέλαβε τη διαχείριση του ξενοδοχείου Hydra Beach.

Επενδύσεις Ελλάδας προς Ισπανία:

Οι συνολικές ελληνικές επενδύσεις που πραγματοποιήθηκαν στην Ισπανία την περίοδο 1993-2013 ανέρχονται σε 50,62 εκατ. ευρώ. Ειδικότερα, την τελευταία επταετία (2007-2013) το ύψος τους ήταν μόλις 14,17 εκατ. ευρώ.

Τα τελευταία έτη παρατηρείται αύξηση της παρουσίας των ελληνικών εταιριών, κυρίως στους τομείς του κοσμήματος, των καλλυντικών και των τροφίμων. Αναλυτικά, ελληνικές εταιρίες με δραστηριότητα στην Ισπανία έχουν ως ακολούθως:

- Το 1998 η Αργυρομεταλλευμάτων και Βαρυντίνης εξαγόρασε το 20% της Laviosa Promasa (μπετονίτης) και το 100% της Ota vi Iberica (περλίτης).

Η εταιρία Ελληνικοί Λευκόλιθοι (Grecian Magnesite), από κοινού με τη Γαλλική εταιρία Roullier Group, εξαγόρασαν, το 2000, την ισπανική Magnesitas Navarras. Το μερίδιο της ελληνικής εταιρίας είναι 40%.

- Στον τομέα των ιχθυοκαλλιεργειών, ο Νηρέας εξαγόρασε, το 2007, την εταιρία Predomar που διαθέτει εγκαταστάσεις στην Αλμερία. Την ίδια χρονιά, απέκτησε το 33,34% της Νορβηγικής MARINE FARMS ASA, που παράγει τσιπούρα-λαβράκι στην Ισπανία.

-Το 2008 η Ανδρομέδα Ιχθυοκαλλιέργειες εξαγόρασε την Grupo Acuimar Alimentación, η οποία στη συνέχεια μετονομάστηκε σε Andromeda Iberica. Το 2009 απέκτησε την εταιρία Niordseas, με έδρα στη Βαρκελώνη. Το 2010 η ελληνική εταιρία εξαγόρασε την Piscimar, η οποία κατέχει τον μεγαλύτερο ιχθυογεννητικό σταθμό και εκκολαπτήριο της χώρας, καθώς και ειδικές εγκαταστάσεις εκτροφής μεσογειακών ειδών (κυρίως τσιπούρα και λαβράκι).

-Στον τομέα της συσκευασίας, η Crown Hellas εξαγόρασε το 2002 τις Crown Cork Sevilla (εργοστάσιο παραγωγής μεταλλικών δοχείων μπίρας και αναψυκτικών στην Σεβίλλη) και Crown Cork de España, μαζί με την θυγατρική της Crown Cork Bebidas (εργοστάσιο στο Agoncillo στη Β. Ισπανία). Επίσης ο Όμιλος Μαίλλη διατηρεί θυγατρική εταιρία με έδρα τη Βαρκελώνη.

-Στον τομέα των κεραμικών, ο Όμιλος Χατζηγεωργίου δραστηριοποιείται, μέσω της θυγατρικής του εταιρίας Hatz Spain S.A., στην περιοχή της Βαλένθια.

-Ο Όμιλος Πετζετάκι δραστηριοποιείται στην παραγωγή πλαστικών σωλήνων μέσω της εταιρίας Flexip las, στην περιοχή της Βαρκελώνης.

Η εταιρία Frigoglass έχει θυγατρική εταιρία στην περιοχή της Βαλένθια, με την επωνυμία Frigoglass Iberica, η οποία κατασκευάζει επαγγελματικά ψυγεία.

-Το 2006 η εταιρία αρδευτικών συστημάτων Eurodrip ίδρυσε τη θυγατρική εταιρία (100%) Eurodrip Irrigation Holding Systems S.L. Σήμερα συνεργάζεται με την εταιρία συμβούλων TMF Spain.

-Στον τομέα του λιανικού εμπορίου κοσμημάτων, η Folli-Follie διακινεί τα προϊόντα της μέσω των δικών της ανεξαρτήτων καταστημάτων (Μαδρίτη και Βαρκελώνη), μέσω των αεροδρομίων (χώροι πώλησεως στα αεροδρόμια Μαδρίτης, Βαρκελώνης και Μπιλμπάο) και μέσω της παρουσίας της στην μεγαλύτερη αλυσίδα πολυκαταστημάτων στην Ισπανία, El Corte Inglés.

-Η Korres, στα καλλυντικά, έχει ένα δικό της κατάστημα. Επίσης τα προϊόντα της πωλούνται μέσω των πολυκαταστημάτων El Corte Ingles και σε ευρύ δίκτυο φαρμακείων.

-Η Apivita, μέσω του διανομέα της Apivita España, διαθέτει παρουσία στα πολυκαταστήματα El Corte Inglés, καθώς και σε σημαντικό αριθμό φαρμακείων.

-Η Maxi προωθεί είδη κρεβατοκάμαρας (στρώματα) μέσω της εταιρείας Coco-Mat Spain, με τη μέθοδο της δικαιόχρησης.

-Στο τομέα των τροφίμων, η Creta Farm και ο ισπανικός όμιλος τροφίμων Argal δημιούργησαν την εταιρία Creta Farm España S.L., η οποία με την εμπορική επωνυμία Creta Granjas προωθεί μέσω του εμπορικού δικτύου του ισπανού εταίρου προϊόντα αλλαντικών.

-Η Καράτζης Α.Ε. έχει μερίδιο (45%) στην εταιρία Croppy Solutions S.L, που δραστηριοποιείται στην εμπορία υλικών συσκευασίας στην πόλη Valla dolid.

-Η ΔΗΜΑΣ AEBE δραστηριοποιείται στον τομέα των συστημάτων ηλιακής ενέργειας μέσω της εταιρίας Sistemas Ecologicos Solares S.L., στη Βαλένθια.

-Η εταιρία Intralot, μέσω της θυγατρικής της Intralot Iberia κέρδισε, το 2008, την άδεια (πενταετούς διάρκειας) για τη διαχείριση του αθλητικού στοιχήματος στην Αυτονομία της Μαδρίτης.

4. Η Ισπανική οικονομία κι οι Α.Ξ.Ε. κατά τα έτη 2006-2016

Μετά την ύφεση που ξεκίνησε το 2008, το 2016 κατάφερε να σημειώσει η Ισπανία το 3ο πλήρες έτος θετικής οικονομικής ανάπτυξης μέσα σε 9 χρόνια, κυρίως λόγω της αυξημένης ιδιωτικής κατανάλωσης.

Οι εξαγωγές ήταν ανθεκτικές καθ' όλη τη διάρκεια της ύφεσης συμβάλλοντας στην αύξηση του ισοζυγίου τρεχουσών συναλλαγών της Ισπανίας το 2013. Από την άλλη, η αύξηση της παραγωγικότητας της εργασίας L κι η εσωτερική υποτίμηση (εξαιτίας της συγκράτησης του κόστους εργασίας και του χαμηλότερου πληθωρισμού) αποκατέστησαν το ενδιαφέρον των ξένων επενδυτών για την ισπανική οικονομία ευνοώντας τις θετικές ροές των άμεσων ξένων επενδύσεων. Σχετικά με το έτος 2017, το ζήτημα που απασχολεί πολλούς δεν είναι άλλο από εκείνο της ανεξαρτησίας της Καταλονίας. Εξαιτίας του ζητήματος αυτού, για λόγους ασφάλειας πολλές μεγάλες τράπεζες αλλά και εταιρίες αποφασίζουν να μεταφέρουν την έδρα τους από εκεί, κάτι το οποίο έκαναν ενδεικτικά η Caixa Bank κι η Bank de Sabadell. Κι αυτό γιατί σε περίπτωση ανεξαρτησίας της Καταλονίας από την Ισπανία θα επηρεαζόταν σε μεγάλο βαθμό η οικονομική κι η βιομηχανική ανάπτυξη.

Ειδικότερα, μερικά από τα αποτελέσματα που θα προκύπταν από την έξοδο θα ήταν η μείωση στο GDP, η αύξηση της ανεργίας, οι δυσφορίες για επενδύσεις και κεφάλαια και, τέλος, η υποβολή δασμών.

Υπάρχουν, επίσης, κάποια επιπλέον οικονομικά γεγονότα – αποφάσεις που μπορεί να θεωρηθεί πως επηρέασαν και καθόρισαν σημαντικά τις εξελίξεις στην οικονομία αλλά και τις επενδύσεις. Τα σημαντικότερα από αυτά είναι η μείωση του φορολογικού συντελεστή του φόρου εισοδήματος των επιχειρήσεων το 2008 και η βελτίωση της αποτελεσματικότητας του συστήματος των ηλεκτρονικών υποβολών και πληρωμών των φόρων μέσω περαιτέρω μείωσης του φορολογικού συντελεστή το 2010. Ο εξορθολογισμός τεκμηρίωσης των εισαγωγών με την παροχή των φορολογικών πληροφοριών σε ένα μόνο ενιαίο διοικητικό έγγραφο και η τροποποίηση του κανονισμού για τις διαδικασίες πώλησης με στόχο τη μείωση χρόνου και κόστους το 2011, και η μείωση του κόστους ίδρυσης εταιρίας και της ελάχιστης κεφαλαιακής απαίτησης το 2012. Στη συνέχεια, η μείωση του χρόνου εισαγωγής αγαθών με την επέκταση της χρήσης της ηλεκτρονικής υποβολής των τελωνειακών διασαφήσεων και την καλύτερη ανταλλαγή πληροφοριών μεταξύ τελωνείων και άλλων φορέων το 2013, η κατάργηση υποχρέωσης λήψης δημοτικής άδειας για την έναρξη επιχειρήσεων και η βελτίωση της αποτελεσματικότητας του εμπορικού μητρώου το 2014, και η ηλεκτρονική διασύνδεση δημόσιων φορέων αρμόδιων για την έναρξη των επιχειρήσεων απλοποιώντας και επιταχύνοντας τη διαδικασία έναρξης και η μείωση του φορολογικού συντελεστή για μεταβίβαση ακινήτων το 2015.

Ακολουθεί πίνακας στον οποίο απεικονίζεται η οικονομική ανάπτυξη ως ποσοστό (%) του GDP για τα έτη 2006 με 2016:

Έτος	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2006-2016
GDP (%)	4,2	3,8	1,1	-3,6	0	-1	-2,9	-1,7	1,4	3,2	3,2	0,3

Σύμφωνα με τον παραπάνω πίνακα, παρατηρούμε πως το GDP μειώνεται το 2007 σε 3,8% από 4,2% που ήταν το 2006. Περνώντας στο έτος 2008 που είναι και η αρχή της ύφεσης της οικονομίας διαπιστώνουμε μία ακόμη πτώση σε 1,1%, η οποία μάλιστα το 2009 αγγίζει το -3,6%. Στη συνέχεια, ενώ το 2010 σημειώνεται κάποια βελτίωση στην οικονομία που τοποθετεί το GDP στο 0,0%, στα έτη 2011, 2012 και 2013 βρίσκεται στα -1,0%, -2,9% και -1,7% αντίστοιχα. Τέλος, το 2014 ανεβαίνει στο 1,4%, ενώ στα έτη 2015 και 2016 έχει αυξηθεί και είναι σταθερό στο 3,2%. Ως εκ τούτου, προκύπτει το 0,3%, το οποίο είναι και το ποσοστό που συνοψίζει το GDP της ισπανικής οικονομίας για τα έτη 2006-2016.

5. Άμεσες ξένες επενδύσεις σε διεθνές επίπεδο

Πίνακας 1 – Καθαρές Εισροές ΑΞΕ, 2010-2015

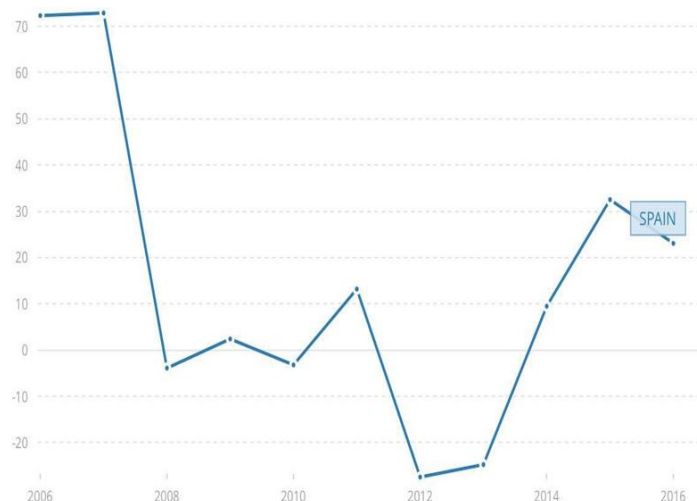
	2010	2011	2012	2013	2014	2015
Μέρος Α – Καθαρές Εισροές ΑΞΕ (ποσά σε εκ. δολάρια)						
Ελλάδα	534	1.092	1.663	2.945	1.683	-289
Ισπανία	41.020	31.783	24.915	45.098	34.233	22.063
Ιταλία	9.937	34.444	35	19.531	17.028	2.743
Κύπρος	35.956	-21.600	7.644	-12.637	1.088	5.243
Μάλτα	9.247	7.845	3.281	388	9	2.189
Πορτογαλία	8.456	9.818	21.991	11.624	13.116	-1.316
Μέρος Β – Καθαρές Εισροές ΑΞΕ (% ΑΕΠ)						
Ελλάδα	0,2	0,4	0,7	1,2	0,7	-0,1
Ισπανία	2,9	2,1	1,9	3,3	2,5	1,8
Ιταλία	0,5	1,5	0,0	0,9	0,8	0,2
Κύπρος	142,4	-79,7	30,6	-52,5	4,7	27,1
Μάλτα	113,3	84,3	36,9	4,0	μ.δ.	μ.δ.
Πορτογαλία	3,5	4,0	10,2	5,1	5,7	-0,7
Πηγή: Βάση δεδομένων "World Development Indicators" – Παγκόσμια Τράπεζα						

Στον παραπάνω πίνακα 1, απεικονίζονται οι καθαρές εισροές των άμεσων ξένων επενδύσεων στις νότιες ευρωπαϊκές χώρες Ελλάδα, Ισπανία, Ιταλία, Κύπρος, Μάλτα και Πορτογαλία εκφρασμένες στο μέρος Α σε εκατ. Δολάρια και στο μέρος Β ως ποσοστό (%) του GDP (Ακαθάριστο Εγχώριο Προϊόν) για τα έτη 2010-

2015. Αυτός ο πίνακας μας βοηθάει στο να κατανοήσουμε γενικότερα το τί συμβαίνει με τις Α.Ξ.Ε. στην Ισπανία, δίνοντάς μας ταυτόχρονα τη δυνατότητα να κάνουμε σχετικές συγκρίσεις σε σχέση με την κατάσταση των Α.Ξ.Ε. σε άλλες χώρες και να καταλήξουμε σε γενικά συμπεράσματα. Γενικότερα, αυτό που διαπιστώνεται μέσα από έρευνες είναι πως η κρίση το 2009 είχε ως αποτέλεσμα να υπάρχει πτώση των Α.Ξ.Ε. 40% στις ανεπτυγμένες χώρες και 30% στις αναπτυσσόμενες σε διεθνές επίπεδο, ενώ από το 2014 μέχρι το 2015 υπήρξε αύξηση 38%. Τέλος, σύμφωνα με εκτιμήσεις το 2016 προβλεπόταν μια αύξηση των Α.Ξ.Ε. 10-15%.

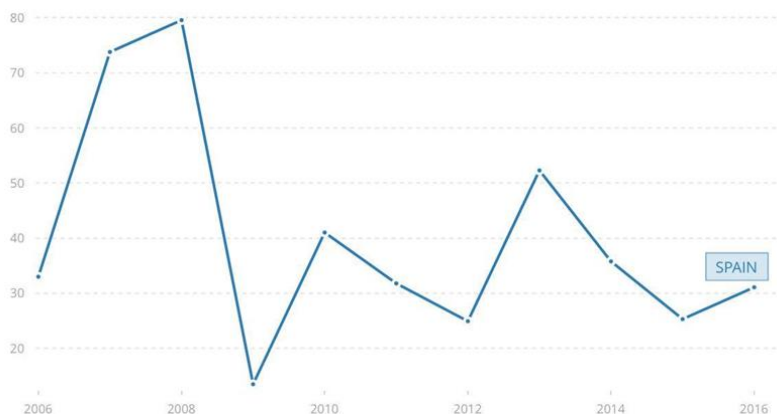
Ας παρακολουθήσουμε, όμως, πιο αναλυτικά τί έχει συμβεί στις άμεσες ξένες επενδύσεις της Ισπανίας και συγκεκριμένα στις εισροές και τις εκροές αυτών μέσα από τα διαγράμματα Α, Β και Γ που ακολουθούν.

A. Foreign Direct Investments (Α.Ξ.Ε.), net (BoP , current US\$, bn.)



Στο διάγραμμα Α παρουσιάζεται η πορεία των άμεσων ξένων επενδύσεων στην Ισπανία γενικά στη διάρκεια των ετών 2006 με 2016 εκφρασμένη σε δολάρια. Συγκεκριμένα, στα έτη 2006 και 2007 οι Α.Ξ.Ε. βρίσκονται στο ύψος των 70 δισ. δολάρια, ποσό, το οποίο μειώνεται λόγω της ύφεσης που αρχίζει το 2008 στα -5 δισ. δολάρια. Στο έτος 2009 υπάρχει αύξηση στα 5 περίπου δισ. δολάρια, ενώ το 2010 ξαναπέφτουν στα -5 δισ. δολάρια. Το 2011 ανεβαίνουν στα 13 περίπου δισ. δολάρια και το 2012 σημειώνουν απότομη πτώση στα -30 περίπου δισ. δολάρια. Ωστόσο, από το 2012 μέχρι το 2015 υπάρχει και πάλι αύξηση των Α.Ξ.Ε., καθώς τα έτη 2013, 2014 και 2015 οι Α.Ξ.Ε. βρίσκονται στο ύψος των -25, 10 και 30 περίπου δισ. δολαρίων αντίστοιχα. Τέλος, από το έτος 2015 μέχρι το 2016 διακρίνουμε μια πτώση από τα 30 στα 22 περίπου δισ. δολάρια.

B. Foreign Direct Investments (Α.Ξ.Ε.), net inflows (εισροές)

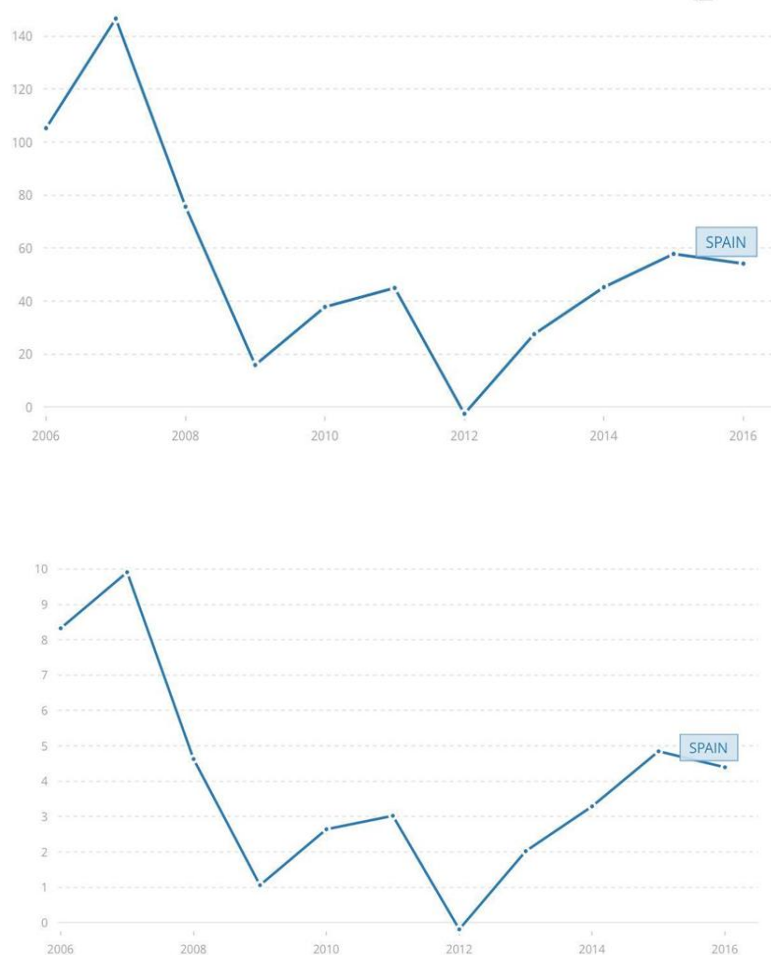


Στο διάγραμμα Β αποτυπώνονται οι εισροές των άμεσων ξένων επενδύσεων της Ισπανίας για τα έτη 2006-2016 εκφρασμένες σε δισεκατομμύρια δολάρια στο διάγραμμα α και ως ποσοστό (%) του GDP στο διάγραμμα β.

Στο διάγραμμα α , το έτος 2006 οι εισροές βρίσκονται στα 30+ δισ. δολάρια , ενώ το 2007 αυξάνονται στα 75 περίπου δισ. δολάρια φτάνοντας μάλιστα τα 80 δισ. δολάρια το 2008 . Αποτελώντας , ωστόσο , το 2008 το έτος αρχής της ύφεσης παρατηρούμε ότι οι εισροές μειώνονται κατακόρυφα στα 10 δισ. δολάρια το 2009 σημειώνοντας το 2010 μια αύξηση που τις ανεβάζει στα 40 δισ. δολάρια. Παρ' όλα αυτά , από το 2010 μέχρι το 2012 ακολουθούν καθοδική πορεία φτάνοντας τα 30 περίπου δισ.δολάρια το 2011 και τελικά τα 25 δισ. δολάρια το 2012. Στη συνέχεια , το 2013 αυξάνονται στα 50 περίπου δισ. δολάρια , ενώ από το 2013 μέχρι το 2015 μειώνονται πάλι φτάνοντας τα 35 δισ. δολάρια το 2014 και τα 25 δισ. δολάρια το 2015. Τέλος , το 2016 αυξάνονται στο ύψος των 30 δισ. δολαρίων.

Στο διάγραμμα β , φαίνεται πως οι εισροές αποτελούν το 2006 το 2,5% του GDP , ποσοστό , το οποίο το 2007 αυξάνεται σε 5% και το 2008 μειώνεται σε 4,9% περίπου. Από το 2008 μέχρι το 2009 μειώνεται κατακόρυφα από 4,9% σε 1% , ενώ το 2010 αυξάνεται ξανά σε περίπου 2,9%. Στα έτη 2011 και 2012 υπάρχει μείωση σε 2,1% και 1,9% αντίστοιχα. Το 2013 αυξάνεται σε 3,8% περίπου και το 2014 πέφτει και πάλι στο 2,5% περίπου , ενώ το 2015 στο 2,1% περίπου. Τέλος , από το 2015 μέχρι το 2016 υπάρχει μια άνοδος , καθώς οι εισροές των Α.Ξ.Ε. αποτελούν το 2,5% του GDP.

C. Foreign Direct Investments (Α.Ξ.Ε.), net outflows (εκροές), α. (BoP, current US\$) Billion / β. (% of GDP)



Στο διάγραμμα C αποτυπώνονται οι εκροές των άμεσων ξένων επενδύσεων της Ισπανίας εκφρασμένες σε δισεκατομμύρια δολάρια στο διάγραμμα α και ως ποσοστό (%) του GDP στο διάγραμμα β.

Στο διάγραμμα α , το έτος 2006 οι εκροές βρίσκονται στα 105 περίπου δισ. δολάρια και το 2007 στα 145 δισ. δολάρια. Από το 2007 μέχρι και το 2009 σημειώνεται μια καθοδική πορεία των εκροών , αφού το 2008

λόγω της ύφεσης είναι γύρω στα 75 δισ. δολάρια και το 2009 στα 15 δισ. δολάρια. Ακολούθως, την περίοδο 2009 με 2011 παρατηρείται και πάλι ανοδική πορεία, καθώς οι εκροές το 2010 είναι στα 38 δισ. δολάρια και το 2011 στα 45 δισ. δολάρια περίπου. Το 2012 υπάρχει μια πτώση στα -2 περίπου δισ. δολάρια, πτώση, η οποία αποκαθίσταται στη διάρκεια των ετών 2012-2015, εφόσον το 2013 βρίσκονται στα 28 δισ. δολάρια, το 2014 στα 42 δισ. δολάρια και το 2015 στα 60 δισ. δολάρια. Τέλος, στο έτος 2016 διαπιστώνεται πως υπήρξε μείωση στα 55 δισ. δολάρια.

Στο διάγραμμα β, φαίνεται πως οι εκροές συνιστούν το έτος 2006 το 8,3% του GDP της Ισπανίας, ποσοστό, το οποίο το 2007 είναι αυξημένο και ίσο περίπου με 9,9%. Στη συνέχεια, υπάρχει στην περίοδο των ετών 2007-2009 μια πτώση των ποσοστών και συγκεκριμένα το έτος 2008 από 9,9% (που είναι το 2007) μειώνεται στο 4,6% και το 2009 στο 1%. Στην περίοδο 2009-2011 υπάρχει και πάλι μια άνοδος μιας και το 2010 το ποσοστό του GDP που αποτελούν οι εκροές των Α.Ξ.Ε. είναι 2,6% και το 2011 3%. Στο έτος 2012 το ποσοστό μειώνεται στο -0,2%, ενώ στα έτη 2013, 2014 και 2015 παρατηρείται αύξηση σε καθένα από αυτά, καθώς είναι ίσα με 2%, 3% και 5% αντίστοιχα. Τέλος, από το 2015 έως το 2016 υπάρχει μείωση του ποσοστού στο 4,5%.

6. Inditex

Ιδιαίτερα σημαντική ισπανική επένδυση θεωρείται και ο όμιλος “Inditex” ο οποίος είναι γνωστός παγκοσμίως και έχει καταφέρει από την δημιουργία του μέχρι και την σημερινή εποχή να επιφέρει τεράστια κέρδη στους μετόχους του. Η “Inditex” είναι μία ισπανική πολυεθνική εταιρεία ενδυμάτων και εδρεύει στη Λα Κορούνια, Γαλακίας. Θεωρείται η μεγαλύτερη επιχείρηση στο τομέα της μόδας στον κόσμο καθώς έχει 7.292 καταστήματα σε 93 αγορές με κυριότερο τη Zara. Άλλες αλυσίδες καταστημάτων που περιλαμβάνει είναι τα : Zara Home, Bershka, Stradivarius, Massimo Dutti, Oysho, Pull & Bear, Uterqüe. Ιδρύθηκε το 1985 από τον Armanio Ortega ο οποίος μέχρι και σήμερα κατέχει το 59% του ομίλου. Ο τωρινός διευθύνων σύμβουλος και πρόεδρος του ομίλου είναι ο Pablo Isla και ο αριθμός των εργαζομένων ανέρχεται στους 152.854. Τα λειτουργικά της έσοδα είναι περίπου 3.677.000.000 ευρώ ενώ το καθαρό κέρδος γύρω στα 2.900.000.000 ευρώ ετησίως.

Εταιρία	Αριθμός καταστημάτων	Έτος δημιουργίας	Αγορά
Zara	2,232	1975	Ρούχα για άνδρες, γυναίκες και παιδιά
Pull and Bear	982	1991	Ρούχα και αξεσουάρ για τους νέους
Massimo Dutti	769	1991	Υψηλής ποιότητας ρούχα και αξεσουάρ για άνδρες και γυναίκες
Bershka	1,096	1998	Αστικά στιλ και μοντέρνα μόδα για νέες γυναίκες και άνδρες
Stradivarius	1,015	1999	Ρούχα για νέες γυναίκες
Oysho	646	2001	Εσώρουχα, μαγιό και πρωτότυπα αξεσουάρ
Zara Home	563	2003	Είδη οικιακής χρήσης και διακοσμητικά αντικείμενα
Uterqüe	82	2008	Υψηλής ποιότητας αξεσουάρ

Η πλειοψηφία των καταστημάτων είναι εταιρικά και οι δικαιοδοσίες παραχωρούνται κυρίως σε χώρες όπου οι εταιρικές ιδιοκτησίες δεν είναι ξένες. Το επιχειρηματικό μοντέλο όπου έχει υιοθετήσει είναι να μην δεσμεύα

μεγάλο ποσοστό παραγωγή για την επόμενη εποχή μόδας, αλλά η εταιρεία αναλαμβάνει ένα μικρό ποσό και χρησιμοποιεί ανατροφοδότηση πελατών και ένα αποτελεσματικό δίκτυο παραγωγής για την ανανέωση των καταστημάτων με νέα προϊόντα κάθε εβδομάδα. Από το 2007 και μετά έχει έντονη παρουσία και στο online κομμάτι. Η στρατηγική του μάρκετινγκ δεν στοχεύει στην διαφήμιση ή τις συνεντεύξεις αλλά σε ένα χαμηλό προφίλ με έμφαση στην κορυφαία τοποθεσία και την άριστη εξυπηρέτηση των πελατών. Η “Inditex” πούλησε μάλιστα το 26% της εταιρείας σε δημόσιους επενδυτές στην αξία των 9.000.000.000 ευρώ. Η ίδρυση θυγατρικών καταστημάτων είχε την εξής σειρά:

- 1988: Πορτογαλία, 1989: είσοδος στην αμερ/κή αγορά
- 1990: Γαλλία, 1992: Μεξικό, 1993: Ελλάδα, 1994: Βέλγιο, Σουηδία
- Μέχρι το 1997: Μάλτα, Κύπρος, Νορβηγία, Ισραήλ
- 1998: Η.Β., Τουρκία, Αργεντινή, Βενεζουέλα, Μέση Ανατολή, Ιαπωνία, Καναδάς
- 1999: Γερμανία, Πολωνία, Σαουδική Αραβία, χώρες Ν. Αμερικής
- 2001: Ιταλία, Λουξεμβούργο, Πουέρτο Ρίκο, Ιορδανία
- 2003: Ρωσία, Σλοβακία, Μαλαισία
- 2004: Λετονία, Ουγγαρία, Παναμάς, Χονγκ Κονγκ
- 2006: Κίνα, 2010: Ρώμη, Ινδία, 2011: Αυστραλία, Ν. Αφρική
- 2012: Αρμενία, Ισημερινός, Γεωργία, Βοσνία-Ερζεγοβίνη
- 2014: Αλβανία

Κατά το έτος 2017 παρουσιάστηκε μια πτώση της τάξεως 4,5% των μετοχών της ιδιοκτήτριας Zara. Επίσης από το 2016 και μετά δόθηκε έμφαση στην επέκταση του ηλεκτρονικού εμπορίου για να μειωθεί το άνοιγμα νέων φυσικών καταστημάτων. Σε αυτό έχουν πρόσβαση ακόμα και χώρες όπως η Ιρλανδία, το Βέλγιο, η Ολλανδία αλλά και οι Η.Π.Α.

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Τεχνητή Νοημοσύνη: Διεθνής Ανάπτυξη, επιπτώσεις στην Διεθνή Ασφάλεια και Διεθνής Διακυβέρνηση της ΤΝ

Αθανάσιος Μποζίνης
Επίκουρος Καθηγητής
Πανεπιστήμιο Μακεδονίας
Τμήμα Διεθνών και Ευρωπαϊκών Σπουδών

Περίληψη

Βασικός σκοπός της παρούσης εργασίας είναι να ερευνήσει και να αναλύσει τις επιπτώσεις από τις αναδυόμενες τεχνολογίες και ειδικότερα της Τεχνητής Νοημοσύνης (Artificial Intelligence) ως ένας από τους πλέον ανερχόμενους και αναπτυσσόμενους κλάδους της πληροφορικής. Αρχικά, θα αναλύσουμε τις διεθνείς επιπτώσεις της ΤΝ στην Οικονομία, στην Πολιτική και στην Διεθνή Ασφάλεια (International Security) ως μέρος των Διεθνών Σχέσεων (International Relations). Ιδιαίτερη έμφαση θα δοθεί στην εφαρμογή της ΤΝ στην διαδικασία ανάλυσης, πρόβλεψης, διαχείρισης κρίσεων και λήψης αποφάσεων στα πλαίσια της διακυβέρνησης και πολιτικών αποφάσεων ενός κράτους (AI in Government). Στην συνέχεια, θα αναλυθούν οι πολλαπλές εφαρμογές της ΤΝ στην Ρομποτική που αποτελεί πλέον ένα βασικό εργαλείο (Development tool) για την εξασφάλιση της Οικονομικής Ανάπτυξης (Industrial and Social Robotics) και Ασφάλειας (Drones and Military Robotics) ενός κράτους. Τέλος, θα αναλυθεί η πολιτική της Ευρωπαϊκής Ένωσης για την ΤΝ (European Union Artificial Intelligence Policy), ενώ θα αναλυθούν μέσω θεωρητικής προσέγγισης και κριτικού πνεύματος, η θεματική πολιτική για την Παγκόσμια Διακυβέρνηση της ΤΝ (Global Governance of AI), αλλά και θέματα ηθικής εφαρμογής της ΤΝ (AI Ethics), που απορρέουν από την ολοένα και αυξανόμενη ενσωμάτωση της ΤΝ σε πολλαπλούς τομείς και διαδικασίες του κράτους και της κοινωνίας.

Λέξεις κλειδιά: Τεχνητή Νοημοσύνη, Διεθνής Ανάπτυξη, Διεθνής Ασφάλεια, Πολιτικές της Ε.Ε., Διεθνής Διακυβέρνηση, Ηθική της ΤΝ.

Η σκοτεινή πλευρά της ηγεσίας στο Ελληνικό Εκπαιδευτικό Σύστημα

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Περίληψη

Η ηγεσία συνδέεται κυρίως με θετικές επιπτώσεις στην εύρυθμη και αποτελεσματική λειτουργία των οργανισμών και στην ευημερία των εργαζομένων. Εκτός όμως από τις θετικές επιπτώσεις, η ηγεσία έχει και τη σκοτεινή πλευρά της, η οποία αποτελεί αντικείμενο έρευνας κυρίως τις δύο τελευταίες δεκαετίες με κατακόρυφα αυξανόμενο ενδιαφέρον. Στη μέχρι τώρα έρευνα για την «προβληματική ηγεσία» κυριαρχούν δύο βασικές «σχολές»: (α) η «σχολή» που για να την περιγράψει χρησιμοποιεί τον όρο «καταχρηστική διοίκηση» (abusive supervision) και εκπροσωπείται από τον Ben Tupper με τους συνεργάτες του και (β) η «σχολή» που χρησιμοποιεί τον όρο «καταστροφική ηγεσία» (destructive leadership) και εκπροσωπείται από τους Eiranssen, Krasikova, Schyns & Shilling, Thoroughood, Padilla με τους συνεργάτες τους.

Οι διευθυντές των Ελληνικών σχολείων στερούνται ουσιαστικής εκπαίδευσης και επιμόρφωσης στη διοίκηση εκπαιδευτικών μονάδων. Βασικά κριτήρια της επιλογής τους είναι η διδακτική και διοικητική εμπειρία, η επιστημονική και παιδαγωγική τους κατάρτιση και η βαθμολογία τους σε αμφιλεγόμενης αντικειμενικότητας συνέντευξη. Ο τρόπος άσκησης των καθηκόντων των διευθυντών είναι πιθανό να εξαρτάται σε μεγάλο βαθμό από την προσωπικότητα τους. Το μοντέλο των πέντε μεγάλων παραγόντων της προσωπικότητας κατάφερε να επικρατήσει στη σύγχρονη βιβλιογραφία ως ένα από τα πιο ολοκληρωμένα και τεκμηριωμένα μοντέλα της ανθρώπινης προσωπικότητας. Το κλίμα που επικρατεί στη σχολική μονάδα είναι βασικό στοιχείο της λειτουργίας της. Εκφράζει την ποιότητα, αλλά και το χαρακτήρα της σχολικής ζωής, βασίζεται στα πρότυπα που οι συμμετέχοντες σε αυτήν έχουν διαμορφώσει και αντικατοπτρίζει τις νόρμες, τους στόχους, τις αξίες, τις διαπροσωπικές σχέσεις, τους τρόπους μάθησης και διδασκαλίας καθώς και τις οργανωτικές δομές του σχολείου. Η παρούσα μελέτη επικεντρώνεται στη βιβλιογραφική διερεύνηση πιθανής συσχέτισης της έλλειψης κατάρτισης των διευθυντών στη διοίκηση σχολικών μονάδων, των κριτηρίων επιλογής τους, των πέντε μεγάλων παραγόντων της προσωπικότητας και του σχολικού κλίματος με τη σκοτεινή πλευρά της ηγεσίας των σχολικών μονάδων πρωτοβάθμιας και δευτεροβάθμιας εκπαίδευσης του Ελληνικού Εκπαιδευτικού Συστήματος.

Λέξεις κλειδιά: καταχρηστική διοίκηση, καταστροφική ηγεσία, εκπαιδευτική ηγεσία, Ελληνικό Εκπαιδευτικό Σύστημα

Η Αποτελεσματικότητα του Εσωτερικού Ελέγχου με βάση τα διεθνή πρότυπα επαγγελματικού ελέγχου στις δημόσιες μονάδες υγείας

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Περίληψη

Ο έντονος ανταγωνισμός στον οποίο υπόκεινται οι ελληνικές επιχειρήσεις μέσα στο σύγχρονο επιχειρηματικό περιβάλλον απαιτεί τη συγκρότηση ενός άρτια δομημένου συστήματος εσωτερικού ελέγχου που θα αποσκοπεί όχι μόνο στη διατήρηση των υπαρχόντων περιουσιακών στοιχείων αλλά κυρίως θα αποβλέπει και θα επιτυγχάνει τη βέλτιστη αποδοτικότητά τους. Ειδικότερα, στον χώρο της υγείας ο εσωτερικός έλεγχος αποτελεί εξαιρετικά σημαντικό παράγοντα, ακρογωνιαίο λίθο στη εύρυθμη λειτουργία των νοσηλευτικών μονάδων. Ως σημαίνον κοινωνικό αγαθό η υγεία συνιστά έναν από τους πλέον καθοριστικούς άξονες που ρυθμίζουν και καθορίζουν την όχι μόνο την σωματική και ψυχική φροντίδα των πολιτών αλλά και ευημερία μιας χώρας. Η άρτια λειτουργία των συστημάτων υγείας καθίσταται εξαιρετικά σπουδαίο έργο για κάθε πολιτεία. Στην παρούσα έρευνα επιχειρείται μια παρουσίαση της λειτουργίας του εσωτερικού ελέγχου ως εργαλείου διοίκησης και οι συνέπειες που προκύπτουν από την ορθή και συνετή εφαρμογή του. Μέσα σε αυτό το πλαίσιο μπορούν να δοθούν κίνητρα στις νοσηλευτικές μονάδες, δημόσιες και ιδιωτικές, μεγαλύτερες και μικρότερες, να συγκροτήσουν ανάλογα μοντέλα εσωτερικού ελέγχου που θα παρέχουν οφέλη τόσο στις ίδιες όσο και στους νοσηλευόμενους όσο και στους επαγγελματίες υγείας. Στην παρούσα έρευνα αναλύεται επίσης το θεωρητικό πλαίσιο του εσωτερικού ελέγχου και των νοσηλευτικών μονάδων. Για τους σκοπούς της έρευνας στάλθηκε ερωτηματολόγιο σε Δημόσια Νοσηλευτικά Ιδρύματα ανά την Ελλάδα, τα αποτελέσματα της οποίας τονίζουν την αποτελεσματικότητα του εσωτερικού ελέγχου στα Δημόσια Νοσοκομεία καθώς και τον βαθμό συνεισφοράς του εσωτερικού ελέγχου στην δημιουργία προστιθέμενης αξίας στα νοσηλευτικά ιδρύματα της χώρας.

Λέξεις Κλειδιά: Εσωτερικός Έλεγχος, Διαχείριση Κινδύνου, Δημόσια Νοσοκομεία, Διεθνή Πρότυπα Εσωτερικού Ελέγχου.

Ρητορικά Χαρακτηριστικά της Τζακσόνιας Προεδρίας: Η Περίπτωση του Ντόναλντ Τραμπ

Μαρία - Ελένη Δημητρίου

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Πανεπιστήμιο Πειραιώς

Περίληψη

Στην διεθνή βιβλιογραφία καταγράφονται τέσσερις διακριτές σχολές σκέψης για την Αμερικανική εξωτερική πολιτική: ο Ουίλσονισμός, ο Χαμιλτονισμός, ο Τζεφερσονισμός και ο Τζακσονισμός. Οι σχολές αυτές αναγνωρίζουν και αποδέχονται την αμερικανική υπεροχή και διαφοροποιούνται ως προς τον τρόπο που οι ΗΠΑ πρέπει να αναδείξουν την πρωτοκαθεδρία τους. Η παρουσίαση αυτή αποτελεί μέρος μίας ευρύτερης έρευνας η οποία εξετάζει την επίδραση της σχολής σκέψης της εξωτερικής πολιτικής στην ρητορική της Προεδρίας των ΗΠΑ. Η έρευνα επικεντρώνεται στην ρητορική του Ντόναλντ Τραμπ ως έκφραση της Τζακσόνιας ιδεολογίας για την εξωτερική πολιτική.

Μεθοδολογικά αξιοποιείται η προσέγγιση της ρητορικής κριτικής. Αρχικά συγκροτήθηκε ένα σώμα κειμένων το οποίο απαρτίστηκε από της δημόσιες ομιλίες και δηλώσεις του Προέδρου Ντόναλντ Τραμπ από την ορκωμοσία του έως το τέλος του πρώτου έτους της Προεδρίας του. Στην συνέχεια καταγράφηκαν όλες οι ηθοτικές αναφορές στις ομιλίες σε κλείδα παρατηρήσεων και εξετάστηκε η συγκρότηση του ήθους με αξιοποίηση τόσο των συμβατικών αναλυτικών εργαλείων που παρέχει η ρητορική όσο και των διπλών αντιπαράθεσης ως εργαλείου σχηματοποίησης των διαδικασιών συγκρότησης της ταυτότητας σε αντιπαράβολή με την ετερότητα. Η συστηματοποιημένη καταγραφή του συνόλου των χαρακτηριστικών συνδυάζει την εμβάθυνση στο υλικό των ποιοτικών αναλύσεων με την δυνατότητα ποσοτικοποίησης των ευρημάτων.

Οι υποστηρικτές του Τζακσονισμού εστιάζονται αποκλειστικά στην με κάθε τρόπο εξυπηρέτηση του εθνικού συμφέροντος ανεπηρέαστοι από ιδεαλισμού. Εκφράζουν δυσπιστία αλλά και επιθετικότητα για κάθε τι μπορεί να απειλήσει την ευημερία της χώρας. Αυτή την δυσπιστία και επιθετικότητα ενσαρκώνει ο Ντόναλντ Τραμπ στον πολιτικό του λόγο. Ο κόσμος του απαρτίζεται από μανιχαϊστικά δίπολα όπου οι εχθροί -οι μη Αμερικανοί- προσπαθούν να βλάψουν τους καλούς – τους Αμερικανούς πολίτες. Ο ίδιος, ως ένας από αυτούς, ανακηρύσσεται προστάτης του και μάχεται για τα δικαιώματά τους. Μέσω των μανιχαϊστικών αυτών διπλών ο Τράμπ ανασυγκροτεί την εικόνα του μέσα από τις στρατηγικές της ταύτισης τους με την έσω ομάδα και της (αντί)ηρωοποίησης. Καταληκτικά η έρευνα εξετάζει τους τρόπους με τους οποίους η υιοθέτηση της τζακσόνιας ιδεολογίας για την εξωτερική πολιτική και η ρητορική εκφορά αυτής της τοποθέτησης εξυπηρετεί τις ανάγκες της στρατηγικής επικοινωνίας του Προέδρου Τράμπ.

Λέξεις Κλειδιά: Ήθος, Ταυτότητα, Ετερότητα, Δίπολα Αντιπαράθεσης, Τραμπ, Αμερικανική Προεδρία, Τζακσονισμός, Εξωτερική Πολιτική, Ρητορική

Απεικονίσεις Συστήματος Κρατών στα Μέσα Ενημέρωσης: Ποσοτική Ανάλυση Περιεχομένου – Ανάλυση Ιανουαρίου 2019

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Ερευνητές του Εργαστηρίου Στρατηγικής Επικοινωνίας και Μέσων,
Τμήμα Διεθνών και Ευρωπαϊκών Σπουδών,
Πανεπιστήμιο Πειραιώς

Περίληψη

Η Συμφωνία των Πρεσπών κυρώθηκε από την Βουλή της ΠΓΔΜ και της Ελλάδας τον Ιανουάριο. Με την Συμφωνία αυτή επιχειρήθηκε να δοθεί λύση στην διαμάχη για το επίσημο όνομα της ΠΓΔΜ, η οποία κυριαρχούσε στις σχέσεις των δύο χωρών για πάνω από δύο δεκαετίες. Η κύρωση της Συμφωνίας των Πρεσπών και οι αντιδράσεις που αυτή επέφερε στον ελληνικό χώρο επηρέασε τις απεικονίσεις τόσο της ίδιας της ΠΓΔΜ όσο και των άλλων χωρών του συστήματος κρατών στον ελληνικό τύπο.

Στόχος αυτής της έρευνας είναι να καταγράψει την επίδραση που έχει ένα κεντρικό ζήτημα εξωτερικής πολιτικής, όπως είναι η Συμφωνία των Πρεσπών, στις απεικονίσεις του συστήματος κρατών μέσα από τον ελληνικό τύπο. Η μεθοδολογία που χρησιμοποιείται είναι η ποσοτική ανάλυση περιεχομένου με την χρήση του πρωτοκόλλου κωδικοποίησης «απεικονίσεις συστήματος κρατών/state-mapping». Σύμφωνα με την μεθοδολογική αυτή προσέγγιση εξετάζονται οι εικόνες όλων των κρατών σε όλα τα θέματα έτσι ώστε να μπορεί να εξεταστεί τόσο η απόλυτη όσο και η συγκριτική εικόνα κάθε χώρας καθώς και η επίδραση που έχουν διαφορετικά ειδησεογραφικά θέματα στην εικόνα αυτή. Τέτοιου είδους μετρήσεις γίνονται περιοδικά από το Εργαστήριο Στρατηγικής Επικοινωνίας από το 2012.

Στην παρούσα έρευνα εξετάστηκαν οι απεικονίσεις του συστήματος κρατών για διάστημα ενός μηνά και συγκεκριμένα του μήνα Ιανουαρίου όπου και έλαβε χώρα η ψήφηση της Συμφωνίας των Πρεσπών. Η ανάλυση πραγματοποιήθηκε σε τρεις ελληνικές εφημερίδες: την Καθημερινή, Τα Νέα και την Εφημερίδα των Συντακτών. Η επιλογή εφημερίδων με διαφορετικό ιδεολογικό προσανατολισμό αλλά και στάση απέναντι στην Συμφωνία των Πρεσπών επιτρέπει την εξέταση της θεωρίας της επαλληλίας κομματικού – επικοινωνιακού συστήματος (press-party parallelism).

Συμπεράσματα αντλούνται τόσο για το περιεχόμενο των απεικονίσεων του συστήματος κρατών όσο και για τον τρόπο με τον οποίο επιδρούν σε αυτές τις απεικονίσεις η ειδησεογραφική θεματολογία, ο εθνοκεντρισμός των Μέσων Ενημέρωσης με τις διαδικασίες εσωτερίκευσης (domestication) και ένταξης των γεγονότων στην εγχώρια οπτική γωνία καθώς και η αναπαραγωγή των κομματικών αφηγήσεων από τα Μέσα Ενημέρωσης. Το εύρημα της στατιστικά σημαντικής διαφοροποίησης επίμαχων απεικονίσεων σε δύο Μέσα ενημέρωσης με διαφορετικό κομματικό προσανατολισμό επιβεβαιώνει την θεωρία της επαλληλίας καθώς και την κυριαρχία δύο διακριτών κομματικών αφηγήσεων αντί μίας εθνοκεντρικής αφήγησης.

Λέξεις Κλειδιά: State-mapping, Εικόνες Κρατών, Ειδησεογραφικός Εθνοκεντρισμός, Επαλληλία Κομματικού-Ειδησεογραφικού Συστήματος, Συμφωνία Πρεσπών,

Δίπολα Αντιπαράθεσης, Πολωμένη Επικοινωνία & Εικόνες Κρατών στον Κοινοβουλευτικό Λόγο για τη Συμφωνία των Πρεσπών

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Περίληψη

Το κεντρικό ερευνητικό ζήτημα αυτής της παρουσίασης αφορά τον τρόπο με τον οποίο η ενδοκρατική πολιτική επικοινωνία για ένα ζήτημα εξωτερικής πολιτικής επηρεάζει τις εικόνες των ξένων κρατών και την αυτό-εικόνα της χώρας. Το ζήτημα αυτό εξετάζεται σε σχέση με την περιπτώσιολογία της κύρωσης της Συμφωνίας των Πρεσπών στην Ελλάδα.

Οι πολιτικοί στους λόγους τους συγκροτούν ταυτότητες και ετερότητες, καθορίζουν «ποιοι είναι οι ίδιοι», σε σχέση με το «ποιοι είναι οι άλλοι». Η νοηματοδότηση της Συμφωνίας είτε ως «ευκαιρία» είτε ως «μείζονα υποχώρηση» από τα πολιτικά κόμματα, αντικατοπτρίζει τη διαδικασία δόμησης της ταυτότητας και της ετερότητας και ουσιαστικά τον τρόπο σύνθεσης των εικόνων του «εαυτού» και του «άλλου». Η διαδικασία (ανα)συγκρότησης ταυτοτήτων και ετεροτήτων κινητοποιείται από την στρατηγική πολιτική επικοινωνία. Κατά την δόμηση ενός διπόλου αντιπαράθεσης η συγκρότηση της ετερότητας, δηλαδή «του άλλου» μπορεί να αφορά είτε ένα άλλο κόμμα από την ίδια χώρα είτε να είναι μία άλλη χώρα. Σε κάθε περίπτωση, οι εικόνες, που παράγονται μέσα από την αυτή τη διαδικασία επηρεάζονται από την ταυτόχρονη λειτουργία δύο ξεχωριστών λογικών: τη λογική των διεθνών σχέσεων και την ικανοποίηση του εθνικού συμφέροντος της Ελλάδας και την λογική της ενδοκρατικής κομματικής σύγκρουσης.

Εξετάζονται τα κοινοβουλευτικά πρακτικά της τριήμερης συζήτησης στην Ελληνική Βουλή (23-25 Ιανουαρίου 2019) για την κύρωση της Συμφωνίας των Πρεσπών. Χρησιμοποιείται η μεθοδολογική προσέγγιση της εμπειρικά θεμελιωμένης θεωρίας. Η θεωρητική σκευή σε αυτή την διαδικασία συγκροτήθηκε από την στρατηγική επικοινωνία, τα δίπολα αντιπαράθεσης ως εργαλείο καταγραφής της ταυτότητας και της ετερότητας, την θεωρία εικόνας στις διεθνείς σχέσεις (π.χ. Alexander, Brewer & Livingston, 2005) καθώς και τις προσεγγίσεις της Feklyunina (2008) για την αυτό-εικόνα ενός κράτους.

Η εμπειρικά θεμελιωμένη θεωρία αναπτύσσεται μέσω της παράλληλης ανάπτυξης και αλληλοτροφοδότησης των θεωρητικών επεξεργασιών και της εμπειρικής έρευνας και των διαδικασιών της ανάλυσης και της παραγωγής δεδομένων. Μέσα από αυτές τις διαδικασίες καταλήγουμε σε μία σειρά συσχετίσεων του εμπειρικού υλικού οι οποίες αποτελούν εκφάνσεις ενός κεντρικού αιτιακού σχήματος το οποίο σε πλήρη ανάπτυξη έχει την δομή: Ανεξάρτητη μεταβλητή: Κόμμα > Πρώτη Ενδιάμεση Μεταβλητή: Στρατηγική επικοινωνία κόμματος > Δεύτερη Ενδιάμεση Μεταβλητή: Δίπολα αντιπαράθεσης > ρίτη Ενδιάμεση μεταβλητή: Αυτό-εικόνα Ελλάδας > Εξαρτημένη μεταβλητή: Εικόνες Κρατών.

Λέξεις Κλειδιά: Συμφωνία των Πρεσπών, Ετερότητα, Ταυτότητα, Εικόνες Κρατών, Δίπολα Αντιπαράθεσης, Στρατηγική Επικοινωνία.

Στρατηγικές Αποδόμησης προς το PKK: Αρνητικά Ηθοτικά Επιχειρήματα στον Λόγο του Ερντογάν

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Περίληψη

Το Κουρδικό Ζήτημα συνιστά ένα από τα σημαντικότερα προβλήματα της Τουρκίας ήδη από τότε που ξεκίνησε ο ένοπλος αγώνας του PKK (Partiya Karkeran Kurdistan) μέχρι και σήμερα. Ένα πρόβλημα το οποίο δεν αφορά μόνο στην δομή της τουρκικής κοινωνίας, αλλά μετατοπίζεται στην διαλεκτική ενδοκρατικού και διακρατικού, ωσάν ένα πρόβλημα της Τουρκίας στις διεθνείς σχέσεις.

Αυτή η μακροχρόνια σύγκρουση ανάμεσα στις τουρκικές δυνάμεις ασφαλείας, και του PKK, διαθέτει εξίσου μια φυσική και μια ρητορική διάσταση. Η φυσική της διάσταση, η οποία αποτελεί το κύριο αίτιο της αύξησης θνησιμοτήτων, δεν είναι ανεξάρτητη από την ρητορική, καθώς η μία αποτελεί δύναμη αποτύπωση της άλλης, βρισκόμενες και οι δύο σε ένα κυκλικό σχήμα διπλής αιτιότητας. Υπό αυτό το πρίσμα, στόχος της παρούσας έρευνας είναι η διερεύνηση του βαθμού εργαλειοποίησης της ρητορικής αποδόμησης του PKK από την Τουρκική Κυβέρνηση και της ένταξης αυτών των επικοινωνιακών στρατηγικών στο ευρύτερο πλαίσιο αντιμετώπισης του Κουρδικού Ζητήματος, βασικού πυλώνα της υψηλής στρατηγικής της Τουρκίας.

Η παρούσα έρευνα εξετάζει ένα συγκεκριμένο είδος επίθεσης, το οποίο εμφανίζεται στο πλαίσιο των ρητορικών συγκρούσεων εν γένει: το Αρνητικό Ηθοτικό Επιχείρημα (Ad Hominem Argument), την πρωτογενή προσωπική επίθεση ή αντίκρουση ενός επιχειρήματος μέσω απειρίθρευσης στο πρόσωπο που το εκφέρει. Επίκεντρο των εν λόγω επιθέσεων αποτελούν η προσωπικότητα του αντιπάλου, η κατάσταση στην οποία βρίσκεται και οι αντιφάσεις μεταξύ λόγων και έργων του (Minot, 1981· Briton, 1986· Walton, 1998). Μεθοδολογικά, διερευνώνται οι προσωπικές επιθέσεις προς το PKK στον λόγο διεθνούς εμβέλειας του Προέδρου της Τουρκίας εντός του διαστήματος 2016-2018, μέσω καταγραφής σε κλείδα παρατηρήσεων ακολουθώντας την τυπολογία Walton. Το χρονικό εύρος που επιλέχθηκε προσφέρει την δυνατότητα μελέτης της ρητορικής του Ταγίπ Ερντογάν, σε συνάρτηση με τη στρατηγική του για συνεχή συγκέντρωση των εξουσιών στο πρόσωπο του καθώς και τη στάση του στο μεταβαλλόμενο διεθνοπολιτικό σκηνικό.

Λέξεις Κλειδιά: Κουρδικό ζήτημα, PKK, Τουρκία, διεθνείς σχέσεις.

Οι Εκφάνσεις του Ηθικού Αποκλεισμού ως Στρατηγική Δαιμονοποίησης της Ετερότητας στον Λόγο του Ερντογάν για το PKK

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Περίληψη

Το Κουρδικό ζήτημα αποτελεί ένα από τα βασικά ζητήματα εσωτερικής πολιτικής που αντιμετωπίζει η Τουρκία. Η εθνικιστική δράση, ωστόσο, των Κούρδων και τα αιτήματα για αυτονομία ξεκίνησαν το 1984 με την ενεργό δράση του PKK, του Κουρδικού Εργατικού Κόμματος (Bacik, & Coskun, 2011). Για την εσωτερική πολιτική της Τουρκίας, οι Κούρδοι υπήρξαν μία ετερότητα η οποία συνήθως απεικονίζονταν με εχθρικές διαθέσεις, εξυπηρετώντας τις στρατηγικές κινητοποίησης των τουρκικών κυβερνήσεων. Τα τελευταία χρόνια με τον πόλεμο στο Ιράκ και το ενδεχόμενο δημιουργίας Κουρδικού κράτους στα Τουρκο-ιρακινά σύνορα, ενίσχυσε τη σύγκρουση και των δύο πλευρών. Ο Πρόεδρος Ερντογάν χρησιμοποίησε στρατηγικά την διαδικασία ετεροποίησης των Κούρδων και του PKK προκειμένου να νομιμοποιήσει στρατηγικές επέμβασης στο βόρειο Ιράκ αλλά και για να ενισχύσει την εξουσία του στο εσωτερικό. Η παρούσα έρευνα εξετάζει την ρητορική του Ερντογάν και τις στρατηγικές ετεροποίησης και δαιμονοποίησης, απέναντι στο PKK, που έχουν σαν στόχο την απονομιμοποίηση και τον ηθικό αποκλεισμό των Κούρδων.

Η μεθοδολογία που χρησιμοποιείται είναι η ποιοτική ανάλυση περιεχομένου στον λόγο του Ερντογάν για την περίοδο Νοέμβριος του 2018 έως Μάρτιος του 2019. Το υλικό αντλήθηκε από την επίσημη σελίδα του κυβερνητικού κόμματος της Τουρκίας καθώς και από την επίσημη σελίδα του Ερντογάν.

Η θεωρητική σκευή με την οποία προσεγγίζεται το εμπειρικό υλικό συγκροτείται από τον ηθικό αποκλεισμό και τις εκφάνσεις του. Ο ηθικός αποκλεισμός επέρχεται όταν ορισμένες κατηγορίες ατόμων θεωρούνται ότι εκπίπτουν από το σύνολο, όπου οι ηθικές αρχές, οι κοινωνικές αξίες και οι άλλοι κανονισμοί εφαρμόζονται. Οι 'άλλοι' θεωρούνται ως μη άτομα, ως αναλώσιμοι. Ο ηθικός αποκλεισμός επιτείνεται σε καταστάσεις έντασης των συνθηκών ρεαλιστικού ανταγωνισμού. Ακραίες εκφάνσεις του ηθικού αποκλεισμού αποτελούν: η απανθρωποίηση/αποκτήνωση του «άλλου» η διάβρωση του ηθικού κώδικα και η απομείωση των ηθικών κανόνων, η ανοικτή και δημόσια αποδοχή της καταστροφικής συμπεριφοράς, η κλιμακούμενη εμπλοκή σε καταστροφικές και αποτρόπαιες πράξεις με στόχο να μειωθούν οι αναστολές της κοινωνίας η κανονικοποίηση και η εξύμνηση της βίας. Στην έρευνα αξιοποιείται η τυπολογία εκφάνσεων του ηθικού αποκλεισμού της (Opotow 1990).

Λέξεις Κλειδιά: Ετερότητα, ηθικός αποκλεισμός, περιβάλλον ανασφάλειας, ταυτότητα, PKK, Τουρκία.

Η ανάγκη ανάπτυξης ενός πλαισίου για μια επιτυχημένη δεύτερη και τρίτη ευκαιρία έναρξης επιχειρηματικής δραστηριότητας μετά τη χρεωκοπία

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Περίληψη

Τα χρόνια της οικονομικής κρίσης στην Ελλάδα πάρα πολλές βιώσιμες επιχειρήσεις που αντιμετωπίζουν οικονομικές δυσκολίες οδηγούνται στην εκκαθάριση αντί της έγκαιρης αναδιάρθρωσης, ενώ πολύ λίγοι είναι οι επιχειρηματίες που έχουν μια δεύτερη ευκαιρία. Αυτή η εταιρική αποτυχία που αντιμετωπίζουν τα τελευταία χρόνια οι ελληνικές επιχειρήσεις μπορεί να έχει προκληθεί τόσο από ενδογενείς, όσο και από εξωγενείς παράγοντες ή από συνδυασμό αυτών των δύο. Ωστόσο είναι δύσκολο να διαχωριστεί η επίδραση των εξωτερικών παραγόντων, όπως η οικονομική ύφεση, από την επίδραση των ιδιαίτερων χαρακτηριστικών της εταιρείας, τα οποία είναι αποτέλεσμα της διοίκησής της στο γεγονός της πτώχευσης. Οι ενδογενείς παράγοντες μπορεί να είναι (α) Επιχειρηματικοί παράγοντες (π.χ. αναποτελεσματική ηγεσία και διοίκηση, απόδοση κατώτερη των προσδοκιών, έλλειψη ανταγωνιστικότητας, λειτουργικά προβλήματα, μη ρεαλιστικός ή ελλιπής επιχειρηματικός σχεδιασμός) και (β) Χρηματοοικονομικοί παράγοντες. Οι εξωγενείς παράγοντες αυξάνουν σημαντικά τη συχνότητα πτωχεύσεων των επιχειρήσεων. Σκοπός της εργασίας είναι να τονιστεί η ανάγκη ανάπτυξης ενός πλαισίου για την παροχή στους επιχειρηματίες μιας δεύτερης ευκαιρίας, προωθώντας κατά τον τρόπο αυτό την επιχειρηματικότητα, τις επενδύσεις και την απασχόληση. Το ζήτημα αυτό αποκτά ακόμη μεγαλύτερη σημασία στην περίπτωση κοινωνικά ευάλωτων ομάδων όπως τα άτομα με αναπηρίες και οι γυναίκες.

Λέξεις Κλειδιά: Επιχειρηματικότητα, βιώσιμη ανάπτυξη, επενδύσεις, Ελλάδα.

Η μέτρηση των Μη Χρηματοοικονομικών επιδόσεων μιας Εταιρείας

Ιωάννης Μπιτσίμης

Περίληψη

Ο στόχος του άρθρου είναι η παρουσίαση και η μέτρηση των επιδόσεων των παραγωγικών δραστηριοτήτων ή ακόμα και ολόκληρης της αλυσίδας δημιουργίας υπεραξίας που παρέχουν ένα συγκριτικό πλεονέκτημα για την εταιρεία σε σχέση με τους ανταγωνιστές της.

Η μέτρηση αυτών των επιδόσεων πραγματοποιείται είτε σε χρηματοοικονομικούς είτε σε μη χρηματοοικονομικούς όρους.

Σε αυτό το σημείο πρέπει να υπογραμμίσουμε πως ο όρος “non financial performances” θα μπορούσε να μεταφραστεί ως “μη χρηματοοικονομικές” αλλά στην πραγματικότητα δεν είναι απλά και μόνο “μη χρηματοοικονομικές”. Πράγματι, πολλές εταιρείες ανακάλυπταν πως δεν αρκούσαν από μόνα τους τα “ισορροπημένα μοντέλα μέτρησης” (balanced scorecard systems), ακόμα και στην υψηλή εταιρική ιεραρχία θεωρούσαν πως υπήρχε μια υπερβολική έμφαση σε τρόπους μέτρησης όπως: το κέρδος και οι χρηματοοικονομικοί δείκτες (RPI, ROA, κτλ.) και από την άλλη πλευρά υπήρχε μια επιφανειακή προσοχή σε θέματα όπως: η ικανοποίηση των πελατών, η ευαισθητοποίηση του προσωπικού, η πρωτοπορία και η ανάπτυξη. Ως απάντηση σε αυτή τη νέα πραγματικότητα οι εταιρείες άρχισαν να αλλάζουν τον τρόπο σκέψης με τον οποίο έβλεπαν τον εταιρικό έλεγχο και να κατευθύνονται πλέον στην εξατομικευμένη δημιουργία μη χρηματοοικονομικών δεικτών των αύλων εταιρικών πόρων καθώς και την δημιουργία ενός βελτιστοποιημένου balanced scorecard μέσα από το οποίο επιτυγχάνεται η ολοκλήρωση των μετρήσεων αυτών.

αυτός ο τρόπος μέτρησης των επιδόσεων δείχνει πλέον την ικανότητα της εταιρείας ώστε να βελτιστοποιεί μακροπρόθεσμα την επίδοση ολοκλήρου του παραγωγικού οργανισμού καθώς και την ικανοποίηση των αναγκών του πελάτη.

Οι προαναφερθείσες τυπολογίες των δραστηριοτήτων αφορούν αντικείμενα όπως: το προϊόν, οι υπηρεσίες, αλλά και τους πελάτες μέσα από την νέα οπτική πλέον ανίχνευσης εκείνων των συγκεκριμένων δραστηριοτήτων που συμβάλουν στην επίτευξη των πρωταρχικών στρατηγικών στόχων και διάμεσου της εταιρικής απόδοσης όσων αφορά την δημιουργία του τελικού προϊόντος, την παροχή υπηρεσιών ή την ικανοποίηση του καταναλωτή.

Σε αυτό το σημείο η δημιουργία του κατάλληλου συστήματος μέτρησης επιδόσεων παίζει έναν κυρίαρχο ρόλο στην ανάπτυξη της εταιρείας και στην επίτευξη των εταιρικών στόχων.

Πιο συγκεκριμένα, μέσω του εταιρικού ελέγχου βρίσκονται συνεχώς υπό παρακολούθηση όχι μόνο τα κόστη βάσης (cost base) σε σχέση με τον όγκο παραγωγής αλλά και τα κόστη που αφορούν το μείγμα προϊόντων (product mix), την τιμή, και τις αποφασίες σχετικά με τις διαδικασίες παραγωγής, ο διαμοιρασμός των εταιρικών πόρων, αλλά επίσης δίδεται η δέουσα βαρύτητα στην αξιολόγηση, στην διοίκηση, στη μέτρηση και τον έλεγχο των αύλων πόρων της εταιρείας και η συμβολή τους στην επίτευξη των εταιρικών στρατηγικών στόχων.

Ο εταιρικός έλεγχος συνδέεται με τον στρατηγικό σχεδιασμό για να ορίσει τους στρατηγικούς στόχους παραγωγής οι οποίοι είναι αναγκαίοι για να ανταγωνιστεί η εταιρεία με επιτυχία στο σύγχρονο οικονομικό περιβάλλον σε παγκόσμιο επίπεδο και αυτό συμβαίνει και ελέγχεται συνεχώς.

Αυτές οι πληροφορίες δεν αφορούν μόνο τους εσωτερικούς λήπτες αυτών των πληροφοριών αλλά αποτελούν μια περιουσία στο εσωτερικό της εταιρείας καθ’ όλη την διάρκεια της βελτιστοποίησης της αλυσίδας προστιθέμενης αξίας.

Κατά συνέπεια η συνεχής μέτρηση των μη χρηματοοικονομικών επιδόσεων δεν επηρεάζει μόνο τις οικονομικές αποφασίες της εταιρείας αλλά συμβάλει στην δημιουργία νέων standards απόδοσης των διαδικασιών για τον μελλοντικό στρατηγικό αναπτυξιακό σχεδιασμό βελτιώνοντας την αποτελεσματικότητα των εσωτερικών διαδικασιών στην λήψη αποφάσεων οι οποίες πλέον δεν θα βασίζονται παρά σε βέβαια δεδομένα.

Λέξεις κλειδιά: Μη χρηματοοικονομικές επιδόσεις στρατηγικός σχεδιασμός, λήψη αποφάσεων.

Το κραχ του 1929 σε σύγκριση με την κρίση του 2008

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Περίληψη

Βασικός σκοπός της παρούσας εργασίας είναι η σύγκριση του Κραχ του 1929 με την κρίση του 2008. Ο χρόνος όμως κινείται πάνω σε μια ευθεία γραμμή, έτσι τίποτα δεν μπορεί να είναι ακριβώς το ίδιο. Όπως επίσης ο άνθρωπος παράγοντας δεν μπορεί να αναχθεί σε ένα μηχανιστικό τρόπο αντίληψης όπου θα επαναλαμβάνει τα ίδια, χωρίς καμία ουσιαστική διαφορά. Η Μεγάλη Ύφεση του 1929 και η κρίση του 2008 αποτέλεσαν δύο από τις σημαντικότερες και με την μεγαλύτερη επίδραση κρίσεις. Και οι δύο ήταν παγκόσμιες και άγγιξαν όλες τις αγορές, ωστόσο, η έντονη ύπαρξη του φαινομένου της παγκοσμιοποίησης που υπάρχει τα τελευταία χρόνια, εντείνει τη δυναμικότητα της χρηματοπιστωτικής κρίσης. Το καπιταλιστικό σύστημα από την κρίση του 1929, έχει εξελιχθεί και ενισχυθεί με νέα εργαλεία όσον αφορά τον χρηματοπιστωτικό τομέα, την νομισματική πολιτική, την δημοσιονομική πολιτική κτλ. Παράλληλα, όμως έχει αλλάξει ολότελα μορφή, και εδώ θα μπορούσε να πει κάποιος ότι βρίσκονται οι διαφορές των δύο κρίσεων. Από την άλλη, όμως, το καπιταλιστικό σύστημα δεν άλλαξε περιεχόμενο, δηλαδή οι εσωτερικοί νόμοι και οι τάσεις που το διέπουν έχουν παραμείνει αναλλοίωτοι και εδώ είναι που μπορεί κάποιος να βρει τις ομοιότητες τους.

Λέξεις Κλειδιά: κρίση, κραχ 1929, επιπτώσεις, προσεγγίσεις Νεοκλασική, Κεϋνσιανή, Μαρξιστική, Lehman Brothers.

Η ελληνική εξωτερική πολιτική κατά την τελευταία πρωθυπουργία υπό τον Ελευθέριο Βενιζέλο (1928-1931)

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Περίληψη

Στην παρούσα εργασία ερευνάται η εξωτερική πολιτική του Ελευθέριου Βενιζέλου, κατά την επανεκλογή του και την τελευταία του θητεία ως πρωθυπουργός, το 1928. Ο Βενιζέλος, 64 χρονών τότε, σεβάστηκε τις πολιτικές και τις διαδικασίες της ΚτΕ και συνέχισε την γραμμή που είχε χαράξει και ξεκινήσει ο προκάτοχός του, Ανδρέας Μιχαλακόπουλος. Η εκλογή του Βενιζέλου υιοθέτησε μια πολιτική ουδετερότητας και σύναψης διμερών συμφωνιών για την έξοδο της χώρας από τον διπλωματικό αποκλεισμό και την ενίσχυση της θέσης της απέναντι στις διαπραγματεύσεις με άλλες χώρες.

Το θέμα της εξωτερικής πολιτικής της Ελλάδας στα χρόνια της τελευταίας θητείας του Βενιζέλου αποτελεί σημαντική παράμετρο στην ιστορία της χώρας. Όχι μόνο βελτίωσε την Ελλάδα ως προς τις σχέσεις με τις υπόλοιπες χώρες, αλλά έθεσε την βάση για ένα Βαλκανικό Σύμφωνο που υπογράφηκε μετά την αποχώρηση του Βενιζέλου από την κυβέρνηση. Οι σχέσεις με τις γείτονες χώρες ήταν η προτεραιότητά του και εξαιτίας του πνεύματός του, κατάφερε και επανάφερε την Ελλάδα σε θέση διαπραγματευτικής ισχύος απέναντι σε αυτές.

Ο Βενιζέλος πίστευε ότι «η Ελλάδα όφειλε να μην αναμειχθεί στις έριδες των Μεγάλων Δυνάμεων, αποφεύγοντας να συνδεθεί στενότερα με οποιαδήποτε από αυτές.» Για την διασφάλιση των διεθνών συμφερόντων της χώρας, καθώς και την αποκατάσταση της διαπραγματευτικής ισχύς της με τις γείτονες χώρες, θα επιτυγχάνονταν μόνο με τον επαναπροσδιορισμό των σχέσεων με τις Μεγάλες Δυνάμεις. Στο παρόν κείμενο, τονίζεται η πολιτική του Βενιζέλου ως προς την ενίσχυση της θέσης της Ελλάδας στο διεθνές διπλωματικό στερέωμα, για την διασφάλιση της εδαφικής ανεξαρτησίας της.

Παρουσιάζονται τα δεδομένα που χρησιμοποίησε ο Βενιζέλος για να καταφέρει το εγχείρημά αυτό, οποιοδήποτε και αν ήταν το πολιτικό κόστος.

Στο πρώτο κεφάλαιο αναλύεται η σχέση που είχε με την Ιταλία και το διμερές Σύμφωνο φιλίας που υπογράφηκε στην Ρώμη, τον Σεπτέμβριο του 1928 και βεβαίως, τις επιπτώσεις και τις ενέργειες που έκανε ο Βενιζέλος για να καθιστά τις άλλες δύο Μεγάλες Δυνάμεις, την Γαλλία και την Βρετανία. Τέλος, αναφέρεται η σημασία του Συμφώνου αυτού και το πως άσκησε πίεση στην Γαλλία, κάτι που είχε ως αποτέλεσμα την ευνοϊκή για την Ελλάδα, διαπραγματεύση νέων όρων φιλίας με την Γιουγκοσλαβία.

Στο δεύτερο κεφάλαιο παραθέτοντας τα δεδομένα για την έκβαση των διαπραγματεύσεων με την Γιουγκοσλαβία, αναλύονται οι όροι που συμφωνήθηκαν για το Σύμφωνο Φιλίας μεταξύ αυτής και της Ελλάδας. Η Ελλάδα ήταν η κερδισμένη μετά την υπογραφή του Συμφώνου Φιλίας, καθώς η Γιουγκοσλαβία έχασε πολλά προνόμια από αυτά που είχε έπειτα από την τελευταία συνθήκη το 1926 στη «Ζώνη της Θεσσαλονίκης».

Το τρίτο κεφάλαιο περιέχει την προσέγγιση της Ελλάδος και της Τουρκίας για την υπογραφή ενός συμφώνου μη επίθεσης μεταξύ των δύο χωρών. Αναλύεται η πολιτική του Βενιζέλου καθώς και τι ακριβώς προέβλεπε το Σύμφωνο αυτό. Τέλος, να σημειωθεί ότι εξαιτίας αυτής της πολιτικής απέναντι στην Τουρκία, ο Βενιζέλος έχασε αρκετούς υποστηρικτές, που ήταν κυρίως πρόσφυγες, αφού μετά την συμφωνία αυτή, εγκατέλειψαν οριστικά το όνειρο για επιστροφή στην πατρίδα τους.

Το τελευταίο κεφάλαιο, αποτελείται από τις ενέργειες του Βενιζέλου για την αποσυμφόρηση των σχέσεων με την Ρουμανία, την Αλβανία και την Βουλγαρία. Η πιο εύκολη περίπτωση από τις τρεις αυτές χώρες ήταν η Ρουμανία, με την οποία αναβιβάστηκε η ήδη υπάρχουσα συμφωνία του 1928, διατήρησε τις καλές σχέσεις των δύο χωρών, ενώ η Ελλάδα κέρδισε τον διαιτητικό χαρακτήρα του συμφώνου, χωρίς ο Βενιζέλος να ενδώσει στις απαιτήσεις των Ρουμάνων. Οι πολιτικές αλτρωτισμού της Βουλγαρίας για την Μακεδονία και την Δυτική

Θράκη, καθώς και η συμπεριφορά των Αλβανών στην Βόρεια Ήπειρο απέναντι στην ελληνική μειονότητα, έφεραν τις διαπραγματεύσεις σε τέλμα.

Λέξεις Κλειδιά: Εξωτερική πολιτική, Ελευθέριος Βενιζέλος, Ελλάδα.

Εβραίοι της Θεσσαλονίκης: Θεσμική οργάνωση της Κοινότητας

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Περίληψη

Η κοσμοπολίτικη πόλη της Θεσσαλονίκης υπήρξε για αρκετούς αιώνες το καταφύγιο των Εβραίων. Οι πρώτοι Ρωμανιώτες Εβραίοι εγκαταστάθηκαν στην πόλη πιθανόν στα 140 π.Χ. και προέρχονταν από την Αλεξάνδρεια της Αιγύπτου. Η αρχαία εβραϊκή κοινότητα είχε τα χαρακτηριστικά μιας μικρής ιουδαϊκής παροικίας. Τα κύρια μέλη της ήταν ρωμανιώτες, οι οποίοι είχαν υιοθετήσει την ελληνική γλώσσα, αλλά ταυτόχρονα είχαν διατηρήσει αρκετά στοιχεία της εβραϊκής και της αραμαϊκής γραφής.

Η ιστορία της εβραϊκής κοινότητας της πόλης ξεκινά από την Αρχαιότητα, και ειδικότερα, κατά την ελληνιστική περίοδο, οπότε και έχουμε τα βασικά αρχαιολογικά ευρήματα. Κατά την οθωμανική περίοδο, η εβραϊκή κοινότητα της Θεσσαλονίκης υπήρξε μια από τις μεγαλύτερες των Βαλκανίων, ενώ μπορούμε να πούμε ότι μέχρι και την προσάρτηση της πόλης (1912) στο ελληνικό κράτος, οι Εβραίοι της πόλης ανέπτυξαν σημαντικές οικονομικές, πολιτικές αλλά και πολιτιστικές δραστηριότητες στην κοσμοπολίτικη πόλη. Ένα από τα σημαντικότερα βήματα ήταν η ανάπτυξη του εργατικού κινήματος μέσω της Φεντερασιόν. Η περίοδος της ναζιστικής κυριαρχίας αποτελεί μια μελανή σελίδα στην ιστορία της κοινότητας, καθώς οι διώξεις κατά των Εβραίων και οι μαζικές θανατώσεις του πληθυσμού οδήγησαν στο αποδεκατισμό του εβραϊκού στοιχείου της πόλης. Σήμερα, η κοινότητα αριθμεί περίπου 1000 μέλη, ενώ γίνονται συστηματικές προσπάθειες για την διατήρηση της μνήμης του Ολοκαυτώματος και της μακραίωνης ιστορίας της εβραϊκής κοινότητας. Μια απ' αυτές μπορεί να θεωρηθεί η ανέγερση του Μνημείου του Ολοκαυτώματος στην Θεσσαλονίκη.

Στην παρούσα εργασία, θα εξετάσουμε σε βάθος την ιστορία και την οργάνωση της πολυπληθέστερης εβραϊκής κοινότητας των Βαλκανίων, από την Αρχαιότητα μέχρι και σήμερα.

Λέξεις Κλειδιά: Εβραϊκή κοινότητα, θεσμική οργάνωση, Θεσσαλονίκη, Ελλάδα.

Μαρξιστική Προσέγγιση της Κρίσης του 2009 στην Ελλάδα

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Περίληψη

Στο παρόν άρθρο, χρησιμοποιώ σαν εργαλείο την Μαρξιστική Πολιτική Οικονομία, -όχι γιατί αντιλαμβάνομαι τον μαρξισμό σαν δόγμα ή «θρησκεία» αλλά γιατί η μαρξιστική ανάλυση του κεφαλαιοκρατικού κοινωνικοοικονομικού σχηματισμού παραμένει επίκαιρη και ο καλύτερος τρόπος κατανόησης του τρόπου συστήματος. Το βασικό ερώτημα που θα εξεταστεί είναι από που προκλήθηκε η κρίση του 2009 στην Ελλάδα. Ήταν μια κρίση δημόσιου χρέους ή ήταν μια κρίση α λα Μαξ; Δηλαδή ήταν μια κρίση του ίδιου του ελληνικού καπιταλισμού που προκλήθηκε από τον νόμο της πτωτικής τάσης του ποσοστού του κέρδους και άρα μια δομική κρίση του ίδιου του συστήματος; Στο πρώτο κεφάλαιο παραθέτω την προσέγγιση του Μαρξ για τον νόμο της πτωτικής τάσης του κέρδους σαν την κύρια μεταβλητή εκδήλωσης των οικονομικών κρίσεων. Στο δεύτερο κεφάλαιο αρχικά γίνεται μια εκτενείς ιστορική αναδρομή στην «χρυσή εποχή» του ελληνικού καπιταλισμού η οποία τελείωσε με την «πετρελαϊκή» κρίση και σήμανε το τέλος των κεϋνσιανών οικονομικών. Στην συνέχεια, παρουσιάζεται η πορεία του ποσοστού του κέρδους στην ελληνική οικονομία από την μεταπολίτευση μέχρι την εκδήλωση της κρίσης. Τέλος, στο τρίτο κεφάλαιο παρουσιάζονται τα συμπεράσματα που ανέκυψαν από την εν λόγω εργασία.

Λέξεις Κλειδιά: Μαρξ, οικονομική κρίση, καπιταλισμός, πτωτική τάση του κέρδους.

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Ηλεκτρονική Διακυβέρνηση: Ανάλυση της ηλεκτρονικής πύλης (portal) του ΟΑΕΔ

Ευριδίκη Εξαρχοπούλου

Μεταπτυχιακή Φοιτήτρια Π.Μ.Σ.

Ευρωπαϊκές Πολιτικές Νεολαίας, Εκπαίδευσης και Πολιτισμού,

Τμήμα Διεθνών και Ευρωπαϊκών Σπουδών

Πανεπιστήμιο Μακεδονίας, Ελλάδα

Περίληψη

Ο Οργανισμός Απασχόλησης Εργατικού Δυναμικού (Ο.Α.Ε.Δ.) ανέπτυξε το 2016 ένα νέο Portal στο πλαίσιο του έργου «Οργανωτικός Ανασχεδιασμός και Επαναπροσδιορισμός του Επιχειρησιακού Μοντέλου του ΟΑΕΔ (Reengineering)» το οποίο προέβλεπε, μεταξύ άλλων, την αναβάθμιση των παρεχόμενων ηλεκτρονικών υπηρεσιών του Οργανισμού ώστε να γίνουν περισσότερο εξατομικευμένες με προσανατολισμό στον χρήστη. Στην παρούσα εργασία εξετάζουμε κατά πόσο είναι διαθέσιμα εργαλεία της Ηλεκτρονικής Διακυβέρνησης στον ΟΑΕΔ και σε ποιο βαθμό αναλύοντας μια ρεαλιστική εμπειρία χρήστη και μέσω της συγκριτικής ανάλυσης των χαρακτηριστικών της προηγούμενης ηλεκτρονικής πύλης. Στη συνέχεια, γίνεται μια σύγκριση του διαδικτυακού τόπου του ΟΑΕΔ με αντίστοιχα εργαλεία των δημοσίων οργανισμών καταπολέμησης ανεργίας σε Γερμανία και Γαλλία. Τέλος διατυπώνονται κάποιες προτάσεις για την βελτίωση των υπηρεσιών που παρέχει ο οργανισμός συνολικά.

Λέξεις κλειδιά: ΟΑΕΔ, ηλεκτρονική διακυβέρνηση, portal.

Επιχειρηματικότητα στην Ελληνική Νοηματική γλώσσα

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Περίληψη

Η Σχολή Ελληνικής Νοηματικής γλώσσας SmiyI ιδρύθηκε το 2013 στη Θεσσαλονίκη. Εν μέσω οικονομικής κρίσης και σε αντίξοες κοινωνικές συνθήκες παρουσιάστηκε μια πρόταση για την εκμάθηση της Ελληνικής Νοηματικής γλώσσας αλλά ταυτόχρονα η επιχείρηση πρότεινε νέα προϊόντα που θα διευκολύνουν τις επιχειρήσεις να ανοίξουν τους ορίζοντες τους, θα βελτιώσουν τα χαρακτηριστικά των προϊόντων και των υπηρεσιών τους ώστε ακόμα περισσότεροι άνθρωποι να έχουν ισότιμη πρόσβαση σε αυτά.

Η προσβασιμότητα, λοιπόν, δεν αποτελεί πλέον μια πολυτέλεια αλλά μια βασική προϋπόθεση και το SmiyI μπορεί να γίνει ο αρωγός σε αυτή την κατεύθυνση.

Λέξεις κλειδιά: Κοινωνική επιχειρηματικότητα, νοηματική, πολιτισμός, εκπαίδευση, τουρισμός, Θεσσαλονίκη.

Διαδρομές στο Νεανικό Επιχειρείν: Η περίπτωση της dot2dot

Σπύρος Κουζέλης
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Περίληψη

Η dot2dot είναι μια κοινωνική συνεταιριστική επιχείρηση που δημιουργήθηκε το Νοέμβριο του 2013 στη Θεσσαλονίκη και δραστηριοποιείται στους τομείς του πολιτισμού, της εκπαίδευσης και του τουρισμού, υιοθετώντας καινοτόμες προσεγγίσεις και σύγχρονες πρακτικές.

Τα μέλη της, αξιοποιώντας και συνδυάζοντας τις διαφορετικές επιστημονικές ειδικότητες και την επαγγελματική τους εμπειρία σε πολιτιστικούς και εκπαιδευτικούς φορείς (αρχαιολόγοι, ιστορικοί, ξεναγοί, ειδικοί παιδαγωγοί, πολιτιστικοί διαχειριστές) σχεδιάζουν και υλοποιούν στην πόλη της Θεσσαλονίκης:

- εναλλακτικές θεματικές ξεναγήσεις
- καινοτόμα εκπαιδευτικά προγράμματα
- πρωτότυπα εικαστικά εργαστήρια

Στόχος της είναι η ανάδειξη μίας πολυδιάστατης πόλης όπως η Θεσσαλονίκη, η επικοινωνία, η δημιουργική έκφραση μέσω της τέχνης, η ανταλλαγή ιδεών και η προώθηση του δημιουργικού δυναμικού της πόλης μέσα από ένα δίκτυο συνεργασιών.

Λέξεις κλειδιά: Νεανική επιχειρηματικότητα, Κοινωνική επιχειρηματικότητα, πολιτισμός, εκπαίδευση, τουρισμός, Θεσσαλονίκη.

Στρατηγικές λήψης επιχειρηματικών αποφάσεων και στρατηγικές διαχείρισης εταιρικών κρίσεων

Απόστολος Δ. Μπέμπης
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Περίληψη

Σε μια εποχή ενός ρευστού περιβάλλοντος, που όλα μεταβάλλονται ταχύτατα και τα ζητήματα της κλιματικής αλλαγής, της διεθνούς τρομοκρατίας, των περιφερειακών συγκρούσεων με τις αυξημένες μεταναστευτικές ροές ως επακόλουθο, των παγκόσμιων υγειονομικών κρίσεων με την εμφάνιση και ταχύτατη εξάπλωση νέων πανδημιών και της εξάντλησης των φυσικών πόρων γίνεται φανερό ότι μια τοπικού επιπέδου κρίση μπορεί πλέον να επηρεάσει την παγκόσμια κοινότητα. Αφού λοιπόν μπορεί να την επηρεάσει παύει να είναι τοπική κρίση και γίνεται παγκόσμιου ενδιαφέροντος άρα απαιτεί την ανάλογη συνεργασία στο υψηλότερο δυνατό επίπεδο για την διαχείριση της. Τα κράτη στα πλαίσια των διεθνών σχέσεων συνεργάζονται, για τη διαχείριση των κρίσεων αυτών, αλλά και την πρόληψη ανάλογων φαινομένων στο μέλλον και την αντιμετώπιση μελλοντικών προβλημάτων πριν αυτά προκαλέσουν μη αναστρέψιμες συνέπειες. Η ανάπτυξη πρωτοβουλιών από τα κράτη για την αντιμετώπιση τέτοιων φαινομένων επηρεάζει και την επιχειρηματικότητα, μιας και πολλές φορές, οι επιχειρήσεις αποτελούν μέρος της λύσης του προβλήματος. Η αντιμετώπιση βέβαια φαινομένων όπως ο SARS-CoV-2, η 9/11 τρομοκρατική επίθεση, οι περιφερειακές κρίσεις στη Λιβύη, στη Συρία και στο Ιράκ απαιτεί αυξημένη επαγρύπνηση και έχει τεράστιες κοινωνικές και οικονομικές επιπτώσεις σε έναν πιο συνδεδεμένο και αλληλεξαρτώμενο παγκόσμιο περιβάλλον. Οι μικρές κοινότητες, οι πόλεις, τα κράτη, οι ομοσπονδίες κρατών, οι διεθνείς θεσμοί (Ηνωμένα Έθνη) και οι επιχειρήσεις λειτουργούν τα τελευταία χρόνια σε ένα παγκόσμιο και ασταθές περιβάλλον και αγωνιούν πρώτα για την επιβίωση τους και σε δεύτερο χρόνο για την ευημερία τους. Αγωνιούν ακόμη και για την επόμενη μέρα, την κρίση ή την φυσική καταστροφή που πρόκειται να ξεσπάσει και αν και ποσό θα τους επηρεάσει.

Η παγκοσμιοποίηση βέβαια έχει και ένα παράδοξο: Όσο περισσότερο αλληλεξαρτώμενοι γινόμαστε τόσο περισσότερο επιθυμούμε την τάξη. Το εντυπωσιακό με την παγκοσμιοποίηση είναι ότι όσο κι αν ανατρέξει κανείς στη βιβλιογραφία για το φαινόμενο που βρίσκεται σε εξέλιξη εδώ και δεκαετίες κανείς δε μπορεί να πει προς τα που πηγαίνει ή αν υπάρχει κάποιο σχέδιο για το μέλλον. Δεν υπάρχει κάποια προϊσταμένη αρχή να καταρτίσει ένα πλάνο ή ένα επιχειρησιακό σχέδιο. Αυτό βέβαια εξηγείται εύκολα για τον πολύ απλό λόγο ότι το διεθνές σύστημα είναι άναρχο και κάπου εδώ αρχίζουν να έχουν πραγματική αξία οι θεμελιώδεις αρχές του δομικού ρεαλισμού.

Παραθέτω στη συνέχεια βασικές αρχές του δομικού ρεαλισμού που ταιριάζουν άριστα στην επιχειρηματική στρατηγική.

1. Οι ομοιότητες ανάμεσα στη δομή του διεθνούς συστήματος κρατών και την κατανομή ισχύος σ' αυτό και τη δομή του παγκοσμιοποιημένου περιβάλλοντος των επιχειρήσεων (αγορές) είναι τόσες πολλές ώστε μπορούν πραγματικά οι βασικές αρχές του δομικού ρεαλισμού να εφαρμοστούν στην επιχειρηματικότητα.
2. Οι κινήσεις των κρατών και η θέση τους με βάση την κατανομή ισχύος στο διεθνές σύστημα ταιριάζουν απόλυτα με τις αντίστοιχες κινήσεις των εταιρειών στις παγκόσμιες αγορές
3. Το βασικό συμφέρον των κρατών που είναι η επιβίωση ταιριάζει πλήρως με εκείνο των εταιρειών άσχετα αν προκρίνουν σαν κύριο στόχο τους την κερδοφορία. Καμία επιχείρησή δε μπορεί να σκεφτεί τα κέρδη όταν απειλείται η επιβίωση της.
4. Οι στρατηγικές των κρατών, που εφαρμόζονται στις κινήσεις τους στο διεθνές σύστημα, έχουν άμεση σχέση με την κατανομή ισχύος στο σύστημα και αυτό είναι χαρακτηριστικό της δομής του συστήματος. Το ίδιο

ακριβώς συμβαίνει και στις εταιρείες, όπου ανάλογα με τον αριθμό των εταιρειών που δραστηριοποιούνται, χαρακτηρίζεται και ο τύπος του συστήματος και αποφασίζεται ποια στρατηγική θα χρησιμοποιηθεί. Σε ένα σύστημα (αγορά) με λίγους δρώντες που είναι πιο σταθερό ευνοείται η συνεργασία μεταξύ τους και μπορεί να αποφευχθεί πιο εύκολα η σύγκρουση και να επέλθει συνεννόηση.

5. Η θεωρία της ισορροπίας της ισχύος του διεθνούς συστήματος έχει άμεση εφαρμογή στις αγορές, τηρώντας πάντα βέβαια τις αναλογίες. Η αρχή ότι σε ένα σύστημα αν διαταραχθεί η ισορροπία θα επανέλθει με τον έναν ή με τον άλλο τρόπο έχει άμεση εφαρμογή στις αγορές όπως έχει άλλωστε αποδειχθεί και στο παρελθόν.

6. Το φαινόμενο της παγκοσμιοποίησης το οποίο βρίσκεται ακόμη σε εξέλιξη εδώ και δεκαετίες έχει διαμορφώσει το περιβάλλον (αγορές) στο οποίο δραστηριοποιούνται οι επιχειρήσεις και ασχέτως με τα πλεονεκτήματα ή τα μειονεκτήματα του φαινομένου αυτό παίζει καθοριστικό ρόλο στην επιβίωση ή στον αφανισμό τους. Η απουσία υπερκρατικής δομής, όπως γίνεται και στο διεθνές σύστημα των κρατών, που θα ρύθμιζε τις συνθήκες και την τάξη, το κάνει επίσης άναρχο και ανταγωνιστικό.

7. Η έρευνα έδειξε ότι βαδίζουμε προς περισσότερη παγκοσμιοποίηση παρά προς λιγότερη. Ενώ γενικά υπάρχει η πεποίθηση του ατομικού οφέλους, η αυτόνομη λειτουργία των μονάδων προς την ίδια κατεύθυνση δημιουργεί της συνολικό ρεύμα όπως και στα κράτη.

8. Η ευρωπαϊκή ολοκλήρωση, τουλάχιστον στη χώρα μας, φαντάζει ως κάτι εφικτό το οποίο θα στηρίξει την επιχειρηματικότητά και θα τη βοηθήσει να αναπτυχθεί με τις αντίστοιχες πολιτικές της.

9. Οι κρίσεις για τα κράτη και οι τακτικές που εφαρμόζονται για τη διαχείριση μιας κρίσης έχουν άμεση αναλογική εφαρμογή στο κομμάτι της επιχειρηματικότητας. Με τον τρόπο αυτό αν ακολουθηθεί η διαδικασία και ληφθούν τα κατάλληλα μέτρα, η θεωρία μπορεί να βοηθήσει τα μέγιστα προς την κατεύθυνση της επίλυσης μιας κρίσης.

10. Η εφαρμογή της θεωρίας διεθνούς πολιτικής στις επιχειρήσεις αποτελεί το πρώτο βήμα για τη διαμόρφωση μιας νέας ιδέας στην επιχειρηματικότητα: Της ιδέας του επιχειρηματικού Ρεαλισμού.

Λέξεις κλειδιά: Λήψη αποφάσεων, διαχείριση κρίσεων, παγκοσμιοποίηση.

Η εταιρεία RAWSOPHY

Μαρία Κουτούδη

Περίληψη

Η εταιρία RAWSOPHY δημιουργήθηκε στην Αθήνα το 2015. Αποτελεί ιδιωτική κεφαλαιουχική εταιρεία. Κατά τη συζήτηση παρουσιάστηκαν οι δραστηριότητες και μελλοντικά σχέδια της εταιρείας.

Λέξεις κλειδιά: Καινοτομία, επιχειρηματικότητα, Αθήνα.

Η εταιρεία KYANA Hellas S.A.

Sofia Gkarane

Περίληψη

Η εταιρεία KYANA HELLAS A.E. δημιουργήθηκε στη Θεσσαλονίκη από μία ομάδα 5 ανθρώπων με κοινό όραμα για μία καινοτόμο πρόταση στον χώρο των επαγγελματικών προϊόντων κομμωτηρίου. Επιπλέον έχει δημιουργήσει τη δομή υποστήριξης των συνεργατών της, ώστε να είναι αρωγός στην εξέλιξη της τέχνης τους μέσω επιμορφωτικών σεμιναρίων σε συνεργασία με Έλληνες και ξένους εκπαιδευτές, καθώς και μέσω εκδηλώσεων σε όλη την Ελλάδα, όπου παρουσιάζονται οι νέες τάσεις και τεχνικές στην τέχνη της κομμωτικής. Η εταιρεία KYANA είναι μία ελληνική εταιρεία με προϊόντα υψηλής ποιότητας, τα οποία εξελίσσει σε επίπεδο συστατικών και εφαρμογής σύμφωνα με όσα επιτάσσει η αγορά, ενώ σπουδαία είναι και η συμβολή της στην υποστήριξη κοινωνικά ευαίσθητων ομάδων, αθλητικών συλλόγων και περιβαλλοντικών δραστηριοτήτων.

Λέξεις κλειδιά: Καινοτομία, κοινωνική επιχειρηματικότητα, Θεσσαλονίκη.

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Εργαστήριο Διεθνών Σχέσεων
και Ευρωπαϊκής Ολοκλήρωσης
του Πανεπιστημίου Μακεδονίας



Η παρούσα έκδοση
πραγματοποιήθηκε με την
ευγενική χορηγία του Hotel
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