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ABSTRACTS IN ENGLISH

National movement in the creation of the VAT system

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ABSTRACT: The aim of our publication is to show how Hungary could introduce simpler taxation, while keeping the EU regulations, with the most possible national latitude. In this article we continue our previous work about theoretical modelization of simple taxation and investigation the rate of the national tax burden. In our model experiment, first we reduced the value-added tax rate for the possible minimal rate and parallel we substituted the missing amount by another type of special member state supertax package.

First part of our paper describes the relevant aspects of the history of value-added tax. We focus on tax exemptions, based on income limit and activity, and we investigate the current system. Finally we introduce our self-developed proposal, in which we investigate combinations of normal and reduced VAT taxes.

KEYWORDS: simple tax system, tax burden, VAT

JEL codes: H21, H25

Involvement of Employees in Creating a Socially Responsible Organization in Health Care Institutions

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ABSTRACT: Corporate Social Responsibility (CSR) is a management concept that allows the development of the organisation positive image and strengthening its competitive advantage. It has been widely used by economic organisations. The acceptance and realization of the concept assumptions by the managerial staff is not sufficient for the concept to be successfully implemented, the engagement of all the workers in the concept realisation is needed. The more conscious and more qualified the workers are and higher their responsibility for the organization's future is, the easier it is to implement the rules of social responsibility in such an organization. The fact that workers commonly follow the rules of ethics and have the same understanding of ethical standards which are applicable in a given organisation constitutes another equally significant factor supporting the concept implementation. The workers of health institutions should be characterized by all the factors mentioned here. Thus, the process of the CSR concept implementation and realization in health care institutions should proceed more smoothly than in others. The paper – based on literature sources and empirical research – attempts to diagnose the level of health sector workers preparation to the implementation of social responsibility assumptions in their centres. The author also tries to evaluate to what extent the implementation process has already been completed or will probably be completed in the near future.

KEYWORDS: CSR, employees, management, health institutions

JEL codes: I19, M14, L21

Economic Diplomacy and the Role of Diplomatic Missions Nowadays

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ABSTRACT: This article analyses the potential role of diplomatic missions as a specific kind of foreign affairs state bodies in the pursuit of economic diplomacy that is considered to be a set of activities aimed at promoting foreign economic interests of state by peaceful means. It is believed that the diplomatic missions are one of the key actors of economic diplomacy at present. They play an important or even a vital role in implementing a number of diplomatic functions, particularly the promotion of trade and investment, providing political support to businesses abroad as well as shaping economic legislation. The added value of diplomatic missions as actors of economic diplomacy lies in their ability to provide entrepreneur sector with useful information on business and investment opportunities abroad, which is especially useful for small and medium enterprises, or to provide political support to businesses in foreign countries, which is in some countries and/or in some cases a prerequisite for companies to succeed.

KEYWORDS: economic diplomacy, diplomatic missions, foreign trade promotion, foreign direct investment promotion, political lobbying, negotiation of international treaties

JEL codes: H110, H770

Improving Electronic Communication between Organizations and Local Government in the Western Region of Romania

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ABSTRACT: The current information society is based on simplified operations using new information technologies. Using information technologies simplifies and streamlines the conduct of economic activities, increases efficiency and provides a somewhat less bureaucratic environment for the new digital economy. This paper is based on a survey and examines the role of electronic communication in organizations interaction with the local government, as well as the importance and benefits of using electronic services. Organizations express their openness and interest for electronic services, on one hand, and the lack of attraction for the local public government website, on the other hand, therefore we will try to identify the main reasons that limit the interaction by electronic means between organizations and local public government and formulate some answers that may lead to a better delivery of government services and improved interactions.

Overall, the study confirms that the business environment is ready to embrace all new informational technologies as well as the fact that organizations are aware of the benefits of using electronic means of communication in relation to the local public government, and in certain circumstances tend to prefer more this type of electronic communication.

KEYWORDS: electronic services, business environment, local public government, information and communication technologies, electronic communication

JEL codes: H7, M10, L86

Tourism Development and Cultural Heritage: The Stakeholders' Opinion on the Regional Role of the Restored Eszterházy Palace in Western Hungary

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ABSTRACT: The paper shows that a newly restored castle which represents the Hungarian cultural heritage (the third biggest baroque castle in Europe, and the biggest one in Hungary) how to convert the touristic economy of a micro-region (Fertő Lake area).

The research is based on sociological interviews in 2016, which are made with the mayor and representatives of local governments, touristic and other service managers of the region.

According to stakeholder's opinion, the tourism economy has to change in many ways in the region. The Eszterházy Castle would be the 'flagship' of micro-region's tourism. The stakeholders' opinions show the needed changes in infrastructure and the offered programs. The tourism entrepreneurs and local governments' representatives who played a significant role in the tourism of micro-region and who met the new initiatives and requirements answered to the challenges in different ways according to their interests and position. The Eszterházy castle is in a difficult situation to involve its touristic activity in a very diverse micro-region.

KEYWORDS: touristic cooperation, cultural heritage, entrepreneurship, micro-region

JEL codes: R11, Z32, Z10, Z58

Fundraising – The instruments of acquiring capital

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ABSTRACT: The main topic of this study is fundraising, the methodology of providing resources, the knotting instruments and factors influencing successful fundraising activity. Based on secondary research results the study tries to prove that a professional management and a high level strategic body improve and is contributing to efficiency and are influencing the resource generating capacity of the organization. Organizations of the business sector have usually their own R & D departments or project groups. On the other hand, in case of non-profit organizations significantly the managers and the members oneself are taking care for the continuous education and development, also supporting with this individual aspiration the development in total and realizing goals of the organization. Thus, the study discusses the topic of nonprofit management with harmonization to the previous train of thought, which is a major hub of this research. The fundraising concept also include definitions like sponsoring and patronage. These two definitions are also under investigation.

KEYWORDS: fundraising, sponsoring, patronage, strategy, non-profit management

JEL codes: M10, M14

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