

ANALYSIS OF EUROPEAN UNION LEGISLATION ON TRADE

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Abstract

On June 27, 2014 there was signed an Association Agreement between the Republic of Moldova, on one hand and the European Union and the European Atomic Energy Community and its Member States, on the other hand (hereinafter - the Association Agreement). The Association Agreement entered into force on 1 July 2016. The signing of the Association Agreement was as a result of the close ties between the parties established by the Partnership and Cooperation Agreement between the European Communities and their Member States, on the one hand, and the Republic of Moldova on the other hand, which develops within the European Neighborhood policy and the Eastern Partnership, as well as recognition of the shared desire of the parties to further develop, strengthen and expand their relationships.

*The Association Agreement contributes to the development of trade and economic relations between the parties. The Republic of Moldova is obliged to take necessary measures to ensure compliance with the objectives of Union's regulations and to follow the principles and practices set out in the relevant *acquis* of the Union. The Republic of Moldova will also gradually include relevant *acquis* of the Union in its legislation, in accordance with the provisions of the Association Agreement.*

The legislative background regulatory EU trade is subject studies only a small circle of researchers, approaches and sequential episodic in character, without being integrated into a systemic study, complex, integrated. The objectives of the research are to analyze the most important EU regulations on trade.

Keywords: *trade, customs territory of the EU, Common Customs Tariff, free movement of goods, common commercial policy, import, export.*

1. Introduction

The European Union has 500 million consumers and a single market based on common rules. As the largest exporter in the world, the EU also represents an export market for the third countries. The EU has exclusive competence to legislate in commerce and to sign international trade agreements under the World Trade Organization norms, on behalf of its 28 member states. The EU is the largest economy in the world, the first world exporter and importer, the main investor and recipient of foreign investments, as well as the world's largest donor. Although representing only 7% of world's population, the EU accounts for over a quarter of the world's wealth, measured by gross domestic product (GDP), i.e. the total value of produced goods and services.

The Association Agreement contains several provisions that establish the cooperation between the Parties in order to continuously improve the economic relations and trade. It is also, progressively, established a free trade area over a transitional period not exceeding ten years after the entry into force of the Association Agreement, in accordance with the provisions of the Agreement and art. XXIV of the General Agreement on Tariffs and Trade 1994.

2. Purpose of the research and status of analysing the current issues

The Association Agreement and the implementation of this document is the subject of multiple scientific research and is widely discussed in scientific publications. However the legislative background of EU trade regulation is subject studies only a small circle of researchers and is insufficiently addressed in the literature. Research in this area, particularly in regard to the obligation of the Republic of Moldova to take the necessary steps to ensure progressively consistency with the Union's regulations and to follow the principles and practices set out in the relevant *acquis* of the Union, have episodic and sequentially, without being integrated into a systemic study, complex, integrated.

In these circumstances it is necessary that objective research is carried out on the most important regulations of the EU in trade, identifying the challenges facing Moldova in the process of inclusion progressively relevant *acquis* of the Union in its legislation, in accordance with provisions of the Association Agreement.

3. Methods and materials applied

Quantitative and qualitative research was used for the achievement of research methods including bibliographic documentation, induction, deduction, systemic method, statistical methods, comparative method, problem solving, modeling. Article is developed based on systemic approaches, complex, problematic and is geared towards boosting the process of implementing the Association Agreement with the Republic of Moldova to the EU.

4. Analysis and Results

4.1. Provisions of the Treaty on the Functioning of the European Union on internal market, free movement of goods, Customs Union

The Treaty on the Functioning of the EU (TFEU) contains provisions concerning the internal market, free movement of goods, Customs Union. According to the regulation (article 26), the internal market comprises an area without internal frontiers where the free movement of goods, persons, services and capital is ensured in accordance with the Treaties. Under article 28, the Union shall comprise a customs union which shall cover all commodity exchange and which shall involve the prohibition, between Member States of customs duties on imports and exports and of all charges having equivalent effect and the adoption of a common customs tariff with the third countries.

Therefore, the free movement of goods from Member States and of goods from third countries and which are in free circulation in Member States constitute one of the fundamental principles of the Treaty. Free movement of goods, the first of the four fundamental freedoms of the internal market, is guaranteed by the abolition of customs duties and quantitative restrictions and the prohibition of measures having an equivalent effect.

According to TFEU (article 29), in the free circulation in a Member State are the products originating from third countries, which import formalities have been completed and for which there have been charged in that Member State customs duties and charges having outstanding equivalent effect and have not benefited from a total or partial drawback of such duties and charges. TFEU sets (article 30), that charges having an equivalent effect are prohibited between

Member States customs duties on imports and exports. This prohibition is also applied to fiscal customs duties. TFEU prohibits between Member States quantitative restrictions on imports and exports and any measures having an equivalent effect (article 34, article 35).

Article 36 from the Treaty on the Functioning of the European Union allows the Member States to take measures with an equivalent effect to quantitative restrictions when these are justified by general, non-economic reasons, e.g. grounds of public morality, public order and public safety. According to Article 37, the Member States shall adjust to commercial national monopolies so as to ensure the exclusion of discrimination between nationals of Member States regarding the conditions of supply and marketing.

4.2. Specific regulations of the Customs Union

EU presents, firstly characteristics of a Customs Union. EU customs borders were changed with the progress of European integration, but the principles remained the same. *EU Regulation 952/2013 of 10/09/2013 of the European Parliament and of the Council of establishing the Union Customs Code* [1], in article 4 defines the territory of Customs Union. Union Customs Code establishes general rules and procedures applicable to goods brought into or out of the Customs territory of the Union. Without prejudice to the provisions of international conventions and EU legislation in other areas, the Customs Code shall apply uniformly throughout the customs territory of the Union. Certain provisions of the customs legislation may be applied outside the customs territory of the Union, under specific regulations or international conventions.

The Regulation (EU) no. 952/2013 establishes (article 3) the mission of customs authorities. According to the regulation, they are primarily responsible for overseeing the International Trade Union, contributing to the development of a fair and open trade, to the implementation of the external aspects of the internal market, the common commercial policy and other common policies of the Union with an impact on trade and security of the whole supply chain. Customs authorities set up measures aimed, particularly to:

- a) protecting the financial interests of the Union and of the Member States;
- b) protecting the Union's unfair and illegal trade and supporting legitimate business activity;
- c) ensuring the security and safety of Union and its residents, environmental protection, in close cooperation with other authorities, if appropriate; and
- d) maintaining a proper balance between customs controls and facilitation of legitimate trade.

In the field of intellectual property rights, customs authorities and under the provisions of *EU Regulation No. 608/2013 of the European Parliament and of the Council of 12 June 2013 on the enforcement of intellectual property rights by customs authorities and repealing Regulation (EC) no. 1383/2003 of the Council* [2], which establishes the conditions and procedures for action by customs authorities where suspected goods of infringing an intellectual property right are or should be subject to customs supervision or control of the customs control on the territory of Union's customs, according to Regulation (EU) no. 952/2013 in particular in respect to goods in the following cases:

- a) when declared for free circulation, export or re-export;
- b) entering or leaving the customs territory of the Union;
- c) when subject to a standstill procedure or placed in a free zone or free warehouse.

Another major act is the *Council Regulation (EEC) No. 2658/87 of 23 July 1987 on tariff and statistical nomenclature and the Common Customs Tariff* [3], subsequently amended, which states that the Combined Nomenclature includes:

- a) the harmonized system of nomenclature;
- b) community subdivisions to that nomenclature, referred to as "CN subheadings" if the corresponding rate of duty is specified;
- c) preliminary provisions, additional notes to sections or chapters and notes and footnotes relating to CN subheadings.

The Commission shall establish an integrated tariff of the Union, 'the TARIC "complying with the Common Customs Tariff for foreign trade statistics, the commercial, agricultural and other Community policies concerning the import or export of goods.

4.3. Regulations relating to the common commercial policy

The Treaty on the Functioning of the European Union contains provisions relating to the common commercial policy. According to Article 206 by establishing a customs union in accordance with Articles 28-32, the Union shall contribute, in the common interest, to the harmonious development of world trade, the gradual abolition of restrictions on international trade and foreign direct investments and lowering customs barriers and other measures. According to Article 207, paragraph (1), common commercial policy is based on uniform principles, particularly in regard to changes in tariff, tariff and trade agreements on trade in goods and services and the commercial aspects of intellectual property, foreign direct investments, uniformity in liberalization measures, export policy as well as measures to protect trade such as those to be taken in the event of dumping and subsidies. The common commercial policy shall be conducted in accordance with the principles and objectives of the Union's external action.

EU's common commercial policy regime includes three essential categories: **exports, imports and trade protection.**

3.1. Exports. The first category, **exports**, comprises several areas which we refer to as.

3.1.1. The first area is referred to the common applicable rules for exports. *The Regulation (EU) no. 2015/479 of the European Parliament and of the Council of 11 March 2015 establishing a common regime for exports* [4] sets out the fundamental principle that EU exports for other countries not subject to quantitative restrictions. The regulation, also, lays down rules on the procedure for taking safeguard measures. EU exports to third countries are free, as not subject to quantitative restrictions, except those that apply in accordance with Regulation no. 2015/479. Where as a result of unusual developments on the market, a Member State considers that it may take safeguard measures, this shall inform the Commission, which shall notify the other Member States. The Commission shall be assisted by the Committee on safeguard established by Regulation (EU) 2015/478 of the European Parliament and of the Council of 11 March 2015 on establishing a common regime for imports. In order to prevent a critical situation caused by a shortage of essential products, or to remedy such situations and where interests of the Union require an immediate action, the Regulation no. 2015/479 provides that (article 5), the Commission acting at the request of a Member State or on its own initiative, taking into account the nature of the products and other features of the transactions in question, may make the export of a product by being presented by an export authority which are granted in accordance with the procedures and within the limits which are being decided in accordance with the examination

procedure prescribed by the regulation. The measures adopted by the Commission shall inform the European Parliament, the Council and the Member States and shall take effect immediately. These measures may be limited to certain destinations or to exports from certain regions of the Union and does not affect products which are already on the way to the Union's border.

3.1.2. A second area of control taken by the European Union of exports of dual-use products, ie products that can be used for both civil and military. An example of this can serve uranium, which can be used both for electricity generation as well as for the nuclear weapons. This control system aimed at fulfilling commitments and responsibilities internationally, especially regarding non-proliferation. Thus, the *Council Regulation (EC) no. 428/2009 of 5 May 2009 of establishing a Community regime for the control of exports, transfer, brokering and transit of dual-use products* [5], subsequently amended, establishes a Community regime for the control of exports, transfer, brokering and transit of dual-use items. Attachment I of the Regulation sets out a list of dual-use items requiring authorization. The purpose of the Regulation is to establish a uniform system at European Union level to control export, transfer, transit and brokering of dual use items By *EU Regulation No 599/2014 of the European Parliament and of the Council of 16 April 2014 amending Regulation (EC) no. 428/2009 setting up a Community regime for the control of exports, transfer, brokering and transit of dual-use items* [6] gives the European Commission the power to adopt acts to allow the upgrade of the EU list of dual use items.

3.1.3. The next area refers to the **export credit insurance**. The *Directive 98/29 / EC of the Council of 7 May 1998 on the harmonization of the main provisions concerning export credit insurance for transactions with medium and long term coverage* [7] subsequently amended, applies to cover the transactions related to the export of goods and / or services originating from a Member State, provided that this support is provided directly or indirectly on behalf of or in support of one or more Member States, with a total risk period of at least two years, i.e. repayment period includes the duration of production. According to the Directive 98/29 / EC, the Member States shall ensure that any institution that grants directly or indirectly a coverage as insurance, guarantees or refinancing of export credit on behalf of or with the Member State that supports the very government that is controlled by the government which grants the cover or acting under its responsibility, "the insurer ", covers transactions related to the export of goods and / or services to countries not belonging to the Union and financed by a buyer-credit or a supplier-credit or paid in cash. The common principles on the constituent elements of the guarantee [8] refer to general principles and definitions, the scope of the guarantee, the causes of loss and exclusions of liability as well as the indemnity provisions applicable to the insured case. The common principles on the premium [9] governing the operations of export credit insurance provide a framework for creating greater transparency in determining the amount of insurance premiums and in particular establishes a general premise that premiums must converge. The Directive 98/29 / EC sets [10] that the premium is calculated based on the calculation of the guarantee and are based as far as possible, on the initial minimum premium benchmarks. The benchmarks are expressed in percentages of a reference value representing full coverage of the premium on the date of the insurance or guarantee. With respect to credit risk this reference value corresponds to at least the principal amount of the loan or faction (re) financed of the commercial contract, but in terms of manufacturing risk, the contract value, advances paid being deducted. In the case of manufacturing risk, the basis for calculating the guarantee may be reduced to the minimum provided loss.

3.1.4. Another area is related to the **ban on trade in instruments of torture**. The European Union opposes the death penalty, torture and other cruel unusual punishments in countries outside the EU. For this reason, EU bans trade in certain types of equipment and products that could be used

for such purposes such as gallows, electric chairs and lethal injection systems. The *Council Regulation (EC) no. 1236/2005 of 27 June 2005 concerning trade with certain goods which could be used for capital punishment, torture and other punishments or cruel, inhuman or degrading* [11] subsequently amended, lays down Community rules governing trade with third countries in goods that could be used for capital punishment, torture and other cruel punishments and, inhuman or degrading treatment, as well as technical assistance for the use of those assets. According to Article 3, exports of goods that have no other use than for capital punishment, torture and other punishments and cruel, inhuman or degrading ways listed in Attachment II of the Regulation no. 1236/2005 is prohibited, regardless of the origin of such goods. It is prohibited to provide technical assistance related to listed goods, whether for consideration or not, from the customs territory of the Union, to any person, entity or body in a third country. Notwithstanding, the competent authority may authorize the export of goods listed in Attachment II, as well as providing technical support for these goods, if it turns out that in their country of destination, such goods will be used exclusively for the purpose of public display in a museum of its historic significance. Analogue, in Article 4, Regulation no. 1236/2005 prohibits any import of goods listed in Attachment II, regardless of the origin of such goods. Acceptance by any person, entity or body in the customs territory of the Union of technical assistance related to goods listed in Attachment II, supplied from a third country, by any person, entity or body, whether paid or not, is prohibited. Notwithstanding, the competent authority may authorize the import of such goods as well as the provision of technical assistance for these goods, if it is proved that in the Member State of destination, these goods will be used exclusively for the public purpose in a museum, for their historic significance.

3.1.5. The next domain is connected to **the export of cultural goods**. The *Regulation (EC) no. 116/2009 of 18 December 2008 on the export of cultural goods* [12] provides rules for the export of cultural goods to protect them and ensure uniform conducting checks on these exports at the external borders of the EU. The categories of cultural goods to which the regulations are being applied are set out in Attachment I. The export of cultural goods outside the customs territory of the Union is subject to the presentation of an export license (Article 2). The license is issued by the competent authority of the Member State at the request of the exporter and is valid throughout the Union. A Member State may refuse an export license if the goods are protected by legislation on national treasures of artistic, historical and archaeological values. Under certain conditions, an EU country may allow to export certain cultural goods without a license. The export license must be presented together with the export declaration at the competent customs office at the time of the customs formalities for export. The Member States are entitled to limit the number of customs offices empowered to handle formalities for cultural goods. The conditions of establishment, release and use of export licenses under *Regulation no. 116/2009 shall be determined by implementing the Regulation (EU) no. 1081/2012 of 9 November 2012 for the Regulation (EC) no. 116/2009 of the Council on export of cultural goods* [13]. The Regulation no. 1081/2012 sets up 3 types of licenses:

- regular license, which is used in normal times for each export regulated by the Regulation (EC) no. 116 / 2009 and is valid for 1 year;
- specific open license regulating the repeated temporary export of a specific cultural good by the owner for use and / or presenting the exhibition in a third country and is valid for a period of up to 5 years;
- general open license is issued to museums or to other institutions to cover the temporary export of any goods that belong to their permanent collection that can be temporarily exported, regularly, from the Union for being exhibited in a third country.

3.2. Imports. The second category, imports, includes some areas that we refer to as follows.

3.2.1. A first field is connected to **the common regimes for imports into the EU**. After the economic and financial crisis, the role of trade as a factor for economic growth and job creation in the EU has become more important than ever. In 2015, the EU updated the common rules for exports to other countries, replacing an earlier legal act by a new legislative act, namely *Regulation (EU) no. 2015/478 of the European Parliament and of the Council of 11 March 2015 establishing common rules for imports* [14]. The Regulation applies to imports of products originating from third countries, with the exception of certain textile products subject to specific import rules under Regulation (EU) 2015/936 of the European Parliament and of the Council of June 9, 2015 on common rules applied to imports of textile products from certain third countries that are not covered by bilateral agreements, protocols or other bilateral arrangements or other specific import regimes of the Union and products originating from certain third countries listed in the Regulation (EU) 2015/755 of the European Parliament and of the Council of 29 April 2015 on common rules for imports from certain third countries. The import into the Union of listed products is free and is not subject to any quantitative restriction, without prejudice to the safeguard measures under EU law. Regulation (EU) no. 2015/478 sets (Article 4) that before the application of any safeguard measures, an investigation is conducted at Union level. If the Commission finds that there is sufficient evidence to justify the start of an investigation, it shall initiate an investigation within one month from the receipt of information from a Member State and publishes a notice in the Official Journal of the European Union. The Commission starts an investigation in cooperation with Member States.

3.2.2. A second area concerns **the distribution of quotas and import and export licenses in the EU**. The *Regulation (EC) nr.717 / 2008 of 17 July 2008 on establishing a Community procedure for administering quantitative quotas* [15] establishes rules for the administration of import and export in the European Union. According to article 2, quotas are allocated among applicants as soon as possible after they have been opened. Managing the Quotas may, inter alia, be done by applying one of the following methods or a combination of these methods:

- a) a method of taking into account traditional trade flows;
- b) a method based on the chronological order of submitting the applications ("first come, first served");
- c) a method of distribution in proportion to the quantities requested when applications are submitted (in accordance with the procedure referred to as "simultaneous examination").

If the method is based on the chronological order of submission of applications, Member States shall issue licenses immediately after verification of the available Community balance. In other cases the following shall apply:

- a) The Commission shall notify the competent authorities of the Member States within fixed quantities for which they issue licenses to the various applicants;
- b) the competent authorities of the Member States shall issue import or export licenses within ten working days from the notification of the Commission decision or within the time established by it;
- c) the competent authorities shall inform the Commission on the issue of import or export licenses.

Because more and more countries have joined the World Trade Organization, the Regulation (EC) no. 717/2008 began to apply only to imports from a limited number of countries. There are no quantitative quotas on exports from the EU.

3.2.3. Next domain covers the **trade with seal products**. *Regulation (EC) no. 1007/2009 concerning trade with seal products* [16] establishes harmonized rules on the marketing of seal products. Through seal product is meant all products, either processed or unprocessed, deriving or obtained from seals, including meat, oil, blubber, organs, fur skins and skins, tanned or dressed, including fur skins assembled in plaques, crosses and other similar forms, and articles made from fur skins (article 2). As it is clear from the provisions of the Regulation (EC) nr.1007 / 2009 (article 3), the marketing of seal products is only permitted if such products are obtained from hunts conducted by Inuit communities of [17] or other indigenous communities, with the condition that they meet the following requirements:

- hunting has been traditionally held in the community;
- hunting takes place for the subsistence of the community and contributes to it, including to provide food and income to make a living and sustainable livelihoods, and not be held primarily for commercial reasons;
- hunting is done in a way that animal welfare is given due consideration, taking into account the lifestyle of the community and the purposes of hunting, which is to ensure their subsistence.

Notwithstanding, the import of derived seal products is permitted in the situation where it is occasional and consists exclusively of goods for the personal use of the travelers or their families. The nature and quantity of such goods indicates that they are not imported for commercial purposes. When placed on the market, the product seal is accompanied by a certificate proving the conformity with the above set out conditions.

3.2.4. The next area concerns **the common regime for imports from certain third countries**. *The Regulation (EU) 2015/755 of the European Parliament and of the Council of 29 April 2015 on common applied regime for imports from certain third countries* [18] shall apply to imports of products originating from Azerbaijan, Belarus, North Korea, Kazakhstan, Turkmenistan, Uzbekistan, with the exception of textile products covered by the Regulation (EU) 2015/936 of the European Parliament and of the Council of June 9, 2015 on common applied regime for imports of textile products from certain third countries not covered by bilateral agreements, protocols or other arrangements, or other specific Union import regimes. Imports into the Union of listed products are free and is not subject to any quantitative restrictions. However, certain safeguard measures can be taken which are provided by the Regulation (EU) 2015/755. If trends in imports appear to call measures of surveillance or safeguard measures, the Commission is informed by the Member States on this and if it is determined that there is sufficient evidence to justify an investigation, the Commission starts an investigation and publishes a notice in the Official Journal of the European Union. Commission starts an investigation in cooperation with the Member States and informs them on the analysis of information carried by it. The Commission also seeks any information it deems necessary and when it considers appropriate, endeavors to check this information with importers, traders, agents, producers, trade associations and organizations. It may be assisted in this task by staff of the Member States on whose territory where checks are carried out, as long as that Member State has expressed such a wish. Member States shall provide, upon request and in the way that, with the information available on the product market development is under investigation. The Commission may hear the interested parties. They must be heard where they have applied in written within the time prescribed in the notice published in the Official Journal of the European Union, showing that they are actually likely to be affected by the outcome of the investigation and that there are particular reasons to be heard. If the information requested by the Commission is not provided within the time limits set out in Regulation (EU) 2015/755 or the

Commission in application of the Regulation, or the investigation is significantly impeded, findings may be based on available data. If the Commission finds that any interested party or third party has supplied false or misleading information, disregards this information and may use available data.

If the Commission finds that there is insufficient evidence to justify an investigation, it shall inform the Member States of its decision within one month from the receipt of the information provided by Member States.

At the conclusion of the investigation, the Commission shall present to the safeguard Committee established by *Regulation (EU) 2015/478 of the European Parliament and of the Council of 11 March 2015 on common applied regime for imports* [19] a report on its results. The Regulation (EU) 2015/755 sets (article 13) that if a product is imported into the Union in such increased quantities or under such conditions as to cause or threaten to cause serious injury to Union's producers of products like or directly competitive products, the Commission, in order to protect the interests of the Union, may modify, at the request of a Member State or on its own initiative, the arrangements for imports of the concerned product, conditioning free circulation by presentation of an import authorization which is issued pursuant the manner and within the limits defined by the Commission. The taken measures are communicated to the Member States and shall take effect immediately. However, such measures do not prevent the free circulation of products which are already shipped to the Union, provided that such products are not able to change the destination and products which release into free circulation is subject to presentation of a surveillance document to be in fact accompanied by such a document.

3.3. Trade defense. A third category concerns the trade protection and covers the following domains:

3.3.1. The first area concerns *the obstacles to trade and investments in the EU*. Every year the European Commission publishes a report on barriers to trade and investment faced by EU companies in markets of the EU key partners. The Commission Report to the European Council on barriers to trade and investment - edition 2015 on a range of important obstacles faced by EU businesses on the markets of six strategic partners and namely: China, India, Japan, Mercosur (Brazil / Argentina), Russia and the United States. The main objective of the report is to highlight the obstacles barring the strongest effect on trade and to reaffirm the importance of addressing such obstacles in a targeted and concerted manner. The report is part of an EU strategy for the implementation of trade rules, formulated in 2010 in adding the Europe 2020 objectives of the report which are to provide an overview of the ongoing EU negotiations on trade and investment and examine barriers to trade and investment faced by EU businesses in Argentina, Brazil, China, India, Japan, Russia and the United States. It also presents the Commission's measures to ensure access of European companies to global markets.

The Commission report to the European Council on barriers to trade and investment - Edition 2015 (Report) identifies the main obstacles to trade and investment maintained by the EU's strategic partners in 2014. Thus, concerning Brazil and Argentina they are listed inter alia:

- In the area of investments, although Brazil generally does not distinguish between foreign capital and national capital, certain sectors, especially communications and media, aviation, transportation and mining, subject to limitations on the participation of foreign capital. Discriminatory taxes and subsidizing domestic producers in Brazil is an important issue in many sectors. In particular, the (re) introduction of the export subsidies

"reintegrated" generates concern. The grant by Brazil, of subsidized loans or aid conditioned by fulfillment of requirements of local content remains problematic. Brazil offers tax benefits as taxable purchases of inputs and contributions to capital, domestic companies that export at least 50% of their production. Another obstacle is the fact that Brazil has adopted measures which further distorts the conditions for participation in public tenders by establishing preferential margins for certain national tendering procedures. Measures fix the margin from 8% to 25% and cover a wide range of sectors.

- In Argentina, the requirement that all importers should complete an "anticipated declaration under oath import (DJAI)" remains a major challenge. Argentina continues to apply severe restrictions on the transfer of foreign currency, dividends and royalties. The situation is worsened even back because of rising foreign currency reserves. In addition, Argentina has resorted to regulate internal taxation of imports of cars, boats, airplanes and high-tech motorcycles, charging a "luxury tax" of up to 50% above a certain threshold value. The tax aims the luxury cars and, therefore, affects imported models greater than models manufactured by domestic producers.

Regarding China, the report identifies several obstacles, including:

- China applies significant restrictions on foreign investments. In particular, the closed sectors should be open to foreign direct investments or those the subject of joint venture requirements, including where Chinese majority stake is a prerequisite. Subsidizing domestic producers and in particular the public sector enterprises is also a major impediment to investment in China. A variety of problems persist regarding intellectual property rights in China.
- EU companies face numerous sanitary and phytosanitary measures relating to imports into China. It would also be accepted international standards on food safety and animal health.

For India is being mentioned:

- EU companies still face significant obstacles to penetrate on IT market and electronic equipment sector in India. There persist problems on implementation of the certification regime imported and export tires of the Bureau of Indian Standards in India.
- As of August 2013, India amended the interpretation and implementation of regulations on food safety in 2011 on labeling and packaging, adopting a more restrictive approach on the use of stickers on packages and, thus, triggering a serious malfunction of food trade. During 2014, India introduced more measures affecting the cosmetic sector on issues such as labeling requirements, animal testing and registration for imported products.

Regarding Japan, the Report states that since the beginning of negotiations on a comprehensive free trade agreement, discussions on NTBs continues. For some of these barriers (eg organic foods, licensing of wholesale alcohol), Japan has already complied with the agreed commitment during the preparatory phase before the launch of negotiations on the Free Trade Agreement.

Among the barriers to trade in the United States, the EU remains concerned by the restrictions of "Buy American" which governs the public procurement in the US, and targeting a large part of public procurement in the US by reserving a significant portion of procurement of domestic goods and services and foreign companies to the exclusion of public procurement procedures. EU's major concerns remain about the US restrictions on the import of mutton and goat meat and as well as the import of egg products.

As regards to Russia, the Report identifies several obstacles, including:

- Incorrect implementation of WTO's consolidated tariffs for many products, including paper, electrical appliances and agricultural products such as palm oil.
- The Federal Law nr.242 on the location of personal data of July 21, 2014 foresees that all personal data of individuals in Russia are stored and processed in Russia, without exception offered on commercial data. Such generalized requirements on local servers, without exception for commercial data are disproportionate and might have an adverse effect on the digital economy as a whole. In particular, this creates a major obstacle to European suppliers of technology "cloud" and developing a cross-border market of computing technology "cloud". The problems related to sanitary and phytosanitary measures in Russia remain current.
- Russia adopted a program of subsidies including subsidies for equipment manufacturers and agricultural equipment under certain conditions on local content.
- On 14 May 2013, the Eurasian Economic Community has imposed anti-dumping duties on imports of light commercial vehicles in Germany and Italy. As a result of this measure, exports of light commercial vehicles in the EU in Russia virtually stopped due to prohibitive levels of tax.

3.3.2. A second area is connected to **measures taken by the EU on anti-dumping or anti-subsidy**. According to the *Regulation (EU) 2016/1037 of the European Parliament and of the Council of 8 June 2016 on protection against subsidized imports from countries not members of the European Union [20]*, there may be imposed a countervailing duty to offset any subsidy granted directly and indirectly for the manufacture, production, export or transport of any product whose release for free circulation in the EU causes an injury.

According to article 3 of the Regulation (EU) 2016/1037, it is considered that there is a subsidy in the following situations:

1. (a) where there is a financial contribution by the government of the country of origin or export, namely when:
 - (i) a public authority involves a direct transfer of funds (e.g., grants, loans or equity infusion) or potential direct transfers of funds or liabilities (e.g. loan guarantees);
 - (ii) government revenues that are otherwise due are canceled or not collected (e.g. fiscal incentives such as tax credits). In this regard, the exemption of an exported product from duties or taxes that are applied to similar product, if it is intended for domestic consumption, or reduce taxes in due amounts which is not considered subsidy as long as it was granted in accordance with Attachments I, II and III of Regulation (EU) 2016/1037;
 - (iii) a public authority provides goods or services other than general infrastructure, or purchases goods;
 - (iv) a public authority makes payments to a funding mechanism or entrusts a private body to carry out one or more functions of the above-listed type, which incumbent normally or orders it to do so, its practice is not different indeed from the normal practice of public authorities or
- (b) where there is any form of income support or price support in the sense of article XVI of the GATT 1994; and
2. If such an advantage is conferred.

If an EU industry considers that imports of a product from a country outside the EU subsidized and harms EU industry producing the same product, it can lodge a complaint with the European Commission. If the complaint shows initial evidence of a subsidy or injury to EU industry and a causal link between subsidy and injury, the Commission opens an anti-subsidy investigation. If the anti-subsidy investigation reveals that certain conditions are met, including: imports benefiting from a specific subsidy, there is an injury to the EU industry, there is a causal link between subsidy and injury and the EU interest calls for intervention to prevent the injury, the Commission may impose provisional countervailing duties, pending further inquiries. As a result, further inquiries, definitive measures may be imposed by the Commission.

The *Regulation (EC) no. 1225/2009 of 30 November 2009 on protection against dumped imports from countries not members of the European Community* [21], subsequently amended, establishes the procedure for imposing anti-dumping measures in the EU. According to article 1, may be subject to anti-dumping duties any dumped product if its release for free circulation in the EU causes an injury. It is considered that a product is dumped when its export price to the Union is less than a comparable price, in the ordinary course of trade, as established for the exporting country. Dumping measures may be imposed if the following conditions are met:

- a) imports must be the object of a dumping;
- b) there is an essential injury to EU industry producing similar product;
- c) there is a causal link between the dumped imports and injury;
- d) anti-dumping measure shall not contravene EU interest.

Dumping measures can be imposed on EU imports of the concerned product and may be in the form of an ad valorem duty or in the form of specific duties. These fees are paid by the EU importer and collected by national customs authorities of the EU concerned countries.

According to article 11 of the Regulation (EC) no. 1225/2009, the anti-dumping measure shall remain in force for the period and to the extent necessary to counteract dumping which is causing injury. Dumping measure shall expire five years from its imposition or five years from the closing date of the most recent review which has covered both dumping and injury, unless the determined review that the expiry would favor the continuation or recurrence of dumping and injury. A review of the measures to expire occurs either at the Commission's initiative or on application by or on behalf of Community producers and the measure remains in force pending the outcome of the review.

One important note to mention is that goes along with the Regulation (EU) 2015/1843 of the *European Parliament and of the Council of October 6, 2015 concerning the adoption of EU procedures in the common commercial policy to ensure the Union's exercise of rights conferred by international trade rules, in particular those established under the World Trade Organization* [22]. The Regulation (EU) 2015/1843 provides for the Union's common commercial policy to ensure the exercise of the Union of rights conferred by international trade rules, in particular those established under the World Trade Organization (WTO), which, subject to compliance the existing international obligations and procedures, are aimed at:

- to react to trade obstacles that have an effect on the Union market, in order to remove the injury resulting therefrom;
- to react to obstacles to trade that have an effect on the market of a third country in order to remove the adverse trade effects resulting therefrom.

The given procedures apply specifically to the initiation, conduct and discharge in international dispute of resolution in the common commercial policy.

5. Conclusions

In the context of signing and entry into force of the Association Agreement between the Republic of Moldova, on one hand and the European Union and the European Atomic Energy Community and its Member States, on the other hand, we consider that the brief analysis of the provisions of EU trade law is current and relevant. Some provisions of Moldovan legislation on trade have been aligned with EU legislation; there come other provisions to be included under the provisions of the Association Agreement.

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ANALIZA LEGISLAȚIEI UNIUNII EUROPENE ÎN DOMENIUL COMERȚULUI

1. Introducere

Uniunea Europeană are peste 500 milioane de consumatori și o piață unică bazată pe norme comune. Fiind cel mai mare exportator din lume, UE totodată reprezintă și o piață de export pentru țările terțe. UE are competență exclusivă de a legifera în materie de comerț și de a încheia acorduri comerciale internaționale, în baza normelor Organizației Mondiale a Comerțului, în numele celor 28 de state membre ale sale. UE este cea mai mare economie din lume, primul exportator și importator mondial, principalul investitor și destinatar al investițiilor străine, precum și cel mai important donator mondial. Deși reprezintă doar 7% din populația mondială, UE deține peste un sfert din bogăția mondială, măsurată prin produsul intern brut (PIB), adică valoarea totală a bunurilor și serviciilor produse.

Acordul de Asociere conține mai multe prevederi care stabilesc cooperarea părților în scopul îmbunătățirii continue a relațiilor economice și comerțului. De asemenea, se instituie progresiv o zonă de liber schimb, pe parcursul unei perioade de tranziție de maximum zece ani de la intrarea în vigoare a Acordului de Asociere, în conformitate cu prevederile Acordului dar și ale art. XXIV din Acordul General pentru Tarife și Comerț 1994.

2. Gradul de investigare a problemei la momentul actual, scopul cercetării

Acordul de Asociere a Republicii Moldova la UE și procesul de implementare a acestui document constituie obiectul multiplelor cercetări științifice și este amplu abordat în publicațiile științifice. Cu toate acestea analiza cadrului legislativ de reglementare comunitar în domeniul comerțului constituie obiectul studiilor doar unui cerc restrâns de cercetători și este insuficient abordată în literatura de specialitate. Cercetările în această sferă, în special în ceea ce privește obligația Republicii Moldova de a lua măsurile necesare pentru a asigura în mod progresiv conformitatea cu obiectivele Uniunii în materie de reglementări și să urmeze principiile și practica prevăzute în acquis-ul relevant al Uniunii, au un caracter episodic și secvențial, fără a fi integrate într-un studiu sistemic, complex, integrat.

În asemenea condiții se impune ca o necesitate obiectivă realizarea unor cercetări privind cele mai importante reglementări ale Uniunii în domeniul comerțului, identificarea provocărilor cu care se confruntă Republica Moldova în procesul de includere progresivă a acquis-ul relevant al Uniunii în legislația sa, în conformitate cu dispozițiile Acordului de Asociere.

3. Metode și materiale aplicate

Pentru realizarea cercetării au fost utilizate metode cantitative și calitative de cercetare, inclusiv documentarea bibliografică, inducția, deducția, metoda sistemică, metode statistice, metoda de comparație, problematizarea, modelarea ș. a. Articolul este elaborat în baza abordărilor sistemice, complexe, problematice și este orientată spre impulsionarea procesului de implementare a Acordului de Asociere a Republicii Moldova la UE.

4. Analize și rezultate

4.1. Prevederile Tratatului privind Funcționarea Uniunii Europene referitoare la piața internă, libera circulație a mărfurilor, Uniunea vamală

Tratatul privind Funcționarea Uniunii Europene (TFUE) conține prevederi referitoare la piața internă, libera circulație a mărfurilor, Uniunea vamală. Potrivit reglementării (art. 26), piața internă cuprinde un spațiu fără frontiere interne, în care libera circulație a mărfurilor, a persoanelor, a serviciilor și a capitalurilor este asigurată în conformitate cu dispozițiile tratatelor. Conform art. 28, Uniunea este alcătuită dintr-o uniune vamală care reglementează ansamblul schimburilor de mărfuri și care implică interzicerea, între statele membre, a taxelor vamale la import și la export și a oricăror taxe cu efect echivalent, precum și adoptarea unui tarif vamal comun în relațiile cu țări terțe.

Prin urmare, libera circulație a mărfurilor provenite din statele membre și a mărfurilor care provin din țări terțe și se află în liberă circulație în statele membre constituie unul dintre principiile fundamentale ale Tratatului. Libera circulație a mărfurilor, prima dintre cele patru libertăți fundamentale ale pieței interne, este garantată prin eliminarea taxelor vamale și a restricțiilor cantitative, precum și prin interzicerea măsurilor care au un efect echivalent.

Potrivit TFUE (art. 29), se află în liberă circulație într-un stat membru produsele care provin din țări terțe, pentru care au fost îndeplinite formalitățile de import și pentru care au fost percepute în statul membru respectiv taxele vamale și taxele cu efect echivalent exigibile și care nu au beneficiat de o restituire totală sau parțială a acestor taxe și impuneri. TFUE stabilește (art. 30), că între statele membre sunt interzise taxele vamale la import și la export sau taxele cu efect echivalent. Această interdicție se aplică de asemenea taxelor vamale cu caracter fiscal. TFUE interzice între statele membre restricțiile cantitative la import și la export, precum și orice măsuri cu efect echivalent (art. 34, art. 35).

Articolul 36 din Tratatul privind Funcționarea Uniunii Europene permite statelor membre să ia măsuri cu un efect echivalent celui al restricțiilor cantitative atunci când acestea se justifică prin considerente generale, neeconomice, de exemplu motive de moralitate publică, de ordine publică, de siguranță publică. Potrivit art. 37, statele membre adaptează monopolurile naționale cu caracter comercial, astfel încât să se asigure excluderea oricărei discriminări între resortisanții statelor membre cu privire la condițiile de aprovizionare și comercializare.

4.2. Reglementări specifice Uniunii vamale

UE prezintă, în primul rând caracteristicile unei Uniuni vamale. Frontierele vamale ale UE s-au modificat odată cu progresul construcției europene, dar principiile au rămas aceleași. *Regulamentul UE nr. 952/2013 din 9.10.2013 a Parlamentului European și al Consiliului de*

stabilire a Codului Vamal al Uniunii [1], în art. 4 delimitează Teritoriul Vamal al Uniunii. Codul vamal al Uniunii stabilește normele și procedurile generale aplicabile mărfurilor introduse sau scoase de pe teritoriul vamal al Uniunii. Fără a aduce atingere prevederilor convențiilor internaționale și a legislației Uniunii în alte domenii, codul vamal se aplică uniform la nivelul întregului teritoriu vamal al Uniunii. Anumite dispoziții ale legislației vamale pot fi aplicate și în afara teritoriului vamal al Uniunii, în cadrul reglementărilor specifice sau al convențiilor internaționale.

Regulamentul (UE) nr. 952/2013 stabilește (art. 3) misiunea autorităților vamale. Potrivit reglementării, acestea sunt responsabile în primul rând de supravegherea comerțului internațional al Uniunii, contribuind la desfășurarea unui comerț echitabil și deschis, la punerea în aplicare a dimensiunii exterioare a pieței interne, a politicii comerciale comune și a celorlalte politici comune ale Uniunii cu un impact asupra comerțului, precum și la securitatea de ansamblu a lanțului de aprovizionare. Autoritățile vamale instituie măsuri care vizează, în special, următoarele:

- a) protejarea intereselor financiare ale Uniunii și ale statelor membre ale acesteia;
- b) protejarea Uniunii de comerțul inechitabil și ilegal și încurajarea activităților economice legitime;
- c) garantarea securității și siguranței Uniunii și a rezidenților acesteia, protecția mediului, în cooperare strânsă cu alte autorități, dacă este cazul; și
- d) menținerea unui echilibru adecvat între controalele vamale și facilitarea comerțului legitim.

În domeniul drepturilor de proprietate intelectuală, autoritățile vamale acționează și în baza dispozițiilor *Regulamentului UE nr.608/2013 al Parlamentului European și al Consiliului din 12 iunie 2013 privind asigurarea respectării drepturilor de proprietate intelectuală de către autoritățile vamale și de abrogare a Regulamentului (CE) nr. 1383/2003 al Consiliului* [2], care stabilește condițiile și procedurile de intervenție a autorităților vamale, în cazul în care mărfurile susceptibile de a aduce atingere unui drept de proprietate intelectuală sunt sau ar fi trebuit să fie supuse supravegherii vamale sau controlului vamal pe teritoriul vamal al Uniunii, conform Regulamentul (UE) nr. 952/2013 în special în ceea ce privește mărfurile aflate în următoarele situații:

- a) atunci când sunt declarate pentru punerea în liberă circulație, export sau reexport;
- b) la intrarea sau părăsirea teritoriului vamal al Uniunii;
- c) atunci când fac obiectul unei proceduri suspensive sau sunt plasate într-o zonă liberă sau într-un antrepozit liber.

Un alt act de importanță majoră este *Regulamentul (CEE) nr. 2658/87 al Consiliului din 23 iulie 1987 privind Nomenclatura tarifară și statistică și Tariful Vamal Comun* [3], modificat ulterior, care stabilește că Nomenclatura Combinată cuprinde:

- a) nomenclatura Sistemului Armonizat;
- b) subdiviziunile comunitare ale acestei nomenclaturi, denumite „subpoziții NC” în cazul în care se specifică ratele corespunzătoare ale drepturilor;
- c) dispozițiile preliminare, notele complementare ale secțiunilor sau ale capitolelor și notele de subsol referitoare la subpozițiile NC.

Comisia instituie un Tarif integrat al Uniunii, denumit în continuare „TARIC”, care respectă cerințele Tarifului Vamal Comun, ale statisticii pentru comerț exterior, ale politicilor comerciale, agricole și ale altor politici ale Comunității privind importul sau exportul de mărfuri.

4.3. Reglementări referitoare la politica comercială comună

Tratatul privind Funcționarea Uniunii Europene conține și prevederi referitoare la politica comercială comună. Conform art. 206, prin stabilirea unei uniuni vamale, în conformitate cu articolele 28 - 32, Uniunea contribuie, în interesul comun, la dezvoltarea armonioasă a comerțului mondial, la eliminarea treptată a restricțiilor în calea schimburilor comerciale internaționale și a investițiilor externe directe și la reducerea barierelor vamale și de altă natură. Potrivit art. 207, alin (1), politica comercială comună se întemeiază pe principii uniforme, în special în ceea ce privește modificările tarifare, încheierea de acorduri tarifare și comerciale privind schimburile de mărfuri și servicii și aspectele comerciale ale proprietății intelectuale, investițiile străine directe, uniformizarea măsurilor de liberalizare, politica exporturilor, precum și măsurile de protecție comercială, printre care și cele care se adoptă în caz de dumping și de subvenții. Politica comercială comună se desfășoară în cadrul principiilor și al obiectivelor acțiunii externe a Uniunii. Regimul politicii comerciale comune a UE include trei categorii esențiale: **exporturile, importurile și protecția comercială.**

3.1. Exporturile. Prima categorie, **exporturile**, cuprinde câteva domenii, la care ne referim în continuare.

3.1.1. Un prim domeniu se referă la **regimul comun aplicabil exporturilor**. *Regulamentul (UE) nr. 2015/479 al Parlamentului European și al Consiliului din 11 martie 2015 privind instituirea unui regim comun aplicabil exporturilor* [4] enunță principiul fundamental că exporturile Uniunii Europene destinate altor țări nu fac obiectul unor restricții cantitative. De asemenea, regulamentul stabilește norme privind procedura de luare a unor măsuri de salvagardare. Exporturile Uniunii Europene destinate unor țări terțe sunt libere, în sensul că nu fac obiectul unor restricții cantitative, cu excepția celor care se aplică în conformitate cu prevederile Regulamentului nr. 2015/479. În situația în care drept urmare a unei evoluții excepționale a pieței, un stat membru estimează că ar putea fi necesare măsuri de salvagardare, acesta informează Comisia, care notifică celelalte state membre. Comisia este asistată de Comitetul pentru salvagardare instituit prin *Regulamentul (UE) 2015/478 al Parlamentului European și al Consiliului din 11 martie 2015 privind instituirea unui regim comun aplicabil importurilor*. În vederea prevenirii unei situații critice cauzate de o penurie de produse esențiale sau a remedierii unei astfel de situații și în cazul în care interesele Uniunii impun o acțiune imediată, Regulamentul nr. 2015/479 prevede că (art.5), Comisia, la cererea unui stat membru sau din proprie inițiativă și, ținând seama de natura produselor și a celorlalte particularități ale tranzacțiilor în cauză, poate condiționa exportul unui produs de prezentarea unei autorizații de export care se acordă în conformitate cu procedurile și în limitele pe care aceasta le hotărăște, în conformitate cu procedura de examinare prevăzută de regulament. Măsurile adoptate de Comisie sunt comunicate Parlamentului European, Consiliului și statelor membre și intră în vigoare imediat. Aceste măsuri pot fi limitate la anumite destinații și la exporturile din anumite regiuni ale Uniunii și nu afectează produsele aflate în drum spre frontiera Uniunii.

3.1.2. Un al doilea domeniu ține de controlul de către Uniunea Europeană a exporturilor de produse cu dublă utilizare, adică a produselor care pot avea o utilizare atât civilă, cât și militară. Un exemplu în acest sens poate servi uraniul, care poate fi folosit deopotrivă pentru producția de energie electrică dar și pentru arme nucleare. Acest regim de control vizează respectarea angajamentelor și responsabilităților pe plan internațional, în special în ceea ce privește neproliferarea. Astfel, *Regulamentul (CE) nr. 428/2009 al Consiliului din 5 mai 2009 de instituire a unui regim comunitar pentru controlul exporturilor, transferului, serviciilor de intermediere și tranzitului de produse cu dublă utilizare* [5], modificat ulterior, instituie un regim comunitar

pentru controlul exporturilor, transferului, serviciilor de intermediere și tranzitului de produse cu dublă utilizare. Anexa I a Regulamentului stabilește o listă de produse cu dublă utilizare care necesită autorizație. Scopul Regulamentului constă în stabilirea unui sistem uniform la nivelul Uniunii Europene în vederea controlării exporturilor, a transferului, a tranzitului și a serviciilor de intermediere a produselor cu dublă utilizare. Prin *Regulamentul UE nr.599/2014 al Parlamentului European și al Consiliului din 16 aprilie 2014 de modificare a Regulamentului (CE) nr. 428/2009 al Consiliului de instituire a unui regim comunitar pentru controlul exporturilor, transferului, serviciilor de intermediere și tranzitului de produse cu dublă utilizare* [6] conferă Comisiei Europene competența de a adopta acte pentru a permite actualizarea listei UE a produselor cu dublă utilizare.

3.1.3. Următorul domeniu se referă la *asigurarea creditului la export*. *Directiva 98/29/CE a Consiliului din 7 mai 1998 privind armonizarea principalelor dispoziții aplicabile asigurării creditului la export pentru operațiunile care beneficiază de acoperire pe termen mediu și lung* [7], ulterior modificată, se aplică acoperirii operațiunilor legate de exportul de bunuri și/sau servicii originare dintr-un stat membru, cu condiția ca acest sprijin să fie acordat direct sau indirect, în numele sau cu sprijinul unuia sau mai multor state membre, cu o durată totală de risc de cel puțin doi ani, adică durata de rambursare să includă durata de fabricație. Potrivit Directivei 98/29/CE, Statele membre veghează ca orice organism care acordă direct sau indirect o acoperire sub formă de asigurare, de garanții sau de refinanțare a creditului la export, în numele sau cu sprijinul statului membru, care reprezintă însuși guvernul sau care este controlat de către guvernul care acordă acoperirea sau care acționează sub răspunderea acestuia, denumit în continuare „asigurător”, să acopere operațiunile legate de exportul de bunuri și/sau servicii destinate țărilor care nu aparțin Uniunii și finanțate de un credit-cumpărător sau de un credit-furnizor sau plătite în numerar. Principiile comune cu privire la elementele constitutive ale garanției [8] se referă la principiile generale și la definiții, la domeniul de aplicare a garanției, la factorii generatori de pagubă și la exonerarea de răspundere, precum și la dispozițiile aplicabile indemnizației pentru cazul asigurat. Principiile comune cu privire la primă [9] aplicabile operațiunilor de asigurare a creditului la export stabilesc un cadru pentru crearea unei transparențe mai mari la stabilirea valorii primelor de asigurare și, în special, stabilesc o premisă generală conform căreia primele trebuie să conveargă. Directiva 98/29/CE stabilește [10], că prima este calculată în funcție de baza de calcul a garanției și se bazează, în măsura posibilității, pe primele minime inițiale de referință. Punctele de referință sunt exprimate în procente dintr-o valoare de referință care reprezintă acoperirea integrală a primelor la data asigurării sau a garanției. În privința riscului de credit, această valoare de referință corespunde cel puțin valorii principalului împrumut sau fracțiunii (re)finanțate a contractului comercial, iar în ceea ce privește riscul de fabricație, valorii contractului, acaturile vărsate fiind deduse. În cazul riscului de fabricație, baza de calcul a garanției poate fi redusă la pierderea minimă prevăzută.

3.1.4. Un alt domeniu ține de *interzicerea comerțului cu instrumente de tortură*. Uniunea Europeană se opune pedepsei capitale, torturii și altor pedepse neobișnuite și cu cruzime în țările din afara UE. Din acest motiv, UE interzice comerțul cu anumite tipuri de echipamente și produse care ar putea fi utilizate în astfel de scopuri, cum ar fi spânzurătorile, scaunele electrice și sistemele de injectare letală. *Regulamentul (CE) nr. 1236/2005 al Consiliului din 27 iunie 2005 privind comerțul cu anumite bunuri susceptibile de a fi utilizate pentru a impune pedeapsa capitală, tortura și alte pedepse sau tratamente cu cruzime, inumane sau degradante* [11], ulterior modificat, stabilește norme comunitare care reglementează comerțul cu țările terțe cu bunuri care pot fi utilizate pentru a impune pedeapsa capitală, tortura și celelalte pedepse și

tratamente cu cruzime, inumane sau degradante, precum și asistența tehnică pentru folosirea acestor bunuri. Potrivit art.3, orice export de bunuri care nu au nici o altă utilizare decât cea de a impune pedeapsa capitală, tortura și alte pedepse și tratamente cu cruzime, inumane sau degradante, menționate la anexa II a Regulamentului nr. 1236/2005 este interzis, indiferent de proveniența acestor bunuri. Este interzisă furnizarea de asistență tehnică pentru bunurile enumerate, indiferent că este plătită sau nu, de pe teritoriul vamal al Uniunii, pentru orice persoană, entitate sau organism situat într-o țară terță. Prin derogare, autoritatea competentă poate să autorizeze exportul bunurilor enumerate în anexa II, precum și furnizarea de asistență tehnică pentru aceste bunuri, dacă se dovedește că, în țara lor de destinație, aceste bunuri vor fi utilizate exclusiv în scopul expunerii publice într-un muzeu, din motivul semnificației lor istorice. Analogic, în art.4, Regulamentul nr. 1236/2005 interzice orice import privind bunurile enumerate la anexa II, indiferent de proveniența acestor bunuri. Acceptarea de către orice persoană, entitate sau organism de pe teritoriul vamal al Uniunii a asistenței tehnice pentru bunurile enumerate la anexa II, furnizate dintr-o țară terță, de către orice persoană, entitate sau organism, indiferent că este plătită sau nu, este interzisă. Prin derogare, autoritatea competentă poate să autorizeze importul unor asemenea bunuri, precum și furnizarea de asistență tehnică pentru aceste bunuri, dacă se dovedește că în statul membru de destinație, aceste bunuri vor fi utilizate exclusiv în scopul expunerii publice într-un muzeu, din motivul semnificației lor istorice.

3.1.5. Următorul domeniu se referă la **exportul bunurilor culturale**. *Regulamentul (CE) nr. 116/2009 al Consiliului din 18 decembrie 2008 privind exportul bunurilor culturale* [12] prevede norme pentru exportul de bunuri culturale în scopul protecției acestora și asigură efectuarea unor controale uniforme asupra acestor exporturi la frontierele externe ale Uniunii Europene. Categoriile de bunuri culturale cărora li se aplică regulamentul sunt prevăzute în Anexa I. Exportul bunurilor culturale în afara teritoriului vamal al Uniunii este supus prezentării unei licențe de export (art.2). Licența este eliberată de autoritatea competentă a statului membru la solicitarea exportatorului și este valabilă pe teritoriul întregii Uniuni. Un stat membru poate refuza o licență de export dacă bunurile sunt protejate de legislația cu privire la patrimoniul național de valoare artistică, istorică și arheologică. În anumite condiții, o țară a UE poate permite exportul anumitor bunuri culturale fără licență. Licența de export trebuie prezentată împreună cu declarația de export la biroul vamal abilitat, în momentul efectuării formalităților vamale de export. Statele membre sunt în drept să limiteze numărul de birouri vamale abilitate să efectueze formalitățile privind bunurile culturale. Condițiile de întocmire, de eliberare și de utilizare a licențelor de export prevăzute în Regulamentul nr. 116/2009 sunt stabilite de *Regulamentul de punere în aplicare (UE) nr. 1081/2012 din 9 noiembrie 2012 pentru Regulamentul (CE) nr. 116/2009 al Consiliului privind exportul bunurilor culturale* [13]. Regulamentul nr. 1081/2012 stabilește trei tipuri de licență:

- *licență normală*, care se folosește în situații obișnuite pentru orice export reglementat de Regulamentul (CE) nr.116/2009 și este valabilă 1 an;
- *licența deschisă specifică* reglementează exportul temporar repetat al unui bun cultural specific de către proprietar în scopul utilizării și/sau al prezentării în expoziții dintr-o țară terță și este valabilă pentru o perioadă de până la 5 ani;
- *licența deschisă generală* se eliberează muzeelor sau altor instituții pentru a reglementa exportul temporar al oricărui bun aparținând colecției lor permanente și care poate fi exportat temporar, în mod regulat, din Uniune, pentru a fi expus într-o țară terță.

3.2. Importurile. A doua categorie, **importurile**, cuprinde și ea câteva domenii, la care ne referim în continuare.

3.2.1. Un prim domeniu ține de ține de *regimul comun aplicabil importurilor în UE*. După criza economică și financiară, rolul comerțului ca factor al creșterii economice și al creării de locuri de muncă în UE a devenit mai important ca oricând. În anul 2015, UE și-a actualizat regimul comun aplicabil exporturilor în alte țări, înlocuind un act legislativ anterior printr-un act legislativ nou și anume *Regulamentul (UE) nr. 2015/478 al Parlamentului European și al Consiliului din 11 martie 2015 privind instituirea unui regim comun aplicabil importurilor* [14]. Regulamentul se aplică importurilor de produse originare din țări terțe, cu excepția produselor textile reglementate de anumite norme de import specifice în temeiul *Regulamentului (UE) 2015/936 al Parlamentului European și al Consiliului din 9 iunie 2015 privind regimul comun aplicabil importurilor de produse textile din anumite țări terțe, care nu sunt reglementate de acorduri, protocoale sau alte înțelegeri bilaterale sau de alte regimuri specifice de import ale Uniunii* și produselor originare din anumite țări terțe enumerate în *Regulamentul (UE) 2015/755 al Parlamentului European și al Consiliului din 29 aprilie 2015 privind regimul comun aplicabil importurilor din anumite țări terțe*. Importul în Uniune al produselor menționate este liber și nu este supus nici unei restricții cantitative, fără a aduce atingere măsurilor de salvagardare prevăzute de legislația UE. Regulamentul (UE) nr. 2015/478 stabilește (art.4), că înaintea aplicării oricărei măsuri de salvagardare, se desfășoară o procedură de anchetă la nivelul Uniunii. În cazul în care Comisia constată că există suficiente probe pentru a justifica inițierea unei anchete, aceasta inițiază o anchetă în termen de o lună de la data primirii informației furnizate de un stat membru și publică un aviz în Jurnalul Oficial al Uniunii Europene. Comisia începe ancheta în cooperare cu statele membre.

3.2.2. Un al doilea domeniu se referă la *distribuirea de contingente și licențe de import și export în UE*. *Regulamentul (CE) nr.717/2008 al Consiliului din 17 iulie 2008 privind instituirea unei proceduri comunitare de administrare a contingentelor cantitative* [15] stabilește norme pentru administrarea contingentelor la import sau la export în Uniunea Europeană. Potrivit art.2, contingentele sunt distribuite între solicitanți, în cel mai scurt termen, după ce au fost deschise. Administrarea contingentelor se poate efectua, *inter alia*, prin aplicarea uneia dintre următoarele metode sau printr-o combinație a acestor metode:

- a) o metodă prin care se iau în considerare fluxurile comerciale tradiționale;
- b) o metodă bazată pe ordinea cronologică de depunere a cererilor (conform principiului „primul venit, primul servit”;
- c) o metodă de distribuire proporțional cu cantitățile solicitate în momentul depunerii cererilor (în conformitate cu procedura denumită „examinare simultană”.

În cazul în care se aplică metoda bazată pe ordinea cronologică de depunere a cererilor, statele membre emit licențele imediat, după verificarea soldului comunitar disponibil. În celelalte cazuri se aplică următoarele dispoziții:

- a) Comisia comunică autorităților competente ale statelor membre într-un termen stabilit cantitățile pentru care acestea emit licențe diferitor solicitanți;
- b) autoritățile competente ale statelor membre emit licențele de import sau de export în termen de zece zile lucrătoare de la notificarea deciziei Comisiei sau în termenele stabilite de aceasta;
- c) autoritățile competente informează Comisia cu privire la emiterea licențelor de import sau de export.

Datorită faptului că tot mai multe țări au devenit membre ale Organizației Mondiale a Comerțului, Regulamentul (CE) nr. 717/2008 a început să se aplice numai importurilor dintr-un număr limitat de țări. Nu există contingente cantitative la exporturile din UE.

3.2.3. Următorul domeniu vizează **comerțul cu produse derivate din focă**. *Regulamentul (CE) nr. 1007/2009 privind comerțul cu produse derivate din focă* [16] stabilește norme armonizate privind introducerea pe piață de produse derivate din focă. Prin produs derivat din focă se înțelege toate produsele prelucrate sau neprelucrate, derivate sau obținute din foci, inclusiv carnea, uleiul, grăsimea, organele, pieile cu blană brute și prelucrate, tăbăcite sau apretate, inclusiv pieile cu blană asamblate în formă de plăci, cruce și alte forme similare, precum și articole confecționate din pieile cu blană (art.2). După cum rezultă din prevederile Regulamentului (CE) nr.1007/2009 (art.3), introducerea pe piață a produselor derivate din focă este permisă doar dacă produsele în cauză se obțin în urma unor vânători desfășurate de comunitățile inuite [17] sau de alte comunități indigene, cu condiția îndeplinirii următoarelor cerințe:

- vânătoarea să fi fost desfășurată în mod tradițional de comunitate;
- vânătoarea să se desfășoare pentru subzistența comunității și să contribuie la aceasta, inclusiv pentru a furniza hrană și venituri care să asigure traiul și mijloace de subzistență durabile, și să nu se desfășoare în principal din motive comerciale;
- vânătoarea să se desfășoare într-un mod care acordă atenția corespunzătoare bunăstării animale, ținând cont de modul de viață al comunității și de scopul vânătorii, care este cel de asigurare a subzistenței.

Prin derogare, importul de produse derivate din focă este permis în situația în care are un caracter ocazional și constă exclusiv din bunuri destinate uzului personal al călătorilor sau al familiilor acestora. Natura și cantitatea bunurilor respective indică faptul că acestea nu sunt importate în scop comercial. În momentul introducerii pe piață, produsul derivat din focă este însoțit de un certificat care atestă conformitatea cu condițiile stabilite mai sus.

3.2.4. Următorul domeniu se referă la **regimul comun aplicabil importurilor din anumite țări terțe**. *Regulamentul (UE) 2015/755 al Parlamentului European și al Consiliului din 29 aprilie 2015 privind regimul comun aplicabil importurilor din anumite țări terțe* [18] se aplică importurilor de produse originare din Azerbaidjan, Belarus, Coreea de Nord, Kazahstan, Turkmenistan, Uzbekistan, cu excepția produselor textile care fac obiectul *Regulamentului (UE) 2015/936 al Parlamentului European și al Consiliului din 9 iunie 2015 privind regimul comun aplicabil importurilor de produse textile din anumite țări terțe, care nu sunt reglementate de acorduri, protocoale sau alte înțelegeri bilaterale sau de alte regimuri specifice de import ale Uniunii*. Importul în Uniune al produselor menționate este liber și nu este supus nici unei restricții cantitative. Totuși, pot fi luate anumite măsuri de salvagardare prevăzute de **Regulamentul (UE) 2015/755**. Dacă evoluția importurilor poate face necesară recurgerea la măsuri de supraveghere sau de salvagardare, Comisia este informată de către statele membre cu privire la această situație și în cazul în care se constată că există suficiente probe pentru a justifica o anchetă, Comisia deschide o anchetă și publică un aviz în *Jurnalul Oficial al Uniunii Europene*. Comisia deschide ancheta în cooperare cu statele membre și informează statele membre cu privire la analiza informațiilor realizată de aceasta. De asemenea, Comisia caută orice informație pe care o consideră necesară și, atunci când o consideră corespunzătoare, depune eforturi pentru a verifica această informație la importatori, comercianți, agenți, producători, asociații și organizații comerciale. Comisia poate fi asistată în această sarcină de către agenți ai statelor membre pe teritoriul cărora se efectuează aceste verificări, atâta vreme cât statul membru respectiv și-a manifestat dorința în acest sens. Statele membre furnizează Comisiei, la cererea acesteia și în conformitate cu modalitățile pe care le definește, informațiile de care dispun cu privire la evoluția pieței produsului care constituie obiectul anchetei. Comisia poate audia părțile interesate. Acestea trebuie audiate în cazul în care au cerut acest lucru în scris, în termenul stabilit în avizul publicat în *Jurnalul Oficial al Uniunii*

Europene, demonstrând că sunt efectiv susceptibile să le privească rezultatul anchetei și că există motive speciale pentru a fi audiate. Dacă informațiile solicitate de Comisie nu sunt furnizate în termenele stabilite în **Regulamentul (UE) 2015/755** sau de către Comisie în aplicarea regulamentului, sau atunci când ancheta este obstrucționată în mod semnificativ, pot fi stabilite concluzii pe baza datelor disponibile. În cazul în care Comisia constată că o parte interesată sau o țară terță a furnizat o informație falsă sau care induce în eroare, nu ține seama de această informație și poate utiliza datele disponibile. În situația în care Comisia constată că nu există probe suficiente pentru a justifica o anchetă, aceasta informează statele membre cu privire la decizia sa în termen de o lună de la data primirii informației furnizate de către statele membre.

La încheierea anchetei, Comisia prezintă Comitetului pentru salvagardare instituit prin *Regulamentul (UE) 2015/478 al Parlamentului European și al Consiliului din 11 martie 2015 privind regimul comun aplicabil importurilor* [19] un raport privind rezultatele acesteia. **Regulamentul (UE) 2015/755 stabilește (art. 13), că în cazul în care un produs este importat în Uniune în cantități atât de mari sau în astfel de condiții încât se produce sau există riscul producerii unui prejudiciu grav producătorilor din Uniune de produse similare sau direct concurente, Comisia, în scopul protejării intereselor Uniunii, poate modifica, la cererea unui stat membru sau din proprie inițiativă, regimul de import al produsului respectiv, condiționând punerea sa în liberă circulație de prezentarea unei autorizații de import care se eliberează în conformitate cu modalitățile și în limitele definite de Comisie. Măsurile luate sunt comunicate statelor membre și intră în vigoare imediat. Totuși, aceste măsuri nu împiedică punerea în liberă circulație a produselor care sunt deja trimise spre Uniune, cu condiția ca acestor produse să nu li se poată schimba destinația și ca produsele a căror punere în liberă circulație este condiționată de prezentarea unui document de supraveghere să fie efectiv însoțite de un astfel de document.**

3.3. Protecția comercială. A treia categorie vizează **protecția comercială** și cuprinde următoarele domenii:

3.3.1. Un prim domeniu se referă la **obstacolele în calea comerțului și a investițiilor în UE**. În fiecare an, Comisia Europeană publică un raport privind obstacolele în calea comerțului și a investițiilor cu care se confruntă întreprinderile din UE pe piețele partenerilor-cheie ai UE. *Raportul Comisiei către Consiliul European privind obstacolele în calea comerțului și a investițiilor - ediția 2015* vizează o serie de obstacole importante cu care se confruntă întreprinderile din UE pe piețele celor șase parteneri strategici ai UE și anume: China, India, Japonia, Mercosur (Brazilia/Argentina), Rusia și Statele Unite. Obiectivul principal al raportului este de a evidenția obstacolele cu cel mai puternic efect de restricționare a comerțului și de a reafirma importanța abordării unor astfel de obstacole într-o manieră bine direcționată și concertată. Raportul face parte dintr-o strategie a UE de aplicare a normelor privind comerțul, formulată în 2010 în completarea strategiei Europa 2020. Obiectivele raportului sunt de a oferi o imagine de ansamblu asupra negocierilor în curs ale UE în domeniul comerțului și al investițiilor și de a examina barierele în calea comerțului și a investițiilor cu care se confruntă întreprinderile UE în Argentina, Brazilia, China, India, Japonia, Rusia și Statele Unite. De asemenea, sunt prezentate măsurile luate de Comisie pentru a asigura accesul firmelor europene la piețele globale.

Raportul Comisiei către Consiliul European privind obstacolele în calea comerțului și a investițiilor - ediția 2015 (Raport) identifică principalele obstacole în calea comerțului și investițiilor menținute de partenerii strategici ai UE în 2014. Astfel, referitor la Brazilia și Argentina sunt enumerate *inter alia*:

- În domeniul investițiilor, deși Brazilia, în general, nu face distincție între capitalul străin și capitalul național, anumite sectoare, în special comunicațiile și media, aviația, transportul și mineritul, fac obiectul unor limitări ale participației capitalului străin. Impozitele discriminatorii și subvenționarea producătorilor autohtoni în Brazilia constituie o problemă importantă în multe sectoare. În special, (re)introducerea programului de subvenții la export „Reintegra” generează îngrijorare. Acordarea de către Brazilia, de împrumuturi subvenționate sau de ajutoare condiționate de îndeplinirea cerințelor în materie de conținut local rămâne problematică. Brazilia oferă avantaje fiscale, sub formă de achiziții neimpozabile de mijloace de producție și contribuții la capital, societăților autohtone care exportă cel puțin 50% din producția lor. Un alt obstacol îl constituie faptul, că Brazilia a adoptat măsuri care denaturează în continuare condițiile de participare la licitațiile publice prin stabilirea unor marje preferențiale pentru anumite produse naționale în procedurile de licitație. Măsurile stabilesc marje de la 8% la 25% și vizează o gamă largă de sectoare.
- În Argentina, cerința ca toți importatorii să completeze o „declarație anticipată sub jurământ de import (DJAI)” rămâne o provocare majoră. Argentina continuă să aplice restricții drastice cu privire la transferul de valute străine, dividende și redevențe. Situația se agravează chiar din cauza deficitului de rezerve în valute străine în creștere. În plus, Argentina a recurs la fiscalizarea internă pentru a reglementa importurile de mașini, ambarcațiuni, avioane și motociclete de înaltă tehnologie, percepând un „impozit pe lux” de până la 50% peste un anumit plafon valoric. Impozitul vizează mașinile de lux și, prin urmare, afectează modelele importate într-o măsură mai mare decât modelele fabricate de producători autohtoni.

În ceea ce privește China, Raportul identifică mai multe obstacole, între care:

- China aplică restricții importante cu privire la investițiile străine. În special, ar trebui să fie deschise sectoarele închise investițiilor străine directe sau cele supuse cerințelor de asociere în participație, inclusiv în cazul în care participația majoritară chineză reprezintă o condiție. Subvenționarea producătorilor autohtoni și în special a întreprinderilor din sectorul public constituie, de asemenea, un impediment important în calea investițiilor în China. O multitudine de probleme persistă în ceea ce privește respectarea drepturilor de proprietate intelectuală în China.
- Societățile din UE se confruntă cu numeroase măsuri sanitare și fitosanitare legate de importurile în China. De asemenea, ar trebui să fie acceptate standardele internaționale cu privire la siguranța alimentelor și sănătatea animală.

Pentru India sunt menționate:

- Societățile din UE încă se confruntă cu obstacole importante în calea accesului pe piață în sectorul IT și în sectorul echipamentelor electronice din India. Persistă problemele legate de punerea în aplicare a regimului de certificare a anvelopelor importate și exportate al Biroului de standardizare indian în India.
- Începând din august 2013, India a modificat interpretarea și punerea în aplicare a regulamentelor privind siguranța alimentară din 2011 cu privire la etichetare și ambalare, adoptând o abordare mai restrictivă în privința utilizării autocolantelor pe ambalaje și declanșând astfel o disfuncționalitate gravă în comerțul cu produse alimentare. În cursul anului 2014, India a introdus mai multe măsuri care afectează sectorul produselor cosmetice privind aspecte precum cerințele de etichetare, de testare pe animale și de înregistrare pentru produselor importate.

În privința Japoniei, în Raport se precizează, că de la începutul negocierilor cu privire la un acord de liber schimb cuprinzător, discuțiile legate de barierele netarifare continuă. Pentru unele dintre aceste bariere (de exemplu, alimentele organice, acordarea de licențe pentru vânzarea cu ridicata a alcoolului), Japonia și-a respectat deja angajamentul convenit pe parcursul etapei pregătitoare de dinainte de lansarea negocierilor privind acordul de liber schimb.

Între barierele în calea comerțului din Statele Unite, UE continuă să fie preocupată de restricțiile de tip „Buy American” care guvernează achizițiile publice în SUA și care vizează o mare parte din achizițiile publice din SUA prin rezervarea unei părți importante din achizițiile publice produselor și serviciilor autohtone și prin excluderea societăților străine din procedurile de achiziții publice. Preocupările majore ale UE rămân cele cu privire la restricțiile americane în ceea ce privește importul de carne de oaie și de capră, precum și importul de produse din ouă.

În ceea ce privește Rusia, Raportul identifică mai multe obstacole, între care:

- Punerea în aplicare în mod incorect a tarifelor consolidate OMC pentru numeroase produse, inclusiv hârtie, aparate electrice și produse agricole cum ar fi uleiul de palmier.
- Legea federală nr. 242 privind localizarea datelor cu caracter personal din 21 iulie 2014 prevede că toate datele cu caracter personal ale persoanelor fizice din Rusia sunt stocate și prelucrate în Rusia, fără nici o excepție oferită în privința datelor cu caracter comercial. Astfel de cerințe generalizate privind serverele locale, fără excepție în cazul datelor cu caracter comercial, sunt disproporționate și ar putea să aibă un efect nefavorabil asupra economiei digitale ca întreg. În special, acestea creează un obstacol major în calea furnizorilor europeni de tehnologie „cloud” și a dezvoltării unei piețe transfrontaliere de tehnologie de calcul „cloud”. Rămân actuale multe probleme legate de măsurile sanitare și fitosanitare din Rusia.
- Rusia a adoptat un program de subvenții care include subvențiile pentru producătorii de echipamente și utilaje agricole în conformitate cu anumite condiții în materie de conținut local.
- La 14 mai 2013, Comunitatea Economică Eurasiatică a impus taxe anti-dumping la importurile de vehicule utilitare ușoare din Germania și Italia. Drept consecință a acestei măsuri, exporturile de vehicule utilitare ușoare din UE în Rusia practic au încetat din cauza nivelului prohibitiv al taxei.

3.3.2. Un al doilea domeniu ține de *măsurile UE referitoare la antisubvenții sau antidumping*. Potrivit *Regulamentului (UE) 2016/1037 al Parlamentului European și al Consiliului din 8 iunie 2016 privind protecția împotriva importurilor care fac obiectul unor subvenții din partea țărilor care nu sunt membre ale Uniunii Europene* [20], poate fi impusă o taxă compensatorie pentru a compensa orice subvenție acordată, direct sau indirect, la fabricarea, producția, exportul sau transportul oricărui produs a cărui punere în liberă circulație în Uniune cauzează un prejudiciu.

Conform art.3 al **Regulamentului (UE) 2016/1037**, se consideră că există o subvenție în următoarele situații:

1. (a) în cazul în care există o contribuție financiară a autorităților publice ale țării de origine sau de export, și anume atunci când:
 - (i) o practică a autorităților publice implică un transfer direct de fonduri (de exemplu sub formă de donații, împrumuturi sau participări la capitalul social) sau transferuri directe potențiale de fonduri sau de pasiv (de exemplu garanții de împrumut);
 - (ii) se anulează sau nu sunt percepute încasări publice care în mod normal sunt exigibile (de exemplu, în cazul stimulentele fiscale precum creditele fiscale). În această privință, exonerarea, în favoarea produsului exportat, a impozitelor sau taxelor care se

aplică produsului similar, în cazul în care acesta este destinat consumului intern, sau reducerea taxelor până la concurența sumelor datorate nu este considerată subvenție atât timp cât a fost acordată în conformitate cu dispozițiile anexelor I, II și III din **Regulamentul (UE) 2016/1037**;

- (iii) autoritățile publice furnizează bunuri sau servicii, altele decât o infrastructură generală, sau achiziționează bunuri;
 - (iv) autoritățile publice efectuează plăți către un mecanism de finanțare sau însărcinează un organism privat să execute una sau mai multe funcții de tipul celor sus-enumerate, care le incumbă în mod normal, sau îi ordonă să facă acest lucru, practica urmată nefiind diferită realmente de practica normală a autorităților publice sau
- (b) în cazul în care există o formă oarecare de susținere a veniturilor sau de susținere a prețurilor, în sensul articolului XVI din GATT din 1994; și

2. în cazul în care astfel se conferă un avantaj.

Dacă o industrie din UE consideră că importurile unui produs dintr-o țară din afara UE fac obiectul unor subvenții și prejudiciază industria UE producătoare a aceluiași produs, aceasta poate depune o plângere la Comisia Europeană. În cazul în care plângerea denotă elemente de probă inițiale ale unei subvenții sau ale unui prejudiciu pentru industria UE și o legătură de cauzalitate între subvenție și prejudiciu, Comisia deschide o anchetă antisubvenții. În cazul în care ancheta antisubvenții evidențiază că sunt îndeplinite anumite condiții, între care: importurile beneficiază de o subvenție specifică, există un prejudiciu pentru industria UE, există o legătură de cauzalitate între subvenție și prejudiciu și interesul UE necesită o acțiune în vederea împiedicării prejudiciului, Comisia poate impune taxe compensatorii provizorii, în așteptarea unor anchete suplimentare. Ca urmare a unor anchete suplimentare, se pot impune măsuri definitive de către Comisie.

Regulamentul (CE) nr. 1225/2009 al Consiliului din 30 noiembrie 2009 privind protecția împotriva importurilor care fac obiectul unui dumping din partea țărilor care nu sunt membre ale Comunității Europene [21], modificat ulterior, stabilește procedura de impunere a măsurilor antidumping în UE. Potrivit art.1, poate fi supus unei taxe antidumping orice produs care face obiectul unui dumping în cazul în care punerea sa în liberă circulație în cadrul Uniunii cauzează un prejudiciu. Se consideră că un produs face obiectul unui dumping atunci când prețul său de export către Uniune este mai mic decât prețul comparabil, practicat în cadrul operațiunilor comerciale normale, pentru produsul similar în țara exportatoare. Măsurile antidumping pot fi impuse dacă sunt întrunite următoarele condiții:

- a) importurile trebuie să facă obiectul unui dumping;
- b) să existe un prejudiciu important adus industriei UE care produce produsul similar;
- c) să existe o legătură de cauzalitate între importurile care fac obiectul dumpingului și prejudiciul important;
- d) măsura antidumping trebuie să nu contravină interesului UE.

Măsurile antidumping se pot impune asupra importurilor în UE ale produsului în cauză și pot fi sub forma unei taxe *ad valorem* sau sub forma unor taxe specifice. Aceste taxe sunt plătite de importatorul din UE și colectate de autoritățile vamale naționale ale țărilor UE în cauză.

Conform art.11 al Regulamentului (CE) nr. 1225/2009, măsură antidumping rămâne în vigoare pe perioada și în măsura necesare pentru a contrabalansa un dumping care cauzează un prejudiciu. O măsură antidumping expiră la cinci ani de la instituirea ei sau la cinci ani de la data încheierii reexaminării celei mai recente care a avut ca obiect atât dumpingul, cât și prejudiciul, cu excepția cazului în care reexaminarea a stabilit că expirarea măsurii ar favoriza continuarea sau reapariția

dumpingului și a prejudiciului. O reexaminare a măsurilor care urmează să expire are loc fie la inițiativa Comisiei, fie pe baza cererii prezentate de către producătorii comunitari sau în numele lor și măsura rămâne în vigoare până la stabilirea rezultatelor reexaminării.

Un act important care urmează a fi menționat este și *Regulamentul (EU) 2015/1843 al Parlamentului European și al Consiliului din 6 octombrie 2015 privind adoptarea procedurilor Uniunii în domeniul politicii comerciale comune în vederea asigurării exercitării de către Uniune a drepturilor care îi sunt conferite de normele comerțului internațional, în special de cele instituite sub egida Organizației Mondiale a Comerțului* [22]. Regulamentul (EU) 2015/1843 prevede procedurile Uniunii din domeniul politicii comerciale comune în vederea asigurării exercitării de către Uniune a drepturilor conferite de normele comerțului internațional, în special de cele instituite sub egida Organizației Mondiale a Comerțului (OMC), care, sub rezerva respectării obligațiilor și procedurilor internaționale existente, au drept scop:

- de a reacționa în fața obstacolelor în calea comerțului care au un efect asupra pieței Uniunii, în vederea înlăturării prejudiciului care rezultă din acestea;
- de a reacționa în fața obstacolelor în calea comerțului care au un efect asupra pieței unei țări terțe, în scopul de a înlătura efectele comerciale defavorabile care rezultă din acestea.

Procedurile menționate se aplică în special la inițierea, la derularea și la încheierea procedurilor internaționale de soluționare a litigiilor în domeniul politicii comerciale comune.

5. Concluzii

În contextul semnării și intrării în vigoare a Acordului de Asociere între Republica Moldova, pe de o parte și Uniunea Europeană și Comunitatea Europeană a Energiei Atomice și Statele Membre ale Acestea, pe de altă parte, considerăm, că analiza succintă a prevederilor legislației UE în domeniul comerțului este actuală și relevantă. Unele prevederi ale legislației Republicii Moldova în domeniul comerțului au fost aliniate la prevederile legislației UE, alte prevederi urmează să fie incluse în conformitate cu prevederile Acordului de Asociere.

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Rezumat

La data de 27 iunie 2014 a fost semnat Acordul de Asociere între Republica Moldova, pe de o parte și Uniunea Europeană și Comunitatea Europeană a Energiei Atomice și Statele Membre ale Acestora, pe de altă parte (în continuare – Acordul de Asociere). Acordul de asociere a intrat în vigoare la 1 iulie 2016. Semnarea Acordului de Asociere a fost ca o consecință a legăturilor strânse dintre părți, stabilite prin Acordul de parteneriat și cooperare între Comunitățile Europene și statele lor membre, pe de o parte, și Republica Moldova, pe de altă parte, și care se dezvoltă în cadrul politicii europene de vecinătate și al parteneriatului estic, precum și ca o recunoaștere a dorinței comune a părților de a-și dezvolta, de a-și consolida și de a-și extinde în continuare relațiile lor.

Acordul de Asociere contribuie la dezvoltarea comerțului și relațiilor economice între părți. Republica Moldova are obligația de a lua măsurile necesare pentru a asigura în mod progresiv conformitatea cu obiectivele Uniunii în materie de reglementări și să urmeze principiile și practica prevăzute în acquis-ul relevant al Uniunii. De asemenea, Republica Moldova va include progresiv acquis-ul relevant al Uniunii în legislația sa, în conformitate cu dispozițiile Acordului de Asociere.

Analiza cadrului legislativ de reglementare comunitar în domeniul comerțului constituie obiectul studiilor doar unui cerc restrâns de cercetători, abordările având un caracter episodic și secvențial, fără a fi integrate într-un studiu sistemic, complex, integrat. Obiectivele cercetării sunt de a analiza cele mai importante reglementări ale Uniunii în domeniul comerțului.

Cuvinte-cheie: comerț, teritoriu vamal al UE, Tarif Vamal Comun, libera circulație a mărfurilor, politica comercială comună, import, export.

Аннотация

27 июня 2014 г. было подписано Соглашение об ассоциации между Республикой Молдова и Европейским Союзом и Европейским сообществом по атомной энергии (далее - Соглашение об ассоциации). Соглашение об ассоциации вступило в силу 1 июля 2016 года. Подписание Соглашения результат тесных связей между Европейским сообществом и государствами-членами, с одной стороны, и Республикой Молдова с другой стороны, которая развивается в рамках Европейской политики соседства и Восточного партнерства, а также признания общего стремления сторон развивать, укреплять и расширить отношения в дальнейшем.

Соглашение об ассоциации вносит свой вклад в развитие торгово-экономических отношений между сторонами. Молдова обязана принять необходимые меры по обеспечению соблюдения задач и правил Союза и следовать его принципам и практике. Республика Молдова будет постепенно включать соответствующие правила в своем законодательстве.

Правовая нормативная законодательная база ЕС по торговле является предметом исследования лишь небольшого круга исследователей, ее анализ имеет эпизодический характер, без интегрирования в системное, комплексное исследование. Задачи исследования заключены в проведении анализа наиболее важных положений ЕС по торговле.

Ключевые слова: торговля, таможенная территория ЕС, Единый Таможенный Тариф, свободное перемещение товаров, общая коммерческая политика, импорт, экспорт.

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FACTORS INFLUENCING FOOD NEOPHOBIA. A BRIEF REVIEW

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Abstract

Nowadays, the number of new food products has increased considerably. Nevertheless, not all new food products are accepted and understood by consumers, the innovations in the food sector are often not well received by the market, partly due to a phenomenon known as food neophobia. Food neophobia, a general aversion to try new or unfamiliar foods, has a major impact on preferences, selection and food product acceptability. The neophobic consumers tend to display negative attitudes and less pleasure in relation to new food products. Food neophobia is based on three main reasons for rejection of a food, such as: dislike of its sensory characteristics, fear of negative consequences of eating it, and disgust arising from the idea of the food's nature or origin. Phobia towards the introduction of unfamiliar foods in the diet can occur for several different factors, such as: socio-demographic characteristics, education level and lifestyle, degree of urbanization, income level, arousal, personal experiences, advertising, fashion, advices of other persons, and habits.

This review paper was designed to provide up-to-date relevant information on factors influencing food neophobia, like social factors, type of new food, education, and arousal. The scientific information presented here could help food scientists in new food development, and food companies to develop the best marketing strategies that lead to a general decrease in neophobic consumers' behaviour. The application of appropriate marketing strategies may allow the product to reach a competitive advantage and be successful.

Keywords: *food neophobia, new food, social factors, education, arousal.*

1. Introduction

Nowadays, the consumers are becoming more demanding and conscious of their food selection [1, p. 82; 2, p. 281], especially with regard to novel foods [2, p. 281]. Food neophobia, general reluctance/aversion to try new or unfamiliar foods [1, p. 72; 3, p. 380; 4, p. 75; 5, p. 51; 6, p. 72; 7, p. 393; 8, p. 259; 9, p. 926; 10, p. 522], is a personality trait [1, p. 72; 4, p. 76; 6, p. 71; 9, p. 92911, p. 1], a continuum along which people can be located in terms of their stable propensity to approach or avoid new foods [4, p. 768; 6, p. 71]. The neophobia has a major impact on preferences, selections and food product acceptability [6, p. 76]. The neophobic consumers tend to display negative attitudes and less pleasure in relation to new food products [1, p. 72; 6, p. 76]. Aversion to new foods has been the subject of several studies aiming to identify which variables affect more or less phobic behaviour related to food consumption [12, p. 3]. The foods that are accepted are usually those that (are expected to) taste good and those that are seen to be beneficial [4, p. 77]. Food neophobia is based on three main motives for rejection of a food, such as: dislike of its sensory characteristics, danger - a fear of negative consequences of eating it, and disgust (strong emotional reaction) arising from the idea of the food's nature or origin [1, p. 72; 4 p. 75; 6, p. 71]. Different factors seem to play a relevant role in food products neophobia [9, p. 926]. Phobia

towards the introduction of unfamiliar foods in the diet can occur for several different factors [6, p. 73], such as: socio-demographic characteristics, education level [1, p. 72; 6, p. 72; 9, p. 926], lifestyle [5, p. 51; 6p. 77; 9, p. 926], degree of urbanization [3, p. 381; 9, p. 929], income level [6, p. 72], arousal [4, p. 80], personal experiences [9, p. 926], habits [5, p. 51; 6, p. 72], advertising, fashion, and advices of other persons [3, p. 381]. The general objective of this paper is consulting a database required to provide up-to-date relevant information on factors influencing food neophobia. It is examined some factors, such as: social factors, type of new food, education, and arousal (Figure 1). Knowledge about the food neophobia' influencing factors is an important key permitting the food companies to develop the best marketing strategies that lead to a general decrease in neophobic behaviours. Finally, the application of appropriate marketing strategies may allow the product to reach a competitive advantage and be successful.

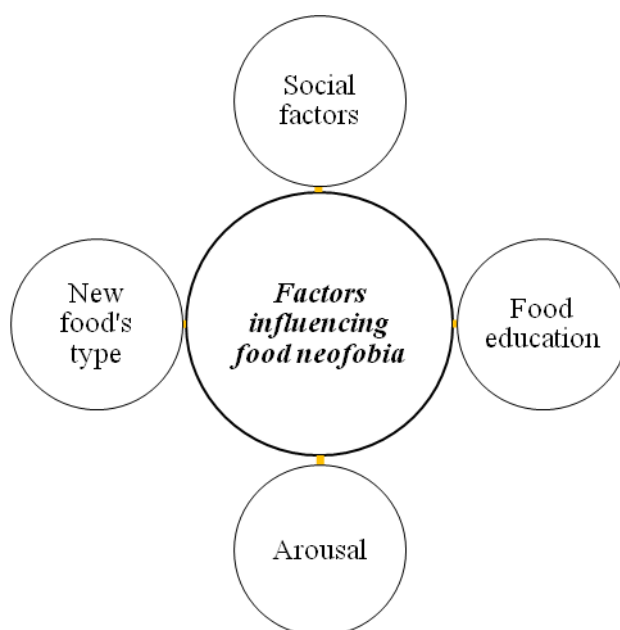


Figure 1: Factors influencing food neophobia

2. The degree of the problem currently investigating

2.1. Social factors

Social factors (age, urban / rural areas, and gender) have significant effects on acceptance of and liking for novel foods [4, p. 78]. Food neophobia occurs in all age groups [13, p. 1], and it appears to increase with age [14, p. 119]. Differences in the level of food neophobia have been detected according to age [1, p. 72; 6, p. 72; 15, p. 122; 16, p. 1]. The persons can be expected to be less neophobic when they are young and more neophobic as they get older, numerous studies indicating neophobia in older people [6, p. 77; 17, p. 3]. The young people have more willingness to taste new foods than middle aged and elderly groups [8, p. 259]. Older people are generally more conservative in their eating habits [6, p. 77]. The place of residence plays an important role in neophobia level [1, p. 73]. The people living in urban places are both more willing to taste new foods and more likely to encounter new kinds of foods than the people living in rural places [8, p. 259]. Some studies claim that people living in rural areas have a higher food neophobia level [1, p. 73; 8, p. 259], while others say that people living in rural areas would have lower food neophobia compared to urban people [9, p. 929]. Numerous differences in the level of neophobia have also

been detected according to gender [1, p. 72; 6, p. 72], but it is stated that effect of its on food neophobia is not clear [8, p. 260]. Some authors show that males are more food neophobic about tasting new foods [3, p. 381; 8, p. 260], whilst others have found that females are more neophobic [8, p. 260].

2.2. Type of new food

The types of new foods are: functional foods (the foods that claimed to promote health [18, p. 249; 19, p. 145]), genetically modified foods (foods that are produced using gene technology [18, p. 249; 20, p. 109]), nutritionally modified foods (foods that have more nutritional benefits than conventional foods [18, p. 249]), organic foods (the foods are produced or farmed in traditional conditions, they are achieved without agrochemicals [18, p. 249; 21, p. 573]), and ethnic foods that are specifically familiar to one culture but unfamiliar to others [18, p. 249]. The people are more likely to reject new foods (functional foods, genetically modified foods) [3, p. 381; 4, p. 79]. The organic foods consumer considers that eating of organic food as an important constituent of the way of life [3, p. 382]. The bases of new foods' declining might be different from those related to unwillingness to eat ethnic foods [4, p. 79]. Moreover, it is also the case that willingness to try new ethnic foods seems to show a different relationship with age than does willingness to try the other kinds of new food products [4, p. 79]. While many studies show that people become more willing to try new ethnic foods as they get older, people seem to become more hesitant to eat the other kinds of new foods as they get older [4, p. 79]. People have the chance to explore food products in different cultures thanks to their jobs [8, p. 260], the experience with different foods decrease neophobia [9, p. 929]. As the time spent in abroad increase, the anxiety of tasting new foods decreases, while people who have never been in abroad are more anxious about tasting new food [8, p. 260]. Knowledge and personal experience influence the interest in trying new foods, people exposed to diverse cultures might be less food neophobic [9, p. 926]. An increase in the exposure to new food has been proved to reduce general food neophobia levels [8, p. 3].

2.3. Education

Differences in the neophobia's level have also been detected according to level of education [6, p. 72]. A high educational status contributes to food neophilia [9, p. 929]. As the education level increase, the anxiety of tasting new foods decreases [3, p. 381; 6, p. 77; 8, p. 260; 13, p. 1; 14, p. 119; 17, p. 3]. Nowadays, food education is mainly based on the social-cognitive theory which incorporates the interaction of personal, environmental and behavioural factors [10, p. 522; 22, p. 1002]. According to this theory, the models and the repeated exposure are the principles that are highly influential in establishing changing food behaviour [10, p. 522; 23, p. 452; 24, p. S18]. The repeated exposure to a specific food increases the liking and consumption of that food through a mechanism that is believed to be a learned safety behaviour [10, p. 522]. Learning mechanism may be the principal process in the acquisition of food likes and dislikes [23, p. 447]. According to this theory, repeated consumption of an unfamiliar food without negative consequences leads to increased acceptance of that food [10, p. 522]. Food educational interventions can play a significant role in food choice [10, p. 522]. In food educational, on food products from others

countries, the festivals [10, p. 522], TV channel, Internet, and Food Network specials [25, p. 56] are considered as a teaching tools in order to increase scientific information about these new foods [10, p. 522; 25, p. 56]. Nutritional education can be used to reduce the impact of poor food habits on health, and avoid food neophobia, mainly responsible for refusing consumption of new foods [10, p. 522].

2.4. Arousal

People tend to reject new foods [26, p. 552; 27, p. 708]. New foods are particular kind of novel stimuli [26, p. 551; 28, p. 505], that may initiate a fear / avoidance response within the individual [29, p. 183]. People might not be willing to try an extremely novel stimulus, but would be willing to try one which is a little less novel [26, p. 552]. The literature indicates that strong arousal (fear, hunger) produces a decrement in novelty preference [4, p. 80; 26, p. 551]. In humans, experimentally induced increases and decreases in arousal produced corresponding decreases and increases in preferences for complexity [26, p. 551]. Making predictions from optimal level of arousal theories some researchers found a negative relationship between willingness to taste new foods and manipulated arousal [4, p. 80]. In addition, some of them found that manipulated arousal interacted with individual differences in sensation seeking, often considered to be a measure of optimum level of arousal [4 p. 80]. They manipulated both fear and hunger and assessed willingness to try new foods [4, p. 80]. In the condition in which arousal was presumably highest (high fear–high hunger) people showed the greatest repulsion to try the new food products [4, p. 80]. The willingness to try new foods is greatest in situations that are otherwise relatively familiar are compatible with the arousal, if one simply assumes that arousal in a familiar situation is likely to be low [4, p. 80].

3. Methods and materials applied

Method applied was an exploratory research. The general objective of this paper is consulting a database required to provide up-to-date relevant information on some factors influencing food neophobia, like social factors, type of new food, education, and arousal. The understanding of these factors it can be implemented into our future research design. The used instrument was the existing data analysis via exploitation the results obtained by other researchers from different sources, such as: ISI or BDI online journals, chapters in books.

4. Conclusions

Different factors (social factors, education level and lifestyle, degree of urbanization, income level, arousal, personal experiences, and habits) seem to play a relevant role in food neophobia. This paper covers a wide literature in psychology, economy, food nutrition, and food science to take stock of current knowledge about some of these factors, like social factors, type of new food, education, and arousal. Information presented here could help professionals and food scientists in the process of creating new foods, and food companies to develop the best marketing strategy that

lead to a general decrease in neophobic consumers' behaviour. Acceptance of a new food is not easy, the consumers are anxious while tasting and eating new food products. Creating positive experiences with new foods, exposure the consumers to new (feared) foods, presentation of new foods in familiar contexts, nutritional counselling, education, changing preconception about new food, tasting of the unfamiliar foods, observation of neophobic or neophilic attitudes of other people may play a crucial role in preventing food neophobia negative effects.

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Rezumat

În zilele noastre, numărul produselor alimentare noi a crescut considerabil. Cu toate acestea, nu toate produsele alimentare noi sunt acceptate și înțelese de către consumatori, inovațiile din sectorul alimentar nu sunt bine primite, de multe ori de către piață, în parte din cauza unui fenomen cunoscut sub numele de neofobie alimentară. Neofobia alimentară, o aversiune generală de a încerca produse alimentare noi sau necunoscute, are un impact major în preferințele, selecția și acceptabilitatea produselor alimentare. Consumatorii neofobici tind să manifeste atitudini negative și o plăcere redusă în relația cu produsele alimentare noi. Neofobia față de produsele alimentare noi are la bază trei motive principale în respingerea unui produs, și anume: dezgustul față de caracteristicile senzoriale ale acestuia, teama de consecințele negative ale consumării acestuia și dezgustul față de natura sau originea produsului. Fobia față de introducerea alimentelor necunoscute în dietă se datorează mai multor factori, precum: caracteristicile socio-demografice ale persoanei, nivelul de educație și stilul de viață, gradul de urbanizare, nivelul veniturilor, stimularea (dinamizarea) dată de produsul nou, experiențele personale, publicitatea, moda, sfaturile altor persoane și obiceiurile.

Acest articol review oferă informații actualizate, relevante cu privire la unii factorii ce influențează neofobia alimentară, cum ar fi: factorii sociali, tipul de produs nou, educația și stimularea (dinamizarea). Informațiile științifice prezentate aici ar putea fi de folos dezvoltatorilor de produse alimentare noi și companiilor din industria alimentară în dezvoltarea celor mai bune strategii de marketing, care să conducă la o reducere a comportamentului neofobic. Aplicarea unor strategii de marketing adecvate poate să conducă la obținerea avantajului competitiv și la succesul produsului.

Cuvinte-cheie: *neofobie alimentară, produs alimentar nou, factori sociali, educație, stimulare.*

Аннотация

В настоящее время значительно возросло количество новых продуктов питания. Тем не менее, не все новые пищевые продукты приняты потребителями и понятны им, инновации в пищевой промышленности не очень хорошо восприняты рынком, часто по причине, так называемого, явления, как пищевая неофобия. Пищевая неофобия, как нежелание пробовать новые или незнакомые продукты, оказывает значительное влияние на предпочтения потребителей, выбор продуктов питания и их приемлемость. Потребители, склонные к неофобии, показывают свое негативное отношение к продуктам и незначительное удовольствие при контактировании с ними. Неофобия на новые продовольственные продукты основана на трех главных причинах непринятия продукта, а именно: отвращение к его сенсорным характеристикам, страх негативных последствий от его потребления и отвержение его природы или происхождения продукта. Фобия по включению незнакомых продуктов в диету обусловлена целым рядом факторов таких как: социально-демографические характеристики личности, уровень воспитания и стиль жизни, степень урбанизации, уровень доходов, стимулирование новым продуктом, личный опыт, реклама, мода, советы других людей и обычаи.

Данная обзорная статья содержит актуальные данные, по ряду факторов вызывающих пищевую неофобию, такие как социальные факторы, виды нового продукта, воспитание и стимулирование (динамизация). Приведенная научная информация может быть полезна разработчикам новых продуктов питания и предприятиям пищевой промышленности при создании наиболее эффективных маркетинговых стратегий, способствующие снижению неофобий. Применение соответствующих маркетинговых стратегий может привести к достижению конкурентных преимуществ и успеху продукта.

Ключевые слова: *пищевая неофобия, новый продовольственный продукт, социальные факторы, воспитание, стимулирование.*

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**THE FINANCIAL MECHANISM - AN INSTRUMENT FOR THE
MANAGEMENT OF THE CONSUMER COOPERATIVES FROM
REPUBLIC OF MOLDOVA DURING THE ECONOMIC INSTABILITY
TIMES**

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Abstract

Today, the efficient and innovative functioning of consumer cooperative enterprises in the Republic of Moldova is unfolding in a competitive environment. Taking into consideration these circumstances, the main activities need to be focused on achieving an optimal level of flexibility, fast adaptability to the market demands, required financial performance and, finally, enhancement of enterprise value. Achieving these objectives requires to identify economic growth opportunities and the best management practices. From this point of view, the theoretical and methodological framework for assessing and analyzing the economic and financial situation are of particular interest. Equally important is the defining and establishment of financial mechanism used in the management of profitable activities. In these circumstances, a key priority for management is to develop and implement algorithmic model for assessing and forecasting the performance of enterprises in the consumer cooperatives system. The core problem is finding the best methods of strategic planning for enterprises from the consumer cooperatives system, among which a special place is reserved to the econometric models. Therefore, the main goal of this paper is centered on analyzing the dynamics of development within the consumer cooperatives system in the Republic of Moldova and establishing the necessity for the implementation of econometric methods for evaluating, analyzing and forecasting their financial and economic situation in the future.

Keywords: : financial mechanism, financial evaluation, consumer cooperatives, strategic planning, econometric model

1. Introduction

Nowadays, in a market economy, satisfying the economic and social needs and providing decent living conditions, depends on the economic potential of the state, the optimal management of the entrepreneurial structure activities, the financial mechanism of formation and use of material, financial and human resources. It is known that the consumer cooperatives system from the Republic of Moldova, during its existence for nearly one and a half century, was one of the most stable segment in cooperatives system, impacting not only economic but also social. Yet, it should be noted that the development of entrepreneurship activities among the enterprises from the

cooperatives system is experiencing economic and social contradictions. Also noteworthy is that the business objectives of an enterprise are to maximize the profit, adapt rapidly to market conditions, expand market share etc. However, the consumer cooperatives system is a non-profit structure and is destined to protect the interests of the cooperative members, which include achieving the social goals, organizing and service the rural population reducing the negative aspects in their activities. As a result, the efficient conduct of the economic and financial activities of the enterprise, as well as the allocation and use of the resources, requires the implementation of new forms and methods of management. Transitioning to a higher level of development requires entrepreneurial structures to improve the financial mechanism through which it will provide and use the funds in accordance with their objectives and will achieve the expected financial performances.

The literature contains different views on the importance of improving the financial mechanism and its impact on the financial stability of the enterprise. The intent of this paper is to present the enterprise development dynamic from the consumer cooperatives system in the Republic of Moldova and to establish the theoretic and methodologic aspects regarding the implementation of the financial mechanism instruments, especially of the econometric methods for evaluating, analyzing and forecasting their financial and economic situation.

2. Current investigation stage of the problem and purpose of research

Implementing and developing the market economy favored the emergence of the competition. Initially, the cooperative system was not able to handle competition, which resulted in a contraction of the cooperative structures and decreasing of the economic activity indicators. Given competitive market circumstances, the current situation of the consumer cooperatives shows that these structures are not yet a stable and durable system, and more than that, they are easily affected by internal and external factors.

Different aspects regarding the theoretical and methodological framework regarding the functioning of the financial mechanism of the enterprise and activity evaluation were investigated by researchers like F. Black, H. Markowitz, W. Sharp, M. Friedman, P. Halpern, F. Weston, E. Brigham, R. Brealey, S. Myers, I. Stancu, L. Cobzari, A.I. Giurgiu, I. Maxim etc. But, this area is not fully investigated, especially with respect to the economic entities from the consumer cooperative system.

For these reasons, we consider necessary the elaboration and implementation of forms and methods of management and activity organization by improving the financial mechanism of the enterprises, which will ensure a sustainable growth for each economic entity and for the whole cooperative system and, eventually would meet the needs of cooperative members and of the rural population.

3. Methods and materials applied

In the process of research elaboration different traditional research methods were used, such as economic analysis and synthesis, logic and comparative analysis, normative and statistical analysis, scientific methods and tools of knowledge investigations in the financial field, focusing on comparative and logic analysis and on the econometric model.

In order to identify the key concepts presented in this paper research subjects and results were used published by foreign and local scientists, scientific forums materials, papers of experts in the field, which are also an important source of arguments based on empirical data.

During the writing of this paper the authors have used results of previous scientific investigations, conference papers and the statistical information of the consumer cooperative system from the Republic of Moldova.

4. Results and discussions

4.1. The consumer cooperation system in the Republic of Moldova: evolution, problems, solutions

If we study the period from 1992 to 2000 we can observe that compared with 1985 the number of cooperative members decreased approximately trifold, the number of trade units by about 2.3 times, catering – by 4 times and the industrial enterprises by 3.2 times.

It is noteworthy, that in the same period, the retail sector in the country increased by about 41.5 times, while the system enterprises only by 17.6 times. Simultaneously, the sales volume was decreasing, as well as the profit and the profitability, the rotation speed and assets turnover and consequently the financial performance.

In order to improve the system, at the 13th Congress, the National Programme for the Revival of the Consumer Cooperatives from Republic of Moldova for 2003-2006 was developed. Following its application, about 70 million lei were reinvested in the system development, modernization of material and technical base and in business diversification.

The study of the financial situation shows that, as a whole, the consumer cooperatives system registered positive financial results since 2004. Based on data from the financial report generalized for the system, the dynamics of the financial indicators reflect that, in the period 2008 – 2014, a sharp drop in financial results was registered in 2009, followed by a slow growth in the coming years in all areas of activity: retail, wholesale, purchasing, production and services (see Table 1). That decrease from 2009 was caused by the 2008 financial crisis and the declining purchasing power of the population in rural areas.

Table 1: The dynamics of the main financial indicators for the economic activity of the consumer cooperatives system from the Republic of Moldova for 2008 – 2014

| No. | Indicators | | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|-----|-------------------------------------|--------|-------|-------|-------|-------|-------|-------|-------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1. | Total sales volume, of which | bn.lei | 913,6 | 718,6 | 760,7 | 825,8 | 821,1 | 849,8 | 885,2 |
| 2. | Retail | bn.lei | 814,0 | 655,6 | 686,5 | 725,4 | 734,8 | 777,3 | 796,7 |
| 3. | Cost of goods sold | bn.lei | 741,6 | 576,9 | 616,8 | 671,8 | 663,5 | 678,5 | 702,4 |
| 4. | Gross profit form sales | bn.lei | 172,0 | 141,7 | 143,9 | 154,0 | 157,6 | 171,4 | 182,8 |
| 5. | Other operational revenues | bn.lei | 47,9 | 53,3 | 53,0 | 56,3 | 58,9 | 56,9 | 54,8 |
| 6. | Commercial expenses | bn.lei | 114,9 | 98,7 | 101,9 | 104,4 | 110,0 | 115,1 | 116,9 |
| 7. | General and administrative expenses | bn.lei | 99,7 | 90,7 | 94,1 | 102,0 | 107,2 | 107,4 | 111,7 |
| 8. | Other operational expenses | bn.lei | 15,9 | 14,6 | 13,2 | 16,2 | 14,1 | 16,3 | 16,9 |
| 9. | Operational result: profit (loss) | bn.lei | -10,6 | -8,9 | -12,3 | -12,3 | -14,8 | -10,5 | -8,0 |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|-----|--|--------|-------|------|------|-------|------|------|-------|
| 10. | Result from investments: profit (loss) | bn.lei | 20,7 | 13,5 | 15,9 | 20,8 | 14,9 | 16,0 | 19,2 |
| 11. | Financial result: profit (loss) | bn.lei | 1,74 | 1,66 | 0,74 | 0,99 | 0,59 | 0,73 | 1,56 |
| 12. | Results from the economic and financial activity:profit (loss) | bn.lei | 11,85 | 6,21 | 4,43 | 9,54 | 0,68 | 6,25 | 12,78 |
| 13. | Net Profit (Net loss) | bn.lei | 12,40 | 6,18 | 4,32 | 10,77 | 0,04 | 4,90 | 11,25 |
| 14. | Return on sales | % | 18,8 | 19,7 | 18,9 | 18,6 | 19,2 | 20,1 | 20,7 |
| 15. | Return on assets | % | 1,6 | 0,9 | 0,6 | 1,3 | 0,1 | 0,8 | 1,7 |
| 16. | Economic rate of return | % | 2,3 | 1,2 | 0,8 | 1,8 | 0,02 | 1,1 | 2,3 |

Source: Elaborated based on data from the financial report generalized for the consumer cooperatives system from the Republic of Moldova

Thus, analyzing the information presented in Table 1 we can observe that the sales volume registered a sharp decrease in 2009 (78.7%) compared to the reference period, followed by slow growth in the coming years, but without exceeding the 2008 level. However, a similar trend was also related to the cost of goods sold which was increasing at 702.4 bn. lei, yet below the 2008 level of 741.6 bn. lei, representing just 94.7%.

Profit is the result of a positive activity for any enterprise. Table 1 shows that gross profit increased 106.3%. from 2008 to 2014. Despite the fact that gross profit was increasing the result from the operational activity was negative all those years. Those losses were caused by the large volume of the commercial, general and administrative expenses. In the same time period, the economic and financial activity generated profit, which finally led to a net profit of 11 million lei at the end of 2014, close to the profit from 2008 (91.1% of 2008 level).

Also, profit was generated by the investment and financial activities.

We can assess the general management of enterprises activities by analyzing trends in various rates of return. Thus, we can observe that the return on sales increased steadily from 18.8% in 2008 to 20.7% in 2014, but, return on assets and the economic profitability had much larger variations over the same period of time. However, they reached almost the same level at the end of 2014, compared to the beginning of the period. Therefore, it is evident that financial crisis profoundly affected the consumer cooperative sector from the Republic of Moldova so much so that 2008 – level economic indicators were only reached again just in 2014.

In the past years, the consumer cooperative sector in the Republic of Moldova was in a continuous process of restructuring. During this process new forms and methods of activities and different management techniques were searched and implemented. For this reason, managers have to transit from intuitive and empirical methods of management to modern ones which imply also the use of financial analysis methods and techniques.

4.2. The modeling - as an instrument to improve the financial mechanism for forecasting the activity of the enterprises from the consumer cooperation system

Currently, the financial management and planning of consumer cooperative enterprises in the Republic of Moldova is using traditional methods of evaluation and forecasting, without a complex analysis of the impact of the different factors and their correlations.

In our opinion, in order to improve the management and forecasting system, as well as the financial mechanism of the entities from the consumer cooperation system, the implementation of the following econometric model would be useful. Based on this model, enterprises can forecast their financial indicators using internal and external information regarding the economic and financial activity. From this point of view, the econometric model would include one set of equations divided in two groups: behavioral equations and equations that reflect identities. For the estimation of the behavioral equations the econometric package Eviews.7 was used. All the variables used in this model are divided into four groups. In total, the equations use 40 variables, from which 25 are exogenous and 15 are endogenous and 15 are variables determined according to the definitions. Forecasting of the activity development was made using macroeconomic indicators like inflation, exchange rate etc., forecasted by the INCE (National Institute for Economic Research from the Republic of Moldova).

The numbers shown under each factor of the econometric relation presents the T statistic calculated, which is compared to theoretical T statistic that can be found in tables in dependence on the number of degrees of freedom and significance level. The number of degrees of freedom is calculated as $n-k-1$, where n is the number of observations, k is the number of exogenous factors. T statistic speaks about the significance of that exogenous factor to endogenous factor. R^2 is a coefficient of determination, which shows how much of the variation of endogenous variation is explained by exogenous factors.

Values for $R^2 \in [0;1]$ and if the value of this ratio is closer to 1, so it is considered that the variation explained by the random factor is lower and that is due to exogenous factors.

F is the Fisher statistic calculated which characterizes the significance of regression in its entirety and represents the statistic associated to the test that has the null hypothesis that all the regression coefficients (less the constant) are zero. The value p-value associated, noted Prob (F-statistic) is the level of marginal significance of the test. If the value p-value is less than the significance level tested, say 1%, the null hypothesis that all coefficients are zero is rejected.

The Durbin-Watson statistic is a test that represent a measure of the serial correlation of the residuals (prediction errors). As a rule derived from experience, in the case that D-W has a value smaller than 2, this is a proof of a positive serial correlation. There are more powerful tests to analyze the existence of serial correlation in the residuals of the regression equation, like the Q test or the Breusch-Godfrey test, both offering a more general testing framework.

The exogenous variables were determined based on the financial reports of the consumer cooperatives system from the Republic of Moldova and on the macroeconomic indicators like the GDP, the exchange rate and the inflation. The endogenous variables from the first group are financial ratios from the activity of the consumer cooperatives system. The financial ratios were determined based on the statistical data from the consumer cooperatives system and forecasted based on the dynamics of the previous years using the arithmetic average. Those financial ratios are the following: asset turnover (AT), return on sales (ROS), return on assets (ROA), Economic rate of return (ERR) and return on equity (ROE).

All components were calculated taking into account the internal factors (sales income, gross profit, profit before taxes, net profit, equity etc.) and the external factors (exchange rate, inflation rate and the GDP) according to the forecasted and estimated elements that have an influence on them.

The main financial ratios of the enterprises from the consumer cooperative system for the period 2008-2017 are presented in the Table 2.

Table 2: Financial ratios of the enterprises from the consumer cooperative system from the Republic of Moldova for the period 2008-2017

| Ratios | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 estim | 2016 forec. | 2017 forec. |
|---------------------------------|------|-------|-------|-------|-------|--------|-------|---------------|----------------|----------------|
| Asset Turnover AT | 1.26 | 1.02 | 1.07 | 1.14 | 1.12 | 1.15 | 1.16 | 1.18 | 1.21 | 1.23 |
| (year % ch.) | -- | -18.8 | 4.2 | 6.9 | -1.7 | 2.7 | 0.8 | 2.1 | 2.1 | 2.0 |
| Return on sales ROS% | 18.8 | 19.7 | 18.9 | 18.7 | 19.2 | 20.2 | 20.7 | 20.6 | 20.8 | 21.0 |
| (year % ch.) | -- | 4.73 | -4.07 | -1.41 | 2.87 | 5.12 | 2.39 | -0.23 | 0.86 | 1.01 |
| Return on assets ROA% | 1.63 | 0.88 | 0.60 | 1.31 | 0.12 | 0.83 | 1.67 | 2.48 | 3.37 | 4.27 |
| (year % ch.) | -- | -46.0 | -31.8 | 118.3 | -90.8 | 592.2 | 101.2 | 48.4 | 35.9 | 26.7 |
| Economic rate of return ERR% | 2.26 | 1.17 | 0.80 | 1.74 | 0.16 | 1.10 | 2.27 | 3.44 | 4.64 | 5.82 |
| (year % ch.) | -- | -48.2 | -31.6 | 117.4 | -90.7 | 577.3 | 107.1 | 51.5 | 34.7 | 25.7 |
| Return on equity ROE% | 2.49 | 1.22 | 0.83 | 2.05 | 0.01 | 0.92 | 2.08 | 3.19 | 4.26 | 5.30 |
| (year % ch.) | -- | -51.0 | -32.0 | 147.0 | -99.5 | 8262.9 | 126.6 | 53.2 | 33.6 | 24.4 |

Source: Elaborate based on data from the financial report generalized for the system and the macroeconomic indicators forecasted by the INCE

The efficient use of the current assets represents a way of increasing the profit and releasing cash flow that can be reinvested in order to generate more profit. Of course, the higher these ratios are, the higher the efficiency of assets usage. The dynamic and the forecast of the assets turnover at the enterprises from the consumer cooperative system from the Republic of Moldova for the period 2008-2017 are presented in the Chart 1.

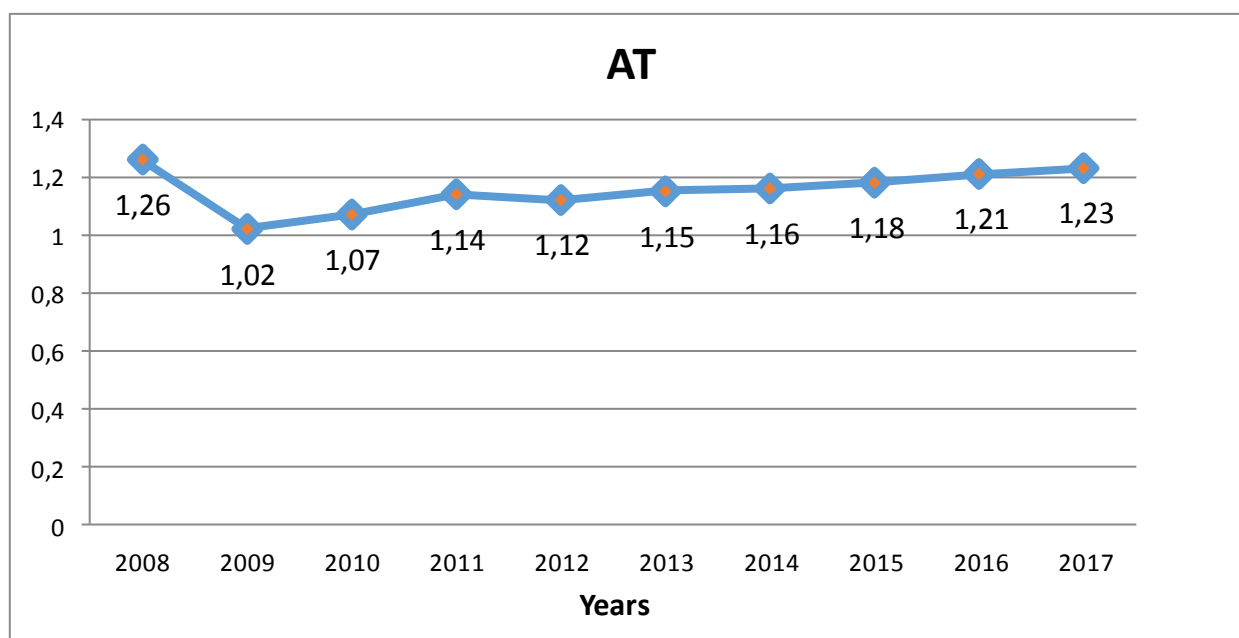


Chart 1: The dynamic and the forecast of the assets turnover at the enterprises from the consumer cooperative system from the Republic of Moldova for the period 2008-2017

Source: Elaborate based on data from the financial report generalized for the system and the macroeconomic indicators forecasted by the INCE

The sales revenue and the asset value are factors of influence on the analyzed case, that demonstrates R^2 which has a value of 0.99. F-statistic is at 0.000032, and the Durbin-Watson has a value of 2.79.

Return on sales (ROS) was forecasted with the econometric model taking into account internal factors (gross profit, sales revenue) and external factors (GDP, inflation and exchange rate). These factors have a significant impact on the ROS, fact that is demonstrated by the following values: $R^2= 0.99$, $F = 0.003998$ and $DW = 2.99$. The profitability ratios are shown in Chart 2.

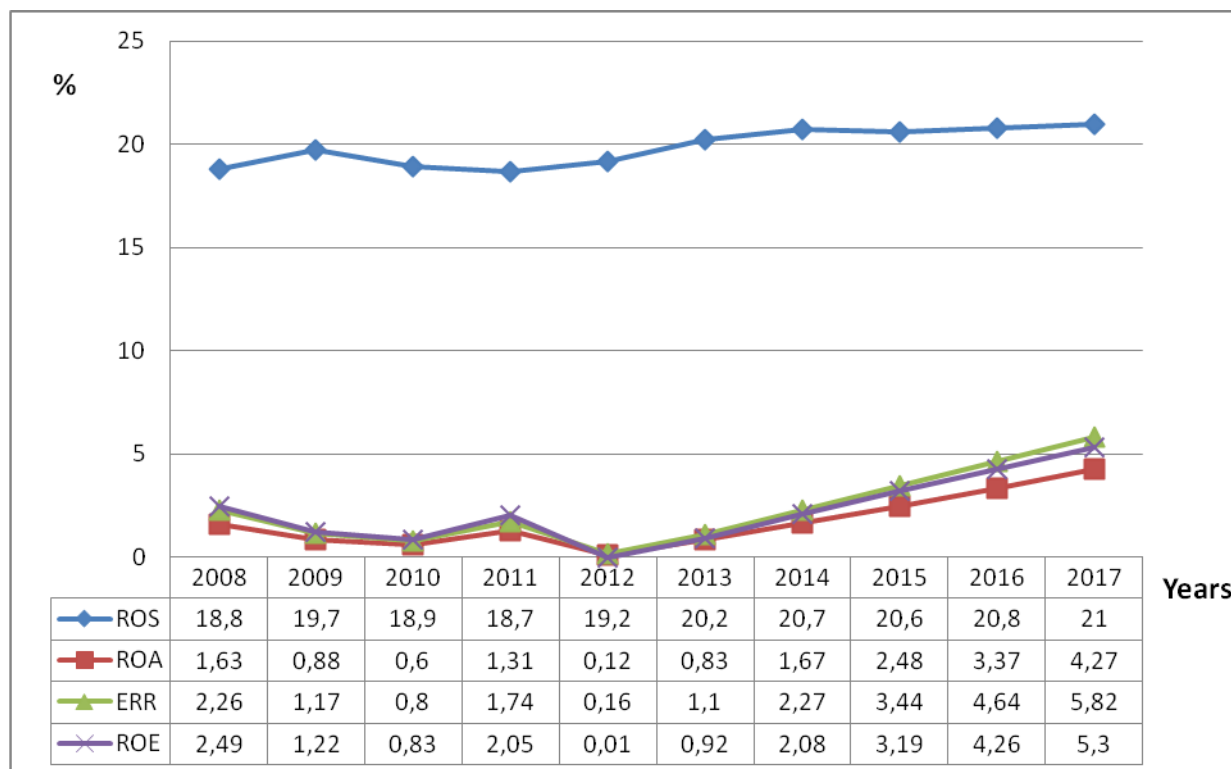


Chart 2: Forecasted profitability ratios of the consumer cooperatives system from the Republic of Moldova

Source: Elaborate based on data from the financial report generalized for the system and the macroeconomic indicators forecasted by the INCE

The return on assets (ROA) is one of the main indicators of enterprise profitability and measures the asset use efficiency in terms of profit. To be noted that, at the time this ratio was forecast, influence of external factors such as currency exchange rates, gross domestic product and inflation were also taken into account. The influence of these factors is explained by the following values: $R^2 = 1.00$, $F = 0.000360$, $DW = 1.92$.

The economic rate of return measures the total performance of the enterprise, regardless of the financing mode and the tax system. The coefficient of determination is $R^2 = 0.999995$, Fisher statistics - $F = 0.003737$ and Durbin-Watson statistic - $DW = 3.26$. This ratio is influenced by the size of profit before taxation and equity. External factors such as exchange rate and inflation were yet again taken into account.

Return on equity (ROE) expresses how efficient the equity is used and is influenced by the inflation rate. The coefficient of determination R^2 is at 0.999999, Fisher statistics - $F = 0.001741$ and $DW = 3.15$.

A second group of endogenous variables or forecasted factors are the working capital ratios represented by the net working capital, own working capital and working capital needs.

Forecasted working capital of the consumer cooperatives system from the Republic of Moldova are shown in Chart 3.

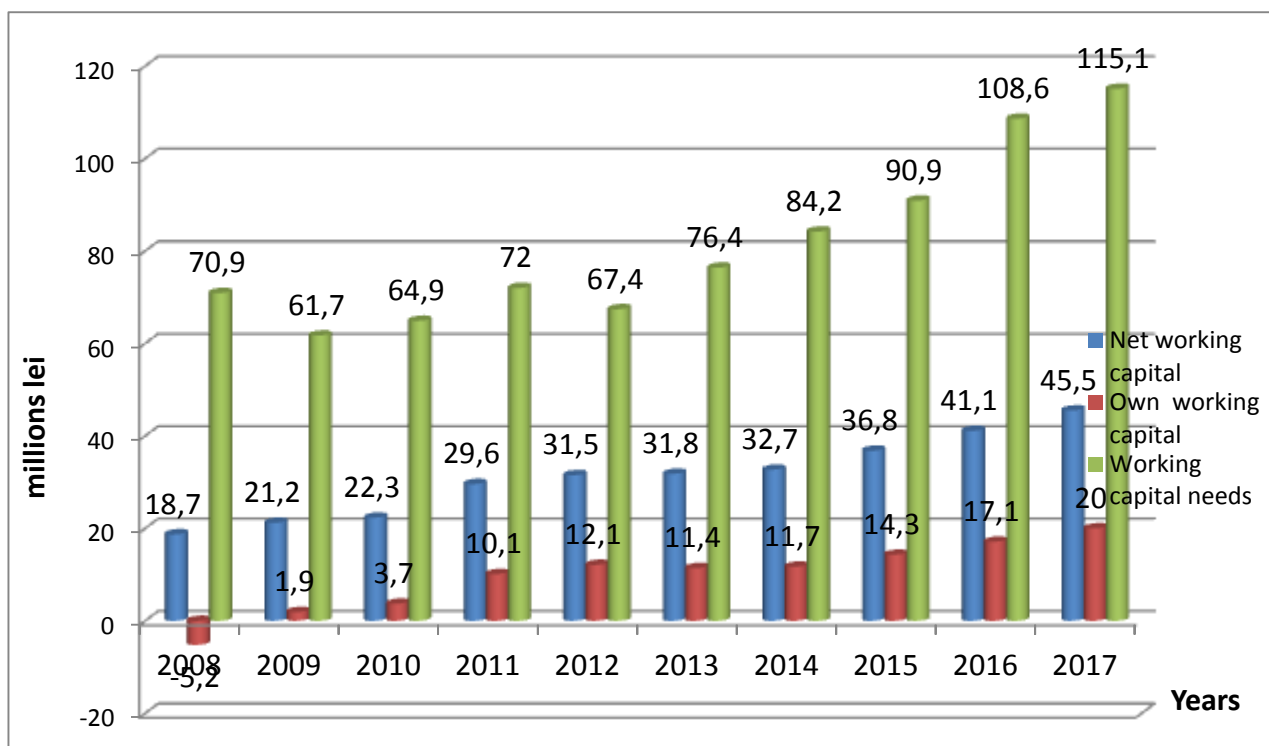


Chart 3: Forecasted working capital of the consumer cooperatives system from the Republic of Moldova

Source: Elaborate based on data from the financial report generalized for the system and macroeconomic indicators forecasted by the INCE

In order to forecast the net working capital, using the econometric package EViews.7, exogenous variables with significant impact were determined, such as the equity and long-term debt. This influence is demonstrated by the coefficient of determination R^2 which has the value of 0.999930, Fisher statistics - $F = 0.000001$ and Durbin-Watson statistic - $DW = 3.02$. The own working capital indicates the autonomy degree of the enterprise and is dependent on the size of equity and the long term fixed assets. $R^2 = 0.999985$, $F = 0.000030$, $DW = 2.52$.

The working capital needs is an indicator of financial balance and is calculated as the difference between current liabilities and current assets. This indicator has been forecasted using the econometric model and by taking into account the inventories variations of materials and raw materials, the short-term receivables and the short-term commercial debt changes. The coefficient of determination is $R^2 = 0.999997$, Fisher statistic $F = 0.000006$, Durbin-Watson $DW = 2.97$.

The third group contains financial stability ratios that are significant for the efficient functioning of the consumer cooperatives system. These ratios are represented by following: the debt ratio, the financial stability ratio, financial autonomy ratio, term financial autonomy ratio.

Forecasted debt ratios of the consumer cooperatives system from the Republic of Moldova are shown in Chart 4.

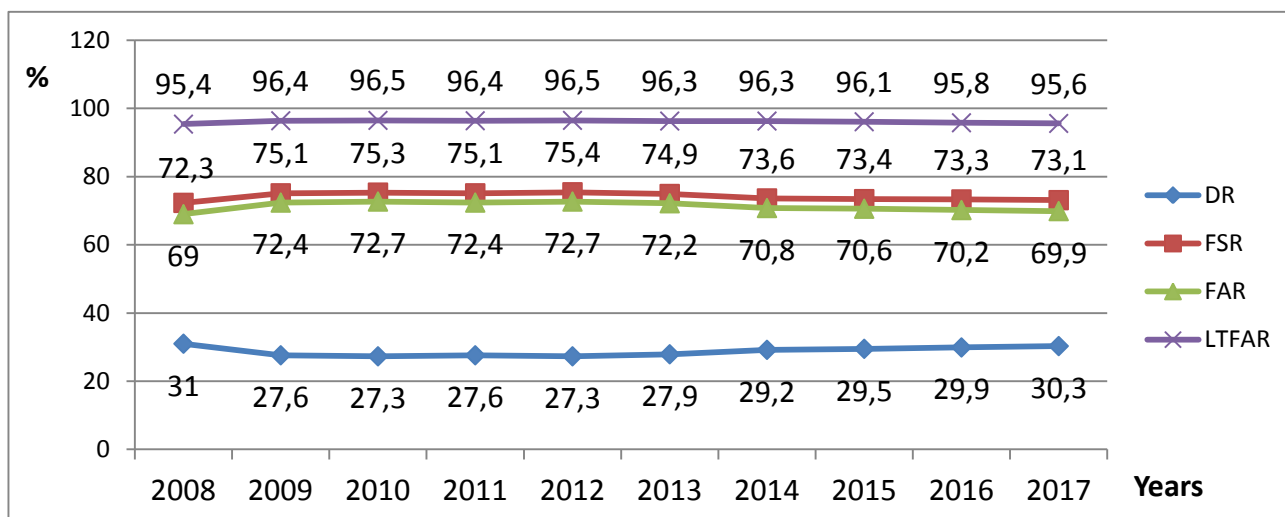


Chart 4: Forecasted debt ratios of the consumer cooperatives system from the Republic of Moldova

Source: Elaborate based on data from the financial report generalized for the system and the macroeconomic indicators forecasted by the INCE

Thus, the debt rate (DR) was forecasted by taking into account the influence of the total debts of the entities and the sum of the balance sheet. $R^2 = 0.999961$, $F = 0.00$, $DW = 2.07$.

In calculating and forecasting the financial stability ratio (FSR) it was determined the impact of indicators such as: the size of permanent capital, which depends on the size of equity and long term debts, total balance sheet liabilities and, as exogenous factor, the exchange rate forecast. $R^2 = 0.999968$, $F = 0.00$, $DW = 3.03$.

Financial autonomy ratio (FAR) was forecasted given the size of equity, balance sheet and currency exchange rate fluctuations. The significant impact of factors is demonstrated by the optimum size of the determination coefficient $R^2 = 0.999969$, F -statistic = 0.00 and Durbin-Watson = 2.81.

Forecasting long-term financial autonomy ratio (LTFAR), which indicates the proportion of own resources from total long-term financial resources, was carried out under the influence of exogenous factors such as the equity and permanent capital. $R^2 = 0.999971$, $F = 0.00$, $DW = 2.68$.

A fourth group contains the liquidity ratios of the consumer cooperatives system and are represented by absolute liquidity, intermediate liquidity and overall liquidity.

The dynamic of the liquidity ratios of the consumer cooperatives system from the Republic of Moldova is shown in Chart 5.

Liquidity analysis is an economic way to test enterprises ability to meet their obligations in the short term. This implies liquid assets of the enterprises that can be quickly converted into cash. General liquidity ratio (GLR) was determined taking into account the influence of the size of short-term liabilities and the current assets. $R^2 = 0.999994$, $F = 0.000011$, $DW = 2.23$.

Quick liquidity ratio (QLR) is influenced by the sum of assets minus the sum of inventories of raw materials and the amount of short-term debts, $R^2 = 0.99$, $F = 0.00$, $DW = 1.65$.

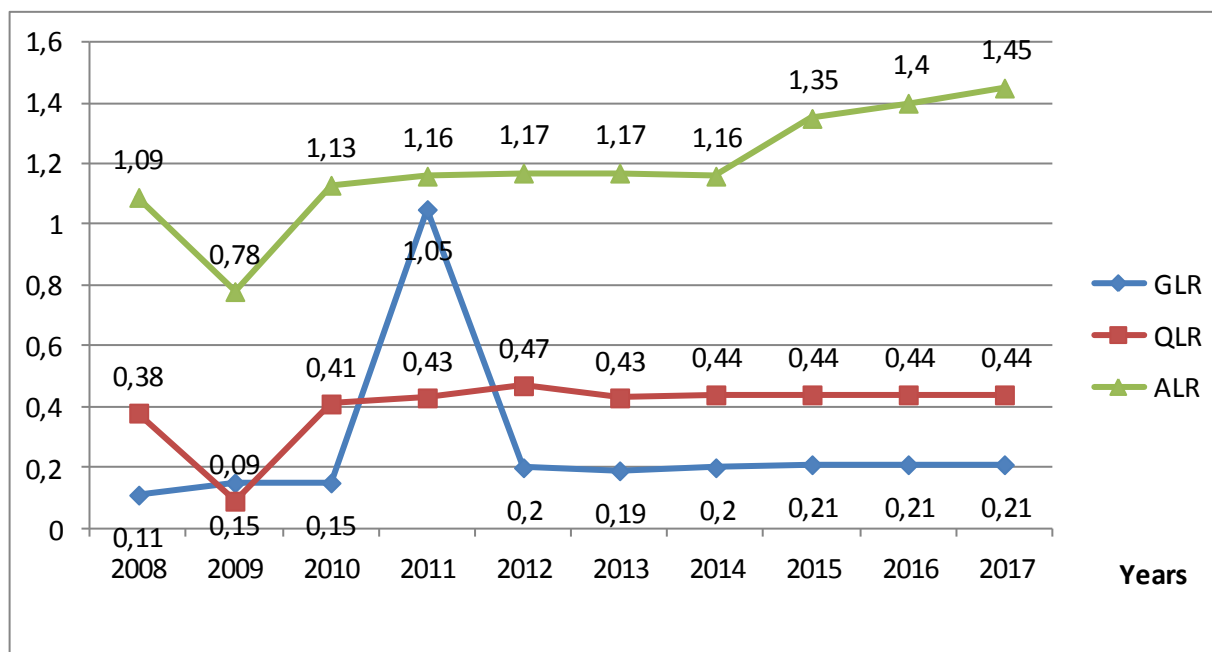


Chart 5: The dynamic of the liquidity ratios of the consumer cooperatives system from the Republic of Moldova

Source: Elaborate based on data from the financial report generalized for the system and the macroeconomic indicators forecasted by the INCE

Absolute liquidity ratio (ALR or cash ratio) is the strictest and most conservative of the three ratios of short-term liquidity. This indicator takes into account only those assets that can be converted into cash easiest, excluding inventories and receivables. $R^2 = 0.999952$, $F = 0.000096$, $DW = 1.964776$.

The model described is used to forecast the ratios of economic and financial activity of the entities from the consumer cooperative system on short and medium term. In the forecast process, with the help of this model, are used the values for both the endogenous and exogenous factors, because the information base for the regressions are only 10 observations. At the same time, the experts in the field can use the forecasts proposed by this model because the factors dependency is well structured.

5. Conclusions

Today, the consumer cooperatives system from the Republic of Moldova is trying to expand its areas of activity, becoming multisector. In fact, in most of European countries, the cooperatives have an important market share in many economic sectors. For example, the market share of cooperatives in agriculture is 83% in Norway, 79% in Finland and 55% in Italy. Forestry cooperatives hold 60% market share in Sweden and 31% in Finland. In the tertiary system the cooperatives have over 50% of the banking sector in France, 35% in Finland, 31% in Austria and 21% in Germany. In the retail sector consumer cooperatives hold a market share of 35.5% in Finland and 20% in Sweden. In the healthcare system and pharmaceutical distribution cooperatives hold 21% of the market in Spain and 18% in Belgium.

Analyzing the consumer cooperatives activity in the Republic of Moldova during the 2008 – 2014 period, a sharp decline occurred in 2009, followed by a slow growth during 2010 – 2014 in all areas: sales, agricultural product purchasing, industrial production, services etc. That decreased from 2009 and the slow recovery were caused by the impact of the 2008 financial crisis and the declining purchasing power of the rural population. The same was applicable to sales volume, which dropped in 2009 to 78.7% of the 2008 level. Even by 2014 that sector had only recovered to 96.9% of the 2008 level. A similar trend was related to the cost of goods sold, but this helped the profitability, that increase a little from 2008 to 2014, with 106.3%. Despite the fact that the size of the gross profit from sales was increasing, the operational result registered negative values throughout this time period. These losses were caused by the large volume of the commercial, general and administrative expenses.

In these circumstances, maintaining consumer cooperatives, as a single system, is not possible without restructuring, searching and implementing new forms and methods of activity, as well as using better organizational and management forms. But, in these times of economic instability, companies are constantly facing evaluation and forecasting challenges. For this reason, the main target of the financial mechanism is focused on applying a system of ratios that can be used to assess the results of the entrepreneurship activity. When choosing the instrumentation, we have to consider the nature and the size of the enterprise; the quantity and quality of available data; access to information; the assets; company's position in the financial market; customer interest and socio-economic and political environment etc. Within enterprises in the system, management must be able to determine how problems pertaining to competition, business potential and forecast the needs of financial resources and their efficient use, working capital and needs of liquidity, solvency and financial stability, the debt level etc., can be addressed.

We consider that the economic model described herewith is a useful tool for fundamenting the forecasted financial ratios (liquidity, profitability, working capital etc.). In that respect, the implementation of the econometric model presented to forecast the financial performance of the enterprises from the consumer cooperatives system from the Republic of Moldova, would enable their sustainable development and ensure their financial stability.

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Rezumat

În prezent, funcționarea eficientă și inovatoare a entităților economice, din cadrul sistemului cooperăției de consum din Republica Moldova, se desfășoară într-o economie concurențială. Luând în considerație circumstanțele date, sarcinile principale necesită a fi proiectate spre atingerea unui nivel oportun de flexibilitate, adaptarea rapidă la cerințele pieței, realizarea performanțelor financiare stabilite și asigurarea creșterii valorii patrimoniului. Atingerea acestor sarcini impune identificarea posibilităților de creștere economică și stabilirea celor mai bune practici de organizare. Din acest punct de vedere, interes deosebit îi revine bazei teoretico-metodologice aferente mecanismului de evaluare și analiză a situației economico-financiare, precum și stabilirea instrumentelor și pârgurilor mecanismului financiar utilizate în gestionarea activității profitabile. În aceste condiții, determinarea direcțiilor de perfecționare a mecanismului financiar, prin elaborarea și implementarea modelului algoritmic de evaluare și prognozare a performanțelor activității întreprinderilor din cadrul sistemului cooperăției de consum este o prioritate de bază a factorilor de decizie. Nucleul problemei se conturează în găsirea celor mai bune metode de planificare strategică a întreprinderilor din cadrul sistemului cooperatist, printre care un loc aparte îi revine modelelor econometrice. Astfel, scopul principal al acestui studiu constă în analiza dinamicii dezvoltării întreprinderilor din sistemul cooperăției de consum din Moldova și fundamentarea necesității implementării metodelor econometrice de evaluare, analiză și prognoză a situației economico-financiare a entităților cooperatiste în perioadele viitoare.

Cuvinte-cheie: *mecanism financiar, evaluarea financiară, cooperăția de consum, planificarea strategică, modelul econometric.*

Аннотация

Сегодня, эффективное и инновационное функционирование предприятий потребительской кооперации Республики Молдова напрямую зависит от влияния конкурентной среды. Принимая во внимание эти обстоятельства, основные мероприятия должны быть направлены на достижение оптимального уровня гибкости, быстрой адаптации к требованиям рынка, определение необходимых финансовых показателей и, в конечном итоге, повышение стоимости предприятия. Для достижения этих целей необходимо определить возможности экономического роста учитывая лучшие практики управления. С этой точки зрения, теоретические и методологические основы оценки и анализа экономической и финансовой ситуации представляют особый интерес. Не менее важным и определяющим является создание финансового механизма, присущий управлению прибыльной деятельностью. В этих условиях одним из ключевых приоритетов управления является разработка и реализация алгоритмической модели оценки и прогнозирования эффективности работы предприятий системы потребительской кооперации. Основная проблема заключается в поиске оптимальных методов стратегического планирования для предприятий соответствующей системы, среди которых особое место отведено эконометрическим моделям. Таким образом, основная цель данной работы заключается в проведении анализа динамики развития предприятий системы потребительской кооперации Республики Молдова и в обосновании необходимости внедрения эконометрических методов для оценки, анализа и прогнозирования их финансово-экономического положения в будущем.

Ключевые слова: *финансовый механизм, финансовая оценка, потребительские кооперативы, стратегическое планирование, эконометрическая модель.*

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NATIONAL AND INTERNATIONAL ASPECTS OF ACCOUNTING OF INCOME TAX FROM THE OPERATIONAL ACTIVITY

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Abstract

In Republic of Moldova (RM), starting from 2012, it has outlined a new accounting sector - tax on income from operational activity (TIOA), applied as a result of enactment of a new tax regime for small and medium enterprises (SMEs), by supplementing the Fiscal Code with a section related the Tax regime for economic subjects of small and medium enterprises sector. The legislative changes have led to additional questions for economic agents, although they were made in order to tax advantage the SMEs and simplify their accounting.

The implementation of a new tax regime and accounting for SMEs is little researched in academic environment. In this article the author tried to come up with treatments related to some aspects of methodology of application the tax regime for economic agents from SMEs sector, to analyze the similar international taxation for description of TIOA accounting methodology from our country. The basic problem of this sector is the imperfect legislation, inefficient both in the field of taxation and as well as in accounting.

In the process of achieving of intended purpose, the author has investigated the normative acts in force in the country and abroad, has used the methods and classic instruments of investigation.

Keywords: *small and medium enterprises (SMEs), legislation, tax on income from operational activity (TIOA), the income tax rate, incomes, the methodology, the accounting account.*

1. Introduction

Small and medium enterprises (SMEs) over the years have encountered with problems regarding the fulfilment of tax obligations, being disadvantaged in this aspect in comparison with the large economic entities. Starting with the year 2012, the situation was rectified with supplementation of the Tax code of the Republic of Moldova (RM) [1] with a compartment related the Tax regime for businesses subjects of the small and medium enterprises.

According to these rules, the tax on income from the operational activity (TIOA) is introduced for some SMEs. Small and medium enterprises comprise economic agents who are not registered as value added tax (VAT) payers, except households (farms) and individual entrepreneurs and newly created enterprises.

Legislative changes have led to the emergence of additional questions for the economic agents; some of them will find reflection in this publication.

The essence of this work consists in revealing the benefits and problematic issues of the application of this tax regime, both from the point of view of tax burden on SMEs, as well as from the point of view of keeping this regime of taxation in the accounts of SMEs. For this purpose the paper shows ways of reflection of TIOA in the accounting of entities at their transition from the

regime TIOA to the general regime of taxation, and vice versa, presents comments on the strengths and shortcomings of the regime TIOA, their influence on the financial statements of SMEs and the way of its reflecting in the accounting of entities.

At the same time, in order to disclose the essence of this taxation regime for SMEs, the author analyses the international approaches to the researched subject.

2. The degree of investigation of the problem at the present time, the purpose of the research

Starting with the year 2012 a new accounting sector was outlined - tax on income from operational activity (TIOA), applied as a result of enactment of a new tax regime for small and medium enterprises (SMEs). The problem of SMEs taxation has emerged with the transition to the market economy which favoured the activity of large enterprises and disfavoured the activity of small businesses. Thus, for the support of SMEs, starting from January 13, 2012, some measures to redress the situation on taxation of SMEs and the accounting of this mode of taxation within them have been implemented in the RM.

Similar situations are observed in Romania and the Russian Federation (FR). The EU legislation and specifically Directive 2013/34 of the European Parliament and of the Council of 26 June 2013 [2] has designed some ways of simplification of the annual financial statements, consolidated financial statements and reports related to SMEs.

We will also mention that, compared to the legislation of the named countries, the legal framework of the RM at chapter the tax on income of SMES leaves much to be desired. The RM has no rules on accounting of tax on income from operational activities for SMEs. National accounting standard (NAS) „Expenditure” [3], which entered into force starting with 1 January 2014, regulates the manner of filing only the current and postponed income tax. Only the general Plan of accounts [4], applied in the year 2014, is completed with account of the degree II 7312 „Expenses on tax on income from operational activities”.

We consider that the new NAS must contain concrete provisions concerning the way of accounting the TIOA, because after the inclusion of this regime of taxation, the tax legislation often make changes, including new conditions of integration of SMEs in the framework of this tax regime. As a result, SMEs are obliged to keep the list of fixed assets by categories of property and their amortization for tax purposes, to make the distribution of expenditures, including expenditure directly related to the process of production and realization, as well as other general expenses of the entity, the calculation of depreciation that usually has a permanent character, analog to what takes place at large enterprises. Through these regulations the provisions of the EU Directive 2013/34/EU, which warns for the simplification of accounting in the SMEs, are violated.

The application of a new tax regime and accounting for SMEs is less researched by academics. Some conceptual aspects of the subject are addressed by the scientist Nederiță A., economists officials Foalea L., Gancearuc M. etc.

The purpose of the research consists in reflecting of some aspects of methodology of application of tax regime of the economic agents subjects of SMEs sector, the analysis of international similar aspects for description of accounting methodology of ITOA in RM.

3. Methods and materials applied

As foundation of the research of tax accounting aspects of TIOA within SMEs have served the national and international tax and accounting rules on SMES. In the process of achieving of intended purpose, there were used basic methods and investigative tools, such as: analysis, synthesis, induction, deduction, comparison, observation, account, accountant, etc., which have allowed the highlighting of the problematic issues of the application of the TIOA and accounting records relevant to SMEs.

4. Results and discussions

4.1. International aspects on the application of the tax on income of small and medium enterprises

In order to allow SMEs to apply simplified accounting rules, the paragraph (13) of Directive 2013/34/EU of the European Parliament and of the Council of June 26, 2013 mention the following [2]: „Micro-undertakings have limited resources with which to comply with demanding regulatory requirements. Where no specific rules are in place for micro-undertakings, the rules applying to small undertakings apply to them. Those rules place on them administrative burdens which are disproportionate to their size and are, therefore, relatively more onerous for micro-undertakings as compared to other small undertakings. Therefore, it should be possible for Member States to exempt micro-undertakings from certain obligations applying to small undertakings that would impose excessive administrative burdens on them. However, micro-undertakings should still be subject to any national obligation to keep records showing their business transactions and financial position...”

Through the Directive, EU member states are obliged to take account of the specific conditions and needs of their own markets when making a decision on how or whether to implement a distinct regime for micro-enterprises as well as the simplification of the mode of presentation of the financial statements.

Romania, being a member of EU applies the tax on the income of microenterprises starting with 1 February 2013, compared to the tax on income of SMEs in the RM. Calculation and payment of tax on micro-enterprises' income is making quarterly by the 25th of the month following the quarter for which is calculated the income tax.

Unlike the RM (where the tax rate is 3% on revenue from the operational activity), in order to stimulate the creation of new jobs, the Government of Romania has decided, by modifications to the tax Code, to introduce a system of differentiated tax rate depending on the number of employees.

Specifically, from the 2016, is applied to micro-enterprises a tax rate of between 1% and 3%, depending on the existence and number of employees, as follows:

- tax rate of 1% for micro- enterprises which have at least two employees;
- tax rate of 2% for micro- enterprises which have only one employee;
- tax rate of 3% for micro - enterprises will not have even one employee [5].

The taxable base of the tax on income of microenterprises are income from any source, less: revenues related to the costs of inventories of products; incomes related to costs of services in

progress; revenues from the production of tangible and intangible assets; revenues from grants; income from compensation from insurance/reinsurance companies, for damage to goods such as stocks or own tangible assets; income from foreign exchange differences, etc.

If in the course of the fiscal year the number of employees will change, the tax rates set above will apply accordingly, starting with the quarter in which the change occurred. For micro-enterprises which have one or two employees, whose employment relationship is terminated, and apply tax rates provided, the number of employees will be considered satisfied if during the same quarter new employees are hired. At the same time, according to the normative act, newly established firms, which have at least one employee and are constituted for a period of at least four years, will benefit from a tax of only 1%, for the first 24 months from the date of registration of the firm, with the condition that the company fulfil certain conditions stipulated by the fiscal Code of Romania.

Thereat, we will mention that in the Russian Federation (FR), in accordance with chapter 26.2 of the Tax Code of the RF [6], it applies another kind of simplified tax system (STS). Subjects of taxation are new start-ups organisations and individual enterprises new start-ups and those working who meet certain conditions, such as:

- the share of participation of other enterprises does not exceed 25%;
- the entity does not have subsidiaries;
- the number of staff does not exceed 100 people;
- in the first nine months of the year, the organization presents the notification at territorial tax inspectorate on the transition to a STS, the income from sales and other incomes does not exceed 45 million russian rubles, multiplied by the coefficient – deflator, established for the next calendar year (for the year 2016 the indicator is equal to 1,329) [7, 8].

A distinctive feature of the STS is the possibility of voluntary choice by the taxpayer of the object of taxation between „income” and „income reduced by size of expenses” (more commonly called the „income minus expenses”).

The taxpayer may make an annual choice between the objects of taxation „Income” or „Income minus expenses”, with a preventive informing of the tax inspectorate up to 31 December about its intention of changing the taxable subject in the new year, with exceptions for some taxpayers.

For the object of taxation „Income” the tax base represents the monetary value of incomes, and for the subject of „Income minus expenses” - the monetary value of incomes reduced by size of expenses.

According to the provisions of art. 346.15 at 346.17 of the Tax Code of the RF [6], through revenues are recognized:

- income from sales, namely, revenues from the sale of goods, works and services of production of their own or previously purchased, and the proceeds from the sale of property rights;
- other income that the property received in the form of donations, income from interest on contracts of loan, credit, bank accounts, securities, rate differences and amount positive the foreign exchanges, etc.

For STS tax rates depend on the subject taxable elected by the taxpayer [8]:

- „Income” is taxed with 6%;

- „Income – expenditure” - by 15%.

For choosing between objects of taxation of the STS „Income” or „Income minus expenses” there is a conventional formula which allows to reflect at what level of expenditure the amount of tax on the option „Income” will be equal to the amount of tax at the option „Income minus expenses”:

$$\text{Income} \times 6\% / 100\% = (\text{Income minus expenses}) \times 15\% / 100\%$$

In accordance with the formula, the amount of taxes will be equal when the expenses constitute 60% of revenue. So, how much larger will be the expenditure the lower will be the tax by payment, it means that for equal revenues more profitable will be option „Income minus expenses”. However, the formula does not take into consideration three important criteria that can significantly change the calculated amount of the tax, namely:

1. The recognition and recording of expenditure for the calculation of tax base for the option „Income minus expenses”;
2. Expenses must be properly documented. Expenses unconfirmed documentary will not be taken into consideration in the calculation of taxable base. Not all designed expenditures and properly documented from the economic point of view can be taken into account. The provisions of art. 346.16 of the Tax code of the RF [6] provides a list strictly due to expenses recognised for the STS „Income minus expenses”;
3. The special procedure of recognition a certain types of expenses. For recognition of consumption at purchasing of goods, intended for sale it is necessary not only documentary evidence of payment by the supplier, but also achievement them by the buyer (art. 346.17).

The tax period for calculation of the tax at STS is the calendar year, although the tax payment takes place in advance at the end of each reporting period (quarter, semester, 9 months of the calendar year). Calculation of payments of tax in advance shall be made cumulatively from the beginning of the year. The term of payment constitutes no more than 25 days after the end of the reporting period.

4.2. National issues concerning the application and accounting the tax on income of small and medium enterprises

In the RM ITOA is calculated, according to the provisions of the Tax code [1], by applying the rate of tax in the amount of 3% on revenue from the operational activity. The calculation of the tax is carried out annually, and its payment to the budget shall be made in installments, quarterly, until the 25th of the month following the corresponding quarter.

According to the article. 54² of the Tax code [1] as the object of taxation with the ITOA shall be the income from the operational activity obtained in the tax period declared.

In the CNS „Income” [3] and the General plan of accounts [4], incomes from operational activity include revenues from sales and other incomes from operational activity, accounted in the accounts:

- **611 „Incomes from sales”**, intended for generalisation of information concerning income from sale of goods, provision of services/execution of work related to the operational activity of the entity;

- **612** „*Other revenues from operational activity*”, intended for generalisation of information on other income arising in the course of the operational activities but which cannot be attributed to the revenues from sales.

Revenues from operational activities include all revenues mentioned above, regardless of the place of obtaining them (RM or abroad). In the composition of revenues from operational activities does not include revenue from operations with fixed assets (with the exception of the ups to inventory), financial income and extraordinary income [4].

It should be noted that the classification of revenues by types of activities is not unique for all entities. Revenues from one and the same operation can be recognized in an entity as income from the operational activity, and at another – as income from other activities.

In order to evaluate ITOA, a special importance presents the compliance with the conditions for the recognition and measurement of revenue. Thus, according to NAS „Income” [3], the revenues from sale of products and goods are recognised in the moment in which they are fulfilled simultaneously the following conditions:

- the entity has transferred to the buyer the significant risks and rewards of ownership of the goods. The transfer of the risks and significant benefits of the rights of ownership of the property, as a rule, coincides with the time of delivery of goods to the buyer or at compliance with other conditions of the contract, which certifies the transfer of ownership of those goods to the buyers;
- the entity no longer manages the goods sold as if holding in their property and does not hold effective control over the goods;
- the size of the revenue can be measured reliably;
- it is probable that the economic benefits of the transaction will be generated by the entity;
- transaction costs can be reliably measured.

Revenue from the sale of the goods shall be adjusted by reversal of value of the returned goods and/or the amount of the reduction of their prices in the case in which the delivery and return (reduction in price) of the goods occurred in the same reporting period.

Revenue from rendering of services are recognized in the case of simultaneous fulfillment of the following conditions:

- the size of the revenue can be measured reliably;
- it is probable that the economic benefits from transaction have been obtained by the entity;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- costs incurred during the transaction and the costs of completion the transaction can be measured reliably.

Assessment of incomes from the provision of the services shall be performed, as a rule, in the size of the their value, fixed by the contracting parties and confirmed documentary.

We will further reflect the calculation and payment of ITOA at limited liability Company (LLC) „Genius Prim”.

Example 1. LLC „Genius Prim”, not a VAT payer, whose kind of activity is the production of confectionery products, in the course of 2014 achieved total revenue from operating activities in

the amount of 198500 lei, of which in the first quarter - 45360 lei. Also, the entity during the year achieved income from operations with fixed and financial assets in the amount of 15200 lei.

According to the provisions of chapter 7¹ „Tax regime of the businesses subjects of the small and medium enterprises ” of Title II „Income tax” of the tax Code [1], LLC „Genius Prim” apply ITOA throughout the year 2014. In the calculation of ITOA will take into consideration only the income from the operational activity.

Given the fact that, through the tax period for the ITOA shall mean the calendar year at the end of which is determined the income from operational activity. The entity in the course of the year, will only transfer in advance the amount of income tax obtained during the reporting quarter, till the 25th of the month following the reporting quarter.

Thus, the amount of ITOA which must to be transferred to the budget for the I quarter of the year 2014 is 1360,80 lei ($45360 \times 3\% / 100\%$).

There are problems related to documentation of ITOA. Proceeding from provisions of art. 19 para. (1) of the Accounting law [9], the economic facts are recorded on the basis of primary and summary documents. In connection with this, at the end of fiscal year, the entity will record in the accounts the ITOA by issuing an accounting note. Currently, is not regulate under normative aspect the way of making the accounting note, therefore the entity has the right to form independently and approve it together with other primary documents as an annex to the accounting policies.

At the end of the year 2014, LLC „Genius Prim” shall draw up a Declaration on the tax on income from operating activities (form ITOA) for the year 2014, which shall be presented not later than 25 march of the year following the tax period of the declaration.

The selection of the regime of taxation in the generally established way at the moment is quite simple – by voluntary registering of entity as VAT payer, under the provisions of art. 112, para. 1) of the Tax Code [1], if the entity provide the making of taxable supplies of goods or services. The choice of one or another tax regime is carried out by its indicating in the accounting policies of the entity.

If the entity, during the fiscal period, become a VAT payer, it will apply the tax regime in the general established way from the moment in which it is registered as VAT taxpayer. If entity, during the fiscal period declared, have ceased to be as VAT taxpayer, it will apply IVAO from the date of drawing up of the act of control in which basis is issued the decision of the head (deputy head) of tax authority on cancellation of the registration. Thus, the registration or cancellation of the entity as a payer of VAT, the entity is forced to change taxing method on the same and the period of taxation.

We will analyze the way of calculate the income tax in situation when the entity become a VAT taxpayer during the fiscal period.

Example 2. *At situation of December 31, 2014, revenues from operational activity of LLC „Genius Prim” are 198 500 lei. The entity is not registered as VAT taxpayer. In the period January-March 2015 the entity obtained incomes from operating activities in the amount of 48 600 lei. The payment of ITOA was made on April 2014. From 1 April 2014 the entity has been*

registered voluntarily as a VAT payer. The taxable income for the months April-December amounted 145200 lei. According to the accounting policies, the tax in installments shall be paid on the basis of the amount of tax to be paid in 2014 and is 16 250 lei.

According to the provisions of the Tax code [1] and the letter of the Main State Tax Inspectorate no. 26-08/1-12-51/477/58 [10], in the months January - march 2015 LLC „Genius Prim” is required to apply IVAO, and starting from 1 April this year - income tax according to the generally method. Paying income tax in installments must be carried out in quarters II, III and IV in the amount of 5417 lei (16250 / 3). Based on the data of the example, in the year 2015 the entity accounts for the situation by the accounting formulas, what's next.

1) At the date of 31 march of fiscal year takes place the arithmetic calculation of the ITOA for the first quarter of 2015 in the amount of 1458 lei (48 600 lei x 3% / 100%) and transfer it to the budget not later than April 25 of fiscal year, reflecting the accounting formula:

Debit account 225 „Claims of budget”, sub-account 2251 „Claims on income tax” – 1458 lei

Credit account 242 „Current accounts in national currency” – 1458 lei.

2) Not later than 25 June, 25 September and 25 December of the fiscal year the company will perform the payment of income tax in installments equal to 1/4 of the amount calculated as tax to be paid, for the year. Transferring income tax rates the budget for quarters II, III and IV, the entity will also draw up the accounting formula above-mentioned.

At December 31, 2015 the following takes place:

3) calculation of ITOA in the basis of Accounting note and its recording in the accounting of the entity, recording the accounting formula:

Debit account 731 „Expenses on income tax”, sub-account 7312 „Expenses on tax on income from operational activity” – 5955 lei

Credit account 534 „Debts to the budget”, sub-account 5341 „Tax liabilities on income from entrepreneurial activity and professional” – 5955 lei;

4) the passage in the account of ITOA transferred to the budget by 25 April of the fiscal year:

Debit account 534 „Debts to the budget”, subaccount 5341 „Tax liabilities on income from entrepreneurial activity and professional” – 1458 lei

Credit account 225 „Claims of budget”, sub-account 2251 „Claims on income tax” – 1458 lei;

5) the settlement amount of expenditure on ITOA to the total financial result:

Debit account 351 „Total financial result” – 1458 lei

Credit account 731 „Expenses on income tax”, sub- account 7312 „Expenses on tax on income from operational activity” – 1458 lei;

6) calculation of income tax for the months April - December 2015 – 17424 lei (145200 x 12% / 100%):

Debit account 731 „Expenses on income tax”, sub-account 7311 „Expenses on income tax” – 17424 lei

Credit account 534 „Debts to the budget”, sub-account 5341 „Tax liabilities on income from entrepreneurial activity and professional” – 17424 lei;

7) the passage in the account of the income tax paid in installments during the tax period:

Debit account 534 „Debts to the budget”, sub-account 5341 „Tax liabilities on income from entrepreneurial activity and professional” – 16250 lei.

Credit account 225 „Claims of budget”, sub-account 2251 „Claims on income tax” - 16250 lei;

8) the settlement amount of the accumulated expenditures on income tax to the total financial result:

Debit account 351 „Total financial result” – 17424 lei

Credit account 731 „Expenses on income tax”, sub-account 7311 „Expenses on income tax” – 17424 lei;

9) payment to the budget of difference between the amount of income tax calculated for the period April-December 2015 and the amount of income tax paid in installments for the respective fiscal period, in the amount of 1174 lei (17424 - 16250):

Debit account 534 „Debts to the budget”, subaccount 5341 „Tax liabilities on income from entrepreneurial activity and professional” – 1174 lei

Credit account 242 „Current accounts in national currency” – 1174 lei.

Thus, for the first quarter of 2015, the entity shall submit the Declaration on the tax on income from operating activities (ITOA), for the rest of the period – the Declaration on income tax (form VEN 12) – two declarations for the year 2015, which shall be presented up to 25 march of the following year.

With the presentation of the Declaration on the income tax (Form VEN 12) for the tax period of 2015, up to march 25, 2016, the entity is obliged to pay to the budget the difference between the amount of income tax calculated for the period April-December 2015 and the amount of income tax paid in installments for the respective fiscal period, in the amount of 1174 lei (17424 - 16250).

Thus, in the case of the transition the entity from one tax regime to another during the fiscal year (at the time of registration as payer of VAT) a number of problematic aspects appear, such as:

- the emergence of the obligation of submission of tax declarations for each tax regime or, in other words, the entity presents two declarations for one and the same tax period – calendar year;
- methodology of calculation and payment of the tax is different for each of these two regimes of taxation (the entity, in the given case, is to comply with this crossing during the fiscal year);
- the passage, in conditions of uncertainty generated by the current text of the law, during a fiscal year is a problem, which can generate errors, omissions materialized and, in the last instance, the tax penalties;
- uncertainties to the payment of dividends in advance (the Payers of the tax according to the tax regime for SMES have the right to pay dividends to its members in advance. How will tax these dividends? The tax code does not give us an unequivocal answer to this question);
- records of temporary differences in the calculation of depreciation of fixed assets for tax purposes (in this case, is to be recalculated the depreciation of fixed assets for tax purposes for previous periods in which is used the tax regime for SMEs).

In the following we will reflect the situation in which the entity loses the quality of paying VAT during the fiscal year.

Example 3. *We admit the case that from 1 January 2015, LLC „Genius Prim” is registered as VAT taxpayer and apply the general regime of taxation with the income tax payment in installments. On June 30, 2015, according to the decision of the tax authority, the entity has been canceled as VAT taxpayer. Up to the date of cancellation of the quality of the payer of the VAT, the entity has paid income tax in installments in the total amount of 7,500 lei (respectively 3500 lei on march 25 and 4000 lei to 25 June). The total amount of taxable income calculated during the period 1 January – 30 June 2015 is 75340 lei. Let's assume that, in the period 1 July – 31 December 2015 the entity has obtained income from operational activity in the total amount of 73450 lei, including in the III quarter – 34560 lei and in IV quarter – 38890 lei.*

Thus, in the period 1 January – 30 June 2014 LLC „Genius Prim” apply income tax under the general regime, and in the period 1 July – 31 December 2015 – regime ITOA.

Based on the data from the example in 2015, the entity records the following operations, with the reflection of accounting formulas, reflected in the previous example:

1) up to 25 march and 25 June 2015– payment of income tax in installments for the first and second quarters – 7500 lei (3500 + 4000);

2) on September 30, 2015 – calculation of the arithmetic mean of ITOA for the third quarter in the amount of 1037 lei ($34560 \times 3\% / 100\%$) and its transfer to the budget up to 25 October 2015;

3) on December 31, 2015 – the reflection in the accounting records of ITOA for the fourth quarter in the amount of 1167 lei ($38890 \times 3\% / 100\%$) and its transfer to the budget up to 25 January 2016;

4) calculation of tax on income from entrepreneurial activity for the period 1 January – 30 June in the amount of 9041 lei ($75\,340 \times 12\% / 100\%$);

5) the settlement of amount of accrued expenses on income tax from entrepreneurial activity to the total financial result in the amount of 9041 lei;

6) the passage in the account of the income tax paid in installments during the tax period in the amount of 7500 lei;

7) settlement of the annual amount accrued at ITOA to the total financial result– 2204 lei ($1037 + 1167$);

8) transfer to the budget up to march 25, 2016 of the difference between the amount of income tax calculated for the period 1 January – 30 June and the amount of tax on the taxable income paid in installments during the tax period in the amount of 1541 lei ($9041 - 7500$).

According to the statements of the example, the entity follows to prepare two declarations:

- Declaration on the income tax (Form VEN 12) for the year 2015, for the period 1 January - 30 June;
- Declaration on the tax on income from operating activities (ITAO) for the year 2015 for the period from 1 July to 31 December.

Both declarations shall be presented up to 25 march of fiscal year 2016.

Further we will complete the list of problematic aspects of accounting of entities, in their transition from one tax regime to another during the year, including the case of the transition from the general regime of taxation to the regime ITOA:

- in the first place it interrupts the chain of all calculated temporary and permanent differences, and the influence of other temporary differences to the size of income tax of the current year and future years is interrupted, in the case in which the entity, in accordance with the CNS „Expenditure” [3], pts. 36 and its accounting policies, apply the income tax method according to IAS 12 „Income Taxes”. From another point of view it leads to the increase or decrease of the unconditional income tax for payment to the budget;
- complicating the allocation of revenue from realization of products (services) and the reflection of their cost on the different periods of taxation in the case in which the periods of realization and payment of them do not correspond;
- not appearing the obligation of the entity in the calculation of the depreciation that usually has a permanent character. The application of entries in the list of records of fixed assets by categories of property and their amortization for tax purposes in this case don't make sense (for example, the repair of fixed assets, their achievement at the price of achievement, their cancellation, etc. a.) and are not correct, as they do not find reflection in the declaration, and this means that all the consequences of their influence on income tax are interrupted in the chain;
- complicating the allocation of expenses, including expenses directly related to the process of production and realization, as well as other general expenses of the entity;
- the appearance of difficulty on the passage of the hips or the procedure of distribution of income and expenditure formats in different regimes of taxation;
- the appearance of difficulty on the procedure of correction of income and expenditure of the previous years or the return of the goods; denial of services, etc.

In order to eliminate some above-mentioned doubts, when the entities is passing from one tax regime to another, according to Order nr.1983 of October 1, 2013, the tax authorities gives two explanations, namely:

1. If the economic agent becomes a payer of VAT during the year, it is obliged to keep the tax evidence of expenses in the generally established manner throughout the year, with the possibility of the deduction of expenditure from taxable income in proportion to the period of the year in which it is the payer of VAT;
2. In the case in which the agent loses the status of VAT payer during the year, it is obliged to keep the tax evidence of expenses in the generally established manner throughout the year, with the possibility of the deduction of expenditure from taxable income in proportion to the period of the year in which it is the payer of the VAT.

Proceeding from the explanations reflected, SMEs are put in the situation to comply with the same rules of accounting in order to record revenue and expenditure as in the case of the entities paying VAT. This is neglecting the right of SMEs at the application of the simplified accounting rules, as well as the application of simplified financial reporting, thereby increasing the administrative burden for them.

5. Conclusions

The application of taxation of SMEs, in the opinion of specialists from the domain, is in favor of the small business which is explained by the smaller tax burden on entities, entails a lower risk of error and the simplicity of reporting and accounting requires smaller resources for the determination of the tax payable (preparation of tax reports, the analysis of the treatment of income and expenditure, etc.).

At the same time, the economists mention, and the author has demonstrated that not always the given system is one of the most efficient and simple tax systems and accounting.

Currently RM does not have specific regulations on the accounting of tax on income from operating activities for SMEs. NAS „Expenditure” implemented in the year 2014 regulates only the accounting of current and postponed income tax, the General plan of accounts is completed with account of the degree II 7312 „Expenses on tax on income from operational activities”. We believe that the new NAS must contain concrete provisions concerning the record of ITOA, the Main State Tax Inspectorate, the Ministry of finance are to decide on the methodology of the calculation, documentation, accounting ITOA.

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Rezumat

În Republica Moldova (RM) începând cu anul 2012 s-a conturat un nou sector contabil - al impozitului pe venit din activitatea operațională (IVAO), aplicat ca rezultat al legiferării noului regim de impozitare a întreprinderilor mici și mijlocii (ÎMM), prin suplimentarea Codului fiscal cu compartimentul aferent Regimului fiscal al agenților economici subiecți ai sectorului întreprinderilor mici și mijlocii. Modificările legislative au condus la apariția întrebărilor suplimentare pentru agenții economici, deși au fost efectuate cu scopul avantajării fiscale a ÎMM, simplificării evidenței contabile a acestora.

Aplicarea noului regim de impozitare și contabilitate pentru ÎMM este puțin cercetată de mediul academic. În acest articol autorul a încercat să vină cu tratamente aferente unor aspecte ale metodologiei aplicării regimului fiscal al agenților economici subiecți ai sectorului ÎMM, să analizeze aspectele fiscale internaționale similare pentru conturarea metodologiei contabilității IVAO în RM. Problema de bază a acestui sector este legislația imperfectă, neeficientă atât din domeniul fiscal cât și al celui contabil.

În procesul realizării scopului propus autorul a cercetat actele normative în vigoare din țară și de peste hotare, a folosit metode și instrumente clasice de investigație.

Cuvinte-cheie: întreprinderi mici și mijlocii (ÎMM), legislație, impozit pe venit din activitatea operațională (IVAO), cota impozitului, venituri, metodologie, cont contabil.

Аннотация

В 2012 году в Республике Молдова (РМ) возник новый сектор бухгалтерского учета – сектор подоходного налога от операционной деятельности (ПНОД), применяемый как следствие внедрения нового налогового режима для малых и средних предприятий (МСП), при дополнении Налогового кодекса новым разделом - Налогообложение хозяйствующих субъектов – субъектов сектора малых и средних предприятий. Изменения законодательства вызвали у предпринимателей ряд дополнительных вопросов, несмотря целенаправленное упрощение налогообложения и их бухгалтерского учета.

Применение нового налогового режима и бухгалтерского учета МСП малоизучено в научных кругах. В данной статье автор исследовал некоторые аспекты методологии применения налогового режима экономическими агентами сектора малого и среднего бизнеса, проанализировал тождественные аспекты международного налогообложения, для прояснения методики учета ПНОД в РМ. Основная проблема сектора заключена в несовершенстве законодательной базы, ее неэффективности, как в области налогообложения, так и в бухгалтерском учете.

В процессе исследования автор проанализировал надлежащее законодательство РМ, других стран, использовал традиционные научные методы и инструменты исследования.

Ключевые слова: малые и средние предприятия (МСП), законодательство, подоходный налог от операционной деятельности (ПНОД), ставка подоходного налога, доходы, методология, бухгалтерский счет.

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ENTREPRENEURSHIP AMONG MIGRANTS

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Abstract

Studies regarding the benefits of migration on economies of the origin countries are not numerous, although migration can result in some degree of welfare of family members of migrants who send remittances. Savings and migrant remittances generate capital input which contributes to overcoming capital constraints and act as a pillar supporting the development of the region of the migrant worker.

When we are dealing with temporary migration, the benefits brought by migration process shall be increased: on the one hand, the country of origin receives remittances brought by the migrant, on the other hand, the country benefits from the transfer of knowledge acquired by migrants during the migration process that took place thereof, which may lead to economic prosperity. In other words, human and physical capital plays an important role in increasing economic growth achieved by migration.

Keywords: *migrants, entrepreneurship, economic benefits of migration, remittances.*

1. Introduction

Once back in their home country, the majority of migrants bring savings which are applied to purchase consumer goods to secure a certain period of time a steady income or to provide a productive utility. The utility savings is achieved through productive entrepreneurial activities of returning migrants. They contribute to generation of wealth and creation of jobs. Most often, starting a business in the country of migrants' origin is hampered by constraints in the economic climate and migration may be the way to overcome these constraints [Mesnard [26]].

Migration is part of the life cycle of capital accumulation for its own recruitment activities, or for leisure activities after returning home. Migrants often tend to choose re-migration, especially to be able to finance economic activities pursued after returning home. The models used by Dustmann [9; 8] and Stark, and Helmenstein and Yegorov [38] to analyse the determinants of migration and the optimal duration of migration are based on the assumption that after coming back home migrants pursue only an activity. However, studies revealed that post-return activities influence the migration period. Thus, if after returning migrants have considered several activities, the optimal duration of migration may differ, depending on the activity. The optimal duration of migration is directly influenced by economic variables, such as, for example, wages in the host country.

In the book “The Optimal Duration Activity Choice and after Re-migration” 2001, Dustmann C. and O. Kirchkamp analysed the period of migration and selection of optimal activities after the

period of return, based on data from a survey applied to Turkish migrants who returned to Turkey from Germany in 1984 and who were interviewed twice, in 1986 and 1988. The results showed that about half of migrants became entrepreneurs after their return, and the capital needed to open the business came both from savings, and also from the money raised during migration.

2. The investigation degree of the problem currently, and purpose of research

The economic benefit of migration for countries of destination of migrants is the central theme of a number of studies on migration. We identify a series of works focused on the economic performance of immigrants in the economies of host countries [Chiswick [7], Borjas [4], Galor and Stark [15]], the contribution made by migrants to social security schemes of the host countries [Borjas [2]].

Studies regarding the benefits of migration on economies of the countries of origin are not numerous, although migration can result in some degree of welfare of the family members of migrants by sending remittances. Migrants' savings and remittances generate capital input which contributes to overcome capital constraints and act as a pillar supporting the development of the region of the migrant place of origin.

When we are dealing with temporary migration, benefits brought by the migration process shall be increased: on the one hand, the country of origin receives remittances brought by migrant, on the other hand, benefits from the transfer of knowledge acquired by migrants during the migration process that took place thereof, which may lead to economic prosperity. In other words, human and physical capital play an important role in increasing the economic growth achieved via migration.

Studies conducted in the past have revealed that migration was perceived by policymakers as a way of acquiring a certain level of expertise.

3. Methods and techniques applied

The research is based on articles which examine the topic of entrepreneurship among migrants. Numerous studies have focused on the possibility of migrants to access credit in the economies of destination countries, post-migration activities, self-employment and entrepreneurship.

Thus, Ilahi [19], using cross-sectional data from Pakistan, found that upon return, savings have become an important factor in choosing private employment. However, Mesnard [26] presents migration patterns as the best way to overcome credit constraints caused by the imperfections present in the capital markets. Thus, the work is centered on the idea that most entrepreneurial projects run by returned migrants in Tunisia were financed from savings collected abroad. The model proposed by Dustmann and Kirchkamp [10] is based on the concept that migrants simultaneously decide the optimal duration of migration and post-return activities.

McCormick and Wahba [24] bring a new approach by the fact that they demonstrated that the money raised by Egyptian migrants, with a restricted level of education, while abroad, have a greater role than the human capital in the decision of choosing entrepreneurship as a post-migration business. On the other hand, as regards former migrants with a higher level of education,

both access to credit by savings in countries of destination and human capital accumulation, are determinant factors in choosing entrepreneurship as post-migration activities.

Woodruff and Zenteno [41] believe that migration networks are offering support in overcoming capital constraints in Mexico. Following a study carried out by self-employed team and owners of small farms in Mexico, having access to remittance flows, they could determine the impact of ties with migration networks, in terms of capital investment, the rate of capital-output, sales and profits of microenterprises. But all these studies are limited to analysing the return of migrants, while Woodruff and Zenteno [41] take into account migrant households which received their remittances.

4. Results and discussions

Entrepreneurship is closely correlated with change and is often associated with problems of choice. Definitions of entrepreneurship distinguish the functional role of entrepreneurs, which are based on coordination, innovation, neutralizing uncertainty, supply of capital, decision-making, ownership and resource allocation [14, pp. 1-2; 20, p. 5]. The Schools of entrepreneurship are the three roles of it:

- Search of Risk: entrepreneurs want to assume the risks associated with uncertainty
- Innovation: entrepreneurs described by Schumpeter hasten generation, dissemination and implementation of innovative ideas
- Search of opportunity: entrepreneurs identify and manage opportunities to capitalize on them [29, p. 11; 6, p. 8].

An operational definition of entrepreneurship that successfully synthesizes functional roles of entrepreneurs is given by Wennekers and Thurik [40]: "... the ability and willingness of individuals, on their own, in teams inside and outside existing organizations, to perceive and create new economic opportunities [new products, new production methods, new schemes of organization and new combinations produced market] and introduce their ideas on the market, despite uncertainty and other obstacles, by making decisions about the location, shape and use of resources and institutions".

Entrepreneurship is closely linked to the migration of labour force. This is largely due to the work experience acquired abroad. With the satisfaction of basic needs and the accumulation of capital, most often, from the financial, relational and human point of view, a migrant will develop a certain tendency to invest in activities that are productive, which will turn into an entrepreneur (Figure 1).

Migration for employment is an integral part of business strategy for a large part of Romanian migrants. Between work experience gained in the destination country and the migrant entrepreneurial orientation there is a strong bond both from behavioural point of view, but also in terms of entrepreneurial intention.

The effects of migration on migrant-sending country's economy are closely correlated with significant deviations and many disorders of the labour market, such as:

- The employability of labour force;
- The unemployment rate and its features;
- The brain drain;
- Wage distortions and labour segmentation;

- Underground economy amplification ['black' labour];
- Reducing the potential of local labour force;
- Use of immigrants in order to compensate the lack of local labour force.

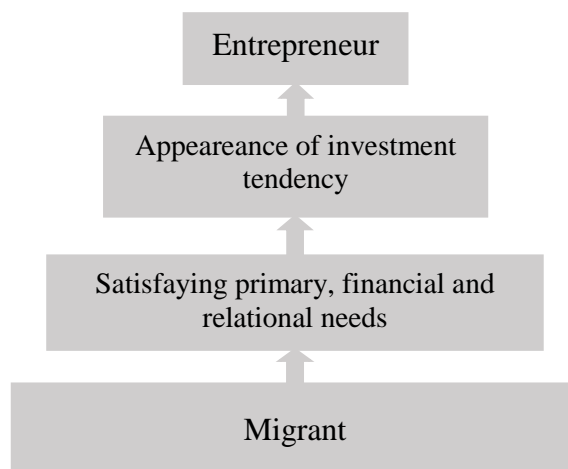


Figure 1: Steps in transformation of a migrant into an entrepreneur

Source: Self prelucration

Reduction of unemployment is among regional beneficial effects of migration, in the short term. Also, if unemployed people are involved in the migration process, migration will positively influence the budget, because there will be fewer applications for unemployment benefits.

The positive effects of migration on micro and macro level are the remittances, which have significant impact on household consumption, influencing the GDP, the internal influence on aggregate demand. Remittances result in increased consumption, temporary help reduce poverty and the redistribution effects of their influence on social polarization.

It can be affirmed that entrepreneurship is a behavioural characteristic of a person. Entrepreneurs can expose it only during a certain phase of their career, or only on certain activities [6, pp. 4-5].

Many economic, psychological and sociological studies emphasize that entrepreneurship is a process, not a static phenomenon. Entrepreneurship is more than a mechanic economic factor [31, pp. 14-15].

The studies which tried to establish factors that determine private activities in developed countries were made around the question What makes you an entrepreneur? [1; 11; 12], but very few studies tried to study these interviews for the benefit of developing the countries. Lately, it was observed that there is a link between wealth and poverty of developing countries and entrepreneurial nature of their economies. Economic growth is influenced by the existence of entrepreneurship initiative that plays an important role in the economic growth, and innovation and competitiveness, first highlighted by Schumpeter in 1911 [35] may also have an important role in combating poverty [22].

The literature on entrepreneurship in developing countries invoked the importance played by financial constraints in making the decision to become an entrepreneur. The major obstacle is access to credit. Limiting personal and family savings, and lack of access to credit in a sharp manner restrict promising growth prospects of starting a business in developing countries.

Policymakers and international organizations concerned with economic development have supported microcredit programs in developing countries as a result of encouraging entrepreneurship.

International migration has started to play an important role lately in terms of overcoming limitations of access to cash. Temporary migration is a source through which people engaged in the process have the capacity to accumulate some money which they can use then in business start upon returning to their country of origin.

However, it is important to know whether after returning in home country, the rate of former migrants who choose to engage in entrepreneurship is higher than the rate of people who were not involved in any activities of migration.

There is limited research on the rate of conversion of former migrant entrepreneurs after returning to their home country. Probability that temporary migration allows individuals to accumulate human and physical capital is high, which increases the probability that they will become entrepreneurs.

Entrepreneurs rely on their contacts regarding information and services [16], which makes human capital play a particularly important role in the decision to start entrepreneurial activities.

Economic research is not focused on this issue, the vast majority of studies relying on the role of social networks on migration in emerging countries [28; 25], and on the role played by social networks in obtaining employment [36]. Most studies have been focused on researching the role of social networks in deciding migration, reducing migration costs, support offered in finding employment upon arrival in the host country.

There are very few studies in the field on the role of migration networks in deciding to start entrepreneurial activities.

Regarding the types of entrepreneurial activities involving migrants, it appears that in many OECD countries, migrants show higher rates of self-employment than native population. Countries where migrants occupy higher rates of self-employment are: Belgium, France, the Nordic countries, especially in Central and Eastern Europe. The figures measure independent activity but in no way an exhaustive measure of entrepreneurship.

Migrants often have higher rates of self-employment than natives. Fair and Mayer [38] did not find evidence that self-employment rates of illegal work among Americans were lower in poorer regions with a majority of companies owned by migrants.

Borjas [5] found that highly qualified migrants contribute to reducing wages for skilled native workers by increasing the rate of skilled labour. But at the same time increasing the number of highly skilled migrants can generate the growth rhythm of innovation.

Table 1: The number of self-employed migrants

| Country | Nativs | Foreign workers |
|----------------|---------------|------------------------|
| 1 | 2 | 3 |
| Australia | 16.3% | 18.8% |
| Austria | 9.3% | 8.4% |
| Belgium | 12.1% | 15.5% |
| Canada | 14.5% | 17.5% |
| Czech | 15.3% | 19.6% |

| 1 | 2 | 3 |
|-------------|-------|-------|
| Denmark | 7% | 9.6% |
| Switzerland | 12.4% | 9.1% |
| Finland | 9.6% | 14.1% |
| France | 8.1% | 10.8% |
| Germany | 10% | 9.5% |
| Greece | 26.4% | 10.6% |
| Ireland | 16.8% | 9.3% |
| Italy | 23.6% | 17.5% |
| Luxembourg | 5.4% | 6.5% |
| Norway | 5.8% | 6.9% |
| Holland | 11% | 11% |
| Poland | 11.2% | 29.2% |
| Portugal | 15.6% | 12.1% |
| UK | 11.9% | 13.4% |
| Slovakia | 12.6% | 26.4% |
| Spain | 16% | 11.7% |
| USA | 9.9% | 10.2% |
| Sweden | 8.5% | 10% |
| Turkey | 21.5% | 18.2% |
| Hungary | 10.8% | 16.4% |

Source: OECD Migration Outlook 2009

Regarding the United States, research conducted by Kerr and Lincoln [13] revealed that with increasing number of visas for Chinese immigrants and Indians, the number of patents granted to migrants increased, without noticing a decrease in the number of patents granted to the native innovators.

By the way, research carried out by Hunt [18] has resulted in the fact that with increasing the number of skilled immigrants, the number of patents increases as well.

Research on entrepreneurship is based mainly on the factors that determine a person to become an entrepreneur.

Entrepreneurship can be considered one of the engines of sustainable growth. Thus, cultural and personal disposition, favourable legislative regulations supporting entrepreneurship, access to capital and labour options alternatives have been identified as determinants in deciding the start of entrepreneurship and transforming a person into an entrepreneur.

Culture has an important role in the decision to commence entrepreneurial activity. Risk aversion, the ability to trust other people can play a role in entrepreneurial skills. Entrepreneurship is more pronounced in certain ethnic groups such as Jews, with strong entrepreneurial traditions and who, historically, have been the subjects of discrimination that forbade them to enter the guild.

The legacy of Jim Crow laws in the United States, which banned the right to business property may explain lower rates of entrepreneurship among black Americans. Although at present this discrimination is no longer valid, there is reluctance that entrepreneurship is viewed currently because of risks both within families and in the community. According to Hout and Rosen [17] human capital necessary to become a successful entrepreneur is a feature that is passed from parents. Following the studies, they found that the tendency to become self-employed is very pronounced among persons with parents who have their own businesses. Moreover, if a migrant is

coming from an environment with entrepreneurial culture, the probability that they will develop their own business is more pronounced than for natives of the destination country.

Hout and Rosen found that migrants who came from families with entrepreneurial activities were not inclined to develop such activities like ordinary migrants. In other words, we can say that migrant effect in starting entrepreneurial activities may be stronger than the effect of parenthood.

However, one can observe the existence of the selection of migrants, because many migrants, especially foreign students and those who choose to migrate for work purposes, choose to migrate from a desire to have earnings significantly better compared to the country of origin. Thus, these migrants are more ambitious, more independent and more prone to take risks, compared to those who remained in the country of destination.

These effects may be observed most frequently in Germany and the United States, where some nationalities are more prone to self-employment. In turn, the Swedish Agency for Economic and Regional Development found that there are similar patterns of entrepreneurship among migrant groups in Sweden, for example, migrants from South Asia, who tend to develop higher rates of entrepreneurship in Sweden, as happens in Germany and USA.

Table 2: Self-employment rate in Germany, depending on the country of origin criteria

| Country of origin | Self-employment rate in Germany [% of total employees] | Total employees number [thousands] in Germany |
|--------------------------------|--|---|
| Nativs | 11.20% | 31 804 |
| Europe | 10.42% | 3 781 |
| EU-27 | 13.72% | 1 815 |
| Greece | 16.24% | 197 |
| Italy | 12.28% | 391 |
| Poland | 15.53% | 322 |
| Romania | 7.50% | 120 |
| Rest of Europe | 7.38% | 1 966 |
| Bosnia-Herzegovina | 4.35% | 138 |
| Croatia | 6.88% | 189 |
| Rusia | 5.24% | 248 |
| Serbia | 6.88% | 160 |
| Turkey | 8.16% | 968 |
| Ukraine | 8.70% | 69 |
| Africa | 8.84% | 181 |
| America | 13.99% | 143 |
| Nord America | 15.49% | 71 |
| Asia, Australia and Oceania | 14.56% | 577 |
| Middle East | 11.79% | 263 |
| South Asia and South-East Asia | 16.82% | 105 |

Source: Federal Statistical Office of Germany: Migration in Germany 2007, Results of the Micro Census, Fachserie 1, Reihe 2.2, Table 16, Wiesbaden 2008.

Migrants coming from South America, in all three countries, tend toward lower rates of entrepreneurship compared to migrants of other nationalities and locals.

Table3: Self-employment rate in USA, depending on the country of origin criteria

| Country of origin | Percent of self-employees from the total number of employees in USA | Self-employees number in USA in thousands |
|---------------------------|---|---|
| 1 | 2 | 3 |
| Nativs | 11.5% | 53 133 |
| Europe | 15.3% | 1 126 |
| Africa | 8.7% | 283 |
| Mexico | 7.8% | 2 411 |
| Canada | 14.7% | 215 |
| South America | 9.4% | 2 015 |
| Asia/Oceania | 12.6% | 2 230 |
| Middle East | 21.3% | 203 |
| India/Pakistan/Bangladesh | 9.5% | 373 |
| East Asia | 17.6% | 979 |

Source: Current Population Survey, January 2007

However, it appears that some cultures importing their entrepreneurial ambitions or that some groups face more difficulties on the labor market in the host country and continues to develop entrepreneurship as an alternative.

Romania has become the country of origin, as well as a destination for international migration. The main countries that Romanian migrants work in are Italy, Spain, Israel, Germany and Great Britain. Two thirds of money received in the country come from migrants from Italy and Spain. The sum of remittances has represented around 5.7% from the GDP, and Romania has occupied the 10th place in the World and the 2nd place in the EU, according to a rating made by the World Bank. The bachelors of higher education represent around 10-12% from the total amount of legal migrants, and 26% of official migrants are bachelors of lyceum of post-lyceum studies [42].

Romanian migration is characterized by the following migration mainly of the young population, capable of labor, that leads to a situation of crisis not only of the labor market, but also on the market of insurance and social services, in the way that more pressure is applied on the population on Romanian labor market. Positive effects of remittances are on investments and private consumption, the elasticity of consumption being larger in than in the case of foreign direct investments.

The migration of Moldavians has started as early as 2000 and continues up until now. This migration has registered two big migration waves in 2007 and 2010. The second wave was as a response to the impact of the economic global crisis on the economy of the Republic of Moldova. Another reason for this migration wave was the obtaining of the Romanian citizenship by the Moldavians (approximately 256000 citizenships were awarded in the period 2010-2012) [43].

Until the year 2010 migration of Moldavians was oriented mainly towards the EU region, where there has been an increase in migration from 40% to 47%. However, in the period of 3 years, a change in the migration model was stated, precisely, the redirecting of migration toward CIS, mainly Russia. The increase in the amount of migrants in the CIS region can be explained by the decrease of the difference between the incomes and the economies from CIS and EU. The countries from Southern Europe have become less attractive for migrants from Moldova, the latter reorienting toward countries from Northern Europe. As is the case for preferences toward CIS, this tendency is in accordance with priorities of potential migrants, both having a common factor – accumulation of wealth.

In general lines, the migrants come from different social categories. Males from poor regions from the rural area choose CIS as their destination, at the same time females from urban areas tend to migrate towards the EU. The latest estimates indicate a predisposition for the young population toward migration, in the last 4 years the rate of migrants with ages ranging from 18 to 29 years old has increased from 55% to 66%.

The unemployment rate continues to be one of the factors that motivate the population to migrate: 1 out of 4 migrants were unemployed before migrating. Moreover, the studies indicate that migrants are more flexible and adapt better to the conditions of the labor force market than the local population. Migrants are more predisposed to change the field of activity as well as change one country for another. Another new tendency among the factors that promote migration is the process of family reunion, especially in the EU region.

One of the key features of Moldavian migrants is the high level of studies and professional expertise – the aspect that reflects the population' profile as a whole. Prior studies have shown that more migrants during their migration period often change from less qualified labor to more qualified one in accordance with their level of studies/qualification and integrate seamlessly into the host country's society. Currently, this is less seen in case of Moldavian migrants. This situation can be explained by the fact that Moldavian migrants continue to be hired in construction and the field of housekeeping.

In 2012, Moldavian migrants' households have registered a net yearly average income of 17 328 Euro (as compared to 14 196 Euro in 2009), from which 10 044 Euro are savings (8 316 Euro in 2009). This fact shows a high predisposal for saving (before remittance) 48% from household income (net, after all the mandatory taxes), time during which the absolute value of income and savings has increased. A high rate of saving can be explained through characteristics and the dynamic of Moldavian migration, including by those factors that determine a low maturity of migration cycle, such as a low rate of family reunion.

5. Conclusions

Migrants often start businesses in services, and natives select areas represented mainly by manufacturing branches when starting businesses. At the same time, migrants, having fewer alternatives to conduct lucrative businesses tend to keep them longer periods of time. Regarding the rate of relativity success among migrant entrepreneurs, it is not possible to determine yet, but it appears that businesses demarcated by them occupy a segment increasingly more important in the German economy, which is applicable in the economies of other OECD countries. The Centre for an Urban Future found out that in New York City between 1990 and 2000, the number of self-employed migrants increased by 53%, while the number of native self-employed was reduced by 7%.

Activities in the field of entrepreneurship is the way in which migrants contribute to the economies of countries of origin and of destination.

Entrepreneurs come from the ranks of migrants tend to show a reduced aversion regarding risks being called super-entrepreneurs. The discussions on the link between migration and the need to undertake entrepreneurial activities are different, but we can draw three essential characteristics of entrepreneurship among migrants:

- Migrants are more likely to start entrepreneurial activities compared to natives of the host country;
- Migrants can send remittances with which can finance very often the start of business in their countries of origin;
- When coming back home, returning migrants bring a baggage of knowledge and entrepreneurial skills valuable to the countries of origin.
- Although entrepreneurship has a more pronounced character over those who choose to emigrate, this is not universally true for all migrants. The various situations faced by migrants in destination countries can influence the decision to start entrepreneurial activities.

Discrimination is a common situation of migrants in destination countries, which can prevent potential entrepreneurs to conduct business.

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Rezumat

În ceea ce privește beneficiile migrației asupra economiilor țărilor de origine, studiile din acest domeniu nu sunt numeroase, cu toate că migrația poate avea ca efect și un anumit grad de bunăstare pentru membrii familiilor migranților, prin trimiterea de remitențe. Economii și remitențele migranților generează intrări de capital ce contribuie la depășirea constrângerilor de capital și acționează ca un stâlp de susținere în dezvoltarea regiunii de proveniență a migrantului.

Atunci când avem de-a face cu migrații temporare, beneficiile aduse de procesul de migrație se majorează: pe de-o parte, țara de origine va primi remitențe aduse de migranți, iar pe de altă parte, va beneficia de transferul de cunoștințe dobândite de migranți în perioada în care a avut loc procesul de migrație a acestuia, ceea ce poate duce la prosperitatea economică. Altfel spus, capitalul uman și cel fizic joacă un rol important în creșterea economică realizată prin migrație.

Cuvinte-cheie: *migranți, antreprenoriat, beneficiile economice ale migrației, remitențe.*

Аннотация

Что касается влияния миграции на экономику стран мигрантов, исследования не многочисленны, хотя миграция может в какой-то степени влиять на уровень жизни членов семьи мигрантов, посредством получения денег из-за рубежа. Сбережения и денежные переводы мигрантов содействуют вхождению капитала в страну, что вносит свой вклад в преодоление нехватки капитала и действует как опора в развитии стран мигрантов.

Когда мы имеем дело с временной миграцией, выгоды, принесенные процессом миграции, увеличиваются: с одной стороны, страна мигрантов получает денежные переводы, посланные мигрантами, с другой стороны, страна будет пользоваться знаниями мигрантов, полученные в период миграции, что может привести к экономическому процветанию. Другими словами, физический и человеческий капитал играют важную роль в повышении экономического роста достигнутого за счет миграции.

Ключевые слова: *мигранты, предпринимательство, экономические выгоды от миграции, денежные переводы.*

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DETERMINANTS OF INFLATION IN BALI

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Abstract

Inflation in Bali is high compared with other countries. This study is an investigation of the determinants of inflation in Bali for the period 2000-2014. To analyse the influence of the determinant factors of inflation authors have applied regression analysis by Eviews 6.

Our study has found that such factors, as foreign exchange, bank interest rate, the size of government expenditure, the size of public expenditure have no influence on inflation.

Researchers have suggested the government to focus not only on monetary policy but also on other techniques and policies that would encourage the supply of goods, would avoid deficit and would contribute to maintaining stable oil prices in Bali.

Keywords: *inflation, exchange rate, government expenditure, interest.*

1. Introduction

Bali is a famous tourist destination in the world with the level of foreign tourist arrivals with an average growth from 2010-2014 year amounted to 9.6 percent (BPS Bali, 2015) [24]. Bali rely on the tourism sector to improve the welfare of the community through tourist visits, performing arts and culture, and art products in export sales. Bali has only relatively small area of 5636.66 km² with a population in 2014 amounted to 4.1049 million people, but do not have the economic resources to rely on to prop up the economy of Bali. Bali Tourism sector is the primary key that causes the Bali regional income continued to rise and unemployment declines significantly.

Bali is very dependent on the economic resources that come from outside Bali that are at risk of high inflation. In a period of 15 years (2000-2014), the inflation that occurred in Bali between 3.8 % and 12.49 % (BPS Bali, 2015) [24]. The economic growth the last 15 years more dominant low compared with inflation of between 3.05 % and 6.72 %. Fluctuations in the exchange rate against the US dollar exchange rate during the last 15 years that tend to depreciate the exchange rate could potentially lead to higher inflation. Trigger high inflation in Bali foreseeable from government spending in the last 15 years has increased from 0.10 % to 125.72 %. Changes in public expenditures of Bali in the last 15 years between 2 % up to 195 % can be expected to trigger inflation driver in Bali. Provision of lending rates in the last 15 years has the tendency to decrease from 18.43 % per to 12.79 % per year. Bank Indonesia as the Central Bank has made an effort to control inflation by setting interest rates.

Bali has a Regional Inflation Control Team under the control of Bank Indonesia to control inflation in Bali. Inflation Control Team use an Inflation Targeting Framework (ITF). Inflation Control Team consists of various local governance institutions that continue to monitor and try to react quickly in controlling inflation in Bali. Inflation that occurred from 2000-2014 high likelihood that it is very interesting to do research on the determinants of inflation that occurred in Bali.

2. Literature Review on Determinant of Inflation

The quantity theory was discussed by the famous 18th-century philosopher and economist David Hume and has been advocated more recently by the prominent economist Milton Friedman. This theory can explain moderate inflations, such as those we have experienced in the United States, as well as hyperinflations. Hume and his contemporaries suggested that economic variables should be divided into two groups. The first group consists of nominal variables—variables measured in monetary units. The second group consists of real variables—variables measured in physical units. The real interest rate is, after all, a real variable. For the real interest rate not to be affected, the nominal interest rate must adjust one-for-one to changes in the inflation rate. Thus, when the Fed increases the rate of money growth, the long-run result is both a higher inflation rate and a higher nominal interest rate. This adjustment of the nominal interest rate to the inflation rate is called the Fisher effect, after economist Irving Fisher (1867–1947), who first studied it (Mankiw, 2009) [15]. Before the advent of rational expectations in monetary economics, Milton Friedman and Edmund Phelps proposed, in the late 1960s, the expectations augmented Phillips curve, which showed that if inflation rose above expected inflation, then output and employment would rise above normal (Taylor in Siegfried, 2010) [21].

Laryea & Sumaila (2001) [13] estimates an inflation equation for Tanzania based on quarterly data, for the period 1992:1 to 1998:4. The results from the econometric regression analysis shows that inflation in Tanzania, either in the short run or the long run, is influenced more by monetary factors and to a lesser extent by volatility in output or depreciation of the exchange rate.

Kim (2001) [12] using co-integration and error models, this paper analyses the relative impacts of the monetary, labour and foreign sectors on Polish inflation from 1990 to 1999. We use a structural system approach in which co-integration relationships are used to derive deviations from steady-state levels. The results suggest that the labour and external sectors dominated the determination of Polish inflation during the above period, but their effects have been opposite since 1994. The appreciation of the domestic currency contributed to reducing inflation, while excessive wage increases prevented inflation from decreasing to a lower level. The monetary sector appears not to have exerted influence on inflation, suggesting monetary policy has been passive.

Andersson, et al (2009) [2] examined the determinants of inflation differentials and price levels across the euro area countries. Dynamic panel estimations for the period 1999-2006 show that inflation differentials are primarily determined by cyclical positions and inflation persistence. The persistence in inflation differentials appears to be partly explained by administered prices and to some extent by product market regulations. In a co-integrating framework we find that the price level of each euro area country is governed by the levels of GDP per capita.

Greenidge dan DaCosta (2009) [8] examines the determinants for inflation in the Caribbean. This paper uses annual data over the period 1970 to 2006 for Barbados, Guyana, Jamaica and Trinidad

and Tobago. Data are obtained from the International Financial Statistics Database, Economic and Financial Statistics publications (Barbados) and Annual Statistical Digest publications from several central banks in the Caribbean. The findings indicate that the determinants for inflation in the Caribbean are both cost-push and demand-pull.

Khan & Gill (2010) [11] focuses on the determinants of inflation in Pakistan using four price indicators, i.e. CPI, WPI, SPI, and GDP Deflator for the long-run (time period of 1971-72 to 2005-06). It is found that depreciation of exchange rate and increase in the value of imports has contributed shooting up of CPI, WPI, SPI and GDP deflator. The support prices of sugar-cane, rice, wheat, and cotton (collectively) have affected all the indicators positively, however, the support price of wheat independently has affected only GDP deflator. Expectation effect has also contributed positively towards all the indicators.

Bayo (2011) [6] investigates the determinants of inflation in Nigeria between 1981 and 2003. The Nigerian economy had faced with inflationary trends over the years and the various government policies to deal with it eluded long-term solution needed to bring about increased living standard of the Nigerian citizenry. Hence, the need for an investigation into the multi-dimensional and dynamic factors that affect inflation with the view to make appropriate recommendations to curbing it. From the study, it was revealed that explanatory variables (fiscal deficits, money supply, interest and exchange rates) significantly and positively impacted on the rate of inflation in Nigeria during the period under review.

Bashir, et al (2011) [5] focuses to examine demand side and supply side determinants of inflation in Pakistan on economic and econometric criterion and also to investigate causal relationships among some macroeconomic variables. For that purpose, study has undertaken time series data for the period from 1972 to 2010. Long run and short run estimates have been investigated using Johansen Co-integration and Vector Error Correction approach. Causal relationship have been observed using Granger causality test. The findings of the study reveal that in the long run consumer price index has found to be positively influenced by money supply, gross domestic product, imports and government expenditures, on the other side government revenue is reducing overall price level in Pakistan.

Imimole B & Enoma A (2011) [10] examined the impact of exchange rate depreciation on inflation in Nigeria for the period 1986–2008, using Auto Regressive Distributed Lag (ARDL) Co-integration Procedure. The research found that exchange rate depreciation, money supply and real gross domestic product are the main determinants of inflation in Nigeria, and that Naira depreciation is positive, and has significant long-run effect on inflation in Nigeria.

Aurangzeb & Haq (2012) [4] investigates the determinants of inflation in Pakistan. The data used in this study were collected from the period of 1981 to 2010. Unit root test confirms the stationary of all variables at first difference. The multiple regression analysis technique is used to identify the significance of different factors. Results indicate that gross domestic production is having negative relationship with inflation, while exchange rate, interest rate, fiscal deficit and unemployment have positive relationship inflation. It is recommended that the policy makers should critically evaluate and analyze the exchange rate, remittances, gross domestic production and foreign direct investment on continuous basis to reduce the trade deficit.

Tafti (2012) [23] measures and analyzes the determinants of inflation in Islamic Republic of Iran. After briefly reviewing the theoretical background, we use Johansen and Juselius maximum likelihood method. Additionally, we use the VAR method. For this purpose, Impulse Response Functions (IRF) and Forecast Error variance Decomposition (FEVD) are also used. Our analysis is

based on time serious quarterly data from 1971:1-2005:4 and our results show that the response of the consumer price index (CPI) to shock in GDP is too weak and the response of CPI to shocks in import price index and liquidity is initially positive.

Ndidi (2013) [17] employs time series econometric technique, using Augmented Dickey Fuller (ADF) and Philips Perron (PP) tests (test for ascertaining the presence of unit root and stationarity of the series) and co-integration tests, which is used to explore the presence of long-run relationship amongst the series. It uses yearly data between 1970 and 2010, and found that expected inflation, measured by the lagged term of inflation, money supply, significantly determine inflation, while trade openness, capturing the tendencies of imported inflation, income level, exchange rate and interest rate are found not to be significant with all showing signs that conform with a priori in the short run in Nigeria.

Salem, et al (2013) [20] examines the impact of unemployment, exchange rate, gross domestic product, interest rate and fiscal deficit on inflation rate in Pakistani economy Annual data collected from Asian Development Bank and State Bank of Pakistan website from 1990-2011 for Pakistan has been used. Regression analysis has been employed through SPSS statistical package. The result shows that there is negative relationship between inflation rate with unemployment and fiscal deficit while positive relationship is examined between inflation rate with exchange rate, GDP and interest rate in Pakistan.

Ong & Chang (2013) [18] identify the macroeconomic determinants of house prices in Malaysia from year 2000 until middle of 2012. The study also explores the relationship between the characteristics and house price then will forecast the house price index for the next 3 years. There are total of three macroeconomic variables, such as inflation rate, gross domestic product rate and income increment rate were taken into study with the house price index. The design of this study comprises of 50 secondary data of each variables from year 2000 until middle of year 2012 which are in quarterly basis. In the process of findings, there are few types of analysis which were tested by using SPSS Version 20.0, there are Pearson correlation coefficient, multiple regression analysis, multicollinearity statistics and finally scenario analysis to forecast the future trend of house price index in next three years. The result indicates that there are not all predictors in this study are significantly related to house price, but only gross domestic product rate is significant determinants of the movement of house price index.

Hossain & Islam (2013) [9] examine the determinants of inflation using the data from 1990 to 2010 in Bangladesh. The Ordinary Least Square (OLS) method has been used to explain the relationships. The empirical results show that money supply, one year lagged value of interest rate positively and significantly affect inflation. Results also indicates that one year lagged value of money supply and one year lagged value of fiscal deficit significantly and negatively influence over inflation rate. There is an insignificant relationship between interest rate, fiscal deficit and nominal exchange rate. The explanatory variables accounted for 87 percent of the variation of inflation during the study period.

Sola & Peter (2013) [22] examines money supply and inflation rate in Nigeria. Secondary data that ranged from 1970 to 2008 were sourced from the CBN Statistical Bulletin. The study used Vector Auto Regressive (VAR) model. The stationary properties of the model were also explored. The results revealed that money supply and exchange rate were stationary at the level while oil revenue and interest rate were stationary at the first difference. Results from the causality test indicate that there exists a unidirectional causality between money supply and inflation rate as well as interest

rate and inflation rate. The causality test runs from money supply to inflation, from the interest rate to inflation and from interest rate to money supply.

Mirchandani (2013) [16] examines the relationship between Exchange rate and Macro-economic variables such as, interest rate, Balance of trade, Inflation rate, Foreign Direct Investment, GDP etc. which have been analyzed with the help of statistical tool. The research is based on secondary data, to compile the report with some variables twenty years annual data for the period of 1991 to 2010 were collected. It has been found that Exchange rates is correlation with many variables such as interest rate, inflation rate & GDP Growth rate in either direct or indirect manner in India.

Lim & Sek (2015) [14] examines factors affecting inflation in two groups of countries (high inflation group and low inflation group) using annual data from 1970 to 2011. An Error Correction Model based on the Autoregressive Distributed Lag (ARDL) modeling has been used to explain the short run and long run impacts of each variable on inflation. The results respectively indicate that GDP growth and imports of goods and services have the significant long run impact on inflation in low inflation countries. Results also indicate that money supply, national expenditure and GDP growth are the determinants of inflation which impose long run impact on inflation in high inflation countries. In the short run likewise, none of the variables is found to be significant determinants in high inflation countries.

Ashwani (2014) [3] identifies the key determinants of inflation in India. Meanwhile it tries to empirically investigate the recently boasted argument that India's inflation is mainly attributed to higher purchasing power of the people due to better economic growth amid increased social sector spending. To serve the purpose, annual time series data is utilized ranging from 1981 to 2011. Co-integration method is used to identify the long-run relationship followed by error correction model for short-run relationship among the inflation and other macro-economic indicators. It is found that there is presence of long-run relationship between inflation, money supply, private and social spending and exchange rate in India. Money supply, exchange rate and private final consumption expenditure contribute the inflation significantly.

Alexander, et al (2015) [1] investigated the main determinants of inflation in Nigeria for the period 1986 – 2011. The Augmented Dickey-Fuller unit root statistics test revealed that all the variables are stationary after first and second difference at 5% level of significance. The co-integration result reveals long-run equilibrium relationship between the rate of inflation and its determinants. The Granger causality test revealed evidence of a feedback relationship between inflation and its determinants. The estimated VAR result showed that fiscal deficits, exchange rate, import of goods and services, money supply and agricultural output have a long run influence on inflation rate in Nigeria. Only lending rate influenced inflation in the short and long run horizon. The variance decomposition and impulse response results show that "own-shocks" were significantly responsible for the variation and innovations in all the variables in the equation. Obviously, inflation in Nigeria is fiscal and monetary policy influence. While this study discourages excessive waste of public funds through fiscal deficit, it recommends that the monetary authority should encourage a lending rate policy that promotes investment as well as retention of a desired level of money supply and interest rates that reduce inflation rate in Nigeria.

Ghumro & Memon (2015) [7] examine the main sources of inflation in the economy of Pakistan using an autoregressive distributed lag model for the period from 1980 to 2012. Findings of this study reveal that the one percent rise in the long run money supply, exchange rate, total reserve, and the gross national expenditure change inflation by 0.16, 2.12, 0.36, and 1.78 % points respectively. The Error Correction model with negative sign remains statistically significant with

approximate 81% speed of adjustment to restore the equilibrium in the long run, which shows the quick convergence.

Paudyal (2015) [19] examines short term and long term effects of the macroeconomic variables on the inflation in Nepal during 1975-2011. The variables considered are budget deficits, Indian prices, broad money supply, exchange rate and real GDP. The regression results from Wickens-Breusch Single Equation Error Correction model suggest that all variables considered are significant in long run implying that these variables are the determinants of inflation in Nepal.

3. Research Methodology

This study uses Bali as research objects. The data used comes from the time series data for 15 years beginning in 2000-2014. Variable data were taken from BPS Bali and Bank Indonesia. Variable data were analyzed by Eviews 6 to test the effect of independent variables with the dependent variable. There are four variables used in this study to find the determinants of inflation in Bali. Inflation variable is used as the dependent variable while the independent variables are exchange rates, interest rates, government spending, and public spending. The dependent variable used in this study is inflation (Y). The models in this study are as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4, \quad (1)$$

where:

X1 = rupiah against the US dollar in Rupiah;

X2 = the central bank interest rate in percent;

X3 = government spending in Rupiah;

X4 = public expenditure in Rupiah.

Research Hypothesis:

The exchange rate significantly affect inflation

Central bank interest rate significantly to inflation

Government spending significantly affect inflation

Public spending significantly affect inflation.

4. Results and Discussion

1. Serial Correlation Test

To detect the presence of serial correlation by comparing the count value X2 with X2 table, namely:

- If the value of X2 count > X2 table (5.99), then the hypothesis that the model is free of the problem of serial correlation is rejected
- If the value of X2 count < X2 table (5.99), then the hypothesis that the model is free of the problem of serial correlation accepted

Value Obs * R-squared (X2 count value) 3.409 < 5.99 X2 table so that the free model of serial correlation problem. Value Obs * R-squared (X2 count value) can be found in appendix 1.

2. Normality Test Data

To detect whether the residual distribution is normal or not by comparing the value of Jarque Bera (JB) with X2 table is:

- If the value JB > X2 table, then the residual distribution is not normal
- If the value JB < X2 table, then the residual normal distribution

Analysis of the output, that JB value of 0.592 < 5.99 X² table it can be concluded that the residuals were normally distributed. JB value can be found in appendix 2.

3. Test linearity

To detect whether or not a linear model by comparing the value of the F-Statistic with F-Table are:

- a. If the value of F-Statistic > F-table, then the hypothesis that the linear model is rejected
- b. If the value of F-Statistic < F-table, then the hypothesis that the linear model is accepted

Analysis of output results, that the value of F-Statistic amounted to 0.366 < 3.49 F-table so that the linear model can be accepted. F-Statistic value can be found in Appendix 3.

4. Test Multicollinearity

Stages testing via Eviews 6 program with partial correlation approach with the following steps.

1) The regression equation:

$$Y = a_0 + a_1X_1 + a_2X_2 + a_3X_3 + a_4X_4$$

2) Estimates for regression:

$$X_1 = b_0 + b_1X_2 + b_2X_3 + b_3X_4$$

$$X_2 = b_0 + b_1x_1 + b_2X_3 + b_4X_4$$

$$X_3 = b_0 + b_1x_1 + b_2X_2 + b_3X_4$$

$$X_4 = b_0 + b_1X_2 + b_2X_2 + b_3X_3$$

Conditions:

If the value of R²₁ > R²₁₁, R²₁₂, R²₁₃, R²₁₄ then the model is not found their multicollinearity

If the value of R²₁ < R²₁₁, R²₁₂, R²₁₃, R²₁₄ then the model is found some multicollinearity

The analysis of output results show that R²₁ = 0.347 < R²₁₁ = 0.566, = 0.498713 R²₁₂, R²₁₃ = 0.944, R²₁₄ = 0.933 so the model found their multicollinearity. The R² can be found in appendix 4.

5. Test Heteroskedasitas

Heteroskedasitas test using white test with the following conditions:

If the value of X² count (value Obs * R squared) > value X² table it can be concluded that the model does not pass the test heterokedasitas

If the value of X² count (Obs * R squared value) < value X² table it can be concluded that the model passes the test heterokedasitas

X² count value 0.356 < 5.99 value X² table it can be concluded that the model passes the test heterokedasitas. Value Obs * R-squared (X² count value) can be found in Appendix 5.

6. Multiple Linear Regression Test Results

Multiple regression equation as follows.

$$Y = -4.062860 + 0.001441X_1 + 0.058886X_2 + 3.87E-13X_3 - 1.10E-07X_4$$

The results showed that the X₁ does not significantly affect Y where significant level of 0.2531 above 5%. This means that the exchange rate does not significantly affect inflation. Inflation in Bali was not caused by the fluctuation of the rupiah against the US dollar. Values Values significant level of research can be found in appendix 6.

The results showed that the X₂ does not significantly affect Y where significant level of 0.8528 above 5%. This means that interest rates do not significantly affect inflation. Inflation in Bali was not caused by fluctuations in interest rates of the central bank. Bank Indonesia policy by playing the interest rate banks are not able to control inflation that occurred in Bali. The value of a significant level of research can be found in appendix 6.

The results showed that the X₃ does not significantly affect Y where significant level of 0.8769 above 5%. This means that government spending does not significantly affect inflation. Inflation

in Bali is not caused by government spending. The results of this study will not make the concerns of the government against government spending will have an impact on the increase in inflation in Bali. The value of a significant level of research can be found in appendix 6.

The results showed that the X4 does not significantly affect Y where significant level of 0.4525 above 5%. This means that public expenditure does not significantly affect inflation. Inflation in Bali is not caused by public spending. The results of this study will not make the concerns of the government to increase public spending on inflation. The value of a significant level of research can be found in appendix 6.

Control of inflation that occurred in the period 2000-2014 is difficult to do by the local government of Bali because Bali does not have the economic resources to meet community needs. Economic resources needed by Bali such as agricultural products, animal husbandry, fisheries, energy and mineral resources are very dependent on various Provinces. Dependence on the economic resources to trigger the difficulty of controlling inflation as a result of excess demand while supply of the goods less. Bali is often in a shortage of product offerings due to delays in the supply of goods from the various Provinces that meet the needs of goods in Bali. Delays in the supply of goods to be one of the biggest triggers of inflation in Bali. Delays items that are often caused by bad weather and poor transport system.

During the years 2000-2014 have been frequent increase in oil prices in response to changes in world oil prices. The increase in oil prices which often happens to be the trigger inflation due to higher transport costs and the price of electricity tariffs. Energy resources for the province of Bali from Java Island and the determination of electricity rates are determined by the Government of Indonesia. Provincial Government of Bali has been several times proposed the application of alternative energy geothermal, but the proposal of the government was rejected by the majority of Balinese society. Their energy dependence of Java makes the high cost of electricity is borne by the people of Bali so it is pushing up inflation.

5. Conclusions and Recommendations

Bali has a big chance of tourism economic base the rise in inflation. Values T Statistic on a variable exchange rate of 1.212723 to 0.2531 probability gives the sense that the exchange rate has no effect on inflation in Bali. Increasing the number of foreign tourists visiting Bali does not have an impact on inflation in Bali.

The central bank has attempted to conduct monetary control by changing interest rates. The results found that the value of the variable T Statistics on central bank rate of 0.190345 to 0.8528 probability gives the sense that the interest rate has no effect on inflation in Bali. The central bank's monetary policy has not been effective in conducting monetary control in Bali.

Bali Provincial Government each year to make changes to the financing of regional development expenditure. The study found that government spending has no effect on inflation in Bali. Value T statistics on government expenditure variable probability of 0.158907 to 0.8769 gives the sense that government spending has no effect on inflation in Bali. Inflation in Bali is not caused by government spending.

Changes in public expenditures of Bali in the last 15 years between 2 percent up to 195 percent very fluctuating. The study found that public expenditure does not affect the inflation in Bali.

Value T Statistics on public expenditure variables for -0.387646 with probability 0.7064 gives the sense that public spending has no effect on inflation in Bali. Public expenditure is not to be triggered from the high inflation in Bali.

Recommendations.

Local governments should not just concentrate on making monetary policy in controlling inflation, but keep other economic policies that are more technical like to maintain the supply of goods in order to avoid shortages and maintain the stability of oil prices in Bali.

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Appendix 1. Serial Correlation Test

Breusch-Godfrey Serial Correlation LM Test:

| | | | |
|---------------|----------|---------------------|--------|
| F-statistic | 1.176856 | Prob. F(2,8) | 0.3564 |
| Obs*R-squared | 3.409953 | Prob. Chi-Square(2) | 0.1818 |

Test Equation:

Dependent Variable: RESID

Method: Least Squares

Sample: 1 15

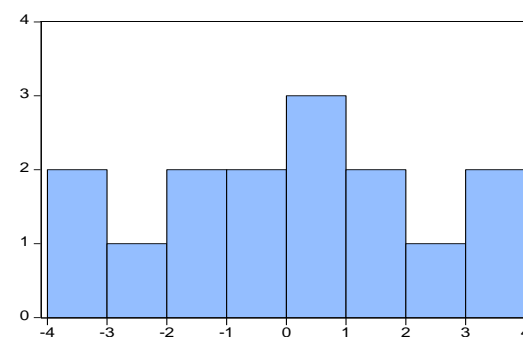
Included observations: 15

Presample missing value lagged residuals set to zero.

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|-----------|-------------|------------|-------------|--------|
| X1 | -0.000961 | 0.001359 | -0.706828 | 0.4997 |
| X2 | 0.558381 | 0.478095 | 1.167929 | 0.2765 |
| X3 | 1.17E-12 | 2.53E-12 | 0.462239 | 0.6562 |
| X4 | 1.53E-08 | 1.39E-07 | 0.109862 | 0.9152 |
| C | 1.204200 | 10.50117 | 0.114673 | 0.9115 |
| RESID(-1) | -0.776157 | 0.506051 | -1.533752 | 0.1636 |
| RESID(-2) | -0.399165 | 0.415802 | -0.959987 | 0.3652 |

| | | | |
|--------------------|-----------|-----------------------|----------|
| R-squared | 0.227330 | Mean dependent var | 1.11E-16 |
| Adjusted R-squared | -0.352172 | S.D. dependent var | 2.368724 |
| S.E. of regression | 2.754422 | Akaike info criterion | 5.169017 |
| Sum squared resid | 60.69474 | Schwarz criterion | 5.499441 |
| Log likelihood | -31.76763 | Hannan-Quinn criter. | 5.165498 |
| F-statistic | 0.392285 | Durbin-Watson stat | 1.538996 |
| Prob(F-statistic) | 0.864742 | | |

Appendix 2. Normality Data Test



| Series: Residuals | |
|-------------------|-----------|
| Sample 1 15 | |
| Observations 15 | |
| Mean | 1.11e-16 |
| Median | 0.049848 |
| Maximum | 3.877452 |
| Minimum | -3.896863 |
| Std. Dev. | 2.368724 |
| Skewness | 0.025307 |
| Kurtosis | 2.027701 |
| Jarque-Bera | 0.592454 |
| Probability | 0.743619 |

Appendix 3. Linearity test

Ramsey RESET Test:

| | | | |
|----------------------|----------|---------------------|--------|
| F-statistic | 0.366452 | Prob. F(1,9) | 0.5599 |
| Log likelihood ratio | 0.598646 | Prob. Chi-Square(1) | 0.4391 |

Test Equation:

Dependent Variable: Y

Method: Least Squares
 Sample: 1 15
 Included observations: 15

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|--------------------|-------------|-----------------------|-------------|----------|
| X1 | -0.001395 | 0.004842 | -0.288059 | 0.7798 |
| X2 | -0.074140 | 0.387906 | -0.191129 | 0.8527 |
| X3 | -2.11E-13 | 2.70E-12 | -0.078106 | 0.9395 |
| X4 | 9.02E-08 | 3.62E-07 | 0.249252 | 0.8088 |
| C | 11.28315 | 27.56678 | 0.409302 | 0.6919 |
| FITTED^2 | 0.131914 | 0.217913 | 0.605352 | 0.5599 |
| R-squared | 0.372598 | Mean dependent var | | 7.462667 |
| Adjusted R-squared | 0.024042 | S.D. dependent var | | 2.931403 |
| S.E. of regression | 2.895950 | Akaike info criterion | | 5.253678 |
| Sum squared resid | 75.47872 | Schwarz criterion | | 5.536898 |
| Log likelihood | -33.40258 | Hannan-Quinn criter. | | 5.250661 |
| F-statistic | 1.068976 | Durbin-Watson stat | | 2.672549 |
| Prob(F-statistic) | 0.437143 | | | |

Appendix 4. Multicollinearity Test

$Y = a_0 + a_1X_1 + a_2X_2 + a_3X_3 + a_4X_4$

$R^2_1 = 0,347$

Dependent Variable: Y
 Method: Least Squares
 Sample: 1 15
 Included observations: 15

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|--------------------|-------------|-----------------------|-------------|----------|
| X1 | 0.001441 | 0.001188 | 1.212723 | 0.2531 |
| X2 | 0.058886 | 0.309366 | 0.190345 | 0.8528 |
| X3 | 3.87E-13 | 2.43E-12 | 0.158907 | 0.8769 |
| X4 | -1.10E-07 | 1.41E-07 | -0.781757 | 0.4525 |
| C | -4.062860 | 10.48084 | -0.387646 | 0.7064 |
| R-squared | 0.347053 | Mean dependent var | | 7.462667 |
| Adjusted R-squared | 0.085874 | S.D. dependent var | | 2.931403 |
| S.E. of regression | 2.802713 | Akaike info criterion | | 5.160254 |
| Sum squared resid | 78.55197 | Schwarz criterion | | 5.396271 |
| Log likelihood | -33.70191 | Hannan-Quinn criter. | | 5.157740 |
| F-statistic | 1.328793 | Durbin-Watson stat | | 2.533365 |
| Prob(F-statistic) | 0.324631 | | | |

$X_1 = b_0 + b_1X_2 + b_2X_3 + b_3X_4$

$R^2_{11} = 0,566$

Dependent Variable: X1
 Method: Least Squares
 Sample: 1 15
 Included observations: 15

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|-----------|-------------|--------------------|-------------|----------|
| C | 8101.370 | 1053.838 | 7.687495 | 0.0000 |
| X2 | 50.69777 | 77.02227 | 0.658222 | 0.5239 |
| X3 | 1.20E-09 | 4.99E-10 | 2.412320 | 0.0345 |
| X4 | -4.16E-05 | 3.35E-05 | -1.241484 | 0.2402 |
| R-squared | 0.566456 | Mean dependent var | | 9435.133 |

| | | | |
|--------------------|-----------|-----------------------|----------|
| Adjusted R-squared | 0.448216 | S.D. dependent var | 957.6939 |
| S.E. of regression | 711.3956 | Akaike info criterion | 16.19551 |
| Sum squared resid | 5566921. | Schwarz criterion | 16.38433 |
| Log likelihood | -117.4663 | Hannan-Quinn criter. | 16.19350 |
| F-statistic | 4.790751 | Durbin-Watson stat | 1.867676 |
| Prob(F-statistic) | 0.022625 | | |

$$X_2 = b_0 + b_1X_1 + b_2X_3 + b_4X_4$$

$$R^2_{12} = 0.498713$$

Dependent Variable: X2
Method: Least Squares
Sample: 1 15
Included observations: 15

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|--------------------|-------------|-----------------------|-------------|--------|
| C | 6.431748 | 10.02898 | 0.641317 | 0.5345 |
| X1 | 0.000747 | 0.001136 | 0.658222 | 0.5239 |
| X3 | -4.22E-13 | 2.37E-12 | -0.178346 | 0.8617 |
| X4 | -1.08E-07 | 1.34E-07 | -0.807872 | 0.4363 |
| R-squared | 0.498713 | Mean dependent var | 9.520000 | |
| Adjusted R-squared | 0.361998 | S.D. dependent var | 3.419787 | |
| S.E. of regression | 2.731555 | Akaike info criterion | 5.070797 | |
| Sum squared resid | 82.07531 | Schwarz criterion | 5.259611 | |
| Log likelihood | -34.03098 | Hannan-Quinn criter. | 5.068786 | |
| F-statistic | 3.647840 | Durbin-Watson stat | 1.566120 | |
| Prob(F-statistic) | 0.047920 | | | |

$$X_3 = b_0 + b_1X_1 + b_2X_2 + b_3X_4$$

$$R^2_{13} = 0.944$$

Dependent Variable: X3
Method: Least Squares
Sample: 1 15
Included observations: 15

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|--------------------|-------------|-----------------------|-------------|--------|
| C | -2.48E+12 | 1.06E+12 | -2.331883 | 0.0397 |
| X1 | 2.87E+08 | 1.19E+08 | 2.412320 | 0.0345 |
| X2 | -6.83E+09 | 3.83E+10 | -0.178346 | 0.8617 |
| X4 | 52602.16 | 7366.348 | 7.140873 | 0.0000 |
| R-squared | 0.944862 | Mean dependent var | 1.74E+12 | |
| Adjusted R-squared | 0.929824 | S.D. dependent var | 1.31E+12 | |
| S.E. of regression | 3.47E+11 | Akaike info criterion | 56.20812 | |
| Sum squared resid | 1.33E+24 | Schwarz criterion | 56.39694 | |
| Log likelihood | -417.5609 | Hannan-Quinn criter. | 56.20611 | |
| F-statistic | 62.83326 | Durbin-Watson stat | 1.886652 | |
| Prob(F-statistic) | 0.000000 | | | |

$$X_4 = b_0 + b_1X_2 + b_2X_2 + b_3X_3$$

$$R^2_{14} = 0,933$$

Dependent Variable: X4
Method: Least Squares
Sample: 1 15
Included observations: 15

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|----------|-------------|------------|-------------|-------|
|----------|-------------|------------|-------------|-------|

| | | | | |
|--------------------|-----------|-----------------------|-----------|----------|
| C | 35480017 | 19673906 | 1.803405 | 0.0988 |
| X1 | -2951.057 | 2377.040 | -1.241484 | 0.2402 |
| X2 | -518846.5 | 642238.3 | -0.807872 | 0.4363 |
| X3 | 1.56E-05 | 2.19E-06 | 7.140873 | 0.0000 |
| R-squared | 0.933811 | Mean dependent var | | 29913227 |
| Adjusted R-squared | 0.915760 | S.D. dependent var | | 20632857 |
| S.E. of regression | 5988508. | Akaike info criterion | | 34.27176 |
| Sum squared resid | 3.94E+14 | Schwarz criterion | | 34.46057 |
| Log likelihood | -253.0382 | Hannan-Quinn criter. | | 34.26975 |
| F-statistic | 51.73059 | Durbin-Watson stat | | 1.914984 |
| Prob(F-statistic) | 0.000001 | | | |

Appendix 5. Heterokedasitas

Heteroskedasticity Test: White

| | | | |
|---------------------|----------|---------------------|--------|
| F-statistic | 1.383652 | Prob. F(4,10) | 0.3074 |
| Obs*R-squared | 5.344139 | Prob. Chi-Square(4) | 0.2538 |
| Scaled explained SS | 1.220484 | Prob. Chi-Square(4) | 0.8747 |

Test Equation:

Dependent Variable: RESID^2

Method: Least Squares

Sample: 1 15

Included observations: 15

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|--------------------|-------------|-----------------------|-------------|----------|
| C | 0.067723 | 10.19249 | 0.006644 | 0.9948 |
| X1^2 | 2.30E-08 | 1.17E-07 | 0.196877 | 0.8479 |
| X2^2 | 0.033487 | 0.023572 | 1.420606 | 0.1859 |
| X3^2 | -1.03E-24 | 9.22E-25 | -1.114406 | 0.2912 |
| X4^2 | 3.45E-15 | 3.56E-15 | 0.969332 | 0.3552 |
| R-squared | 0.356276 | Mean dependent var | | 5.236798 |
| Adjusted R-squared | 0.098786 | S.D. dependent var | | 5.495167 |
| S.E. of regression | 5.216687 | Akaike info criterion | | 6.402804 |
| Sum squared resid | 272.1383 | Schwarz criterion | | 6.638821 |
| Log likelihood | -43.02103 | Hannan-Quinn criter. | | 6.400290 |
| F-statistic | 1.383652 | Durbin-Watson stat | | 1.784375 |
| Prob(F-statistic) | 0.307439 | | | |

Appendix 6.

$$Y = -4.062860 + 0.001441X_1 + 0.058886X_2 + 3.87E-13X_3 - 1.10E-07X_4$$

Dependent Variable: Y

Method: Least Squares

Sample: 1 15

Included observations: 15

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|----------|-------------|------------|-------------|--------|
| X1 | 0.001441 | 0.001188 | 1.212723 | 0.2531 |
| X2 | 0.058886 | 0.309366 | 0.190345 | 0.8528 |
| X3 | 3.87E-13 | 2.43E-12 | 0.158907 | 0.8769 |
| X4 | -1.10E-07 | 1.41E-07 | -0.781757 | 0.4525 |
| C | -4.062860 | 10.48084 | -0.387646 | 0.7064 |

| | | | |
|--------------------|-----------|-----------------------|----------|
| R-squared | 0.347053 | Mean dependent var | 7.462667 |
| Adjusted R-squared | 0.085874 | S.D. dependent var | 2.931403 |
| S.E. of regression | 2.802713 | Akaike info criterion | 5.160254 |
| Sum squared resid | 78.55197 | Schwarz criterion | 5.396271 |
| Log likelihood | -33.70191 | Hannan-Quinn criter. | 5.157740 |
| F-statistic | 1.328793 | Durbin-Watson stat | 2.533365 |
| Prob(F-statistic) | 0.324631 | | |

Rezumat

Inflația în Bali este mai mare decât în alte țări. Acest studiu reprezintă o investigație a factorilor determinanți ai inflației în Bali pentru perioada anilor 2000-2014. Pentru examinarea influenței factorilor determinanți ai inflației autorii au utilizat analiza de regresie prin Eviews 6.

Studiul efectuat a constatat că factorii, după cum urmează: cursul valutar, rata dobânzii bancare, mărimea cheltuielilor guvernamentale, mărimea cheltuielilor publice, nu influențează asupra inflației.

Cercetătorii au sugerat guvernului să se concentreze nu numai asupra politicii monetare, ci și asupra altor tehnici și politici care ar încuraja livrările de bunuri, ar permite evitarea deficitului și ar contribui la menținerea prețurilor stabile la petrol în Bali.

Cuvinte-cheie: inflație, rată de schimb, cheltuieli publice, dobândă.

Аннотация

Инфляция в Бали значительно превышает инфляцию других стран. Данное исследование заключено в изучении факторов, которые определяют инфляцию в Бали на период 2000-2014 г.г. Для выявления влияния факторов, лежащих в основе инфляции, авторы применили регрессионный анализ с помощью Eviews 6.

Проведенное исследование показало, что конкретные факторы как: обменный курс, процентная ставка банка, государственные расходы не влияют на инфляцию.

Исследователи предложили правительству сосредоточить внимание не только на денежно-кредитную политику, но и на другие, более технические политики, способствующие росту поставок товаров, избежанию дефицита и поддержанию стабильности цен на нефть на Бали.

Ключевые слова: инфляция, обменный курс, государственные расходы, проценты.

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MANAGEMENT BUSINESS PROCESS OF REENGINEERING WHOLESALE COMPANIES

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JEL classification: M21, M19, O24

Abstract

This article summarizes the theoretical principles and practical recommendations to improve the efficiency of wholesale and trade enterprises through improved management process and reengineering of business. In the following article the key aspects of business management, such as: demand, purchases and assets management, relationships with partners were considered. Business processes were allocated into two basic categories: primary and secondary. Secondary business processes are focused on service, management and development. The author provides principles, conditions and specific methods of the practical usage of reengineering: systematic and "clean sheet of paper" approach. In addition, all the risks in the process of development and implementation of reengineering were taken into the consideration, as well as detailed system of planning operational risks was established.

Keywords: aspect, business process, wholesale, wholesale business, design, reengineering, risk, manufacturing operations, management, efficiency.

1. Introduction

Wholesale on its economic substance acts as a sale of goods within the sphere of commodity circulation, and the material content as additional manufacturing operations at conveying goods from producers to trade. Transformation processes in trade, constant changes in the external environment influencing the formation of commercial relations and increasing competition in the markets. This necessitates the search of innovative mechanisms for managing business processes, including commercial. Background of reengineering as a new ideology of business process management are: progress in information technology; the success of his adaptation applied in the production and trade; spread the commitment of consumers to the individualization of consumer goods, provided high quality and appropriate level of service; scientific and technological progress; the emergence of innovative technologies and, consequently, increased competition in the field of commodity circulation. This leads to the need to find innovative toolkits business process management of wholesale trade.

2. The degree of investigation of the problem at the present time, the purpose of the research

The founder of "reengineering" is Michael Hammer, his definition of reengineering - is the fundamental rethinking and radical redesign of business processes to achieve significant improvements in key indicators for the current business performance as cost, quality, service and efficiency [6]. It is believed that the definition proposed by M. Hammerom and Dzh. Champi,

accurately reflects the essence of this phenomenon. Today, business process reengineering related works of such scholars as V. Apopiy [1], O.Vynohradova [3], T. Davenport [7], E. Deminh [8], and M. Robson, F. Ullah [4], L. Taranyuk [2], Yu. Telnov [5] and others. Each of the authors puts their emphasis on the implementation of reengineering projects, but are not illuminated to the management of business process reengineering of wholesale trade.

The main purpose of the article is to study the development of theoretical positions and practical recommendations for management business process reengineering of wholesale trade.

3. Results and discussions

Commerce and processes occurring within the wholesale company consists of functional chains that are interrelated and which depends on the general condition of all commercial and logistic systems. Using a process approach in management reengineering in wholesale company provides a deeper understanding of the concept of business processes. In a broad sense in business process understanding - a structured sequence of actions to implement the relevant activity at all stages of the life cycle of the subject [2].

Business process management in the wholesale trade should be regarded as key integration of logistics operations, which starts from the end customer and cover all providers of goods, services and information, while adding value to the subjects of the process. It is possible to articulate key aspects of business process management during the wholesale and identify positive impact on participants. With this approach advisable to focus on business processes such as demand management, procurement, material management, profit and relationship with customers (Figure: 1).

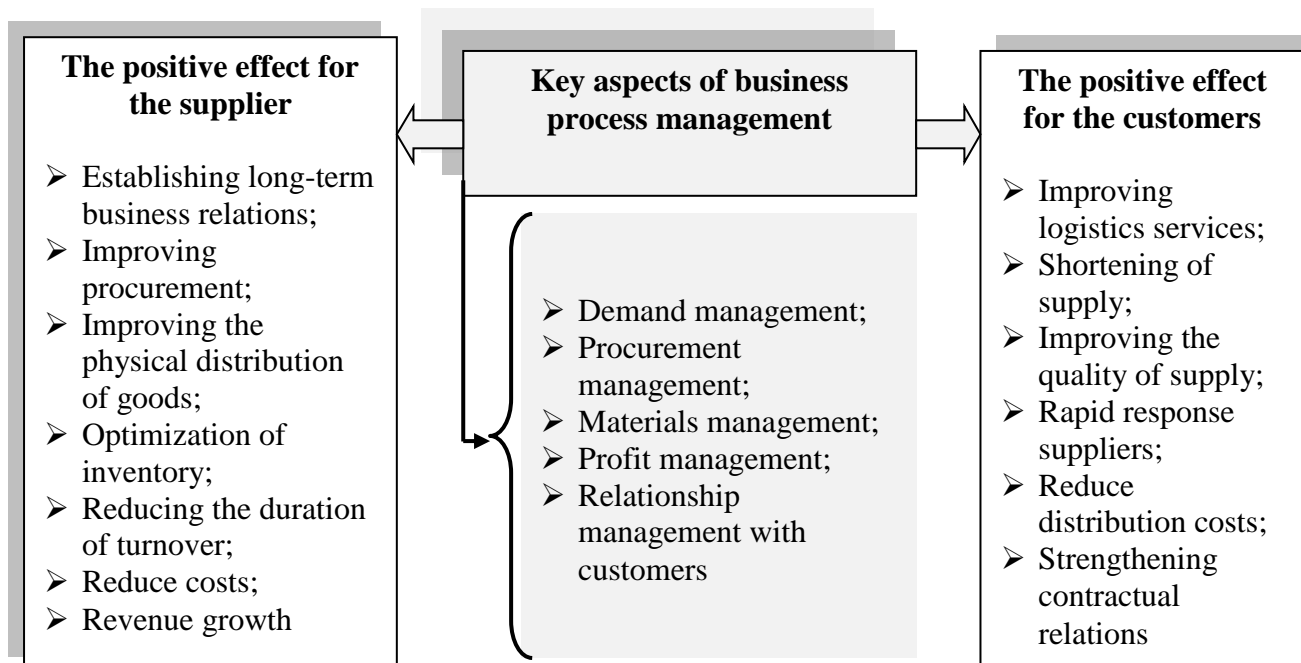


Figure: 1. Key aspects of business process management to wholesalers

Source: authoring

Thus, the trading company should be considered as a system process: 1) business process management upper level; 2) business process management responsibility; 3) business process manufacturing operations.

Every commercial company based on market finality of business, product policy, specialization, forms and methods of wholesale, size, storage space, etc. - has a characteristic set of business processes.

The concept, given by M. Porter, who composed chain (capacity) values identified primary and Supporting (ancillary) activities and other research and development scientists consider it appropriate to carry out the separation of business processes for companies trading on the main and auxiliary.

We agree with the views of scientists who find it necessary to single out among the supporting business processes: serving, management and development of their subsequent division into subprocesses (Figure: 2). Therefore, you should consider how broad or narrow should describe business processes for wholesalers, as a result of re-engineering its limits are, suppliers and buyers in every business process, and the interfaces between them.

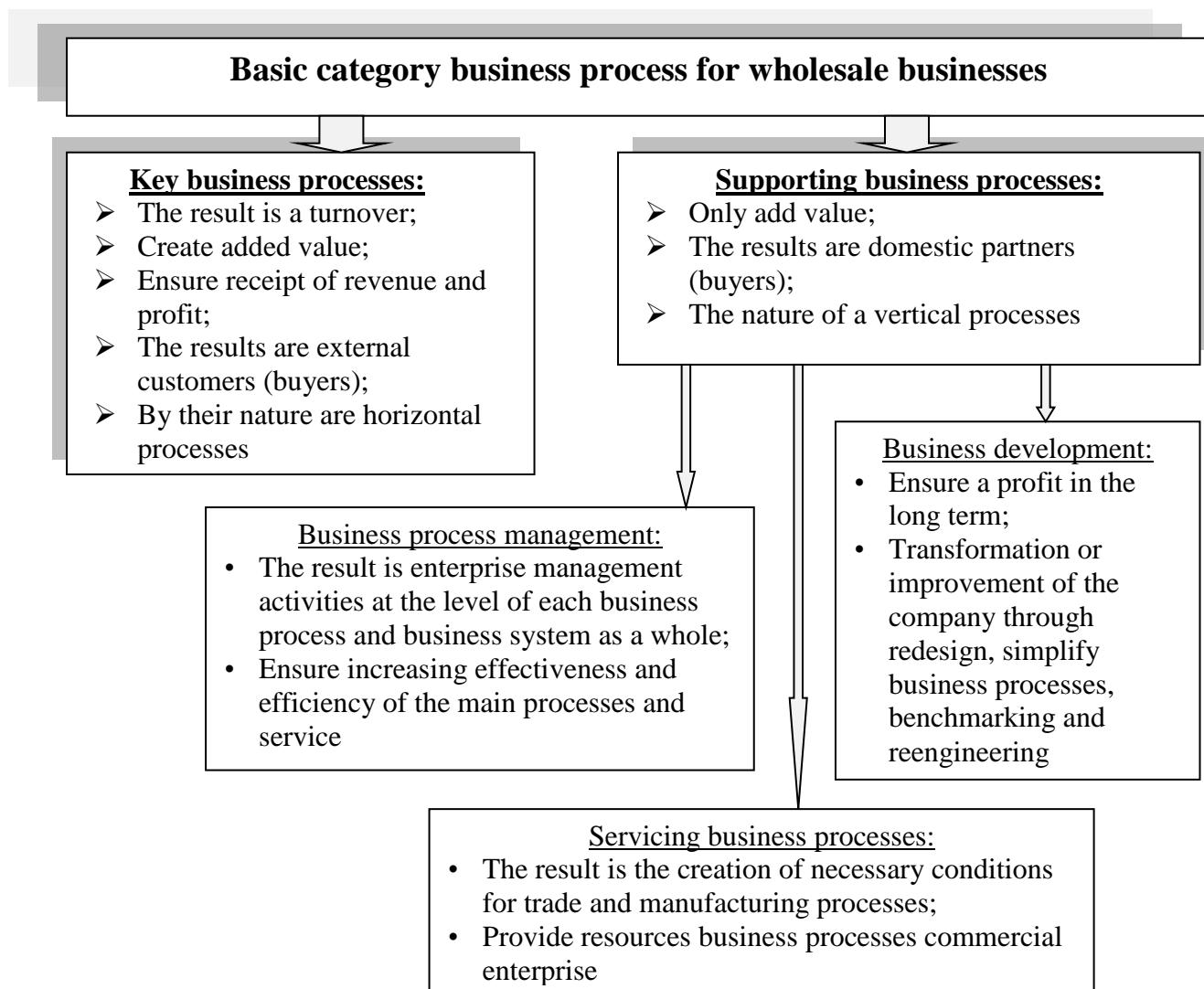


Figure: 2. Signs classification of business processes in the basic categories

Source: authoring

In the scientific literature there are two ways of describing business processes:

- 1) associated with concepts like algorithms process works, apply subject to the regulation of activities;

- 2) associated with a description of the process as stream objects (streaming model) used in the consideration of individual tasks business enterprise and its business units in the form of "input - output".

Modern business process management through reengineering is a fundamental rethinking and radical modification of commercial and manufacturing operations to achieve substantial changes in work to improve the critical current indicators such as cost, quality, service and speed. This definition focuses on the goals of business process reengineering and improving on such activities which will achieve significant change and development.

There are two fundamentally different ways of reengineering. The choice of method is determined by the role played by the business processes in the wholesale enterprise that is driven by performance commercial and technological operations: the level of their performance, reflecting the prerequisites for choosing the direction redesign, improvement of existing or complete replacement of the new business processes. To implement management decisions concerning business process reengineering distinguish the following ways of application [3]:

- 1) systematic reengineering - used when the current business process clear, documented and analyzed systematically creating new and better business processes;
- 2) reengineering from "clean sheet of paper" - used when an existing business process is completely destroyed and recycled, new business process from scratch by creating a fundamental rethinking of existing business process.

Like any other process improvement, reengineering can be divided into phases: planning, development and decision-making implementation. Principles of business process reengineering is the basis for improving the performance of wholesale companies (Figure: 3).

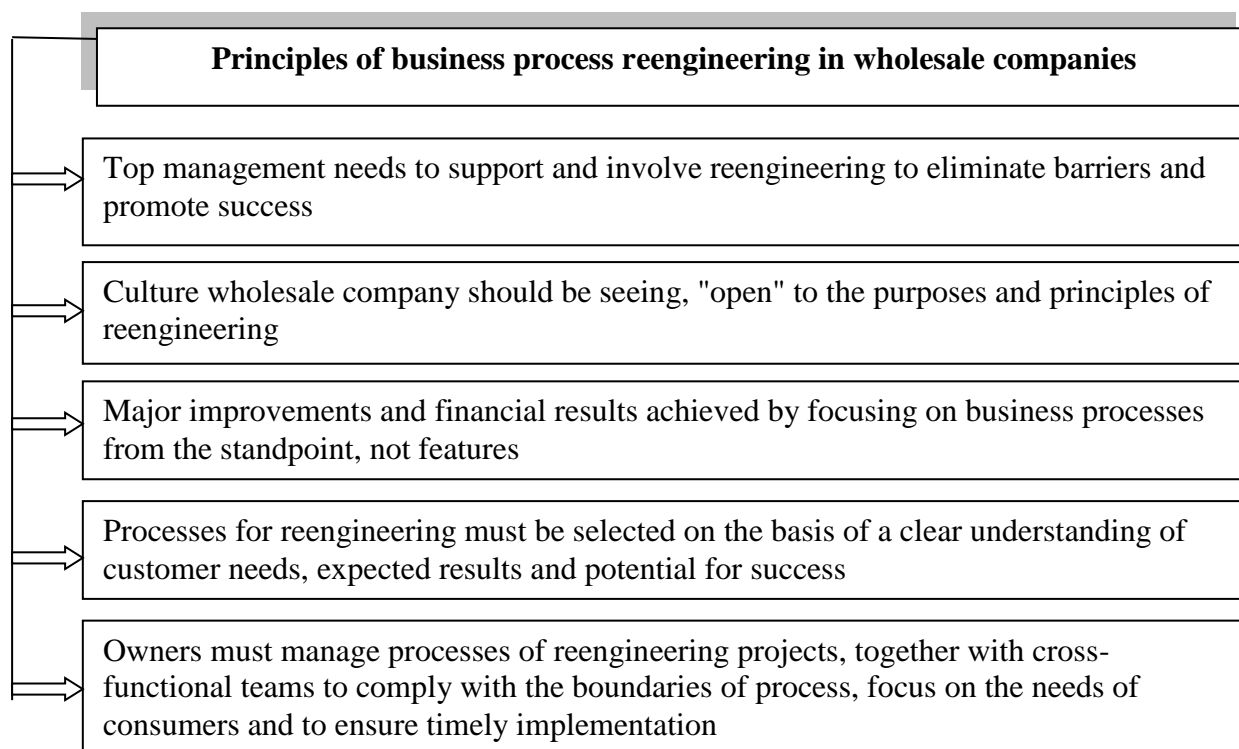


Figure: 3. The principles of business process reengineering in wholesale companies

Source: authoring

The analysis of statistical indexes of wholesale development in Ukraine allowed to establish the subzero role of most wholesale enterprises in the economic indicators of industry. An important statistical index is the volume of commodity supplies. On the enterprises of wholesale in Ukraine they present approximately 5% of wholesale turnover. Chart: 1 shows data in relation to the wholesale circulation development in Ukraine.

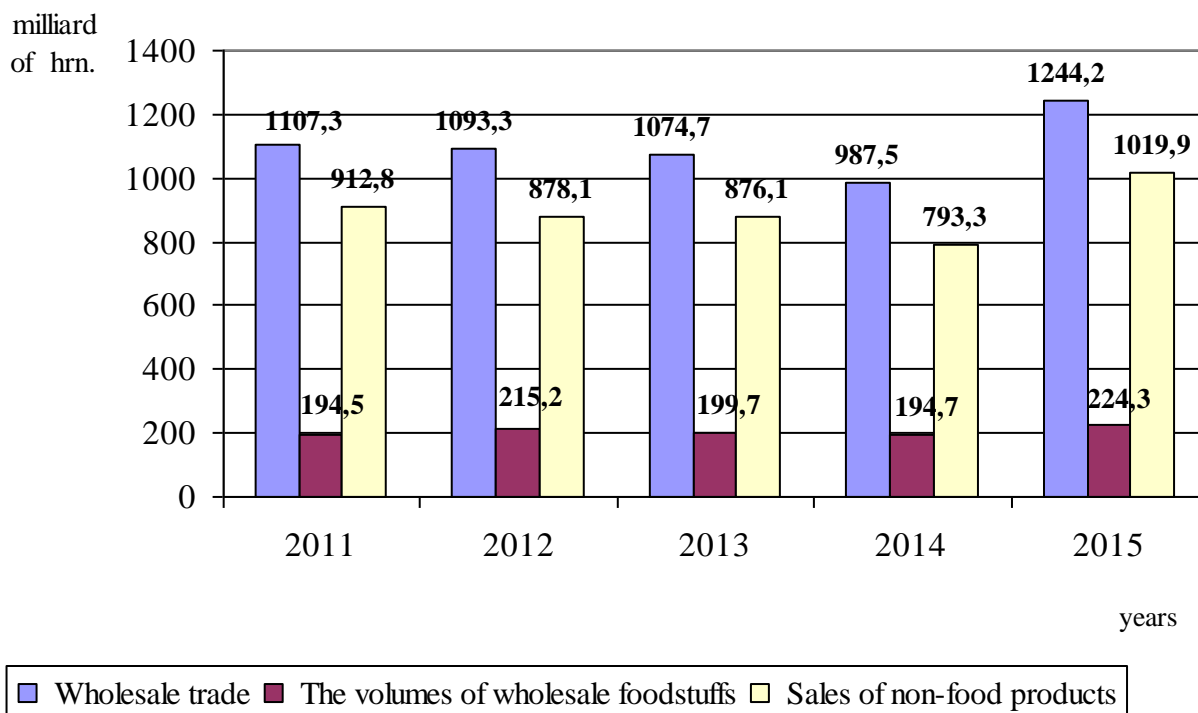


Chart: 1. Dynamics of wholesale circulation development in Ukraine for 2011-2015 [9]

Enterprises with wholesale circulation up to 500,0 thousand hrn./year provided in 2015 only 0,3% of the general volume of wholesale circulation; yet 10,4 enterprises with an index from 500,0 thousand hrn./year to 1 million hrn./year provided on the whole 0,5% of the general volume of wholesale circulation. At the same time, the basic part of wholesale circulation (94,7%) formed 15,3 enterprises with indexes higher by 10,0 million hrn./year. Exactly due to the activity of such powerful enterprises in 2015 the volumes of the wholesale selling of both food and non-food stuffs grew compared to 2011. In 2015 the specific gravity of food stuffs presented 18,0% (against 17,6% in 2011), and non-food commodities - accordingly, 82,0% (against 82,4% in 2011) in the structure of wholesale circulation [9].

The negative part is that, next to the general increase of volumes of the wholesale selling, the reduction of realization of commodities of home production (from 63,9% in 2011 to 46,9% in 2015) takes place [9]. It means that wholesale enterprises did not organize qualitatively enough the process of distributing the commodities of Ukrainian production.

Ground up and not observance of specialization of wholesale enterprises, their unevenness regarding territorial placing, the low level of provision of ware-house areas (only 8 of wholesale enterprises have them) does not allow to execute most commercial functions.

Ukrainian business reengineering is strongly required, as it leads to significant changes. And for most wholesale companies crisis reengineering is needed. In terms of undefined business process, reengineering is almost impossible, since there is no place to implement it. We are talking about engineering business processes and management practices. Do not underestimate the impact of reengineering of the entire business system as a whole, limited redesign commercial and manufacturing operations.

It confirms the conducted monitoring of applying the tool of reengineering in practice by the Ukrainian enterprises after the levels of introduction. Most wholesale enterprises that carried out reengineering according to the first scenario (i.e. only conducted diagnostics and optimization of business processes) belong to midsize and large business, from them: 35% – productive enterprises, 25% – trade, 30% – service businesses, 10 – other industries. According to the second scenario (optimization of business processes by introducing information technologies) reengineering transformation was conducted, mainly (55%) in the productive sphere, credit and insurance (23%) establishments and those companies (22%) related to the production or sale of software. According to the third scenario (planning business processes by introducing information technologies and creating internet –business – space), enterprises which did not find supporters any more.

Designing business processes determine the qualifications of employees who will perform the process. This leads to a change in the organizational structure and management system for assessing, hiring, training and development of employees.

This system, in turn, creates a new set of values (beliefs, rules of conduct, standards) supporting the process.

Reengineering starts with business process redesign, but changes the entire organization. Nowadays, many leaders of wholesale companies have realized that a successful reengineering of business processes involves more than designing new processes and following their implementation. Successful reengineering needs: 1) unity of performers and leaders in conducting changes; 2) quality management personnel and staff involved in vigorous action to amend; 3) business processes with outputs corresponding client goals and objectives of business; 4) information technology as a condition of radical changes that are going to meet the needs of implementation of reengineering initiatives.

In reengineering projects with no long-term strategic adaptation mechanism that can be achieved only by:

- 1) implementation of continuous management of business processes;
- 2) the need for continuous management interfaces, attributed reengineering business processes to optimize the results achieved in the implementation of business processes of moderate difficulty, because the deep structural problems can be solved only in the long-term evolutionary change;
- 3) conflicts between the various goals of business processes: the results of the restructuring of business processes related mainly chosen goals are usually the efficiency of business processes and delegating responsibility, so the effectiveness of market resources and thus are only partially;
- 4) difficulties in implementation: implementation of new or restructured business processes, as a rule, did not immediately leads to the need for modification of the basic models of business processes.

Due to the experience of reengineering can assume that its conduct leading to process improvement and increased performance indicators several times (2, 4, 10 or more), or 50%, 70% and even 90%. Reengineering for the proper conduct of reducing costs and cycle time to 60 to 90% and the error rate by 40-70%. Alley and the likelihood of risky situations - many tens of percent (often - up to 70% with significant conversion).

Business process reengineering provides maximum improvement and process improvement, but at the same time is the most expensive method and can be daunting for a wholesale company, and sometimes even destructive because a fairly high degree of risk.

When conducting business process reengineering 80% failures caused motivation mandatory participation of management, need expert management and especially proper risk assessment, which in turn will lead to the correctness of the general risk management.

Thus, the decision to re-engineering of business processes is a measure of uncertainty. Elements of uncertainty associated with the reengineering must be evaluated so as to make the minimum impact possible adverse developments in the future. Especially the situation of failure process reengineering concerning Ukrainian wholesale companies.

Place of risk analysis in the management of business process reengineering wholesale companies shown in Figure 4. From this it follows that rational planning reengineering involves a mandatory assessment of associated risks with a view to developing measures for proper consideration, which is one of the prerequisites for the success of these programs.

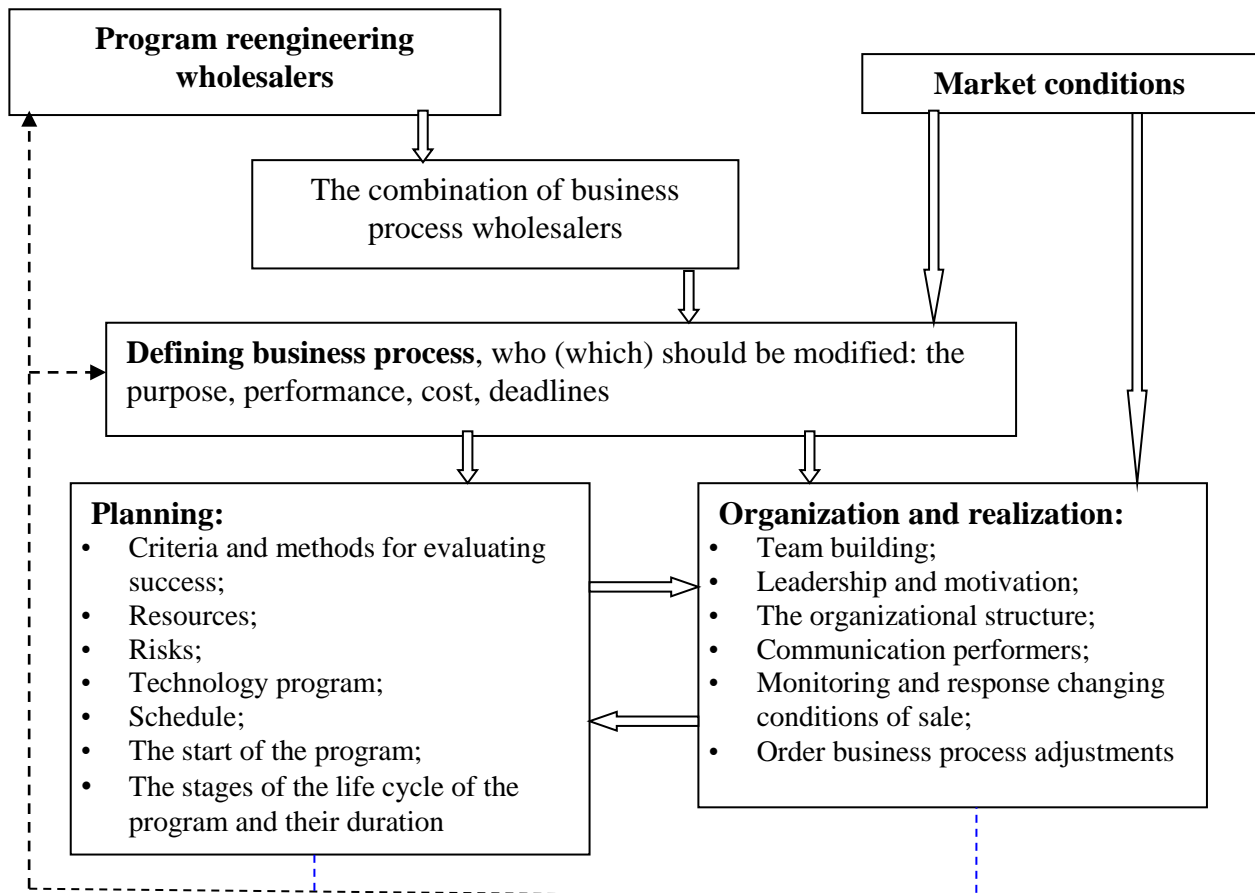


Figure: 4. Scheme of management business process reengineering in wholesale company

Source: authoring

The solution can serve as system modeling and analysis process. Operational risk planning system consists of the following stages: 1) development policy in the area of operational risks; 2) modeling of selected processes; 3) identification and assessment of operational risks; 4) development of measures to reduce operational risks; 5) development of the concept of operational risk management system.

The solution to such problems may be the use of modeling and analysis processes. One of these solutions today, is the methodology and system ARIS, which can not only describe existing business processes, organizational structure, trading range, etc., also realizes the possibility of operational risk classifiers.

There is a correlation between the degree of risk and profit, which usually determines just that investments in which the expected large profits, will inevitably be high risk. The purpose of risk analysis - to potential partners or project participants the necessary information to make decisions about whether to participate in projects and activities to protect them from possible financial losses.

The method sensitivity analysis (ranking parameters) - is using changes in the parameters to determine the viability of the project in the face of uncertainty. The expert expects a possible change of each factor or variable that determines the effect of the change in index of a certain decision and separates the relevant factors or variables for more in-depth study. It determines the number and points to the impact of uncertainty and trying to express mathematical way relationship among variables. Sensitivity Analysis provides the calculation of basic model based on the assumed values of input the project for which the determined value of the net present value. This value is the basis of a comparison of the assumed changes that need to be analyzed. The main problem for such analysis is the impossibility of the same degree of reliability submit all the variables that exist in the project, as some of them hardly be forecast, but for others it makes no sense to give an accurate prediction, as already concluded an agreement for the supply of certain types of goods at a fixed price that allows these parameters to predict accurately. Thus, the essence of this method is to measure the sensitivity of key indicators that determine the outcome of the project (NPV or SRP) to change a particular value.

As an indicator of project sensitivity to changes in certain variables using the elasticity of net present value (NPV), which is calculated using the formula:

$$NPV\text{Elasticity} = \frac{NPV\text{Percentchange}}{\text{Percentchangeof second variable}} \quad (1)$$

The advantage of this indicator is that its value does not depend on the choice of units of different variables. The greater elasticity, the higher the degree of dependence NPV or internal rate of return (ie its sensitivity) of the analyzed variable project. We know that there is an inverse relationship between the cost of implementation of the project and performance indicators. This means that the increase in payroll costs would reduce the net cost. Thus, the numerator in the formula (1) will be negative and the denominator - positive, which will result in negative coefficient of elasticity.

The purpose of scenario analysis - consider extreme results and the probability distribution of net present value of the project. He created the three scenarios, the expected (base case that was the basis of sensitivity analysis) and two further developed - optimistic and pessimistic. Effective training is conducted optimistic scenario in terms most favorable environment project. Worst or

pessimistic scenario shows how wide will the project if the conditions for its implementation will be much worse than expected. Except for very large projects that involve significant capital investment scenario analysis will be enough to guide received understanding of the characteristics of profitability of the project. If this work is done carefully, such analysis is able to accurately show the distribution of extreme results. However, the difficult relationship between the variables he very well shows the middle value distribution NPV. Need more scenarios to demonstrate the point between the two extreme values. This will improve the accuracy of prediction. This method of design a scenario is very complicated and time-consuming. Efficiency is increased in the case when the work is done by the software and spreadsheets.

When the determination of the likelihood of a new scenario, the project can calculate using a spreadsheet risk analysis should be carried out by the method of simulation programming or known Monte Carlo. This method is determined by the type and extent of the probability distribution of the project, selection method measures the significance of uncertain variables calculated possibility of each model.

4. Conclusions and suggestions

Managing business process reengineering will increase the profitability of wholesale enterprises by optimizing the commercial and manufacturing operations. This in turn will reduce cycle time delivery and wholesale of goods; optimize the use of resources in business processes and in general will help minimize the costs of treatment. We believe that the re-engineering of wholesale trade focused on rapid adaptation to changes in the market environment will facilitate optimization of commodity, financial and information flows resulting from the use of rational schemes of interaction with partners and relationship of business processes.

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Rezumat

Lucrarea conține sinteza tratamentelor teoretice și recomandările practice vizînd îmbunătățirea eficienței activității întreprinderilor de comerț cu ridicata prin perfecționarea managementului prin reengineeringul proceselor business. Sunt cercetate aspectele cheie ale managementului proceselor de afaceri în întreprinderile de comerț cu ridicata, inclusiv de gestionare a cererii, achizițiilor, fluxurilor materiale, relațiilor cu partenerii. Se prezintă gruparea proceselor de afaceri pe categoriile principale și auxiliare. În cadrul proceselor auxiliare de business atenția s-a concentrat pe tratamentele naturii deservirii, managementului și dezvoltării. Sunt examinate principiile, condițiile și sunt precizate modalitățile aplicării reengineeringului sistematic și al celui denumit "foaie curată". Este fundamentat locul riscului în procedura elaborării și aplicării programelor de reengineering, se precizează sistemul de planificare a riscurilor operaționale.

Cuvinte-cheie: *aspect, proces de afaceri, comerț cu ridicata, entitate de comerț cu ridicata, proiect, reengineering, risc, operațiuni tehnologice, management, eficiență.*

Аннотация

В статье обобщены теоретические положения и разработаны практические рекомендации по повышению эффективности деятельности предприятий оптовой торговли на основе совершенствования процесса управления реинжинирингом бизнес-процессов. Рассмотрены ключевые аспекты управления бизнес-процессами на предприятиях оптовой торговли, а именно управление спросом, закупками, материальными потоками, взаимоотношениями с партнерами. Осуществлена группировка бизнес-процессов по основным и вспомогательным категориям. Среди вспомогательных бизнес-процессов внимание сосредоточено на определении сущности обслуживания, управления и развития. Приведены принципы, условия и уточнены способы применения реинжиниринга: систематического и с «чистого листа». Обосновано место риска в процессе разработки и реализации программы реинжиниринга, уточнена система планирования операционных рисков.

Ключевые слова: *аспект, бизнес-процесс, оптовая торговля, оптовое предприятие, проект, реинжиниринг, риск, технологические операции, управление, эффективность.*

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THE IDENTIFICATION OF THE FACTORS OF THE DEVELOPMENT OF THE SPECIALIZED RETAIL BUSINESS IN UKRAINE

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JEL classification: F 17

Abstract

The article deals` with the investigation of the specific character of the influence of modern trade business on the specialization processes in the sphere of retail trade of Ukraine. The analysis of the qualitative and quantitative changes in the specialized retail business under the influence of the development of trade business has been carried out. Some factors which determine the modern condition and problems of functioning of the specialized trade in Ukraine have been identified. The impact of innovations on the development and deepening of the specialization of trade enterprises in modern conditions has been characterized.

Keywords: *retail business (trade), trade business, trade specialization, specialized trade, retail trade enterprise, innovations.*

1. Introduction

Modern processes of the specialization of trade enterprises are being formed under the influence of the domestic and foreign factors which are constantly changing and embrace the wide spectrum of economic, social, organizational and legal aspects.

Trade business of the development of the specialization is structurally divided into domestic and foreign business and is determined by such specific features as the level of the deferenciation of trade enterprises, the structure of retail trade enterprises, the forms and methods of services, the contingent of the consumers, the level of the marketable demands and the structure of the commodity consumption [1, p. 423].

Bu its essence trade business is the whole complex of the basic conditions, circumstances and factors which interact in the sphere of enterprise, influence its nature and the scape of its development. The impact of the trade business can be stimulating, that is positive, repressed (restrained) and negative. This influence on the processes of the specialization of the trade enterprises has its own peculiarities which can be revealed and evaluated during the analyses of conditions which are the components of the trade business [2, p. 328].

2. The degree of investigation of the problem at the present time, the purpose of the research

An important contribution to the study of the features of specialization in the retail trade carried engaged scholars such as Apopiy V. V, Berman B., Vinogradova S. M., Kachan O. E., Levi M.,

Lisitsa V. V. However, they were mostly carried out by specialized commercial enterprises classification without considering factors that influence the development and status of specialization. Therefore, there is a need for a comprehensive study of factors, affecting the formation, development and current state of the specialized trade enterprises in Ukraine.

The main purpose of this paper is detecting and identifying of influencing factors of development in the retail trade specialization.

3. Methods and materials applied

The theoretical base of this paper are modern theories and concepts of specialization.

Complex of factors influencing the business environment for the specialization's development was discovered by abstract and logical method.

The system-structural method was used for system analysis of the process of specialization.

Specialization's trends were identified with institutional and evolutionary method.

4. Results and discussions

The economic foundation of the trade specialization is the uninterrupted labor division in the forms which are demanded by the objective conditions and marketability. The type of economy, economic position, business-climate and free enterprising are among them [3, p. 85].

The type of economy expresses the character of economic development. During the industrialization, collectivization and later on in the period of the restoration of the Ukrainian economy after the World War II business alongside which economy of those times was developing in general extensively which didn't stimulate the processes of specialization. The basis for the development of specialization way laid down during the period of so called planned economy of the developed socialism. But during the transitional period (till 2000 years) when the transformation of commodity circulation rose greatly in importance and scale the above mentioned process became unobtrusive.

When Ukraine had obtained the status of the country with market economy its trade began to grow qualitatively. Thus the process of specialization was activated. But the further total economic and financial crises, deep inflation, the rise of price indexes and some other negative economic phenomenon led to the economic destabilization and aggravated social and economic situation which determined the domestic market in Ukraine and accordingly its trade as an important part of it.

Thus the crucial level of the national commodity production narrows inadmissibly the marketability of goods and services, and during the total economic crises destabilizes the market. Under such condition the specialization of the trade enterprises is a risky one for the businessmen. Due this fact the reduction of numbers of the specialized retail trade could be seen in the manufactured goods sector from 4,900 to 3,300 enterprises and in the provision goods sector from 3,400 to 2,700 enterprises during 2005 – 2015 years [4, p. 107]. In general the risks and dangers of currency fluctuation in impart sphere the processes of goods specialization of business. But suffice it to say that the specialization in import originated from different countries is stirring up.

The freedom of commercial enterprise is a complex category. It includes such things as a free choice of business, trade liberalization, the absence of the barriers for entering commodities and services market, deregulation of business, minimum transaction losses, optimum taxation. All these conditions in total create favorable business climate for trade, meets standard demands and is reflected in the international ratings.

According to World Bank Ukraine was the 83^d out of 184 in the “Estimation of Business Regulation” rating in 2015. Special difficulties in carrying on business in Ukraine are seen in the permit system and in the defense of minor investors in the taxation. Suffice it to say that according to the similar rating (2008 y.) Ukraine was only the 133^d out of 157 countries [5, p. 35].

The freedom of business has also another advantage that is the formation of the interseller competition. In the competitive conditions specialization gains very important significance. Functioning under the conditions of free competition retail trade tries to improve their position diversifying the assortments of their commodities and services, differentiating their types which leads to narrow trade specialization. Such a narrow assortment approach during the specialization provides business with some competitive advantages, such as: the satisfaction of special consumers in commodities and services, opening of the specialized shops, constant supply of new goods` assortments, deep knowledge of goods and market demands.

Specialized shops use up-to-day know-how for the planning of their trade zones, organization of technological process, merchandising and franchising. Suffice it to say that types of shops and forms of trade networks are being created on the basis of specialization. They are functioning aggressively at the consumer market seizing it`s new segments and creating non-traditional niches of goods and services.

Types and scales of specialization in retail trade is determined, to a great extent, by the institutional midst which is the sum total of the interacting components of economic, organizing and socio-psychological character! This actively influences the development and functioning of retail trade. The first two parts belong to the formal institutions, the rest of them to the informal ones.

During the last two decades a large scale transformation of the ownership took place in the sphere of trade turnover. As a result the collective form of the ownership was eliminated, the private form was made a fetish. Nowadays the forms of ownership are distributed as the follows: 96-98 percent of retail trade is in private ownership, 2,0 – 2,5 percent`s of it is municipal property and – 0,1 – 0,2 percent`s belong to the state. (The same figures characterize the joint ventures and foreign companies in Ukraine).

The transformation of the forms of the ownership has gone from one extremity when state ownership in trade was 75 p/c/ in 1990) to the other when private ownership is over helming in 2015 with is characterized by mass development of small and even microbusiness. The monopolization of private ownership can`t be clearly determined for the processes of specialization. On the one hand free business and strentening of the competition give the impact for searching the ways of specialization, but on of the other hand such specialization can`t be called affective, because it had been formed not on the objective foundation of the social division of labor, but as a result of the assortment differentiation under the influence of the growing competition. Under the conditions of crises femomena specialized shops proved to be unstable and thus their number reduced during the recent years.

The essential impulse for the development of specialization was seen after “The Conception of the Home Trade Development of Ukraine” was adopted on the 20th of December 1997, and “The Programme of Home Trade Development” № 632 was approved by the Decree of “The Cabinet of Ministers of Ukraine” of 24.06.2009. abovementioned documents were aimed at the growth of quantity and improvement of the structure of consumer's goods of the domestic origin, at the structural reconstruction and optimization of the trade network, at better provision of the population with trade floor space in the shops, at sanctioning up-to-date standards of services at the development of the competition in retail trade.

Crucial improvement in the specialization of the trade enterprises was expected from the adoption of the Ukrainian Law “On the Domestic Trade” but for more than 5 years the ready project of this Law has been rejected by the Supreme Soviet of Ukraine [6, p. 255].

Accordingly there is no direct Law which can regulate the development and functioning of the Ukrainian domestic trade therefore the problems of specialization are left without a proper legal basis.

Thus the formal institutions which had to regulate the development of specialization of retail trade proved not to be efficient enough. The legal basis of the functioning of the functioning of trade and depending of the specialization of trade objects is also out-of-day and nonaffective. Thus the institutional midst is being formed unsystematically fragmentarily and without a proper legal regulations.

Special role in the formation of the institutional midst is played by the informal institutions such as customs, traditions, national peculiar, arts, faith, way of living, moral principles. They assume even greater importance in the development of a social function of trade. Thus under the influence of informal institutions specialized shops have appeared recently where national peculiarities, traditions, customs, religious cults the life-style of town and country population have been manifested. In the framework of the above mentioned conditions one can distinguish socioeconomic, organizational and institutional factors which influence the specialization in the retail trade.

Thus in the complex of socio-economic factors the scope and structure of purchasing demands and commodity offer determine the formation the types of specialization, the level of consumers income and their paying capacity, and also providing trade with resources for the development of the scope and rate of specialization; the structure of the consumers audience for the formation of varied specialization; and the innovation activity for the dynamics its improvements [6, p. 256].

The institutional factors do not only provide the processes of formation of specialization in the retail trade but also, to a great extent, determine the efficiency of its development. In this case the formation of business specialization depends on the legal basis, which regulate the development of national economy. The regulation of the processes of specialization is being accomplished with the help of normative providing of trade and the improvement of specialization is determined by the competition which exists at the market. During the last years the innovations have become an active factor of development and deepening of specialization, being implemented in the forms of progressive organization, management of up-to-date technologies, new goods and services, non-traditional methods of selling commodities and services, stimulating of trade. The innovation activity of business is aimed at strengthening its competitive offers and efficiency of functioning

following qualitative and quantitative changes. Alongside new types of specializations, non-standard trade enterprises are being formed under the influence of innovation factors.

The innovations in the sphere of trade technology (the use of automatic self-service systems, automatic electronic trade scales, capable to recognize goods, the introduction of the technologies of radiofrequency identification of goods, etc.) generally are of electronic character so they motivate technological progress aimed at qualitative renovation of the basic trade technologies and creation of the preconditions for the specialization of enterprises. Commercial-marketing course of the innovations directly promotes the development of new types and deepens trade specialization. For example category management, branding, creation of its own trademarks enhances assortment specialization. At the same time the use of merchandising allows to represent efficiently goods in the shops with different specialization [7, p. 4].

Organization and management innovations which include progressive forms and methods of sales, omnichannelity of sales, using up-to-date (with the help of logistics) systems of management of the commodity stock and the chain supply. And they are the most important in the innovational activity of business. The scale and tempo of specialization greatly depend on their intensity.

The innovations in the sphere of pricing (the use of sectorial or stimulating pricing, different kinds of price reductions etc.) are of great importance for strengthening competitive positions, activating sales, attracting sales, attracting new consumers and providing profitable business.

5. Conclusions

To sum up we can say that complex processes of specialization call forth new the tendencies in the up-to-date development of retail trade in Ukraine, which gives a chance to use the business potential of the trade enterprise efficiently and makes some improvement in it; respond to deep changes in the market demand structure and satisfy it as much as possible; change the structure organization and management.

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Rezumat

În articol se cercetează specificul influenței mediului modern de afaceri din Ucraina asupra proceselor de specializare a comerțului cu amănuntul. Este efectuată analiza modificărilor cantitative și calitative, produse în sistemul entităților comerciale specializate, sub influența componentelor mediului de afaceri. Se identifică factorii ce caracterizează starea actuală a comerțului specializat în Ucraina și problemele funcționării lui. Este caracterizat impactul contemporan al inovațiilor asupra dezvoltării și aprofundării specializării întreprinderilor comerciale.

Cuvinte-cheie: *comerț cu amănuntul, mediu de afaceri, specializare a comerțului, comerț specializat, entitate de comerț cu amănuntul, inovații.*

Аннотация

В статье исследована специфика влияния современной бизнес-среды на процессы специализации в сфере розничной торговли Украины. Проведен анализ количественных и качественных изменений системы специализированных торговых предприятий под влиянием развития составляющих бизнес-среды. Идентифицирован ряд факторов, определяющих современное состояние и проблемы функционирования специализированной торговли в Украине. Характеризовано влияние инноваций на развитие и углубление специализации торговых предприятий в современных условиях.

Ключевые слова: *розничная торговля, бизнес-среда, специализация торговли, специализированная торговля, розничное торговое предприятие, инновации.*

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**INTERNATIONAL AND NATIONAL RATINGS OF
HIGHER EDUCATIONAL INSTITUTIONS
AS A TOOL OF THEIR MARKETING ACTIVITIES**

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JEL classification: I23, A20, A29

Abstract

The strengthening of competition at the market of educational services stipulates the necessity of enhancement and the toolkit for high school marketing activities.

In the process of research the following basic tools for promotion of information on the University operation into the Internet as the official University website, e-mail, context and media advertising have been singled out. Those are the tools, which allow enhancing its competitiveness at the market of educational services and provide communication facilities to internal and external users.

The defined tools permit universities to interact with target contact audiences as applicants, students, employers, etc.

Along with the tools that influence upon the customers of educational services, the other tools of high school marketing activities include international and national ratings as well.

The aim of the article is to study the fundamental aspects of the application of international and national high school ratings as the tool of their marketing activities.

The study has been done under the use of general scientific and special economic research methods. The use of general scientific methods within the logical approach implied the application of synthesis, induction and deduction.

The article proves the necessity to use international and national high school ratings as significant tools of their marketing activities and demonstrates the role of ratings in its implementation. The research reveals the reasons for participation of universities in ratings at different levels, studies the areas of education quality assessment contained in specialized literature and the algorithm of Berlin rating principles application, presenting their characteristics.

The research made it possible to find out positive and negative tendencies of high school rating procedure and carry out a comparative assessment of criteria and indicators of the main world high school ratings.

The article systematizes classification features of high school ratings, the implementation of those will also provide clearer formulation of aims and goals of rating, elaboration of related criteria and tools for collecting and presenting the results of rating that enhance the process of high school marketing activities management.

Keywords: *higher educational institutions, high school marketing activities, international and national ratings, the model of theoretical and methodological substantiation of higher school marketing activities, the quality of education.*

1. Introduction

Within the strengthening of competition at the market of educational services, higher educational institutions pay considerable attention to the search of effective methods for promotion of the information on their activities into the Internet in order to attract applicants, to enhance the level of

educational operation and to train professionals demanded at the labor market. Therefore, the role of marketing activities of universities based on the Internet technologies is rising significantly.

International and national ratings of higher educational institutions are important tools for their marketing activities as the participation of the university in the rating procedure and its management are aimed at the achievement of some special criteria and indicators. Moreover, the results of ratings are used by various categories of users for making decisions including applicants, employers, authority bodies and others.

2. The extent of research on the subject and the aim of research

Foreign (Elsbah K., Kramer R.) [7], Hazelkorn E [10], Johnston A., Dwyer M. [13], Kirp D. [14], Locke W., Verbik L., Richardson J. and King R. [15], Sinclair T. [19]) and Russian (Azgaldov G. G. [2], Okhrimenko A. A. [16], Tarasova E. E. [21], Teplov V. I. [22], Trushin A. [24]) scientists involved into the study of international and national ratings scrutinized the issues and results of their application methodology, criteria and indicators throughout different countries.

The aim of our research implies the study of fundamental aspects of international and national high school ratings implementation as the tool of their marketing activities, the search of effective universities, and the systematization of classification features of high school ratings by obtaining definite criteria, which lead to the enhancement of their competitiveness at the market of educational services.

3. Methods of study

The process of research implied the use of general scientific and special economic methods of research. The use of general scientific methods within the logical approach implied the application of synthesis, induction and deduction. The authors have systematized positive and negative tendencies as well as classification features of the high school rating procedure.

4. Results obtained and discussions

The participation of universities in national and international rankings necessitates marketing process management to achieve specific benchmarks and indicators to ensure higher positions. This enhances the competitiveness of the university, strengthening of interaction with various target audiences and improve the effectiveness of marketing activities.

The notion of high school marketing activities based on the use of the Internet technologies implies the complex of actions aimed at the promotion provision of educational services to specialized markets with the help of the Internet by meeting the requirements of educational services market subjects (applicants, students, professionals, graduates, authority bodies and other interested organizations) concerning the University activities and its products based on the enlargement of marketing communication channels with the use of the Internet communication system. This process involves making managerial decisions; the implementation of those will provide the achievement of goals set by the University through the meeting of personal and group requirements and interests of certain target contact audiences.

In the process of research, we have elaborated the model of theoretical and methodological substantiation of high school marketing activities based on the Internet technologies (Figure: 1) [21].

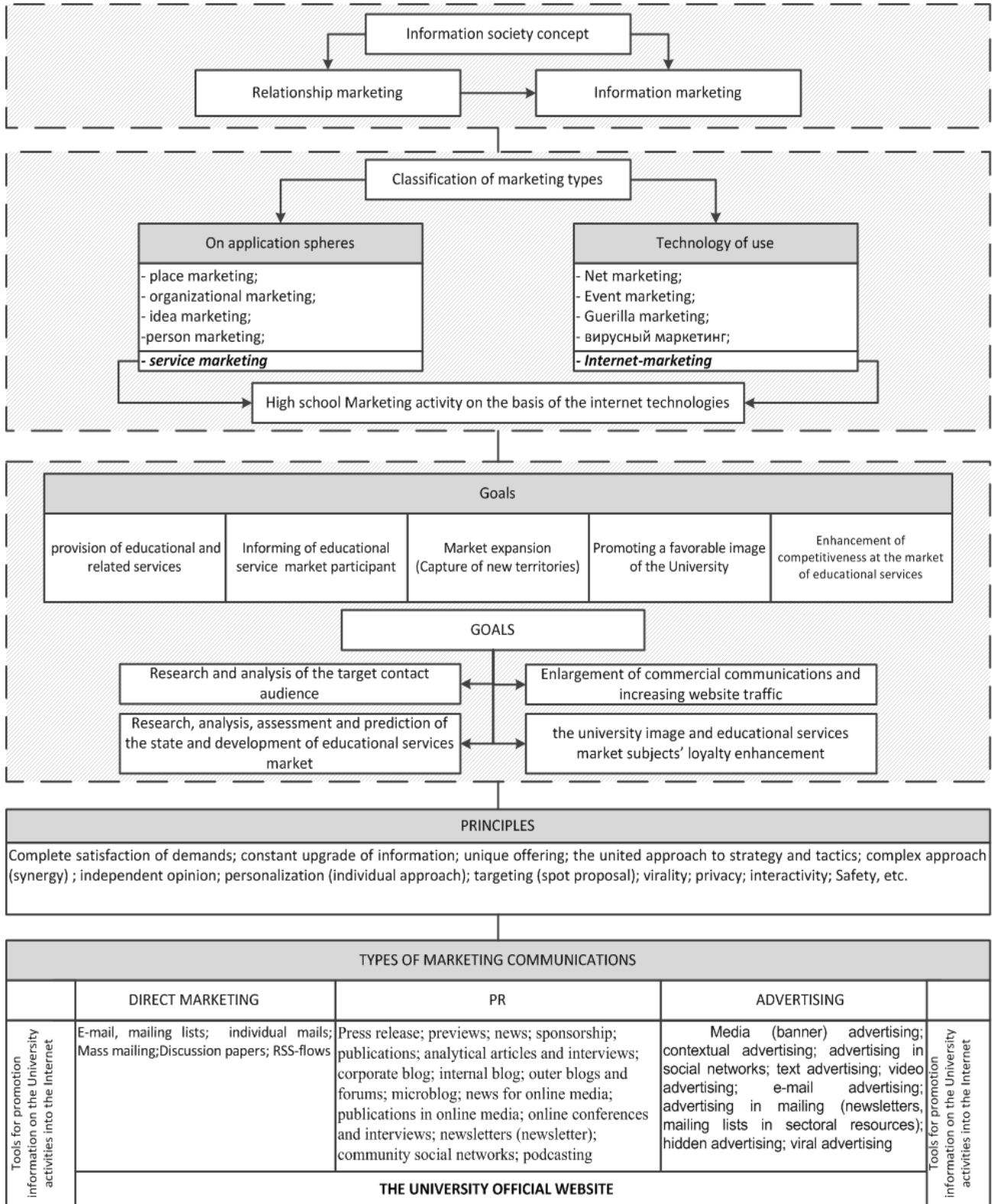


Figure: 1. The model of theoretical and methodological substantiation of high school marketing activities based on the Internet technologies

In the compliance with the proposed model, the main aims of the high school marketing activities imply the provision of educational and related services; the informing of educational services marker subjects; market enlargement; promoting a favorable image of the university; the enhancement of university competitiveness at the market of general educational services.

An important tool for solving a number of these problems is the participation of universities in national and international ratings of higher education institutions.

For higher positions in university ratings management decisions should be made in the field of marketing activities aimed at achieving the criterion values and the indicators used in the ratings.

The rating of higher education institution is the place occupied by the university in an ordered descending (global, national, regional, sectoral or other.) ranked list. Moreover, its serial number is associated with quantitative information on the quality (or about the properties that make up the quality) of higher education institution compared to other universities in the list. This information is most often expressed in the scale of the order (in the scale of ranks), and under certain conditions – even in the scale of relations.

Rating is a process of calculating the university ranking [2]. The rating of higher educational institutions is carried out in close coordination with the issues of higher education modernization, the expertise of its quality, the quality and level of training.

The participation of universities in the international and national ratings is determined by the following reasons:

- a high degree of competition in the market of educational services;
- competitiveness ensuring and improving the quality of training and education;
- the need for versatile comparisons of the universities, that is virtually impossible at independent market research by applicants and employers;
- the need of applicants in the selection of higher education institution for information on its activities to the following criteria: higher education institution profile, its prestige, tuition fees, admission conditions, material resources, etc., which cause the quality of educational services in the end. For such a decision there should be necessary tools to make a generalized assessment of universities;
- the need for universities to influence on the selection of applicants, as well as to strengthen its credibility in the scientific community and in the international arena, the important criterion being the highest rating of the university.

All existing methods of universities ranking are divided into several types, depending on the specific tasks. In this case different criteria are used for evaluation of universities. However, the overall effect of the calculation remains the same: the institution should have high enough scores on all criteria of its activities to occupy leading positions in the system.

In the world practice, the education quality evaluating has identified a number of principal areas: compliance procedure (accreditation procedure), the ratings of graduates' demand and university resources. Characteristics of the main areas of education quality assessment based on the ratings are shown in Table 1.

We've marked the target contact audience in the proposed model of the university marketing communications on the basis of the site positioning in the Internet: governments, graduates, employees, students, applicants, interested organizations, employers [21].

Table 1: Educational Quality Assessment Directions

| | Features |
|--------------------------|--|
| Methods of compliance | Methods of compliance (accreditation methods) determine how educational institution meets the standards set. As a rule, the State Control Educational Authorities as well as independent organizations operate such methods while accreditation or different certification procedures. |
| Demand ratings | Methods of compliance are used in the educational services monitoring system to provide their members an access to the market (in case of state accreditation) and international standards compliance matching. This allows to mark down a group of higher educational institutions, which meet the requirements of the organization caring out the accreditation. Demand ratings is the second area in the methodology of educational services quality assessment. The main proportion in such ratings is the data obtained from the graduates and employers' surveys. The questionnaire for graduates may include such questions as salary, salary increase, university satiation, etc. As a rule, such rating methods are applied to the universities meeting high standards and having a certain reputation. Demand ratings for graduates are focused on the elimination of asymmetric information in the labor market. Their main customers will be employers as well as applicants who will be able to assess their employment prospects. However the demand ratings for graduates are of less value as they assess the quality of the university performance for nearly 4-7 years ago |
| Material security rating | Material security rating (overall ratings) is based on techniques using mainly objective data on universities, derived from the centralized sources or statistical information compilations about education in other countries. In this regard, the overall ratings are used mainly at the national level. Also, there are no special methods of ratings calculating for the universities of different training areas. So, it is possible to obtain ratings, for example, for economic institutions in the framework of this direction but at the same time the common criteria will be used to all institutions. Most of the techniques of this area assess universities on the following criteria: quality of the applicants, the external demand for university services, the quality of students, the quality of teaching staff, the quality of graduates, the quality of the material and technical base, the quality of educational and methodical base, scientific achievements of the university, the dynamics of development, university reputation etc. |

The results of various types of universities ratings may be of interest to these groups of target audiences. The use of the results of the ratings will allow the target contact groups to make appropriate decisions.

The prevalence of university ratings and their integration into the system of higher education led to the need to define the principles development basics. That's why in 2004 the European Centre for Higher Education at UNESCO (UNESCO European Centre for Higher Education, UNESCO-CEPES) and the American Institute for Higher Education Policy (Institute for Higher Education Policy) created the International Rankings Expert Group (International Ranking Expert Group, IREG). At the second meeting of the Group, which was held in Berlin from 18 to 20 May 2006, a set of principles was approved, and the compliance with this set allows to build high-quality and effective ratings.

These principles, known as Berlin Principles of high schools rating, can be used in the development of both national and international rankings [12]. Berlin Principles of high schools rating are put into four groups, which can be schematically represented in the form of the following algorithm (Figure: 2).

The essence of the algorithm is as follows.

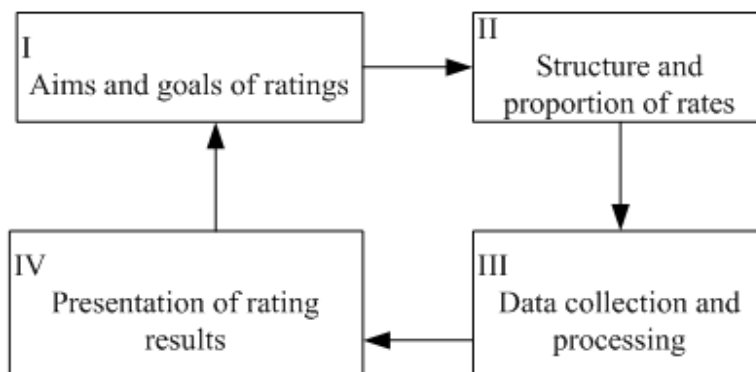


Figure: 2. The algorithm of the use of Berlin Principles of high schools ratings

The aims and goals of ratings determine the structure and the proportion of indicators which, in turn, determine the order of data collection and processing. The corresponding data processing will provide the rating results in a form that will allow to achieve ratings results and problems to solve.

Features of Berlin Principles of higher schools ratings are presented in Table 2.

Table 2: Features of Berlin principles of higher schools ratings

| Principles | Feature |
|---|--|
| Group 1. Aims and tasks of ratings | |
| Ratings should comprise one of the approaches to the assessment of higher education on entering, in the process and on graduation | Ratings can comprise the information for comparing and better understanding of higher education, but they shouldn't be the core method of its assessment. Ratings comprise market point of view with accompanies the work of state bodies, accrediting organizations and independent experts |
| Ratings should be elaborated on clear vision of tasks and target groups | Ratings should be completed with different objectives. Data suitable for one of the tasks and target group, won't be suitable for other tasks and groups |
| Ratings should take into account all the diversity of forms, missions, objectives of educational institutions | Criteria of quality of education in research-oriented high schools significantly differ from criteria suitable for HEIs, providing access for education to the groups deprived of such a possibility. It is necessary to run consultancies with HEIs under rating procedure and experts who provide this process |
| It's necessary to point out the sources of information used for rating and what data is gained from such sources | Relevancy of rating results depends on the groups, which gain such information and from the sources of such information (data bases, students, teaching staff, employers). It's necessary to seek for combination of different points of view in order to get ultimate results of every HEI, included in rating |
| Ratings should take into account lingual, cultural, economic and historical peculiarities of rating educational systems | Particularly, in the process of international rating building, there should be the realization of biased approach possibility. Not all the countries or educational systems share common values and convictions about the "quality" of higher education, and ratings shouldn't be used to impose such types of comparing |
| Group 2. Content and proportion of data | |
| Ratings should be transparent in methodology used in rating procedure | Methods of rating building should be clear and explicit. Not only the procedure of data calculation but also the sources of such data should be transparent |

| | |
|---|--|
| It's necessary to choose rating criteria on the basis of their relevancy and reliability | The choice of data should be defined by the ability of every criterion to express the quality, academic achievements and institutional advantages but not data available. There should be a distinct emphasis on why such particular criteria were included and what they are aimed to express |
| Ratings should give a preference to calculation of total results but not the initial terms | Data at the entrance are relevant as they express the general state of definite HEI and they are often more available. Output data provide more thorough assessment of state and/or quality of the definite HEI or its training program. The authors of rating should find an optimal balance of those and other types of data |
| Ratings should clearly point out the proportion of that or other indicator (if such a procedure is used) and limit its alteration | The change of the proportion prevents customers from understanding the reasons of the university state or curriculum alteration, which can be as follows: inner changes within the university itself or in the rating methodology |
| Group 3. Collection and Processing Data | |
| Ratings should pay attention to ethical norms and recommendations, formulated in the present principles | To secure confidence for rating bodies responsible for data collection and analysis as well as bodies who collect the information about HEIs locally, should be as objective and unbiased as possible |
| Under rating procedure it is necessary to use acknowledged and verifying data | Such type of data has a number of advantages including the acknowledgement of HEIs and the possibility to be compared |
| Data collection for ratings should be based on scientific principles of data collection | Data in non-presenting and asymmetrical choice of students, tutors and other groups can present the HEI or educational program wrongly and should be excluded |
| It is necessary to use quality providing procedures for rating processes themselves | In the process of rating building it is necessary to take into account knowledge used for educational institutions assessments and use such knowledge for educational institutions assessment. Ratings should be self-educational systems permanently implementing such knowledge for improving their methodology |
| It is important to take organizational measures raising the confidence of ratings | Such measures can include consulting and even supervisory bodies preferably with international commitment |
| Group 4. Rating results presentation | |
| Rating should provide secure and distinct understanding of all the factors used in rating building and often offer them the choice of different forms for rating results presentation | Thereby, rating consumers will be able to gain more distinct understanding of criteria used in higher education institution and educational program rating. Moreover, they should enjoy the possibility to define the proportion of indicators independently |
| Rating should be built to exclude and decrease the number of errors in initial data, and also to be constructed and published the way as to correct mistakes and drawbacks | HEIs and the society should be informed about the errors made |

Application of the Berlin principles of higher education institutions rating and the algorithm would allow for the selection of criteria and indicators, taking into account the goals and objectives, to conduct a reasonable analysis of the obtained results.

Based on the study of different sources, reflecting the results of the practice of application of international and national ratings in different countries, we have identified positive and negative trends in their use (Table: 3).

Table 3: Positive and negative trends in higher schools rankings [12]

| Positive Trends | Negative Trends |
|---|---|
| <ul style="list-style-type: none"> • Rankings are used by university governing bodies as efficient tools for transformation and improvement of the in-university transparency • Rankings increase the volume and the availability of collected data and improve the administrative efficiency • Rankings notify the negative aspects of in-university activity to be corrected • Rankings contribute to public awareness of university achievements • Rankings are strongly focused on the consumer that contributes much to higher education institutions management and improvement of students' teaching process • Ranking positions are key indicators to university governing bodies thus strategic planning becomes more targeted and professional • Rankings are quickly and easily integrated into daily administrative activity • Rankings offer handy tools for revealing weaknesses comparing with recognized leaders in the field of education • Subject rankings allow the Deans to evaluate the key merits and demerits in the activity of their departments, including the amplification of collegial component in the analysis of their functioning. Despite the fact that low rankings demonstrated by some university departments do not influence on their positive status, they may feel some sort of pressure from other Deans in order to increase the general indexes of higher institution activity • Expanding the number of universities and their analysis criteria, rankings help new universities to get broad market assessment necessary for their legitimization and market penetration. Rankings provide customers and investors information about new constituencies in higher education sector | <ul style="list-style-type: none"> • Ratings reduce chances to enter prestigious universities for students from low-income families and minority representatives • Ratings have become a type of business for those who design them and it may have negative consequences for objectivity of the classification of universities • Ratings (hierarchy) make efforts to reflect the education of elite neglecting the contribution of universities into society development • Criteria used in many systems of rating encourage the students who demonstrate high formal indexes and target the admission companies not receiving those who are in need of financial assistance, but those who will give good returns • Diagrams expansion of social access to higher education encouraged by governments are under threat as a result of the ratings impact on the strategy of students admission who prefer a more traditional entrants • In some cases, national ratings are based on outdated reputational and other criteria that are not able to reflect the current institutional diversity, ignoring the benefits associated with the requirement to expand social participation and to ensure the training of national personnel that will be more competitive in the valuable international markets. There is an opinion that rankings are simple numerical hierarchy based on minor differences in the end-points, as well as the fact that the drafters of the ratings are not able to provide satisfactory tools to assess the "additional" contributions to the student academic achievements. Therefore, ratings encourage universities to admit "highly qualified" students (who will be good students and receive academic degrees), rather than to develop skills and abilities of students in the learning process • Ratings influence on the institutional identity of universities, that is, their ideas about themselves, their tasks and missions. The low position in the ranking put at threat the universities functioning aspects, which the universities considered its merits |

The emergence of global University rankings is due to a number of reasons related to changes in the higher education sector around the world. They include [2]:

- globalization of the higher education sector;
- the expansion of the higher education sector and increased demand for relevant services;
- increase in the number of "providers" of higher education;

- the change in the system of higher education in different countries and introduction of various kinds of indicators and criteria.

The main world university rankings are:

- Academic Ranking of World Universities (Shanghai ranking);
- Times Higher Education;
- Webometrics Ranking of World's Universities.
- New global rating of world universities.

During the research we analyzed indicators of the major world university rankings and showed criteria for evaluation. Table 4 gives a brief description of the major world university rankings.

Table 4: Brief description of the main world ratings of universities [12]

| Title | Compilers | Characteristics | Higher schools activity criteria |
|--|--|--|---|
| Academic Rating of World Universities – Academic Rating of world Universities (Shanghai ranking) | Rating compiler – the Institute for Higher Education of Shanghai Jiao Tong University | Published from 2003 once a year. Covering more than 1000 Universities; only the best 500 Universities are rated | – quality of Education; – the level of teachers' preparing; – research achievements; – productivity in the Staff equivalent |
| The Times Higher Education – QS world University Ratings – Rating of world Universities | Rating compilers – the Application for Higher Education for "Times" and the Company «Quacquarelli Symonds Ltd» | Published from 2005 once a year. Covering more than 500 Universities | – Academic experts' opinion; – employers' opinion; the ratio of teachers' and students' number; – science citation index of teachers; – foreign teachers; – foreign students |
| Rating of world Universities – Webometrics – Webometrics Rating Ranking of world Universities | Compiler – the Cybermetrics Lab at the High Research Council (Spain) | Published from 2004 once half a year (January and July). Covering more than 500 Universities | – amount: a number of pages, which can get into search engines Google, Yahoo, Live Search и Exalead; – visibility: the total number of unique external links to the website in the search engine Yahoo Search; – number of files: number of files in the following formats Adobe Acrobat (.pdf), Adobe PostScript (.ps), Microsoft Word (.doc) and Microsoft Powerpoint (.ppt). Data are obtained with the help of Google, Yahoo Search, Live Search and Exalead; – scientists: amount of documents in the engine Google Scholar |

| | | | |
|---|---|--|---|
| New global rating of world universities (http://www.globaluniversitiesranking.org) | Compiler – the independent rating Agency ReytOR | Published from c 2008 once a year. Covering more than 500 Universities | <ul style="list-style-type: none"> – the level of organization of the University training work; – the level of organization of the University research work; - the level of teaching staff's professional competence; – the level of the University resource availability; – the level of University graduates' socially significant activities; – the level of the organization of the University international activity |
|---|---|--|---|

Apart from classifications noted in Table 4 there are other classifications of universities including *CWTS Leiden* implemented by Leiden University (Netherlands). The given classification gives preferences to bibliometric indicators of scientific activity based on Web of Science (ISI-Thompson) and Scopus. It does not use data presented by universities or based on the results of surveys. Another classification of universities is based on academic performance. (*University Ranking by Academic Performance – URAP*). This classification was firstly applied in 2010 by one of the branches of Middle East Technical University, Ankara, Turkey. Based on the information of international bibliometric database it is considered to be more objective. The latest classification of universities was developed in 2012 by *Center for World University Rankings (CWUR)* located in South Arabia. As well as the previous classification *CWUR* does not use data presented by universities or based on the results of the conducted survey. In ranking identification much importance is given to international prizes and awards.

In 2010 the Council of Europe launched a new project of universities' classification named U-Multirank. This classification is presented as « multidimensional approach, based on user-driven international higher education ranking». Among the main features of this classification one can name: teaching and learning, research work, knowledge transfer, international focus and regional commitment. U-Multirank uses three different types of indicators: classification indicators (at the university level and in sectors), cartographic and descriptive indicators [29].

In Russia high school rating has been used since 2000. In recent years about ten higher schools ratings are published in the Russian media annually. They can be divided into several categories.

First and foremost, these are state and non-state ratings. The group of state ratings is constituted by ratings compiled by the Ministry of Education and Science of the Russian Federation and the Russian Federal Education Agency. The most notable Russian non-state ratings are those compiled by RateOR Agency, the Vladimir Potanin Foundation, the public organization «Business Russia».

Ratings can be subdivided according to the level of specialization into *general* and *specialized*. In general ratings the assumption about the possibility of evaluating any educational institution on the basis of a standardized set of criteria, without regard to the specifics of this institution, is accepted. As a result, a rating table including all Higher Educational Institutions, information about which is available to evaluation, is formed. The distinctive feature of specialized ratings is to define a single criterion or a very limited group of related criteria that have a narrow specialization, according to which the University is rated.

In scope ratings can be divided into *global* and *local*. In local ratings not the “whole Higher Educational Institution” is the object for rating but its separate segments, for example, specialties. The advantage of local ratings is that they maintain the idea of differentiation of the Educational Institution’s internal space.

It is also expediently to divide ratings into formalized and non-formalized according to the procedure of data processing. The most notable and respected universities’ ratings have the assurance methodology of data analysis, which is constantly improved and is available to all persons concerned. However, there is another group of ratings, which are mostly posted in different Internet-resources, and there can be no complicated scheme of calculating data, or it is just a very simple way of operating them (e.g. the simple vote counting).

In the research we carried out the systematization of feature classification of Higher Educational Institutions’ ratings.

The classification of Higher Educational Institutions’ ratings is demonstrated in Figure 3.

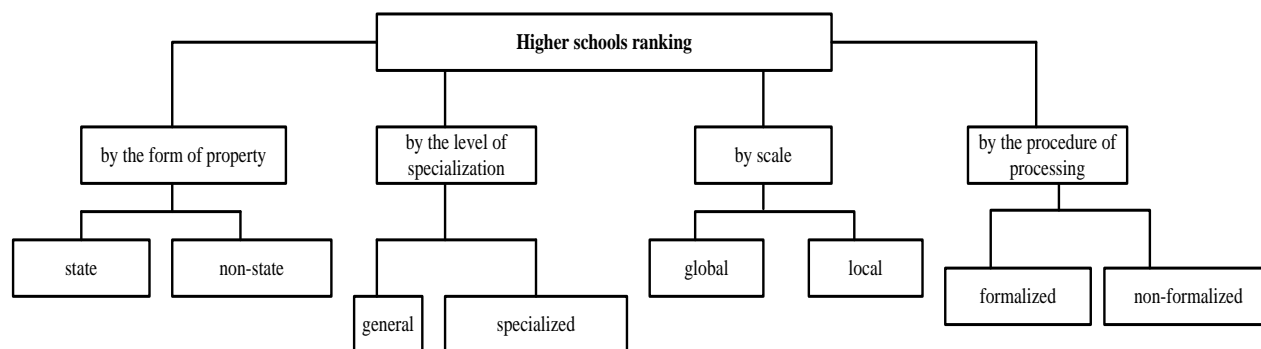


Figure: 3. Higher Educational Institutions’ ratings classification

The use of Higher Educational Institutions’ ratings classification will allow to form goals and objectives of the rating more precisely, to develop appropriate criteria and tools of data collection and processing, to identify the format of presentation of its results.

Along with the Berlin’s principles of higher educational institutions’ rating, which should guide the main principles of high schools’ rating, define main tasks and goals, as well as methodology choice, determination of criteria weight and results’ presentation one should also take for granted such basic document as – **Assessment criteria of rating methodologies and IREG Ranking Audit Rules**. These criteria were adopted in May 2011 by the Executive Committee of the Supervisory Board of International Expert Group on the University Ratings Identification (IREG) in partnership with the Organization for Economic Cooperation and Development, UNESCO and the World Bank.

Fame and popularity of these two documents led to the fact that based on them ratings, despite the ongoing wave of criticism, are considered by most universities as one of the tools entering into the global space of higher education. Currently, there are at least 50 national rankings, registered by the Observatory on academic ranking and improvement, as well as at least 7 of global ratings. And their number is constantly increasing [2]. In general, ratings are very popular with a wide range of institutions. It should be noted that universities invest a considerable amount of time to participate in the ratings, considering them as one of the tools of marketing activities and competitiveness.

A number of leading Russian universities even set as goals the implementation of their development programs for entering into the international ratings. Although, according to the European University Association, international (global) rankings currently cover no more than 3 per cent of universities in the world (about 17 thousand) [2].

The main principles of the methodology of Russian higher education institutions rating (RREI) based on a critical analysis of 19 foreign and international methodologies of rating as applied to Russian conditions. This methodology must ensure:

- reliable information about the quality of university's activities and position for one or the other among other national universities;
- account diversity of the Russian higher education system and its functions;
- information support to a variety of consumers of educational services, allowing through presentation of easily interpreted information to navigate in a wide variety of institutions and services they offer;
- promoting the integration of universities into the global educational and research space, since the position in the ranking is an important factor for their competitiveness;
- provide reliable data for global and regional rankings.

The results of the study prove the existence of a variety of international and national rankings of universities, which envisage the application of different methodology, criteria, and indicators.

5. Conclusions

International rankings affect the attractiveness of higher education institutions, are important in the choice of university by students, recognition of qualifications, the design of the universities' development strategies. They can be powerful motivational factor to enhance the competitiveness of universities at the national and international levels, and are an effective tool of university management, the policy of higher education internationalization.

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МЕЖДУНАРОДНЫЕ И НАЦИОНАЛЬНЫЕ РЕЙТИНГИ ВЫСШИХ УЧЕБНЫХ ЗАВЕДЕНИЙ КАК ИНСТРУМЕНТ ИХ МАРКЕТИНГОВОЙ ДЕЯТЕЛЬНОСТИ

1. Введение

В условиях усиления конкуренции на рынке образовательных услуг высшие учебные заведения уделяют большое внимание поиску эффективных методов продвижения информации об их деятельности в Интернет с целью привлечения абитуриентов, повышения эффективности образовательной деятельности и подготовки востребованных на рынке труда специалистов. В связи с этим существенно возрастает роль маркетинговой деятельности вузов на основе использования интернет-технологий.

Международные и национальные рейтинги вузов являются важным инструментом их маркетинговой деятельности, т.к. участие вуза в рейтингах и управление данным процессом нацелены на достижение определенных критериев и показателей, а результаты рейтинга используются различными целевыми аудиториями для принятия соответствующих решений, в числе которых абитуриенты, работодатели, органы власти и др.

2. Степень изученности проблемы и цель исследования

Вопросами исследования международных и национальных рейтингов занимались зарубежные (Elsbach K., Kramer R. [7], Hazelkorn E. [10], Johnston A., Dwyer M. [13], Kirp D. [14], Locke W., Verbik L., Richardson J. and King R. [15], Sinclair T. [19]) и российские исследователи (Азгальдов Г. Г. [2], Охрименко А. А. [16], Тарасова Е. Е. [21], Теплов В. И. [22], Трушин А. [24]), которые рассматривали проблемы и результаты в разных странах, методологии их применения, критерии и показатели.

Целью нашего исследования является изучение основополагающих положений использования международных и национальных рейтингов вузов как инструмента их маркетинговой деятельности, выявление позитивных вузов; систематизация классификационных признаков рейтингов вузов путем достижения определенных критериев – повышения их конкурентоспособности на рынке образовательных услуг.

3. Методы исследования

В ходе исследования использовались общенаучные и специальные экономические методы исследования. При использовании общенаучных методов в рамках логического подхода последовательно применялись методы синтеза, индукции и дедукции. Авторами осуществлена систематизация позитивных и негативных тенденций и систематизация классификационных признаков рейтингования вузов.

4. Результаты исследования

Участие вузов в национальных и международных рейтингах обуславливает необходимость маркетингового управления данным процессом с целью достижения определенных критериев и показателей, обеспечения более высоких позиций. Это способствует повышению конкурентоспособности вуза, усилению взаимодействия с различными целевыми аудиториями, повышению эффективности маркетинговой деятельности.

Под маркетинговой деятельностью высших учебных заведений на основе использования интернет-технологий нами понимается комплекс действий, направленных на обеспечение процесса продвижения образовательных услуг на профильные рынки с помощью глобальной информационной сети Интернет путем удовлетворения потребностей субъектов рынка образовательных услуг и рынка труда (абитуриентов, студентов, работников, выпускников, работодателей, органов власти и других заинтересованных организаций) в информации о деятельности вуза и его продукте на основе расширения маркетинговых коммуникаций с использованием системы интернет-коммуникаций. Этот процесс предполагает принятие управленческих решений, реализация которых обеспечит достижение целей вуза на основе удовлетворения личностных и групповых потребностей и интересов целевых контактных аудиторий.

В процессе предыдущих исследований авторами была разработана модель теоретико-методологического обоснования маркетинговой деятельности вуза на основе использования интернет-технологий (Рисунок 1) [21].

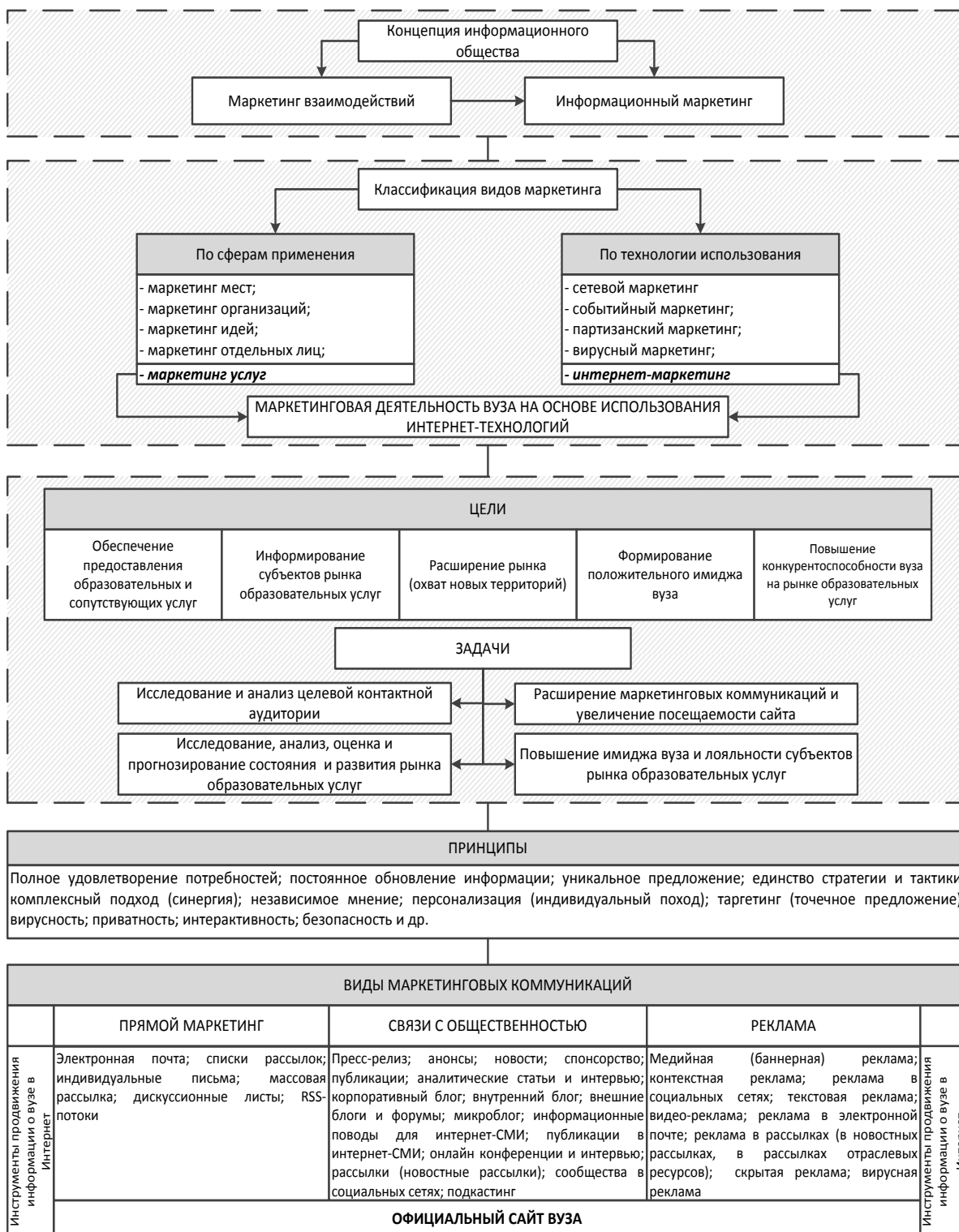


Рисунок 1: Модель теоретико-методологического обоснования маркетинговой деятельности вуза на основе использования интернет-технологий

В соответствии с предложенной моделью основными целями маркетинговой деятельности вуза являются обеспечение предоставления образовательных и сопутствующих услуг; информирование субъектов рынка образовательных услуг; расширение рынка; формирование положительного имиджа вуза; повышение конкурентоспособности вуза на рынке общеобразовательных услуг.

Важным инструментом решения ряда указанных задач является участие вузов в международных и национальных рейтингах высших учебных заведений.

Для обеспечения более высоких позиций в рейтингах вуза должна принимать управленческие решения в сфере маркетинговой деятельности, нацеленные на достижение критериальных значений и показателей, использованных в рейтингах.

Рейтинг вуза – место, занимаемое вузом в упорядоченном по убыванию (глобальном, национальном, региональном, отраслевом или др.) ранжированном списке. Причём его порядковый номер несёт количественную информацию о качестве (или о свойствах, составляющих качество) вуза в сравнении с другими вузами списка. Эта информация чаще всего бывает выражена в шкале порядка (в шкале рангов), а при выполнении некоторых условий – даже и в шкале отношений.

Рейтингование – это процесс вычисления рейтинга вуза [2]. Рейтингование вузов осуществляется в тесной увязке с вопросами модернизации высшего образования, экспертизой его качества, качеством и уровнем подготовки специалистов.

Участие вузов в международных и национальных рейтингах обусловлено следующими причинами:

- высокой степенью конкуренции на рынке образовательных услуг;
- обеспечением конкурентоспособности и повышением качества подготовки и обучения специалистов;
- необходимостью проведения разностороннего сравнения вузов, что практически невозможно при самостоятельном исследовании рынка абитуриентами и работодателями;
- потребностью абитуриентов при выборе вуза в информации о его деятельности по следующим критериям: профиль вуза, его престиж, стоимость обучения, условия поступления, материальная база и т.д., которые обуславливают в итоге качество образовательных услуг. Для принятия такого решения необходимы инструменты, позволяющие давать обобщенную оценку деятельности вузов;
- необходимостью для университетов влиять на выбор абитуриентов, а также укреплять свой авторитет в научных кругах и на международной арене, при этом важным критерием является высокий рейтинг вуза.

Все существующие методики рейтинга вузов подразделяют на несколько видов, в зависимости от решения определенных задач. При этом используются различные критерии оценки деятельности вузов. Однако общий эффект их расчета остается одинаковым: вуз должен иметь достаточно высокие показатели по всем критериям его деятельности для занятия ведущих позиций в данной системе.

В мировой практике оценки качества образования выделяют несколько принципиальных направлений: методики соответствия (аккредитационные методики), рейтинги востребованности выпускников и рейтинги обеспеченности вузов. Характеристика основных направлений оценки качества образования на основе рейтингов представлена в Таблице 1.

В предложенной нами модели маркетинговых коммуникаций вуза на основе позиционирования сайта в Интернете нами выделена целевая контактная аудитория: органы власти, выпускники, работники, студенты, абитуриенты, заинтересованные организации, работодатели [21].

Таблица 1: Направления оценки качества образования

| | Характеристика |
|------------------------------|---|
| Методики соответствия | Методики соответствия (аккредитационные методики) определяют, насколько учреждение образования удовлетворяет установленным стандартам. Как правило, такими методиками пользуются государственные органы контроля над образованием при проведении аккредитации или выдаче различных сертификатов, а также независимые организации. Методики соответствия используются в системе мониторинга образовательных услуг для обеспечения допуска предоставляющих их участников на рынок (в случае государственной аккредитации) и установления соответствия мировым стандартам. Это позволяет выделить группы вузов, которые отвечают требованиям организации, проводящей аккредитацию |
| Рейтинги востребования | Рейтинг востребования – это второе направление в методике оценки качества образовательных услуг. В таких рейтингах основной удельный вес составляют данные, полученные в результате опросов выпускников вузов и работодателей. Типичными вопросами анкеты для выпускников могут быть начальная зарплата, ее увеличение, удовлетворенность вузом и др. Как правило, такие методики рейтинга применяются относительно университетов, отвечающих высоким стандартам и обладающих бесспорным авторитетом. Рейтинги востребования выпускников ориентированы на устранение асимметричности информации на рынке труда. Основными их потребителями будут работодатели, а также абитуриенты, которые смогут оценить свои перспективы по трудоустройству. Однако для абитуриентов рейтинги востребования менее ценны, т. к. они оценивают качество работы вуза 4–7 лет назад. |
| Рейтинги обеспеченности вуза | Рейтинг обеспеченности вуза (общие рейтинги) основывается на методиках, использующих преимущественно объективные данные о вузах, получаемые из централизованных источников или сборников статистической информации об образовании в других странах. В этой связи общие рейтинги используются в основном на национальном уровне. Также отсутствуют специальные методики для расчета рейтингов вузов различного профиля. Таким образом, получить рейтинги, например, экономических вузов в рамках данного направления возможно, однако при этом будут использоваться общие для всех заведений критерии. Большинство методик этого направления оценивают вузы по следующим критериям: качество абитуриентов, внешний спрос на услуги вуза, качество студентов, качество профессорско-преподавательского состава, качество выпускников, качество материально-технической базы, качество учебно-методической работы, научные достижения вуза, динамика развития, репутация вуза и др. |

Результаты различных видов рейтингов вузов могут представлять интерес для указанных групп целевых аудиторий. Использование результатов рейтингов позволит целевым контактными группам принимать соответствующие решения.

Широкое распространение университетских рейтингов и их интеграция в систему высшего образования обусловили необходимость определения базовых принципов их построения. Поэтому в 2004 году Европейский центр высшего образования при ЮНЕСКО (UNESCO European Centre for Higher Education, UNESCO-CEPES) и американский Институт политики высшего образования (Institute for Higher Education Policy) создали Международную экспертную группу по рейтингам (International Ranking Expert Group, IREG). На втором собрании группы, которое прошло в Берлине с 18 по 20 мая 2006 года, был утвержден ряд принципов, соблюдение которых позволяет создавать качественные и эффективные рейтинги. Данные принципы, получившие название *Берлинских принципов рейтингования*

вузов, могут использоваться при построении как национальных, так и мировых рейтингов [12]. Берлинские принципы рейтингования вузов объединены в четыре группы, их схематично можно представить в виде следующего алгоритма (Рисунок 2).

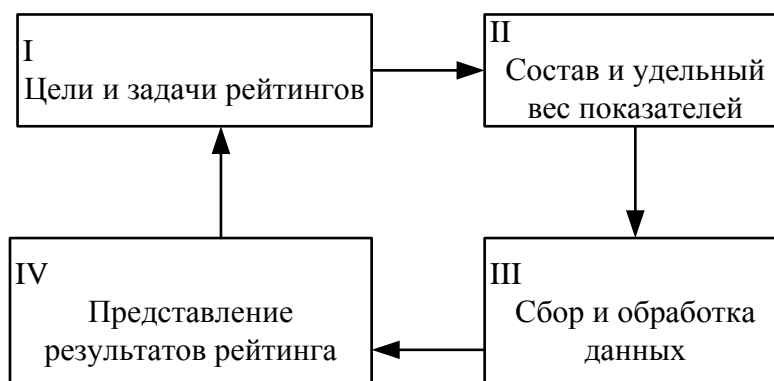


Рисунок 2: Алгоритм использования Берлинских принципов рейтингования вузов

Сущность данного алгоритма заключается в следующем.

Цели и задачи рейтингов обуславливают состав и удельный вес показателей, которые в свою очередь определяют порядок сбора и обработки данных. Соответствующая обработка данных позволит получить результаты рейтинга в том виде, который позволит достигать цели рейтинга и решить поставленные задачи.

Характеристика Берлинских принципов рейтингования вузов представлена в Таблице 2.

Таблица 2: Характеристика Берлинских принципов рейтингования вузов

| Принципы | Характеристика |
|---|--|
| Группа 1. Цели и задачи рейтингов | |
| Рейтинги должны выступать одним из подходов к оценке высшего образования на входе, в процессе и на выходе | Рейтинги могут предоставить информацию для сравнения и лучшего понимания высшего образования, но они не должны быть основным методом его оценки. Рейтинги представляют рыночную точку зрения, которая дополняет работу государственных органов, аккредитующих организаций и независимых экспертов |
| Рейтинги должны разрабатываться исходя из ясного понимания задач и целевых групп | Рейтинги должны составляться с той или иной целью. Показатели, подходящие для одной задачи или целевой группы, могут не подходить для других задач или целевых групп |
| Рейтинги должны учитывать разнообразие форм, миссий и целей учебных заведений | Критерии качества образования в исследовательски-ориентированных вузах значительно отличаются от критериев, подходящих для вузов, обеспечивающих доступ к образованию тем группам, которые ограничены в этой возможности. Необходимо постоянно консультироваться с рейтингуемыми вузами и экспертами, которые обеспечивают процесс рейтингования |
| Необходимо четко указывать источники информации, используемой | Релевантность результатов рейтингования зависит от групп, получающих соответствующую информацию, и |

| | |
|---|---|
| для рейтингования, и какого рода сведения получены из данных источников | от источников этой информации (базы данных, студенты, преподаватели, работодатели). Необходимо стремиться к комбинации различных точек зрения с целью получения более полной картины относительно каждого вуза, включенного в рейтинг |
| Рейтинги должны учитывать языковые, культурные, экономические и исторические особенности рейтингуемых образовательных систем | В частности, при составлении международных рейтингов следует осознавать возможность предвзятого отношения. Не все страны или образовательные системы разделяют общие ценности и убеждения относительно «качества» высшего образования, и рейтинги не должны использоваться для навязывания подобного рода сопоставлений |
| Группа 2. Состав и удельный вес показателей | |
| Рейтинги должны быть прозрачны в отношении методологии, используемой при рейтинговании | Методы составления рейтингов должны быть ясными и недвусмысленными. Прозрачными должны быть не только процедуры подсчета показателей, но и источники данных |
| Следует выбирать критерии рейтингования исходя из их релевантности и надежности | Выбор данных должен определяться способностью каждого критерия свидетельствовать о качестве, академических заслугах и институциональных достоинствах, а не доступностью данных. Нужно ясно показывать, почему были включены именно эти критерии и что они призваны показать |
| Рейтинги должны по возможности отдавать предпочтение измерению конечных результатов, а не начальных условий | Данные на входе релевантны, поскольку отражают общее положение определенного вуза и часто более доступны. Данные на выходе обеспечивают более точную оценку состояния и/или качества конкретного вуза или учебной программы. Составители рейтинга должны найти оптимальный баланс тех и других видов данных |
| Рейтинги должны четко указывать удельный вес того или иного показателя (если используется такая процедура) и ограничивать его изменение | Изменение удельного веса мешает потребителям понять, из-за чего поменялось положение вуза или учебной программы в рейтинге: из-за перемен в самом вузе или из-за изменения методологии рейтингования |
| Группа 3. Сбор и обработка и данных | |
| Рейтинги должны уделять должное внимание этическим нормам и рекомендациям, сформулированным в настоящих Принципах | Чтобы обеспечить доверие к рейтингу, лица, отвечающие за сбор и обработку данных, а также те, кто собирают информацию о вузах на местах, должны быть как можно более объективны и беспристрастны |
| При рейтинговании следует пользоваться, по возможности, подтвержденными и проверяемыми данными | Такого рода данные имеют ряд преимуществ, в том числе то, что они признаются самими вузами и позволяют сравнивать их между собой |
| Сбор данных для рейтингов должен основываться на научных принципах сбора данных | Данные по нерепрезентативной или асимметричной выборке студентов, преподавателей или других групп могут неточно представлять вуз или учебную программу и должны исключаться |
| Необходимо применять процедуры обеспечения качества к самим процессам рейтингования | В процессе составления рейтинга необходимо учитывать знания, используемые для оценки учебных заведений, и применять эти знания для оценки самих рейтингов. |

| | |
|---|---|
| | Рейтинги должны быть самообучающимися системами, непрерывно применяющими эти знания для совершенствования своей методологии |
| Необходимо предпринимать организационные меры, повышающие доверие к рейтингам | В число таких мер могли бы входить консультативные или даже наблюдательные органы, предпочтительно с международным участием |
| Группа 4. Представление результатов рейтинга | |
| Рейтинги должны обеспечивать потребителям четкое понимание всех факторов, используемых при составлении рейтинга, и предлагать им выбор разных форм представления результатов рейтингования | Тем самым пользователи рейтингов смогут получать более ясное представление о критериях, используемых при рейтинговании вузов или учебных программ. Кроме того, у них должна быть возможность в той или иной мере самостоятельно определять удельный вес индикаторов |
| Рейтинги должны составляться таким образом, чтобы исключать или уменьшать ошибки в исходных данных, а также выстраиваться и публиковаться так, чтобы предусматривать возможность исправления ошибок и недостатков | Вузы и общество следует информировать о допущенных ошибках |

Применение Берлинских принципов рейтингования вузов и алгоритма их использования позволят осуществлять выбор критериев и показателей с учетом целей и задач, проводить обоснованный анализ полученных результатов.

На основе исследования различных источников, отражающих результаты практики применения международных и национальных рейтингов в различных странах, нами выделены позитивные и негативные тенденции их использования (Таблица 3).

Таблица 3: Позитивные и негативные тенденции рейтингования вузов [12]

| Позитивные тенденции | Негативные тенденции |
|--|---|
| <ul style="list-style-type: none"> • Рейтинги используются управляющими органами вузов в качестве полезных инструментов преобразований и повышения прозрачности внутривузовской деятельности. • Рейтинги существенно увеличивают объем и разнообразие собираемых данных и повышают эффективность внутренней административной системы. • Рейтинги могут сообщать университетам о некоторых отрицательных аспектах, которые можно откорректировать. • Рейтинги способствуют информированию общественности о достижениях университетов. • Рейтинги в значительной мере ориентированы на потребителей, что способствует совершенствованию процесса управления вузами и совершенствованию процесса обучения студентов. • Позиции, занимаемые в рейтингах, становятся ключевыми индикаторами для руководства университетов, благодаря чему | <ul style="list-style-type: none"> • Рейтинги снижают шансы на поступление студентов из семей с низким достатком и представителей меньшинств в престижные вузы. • Рейтинги стали одним из видов бизнеса для тех, кто их разрабатывает, что может иметь негативные последствия для объективности классификации вузов. • Рейтинги (иерархизация) стремятся отразить обучение элит, пренебрегая вкладом университетов в развитие общества. • Критерии, используемые во многих системах рейтингования, поощряют студентов, демонстрирующих высокие формальные показатели, и ведут ко всё большей ориентации приемных компаний не на тех, кто нуждается в финансовой поддержке, а на тех, кто будет давать хорошую отдачу. • Схемы расширения социальной доступности высшего образования, поощряемые правительствами, оказываются |

| | |
|--|--|
| <p>стратегическое планирование приобретает более профессиональный и целенаправленный характер.</p> <ul style="list-style-type: none"> • Рейтинги очень легко и быстро интегрируются в повседневную управленческую деятельность. • Рейтинги предлагают удобное средство для выявления своих слабых сторон в сравнении с признанными лидерами рынка образовательных услуг. • Рейтинги по предметным областям помогают деканам оценить достоинства и недостатки своих факультетов, в том числе за счет усиления коллегиальной составляющей в анализе их функционирования. Хотя внутри вуза к тому или иному факультету, демонстрирующему низкие показатели, могут относиться вполне благожелательно, тем не менее коллеги с других факультетов могут оказывать на их деканов определенное «давление» в целях повышения общих показателей вуза. • Расширя охват и критерии анализа университетов, рейтинги помогают новым университетам получить широкую рыночную оценку, необходимую для их легитимации и выхода на рынок, а также позволяют потребителям и инвесторам узнать о новых участниках сектора высшего образования. | <p>под угрозой в результате влияния рейтингов на стратегии приема студентов, которые отдают предпочтение более традиционным абитуриентам.</p> <ul style="list-style-type: none"> • В ряде случаев национальные рейтинги основываются на устаревших репутационных и других критериях, которые не в состоянии отразить текущее институциональное разнообразие, игнорируют выгоды, связанные с требованием расширения социального участия и заключающиеся в обеспечении подготовки национальных кадров, которые будут более конкурентоспособны на ценных международных рынках. Существует мнение, что рейтинги представляют собой простые числовые иерархии, основанные на малозначительных различиях в конечных баллах, а также то, что составители рейтингов не способны предложить удовлетворительных инструментов для оценки «добавочных» вкладов в учебные достижения студента. Поэтому рейтинги поощряют университеты делать ставку на прием «высококвалифицированных» студентов (которые будут хорошо учиться и получать научные степени), а не на развитие умений и навыков студентов в процессе обучения. • Рейтинги бросают вызов институциональной идентичности вузов, то есть их представлениям о самих себе, своих задачах и миссии. Низкое положение в рейтинге ставит под угрозу те аспекты функционирования университетов, которые последние считали своими достоинствами |
|--|--|

Появление глобальных рейтингов университетов обусловлено рядом причин, связанных с изменениями, происходящими в секторе высшего образования по всему миру. В их числе [2]:

- глобализация сектора высшего образования;
- расширение сектора высшего образования и усиление спроса на соответствующие услуги;
- увеличение количества «поставщиков» высшего образования;
- изменение системы высшего образования в различных странах и введение различного рода индикаторов и критериев.

Основными мировыми рейтингами университетов является:

1. Academic Ranking of World Universities – Академический рейтинг университетов мира (Шанхайский рейтинг).
2. Times Higher Education — QS World University Rankings – рейтинг университетов мира.
3. Webometrics Ranking of World’s Universities – веб-рейтинг мировых университетов.
4. Новый глобальный рейтинг мировых университетов.

В ходе исследования нами проведен анализ показателей основных мировых рейтингов университетов и показаны критерии оценки деятельности. В таблице 4 дана краткая характеристика основных мировых рейтингов университетов.

Таблица 4: Краткая характеристика основных мировых рейтингов университетов [12]

| Название | Составители | Характеристика | Критерии оценки деятельности вузов |
|--|---|---|---|
| Academic Ranking of World Universities – Академический рейтинг университетов мира (Шанхайский рейтинг) | Составитель рейтинга – Институт высшего образования Шанхайского университета Цзяо Тун | Публикуется с 2003 года с периодичностью раз в год. Охват – более 1000 университетов; рейтинуются только 500 лучших | – качество образования; – уровень подготовки преподавателей; – исследовательские достижения; – производительность в пересчете на число сотрудников |
| The Times Higher Education – QS World University Rankings – рейтинг университетов мира | Составители рейтинга – Приложение по высшему образованию к газете «Таймс» и компания «Quacquarelli Symonds Ltd» | Публикуется с 2005 года с периодичностью раз в год. Охват – более 500 университетов | – мнение академических экспертов; – мнение работодателей; – соотношение числа преподавателей и студентов; – индекс цитирования преподавателей; – иностранные преподаватели; – иностранные студенты |
| Ranking of World's Universities – Webometrics – веб-рейтинг мировых университетов | Составитель – лаборатория киберметрии Cybermetrics Lab при Высшем совете по научным исследованиям (Испания) | Публикуется с 2004 года с периодичностью раз в полгода (январь и июль). Охват – более 17 000 университетов | – размер: число страниц, попадающих в поисковые системы Google, Yahoo, Live Search и Exalead; – видимость: общее число уникальных внешних ссылок на сайт в поисковой системе Yahoo Search; – количество файлов: число файлов в форматах Adobe Acrobat (.pdf), Adobe PostScript (.ps), Microsoft Word (.doc) и Microsoft Powerpoint (.ppt). Данные получают с помощью Google, Yahoo Search, Live Search и Exalead; – ученые: количество документов в системе Google Scholar |
| Новый глобальный рейтинг мировых университетов (http://www.globaluniversitiesranking.org) | Составитель – независимое рейтинговое агентство РейтОП | Публикуется с 2008 года с периодичностью раз в год. Охват – 500 университетов. | – уровень организации учебной работы университета; – уровень организации исследовательской работы университета; – уровень профессиональной компетентности профессорско-преподавательского состава; |

| | | | |
|--|--|--|--|
| | | | – уровень обеспеченности ресурсами университета; – уровень социально значимой деятельности выпускников университета; – уровень организации международной деятельности университета |
|--|--|--|--|

Кроме отмеченных в таблице 4, существуют и другие классификации университетов, среди которых *CWTS Leiden*, реализованная университетом Leiden (Голландия), которая отдает предпочтение библиометрическим показателям научной деятельности, рассчитанным на основе Web of Science (ISI-Thompson) и Scopus. Этот тип классификации не использует данные, предоставляемые университетом или полученные путем опроса. Другая классификация университетов основана на академической успеваемости (*University Ranking by Academic Performance – URAP*) и стала использоваться с 2010 года одним из подразделений Турецкого Технического университета Middle East из Анкары, Турция. Она основывается на информации международных библиометрических баз данных, что обеспечивает более высокую объективность. Другая иерхизация университетов, одна из самых поздних (2012), разработана Международным Центром классификации университетов (*Center for World University Rankings – CWUR*) из Саудовской Аравии. CWUR также не использует данные опросов и информации, предоставляемые университетами, но важное значение в установлении рейтинга играют международные премии и медали.

В 2010 году был дан старт проекту классификации университетов в рамках Совета Европы, известному под названием *U-Multirank*. Эта классификация представлена как «мультимерный подход, основанный на пользователе международной классификации высших учебных заведений». Основные характеристики включают преподавание и изучение, исследование, трансфер знаний, международную ориентацию и региональное обязательство. U-Multirank использует три различных типа показателей: классификационные показатели (на университетском уровне и по отраслям), картографические и описательные (descriptive) показатели [29].

В России рейтингование вузов начало использоваться с 2000 годов. В последние несколько лет ежегодно в российских средствах информации публикуются около десятка рейтингов вузов. Их можно разделить на несколько категорий.

В первую очередь, это *государственные* и *негосударственные* рейтинги. Группу государственных рейтингов составляют рейтинги Министерства образования и науки Российской Федерации, Федерального агентства по образованию. Наиболее известными негосударственными рейтингами в России явились рейтинги, составляемые агентством «РейтОР», благотворительным фондом В. Потанина, общественной организацией «Деловая Россия».

Рейтинги могут подразделяться по уровню специализации на *общие* и *специализированные*. В общих рейтингах принимается допущение о возможности оценивания любого образовательного учреждения исходя из стандартизированного набора критериев, без учета специфики этого учреждения. Как результат, формируется рейтинговая таблица, включающая все вузы, сведения о которых доступны оценке. Отличительной чертой специализированных рейтингов является определение одного критерия или крайне

ограниченной группы связанных критериев, имеющих узкую специализацию, по которым и производится оценка вуза.

По масштабу рейтинги могут быть разделены на *глобальные* и *локальные*. В локальных рейтингах объектом является оценки не «весь» вуз, а отдельные его сегменты, например, специальности. Преимущество локальных рейтингов заключается в том, что они поддерживают идею дифференцированности внутреннего пространства учебного учреждения.

Рейтинги также целесообразно подразделять на *формализованные* и *неформализованные* по процедуре обработки данных. Наиболее известные и авторитетные рейтинги вузов имеют отработанную методику анализа данных, которая постоянно совершенствуется и размещена в открытом доступе для всех заинтересованных лиц. Однако существует другая группа рейтингов, чаще всего размещаемых на различных неформальных Интернет-ресурсах, у которой или отсутствует сложная схема подсчета данных, или она представляет собой крайне простой способ оперирования ими (например, простой подсчет голосов).

В ходе исследования нами осуществлена систематизация классификационных признаков рейтингов вузов.

Классификация рейтингов вузов представлена на Рисунке 3.

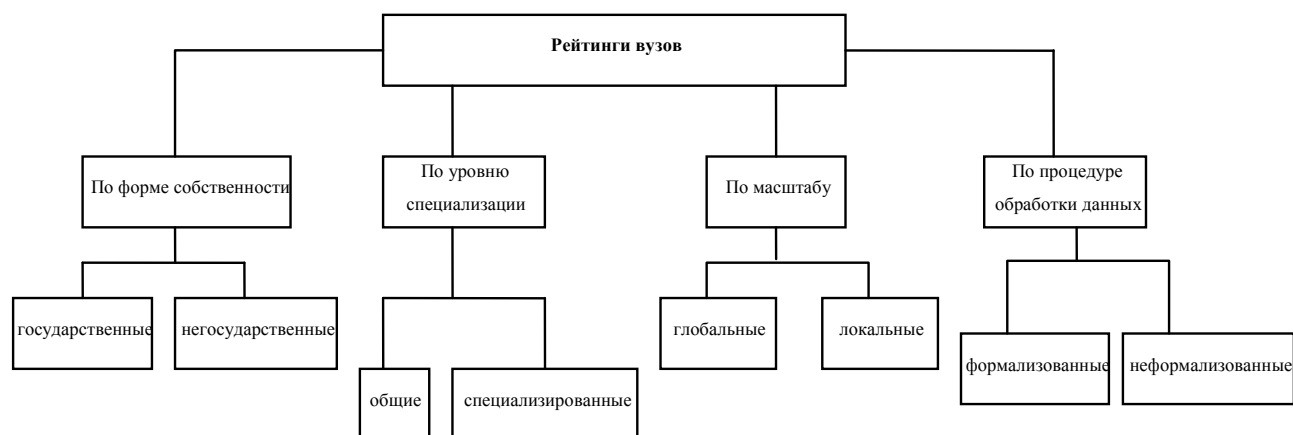


Рисунок 3: Классификация рейтингов вузов

Использование на практике классификации рейтингов вузов позволит более четко сформировать цели и задачи рейтинга, выработать соответствующие критерии и инструментарий сбора и обработки данных, определить формат представления его результатов.

Наряду с Берлинскими принципами ранжирования высших учебных заведений, которыми исследует руководствоваться при рейтинговании вузов, постановке целей и задач, выборе методологии, определении «весов» критериев, определении формы представления результатов, следует также использовать другой основополагающий в области рейтингования вузов документ – **Критерии оценки методологий рейтингования «Правила аудита рейтингов» (IREG Ranking Audit Rules).** Данные критерии приняты в мае 2011 года исполнительным комитетом Наблюдательного совета Международной экспертной группы по определению рейтингов университетов (IREG) совместно с Организацией экономического сотрудничества и развития, ЮНЕСКО и Всемирным банком.

Широкая известность и популярность этих двух документов привели к тому, что основанные на них рейтинги, несмотря на непрекращающуюся волну критики, рассматриваются большинством университетов как один из инструментов вхождения в глобальное пространство высшего образования. В настоящее время существует как минимум 50 национальных рейтингов, зарегистрированных Обсерваторией по академическому ранжированию и совершенствованию, а также не менее 7 глобальных рейтингов. И их количество постоянно увеличивается [2]. Вообще, рейтинги очень популярны у широкого круга. Следует отметить, что университеты инвестируют значительное количество времени для участия в рейтингах, рассматривая их как один из инструментов маркетинговой деятельности и повышения конкурентоспособности.

Ряд ведущих российских университетов даже поставил в качестве целей реализации программ своего развития вхождение в международные рейтинги. Хотя при этом, согласно данным Европейской ассоциации университетов, международные (глобальные) рейтинги в настоящее время охватывают не более трех процентов университетов мира (около 17 тыс.) [2].

Главные принципы его методологии Российского рейтинга вузов (РРВ) разработаны на основе критического анализа 19 зарубежных и международных методологий рейтингования применительно к российским условиям. Данная методология должна обеспечить:

- надежную информацию о качестве деятельности вуза и положении того или иного из них среди остальных национальных вузов;
- учёт многообразия российской системы высшего образования и ее функций;
- информационную поддержку различных потребителей образовательных услуг, позволяющую через представление легко интерпретируемой информации ориентироваться в широком разнообразии вузов и предлагаемых ими услуг;
- содействие интеграции вузов в глобальное образовательное и исследовательское пространство, поскольку положение в рейтинге является важным фактором их конкурентоспособности;
- представление надежных данных для глобальных и региональных рейтингов.

5. Заключение

Международные и национальные рейтинги влияют на привлекательность вузов и имеют важное значение при выборе университета студентами, признании квалификации, проектировании стратегий развития вузов. Они становятся мощным мотивационным фактором для усиления конкурентоспособности вузов как на национальном уровне, так и на международном, а также являются эффективным инструментом университетского управления, проведения политики интернационализации высшего образования.

Исследование выполнено при финансовой поддержке РГНФ. Проект «Разработка программы развития маркетинговой деятельности образовательных организаций высшего образования Белгородской области на основе использования интернет-технологий» № 16-12-31006.

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Rezumat

Concurența sporită pe piața serviciilor educaționale cere îmbunătățirea și instrumentarului activității lor de marketing.

Pe parcursul studiului, drept instrumente principale pentru promovarea online a informației cu privire la activitatea universității, care permite creșterea competitivității pe piața serviciilor educaționale și asigurarea

comunicării cu utilizatorii interni și externi, au fost identificate: site-ul oficial al universității, poșta electronică, publicitatea contextuală și publicitatea mass-media.

Aceste instrumente permit universităților să interacționeze cu auditoriul țintă - abiturienții, studenții, angajatorii etc.

Simultan cu instrumentele menționate care afectează clienții serviciilor educaționale la instrumentele activității de marketing universitar pot fi referite clasamentele internaționale și naționale.

Scopul acestei publicații constă în studiul principiilor fundamentale ale utilizării clasamentelor universitare internaționale și naționale ca instrument al activității de marketing universitar.

În cadrul cercetării au fost utilizate metode științifice economice generale și speciale. Cercetarea logică a determinat aplicarea consecventă a metodelor: sinteza, inducția și deducția.

În articol se fundamentează necesitatea aplicării clasamentelor internaționale și naționale universitare ca instrumente importante ale activității de marketing ale acestora, se apreciază rolul clasamentelor internaționale și naționale respective. Studiul a relevat motivele participării universităților în clasamente de diferite niveluri, direcțiile evaluării calității serviciilor educaționale, prezentate în literatura de specialitate, algoritmul clasamentelor universitare bazat pe principiile de clasare de la Berlin și caracteristicile lor.

Cercetarea a permis de a identifica tendințele pozitive și negative ale clasamentelor universitare și de a efectua evaluarea comparativă a criteriilor și a indicatorilor clasamentelor mondiale universitare de bază.

În publicație sunt sistematizate elementele de clasificare a clasamentelor universitare, a căror utilizare va permite formularea mai clară a scopului și obiectivelor clasamentelor, elaborarea criteriilor și instrumentelor concrete pentru colectare și formatului raportării pe clasamente, care vor contribui la realizarea managementului marketingului universitar.

Cuvinte-cheie: instituții de învățământ superior, marketing universitar, clasamente internaționale și naționale, modelul fundamentării teoretico-metodologice a activității de marketing universitar, calitatea studiilor.

Аннотация

Усиление конкуренции на рынке образовательных услуг обуславливает необходимость совершенствования и инструментария их маркетинговой деятельности.

В процессе исследования в качестве основных инструментов продвижения информации о деятельности вуза в Интернет, позволяющих повысить его конкурентоспособность на рынке образовательных услуг и обеспечить коммуникации с внешними и внутренними пользователями, выделены официальный сайт вуза, электронная почта, контекстная и медийная реклама.

Указанные инструменты позволяют вузам взаимодействовать с целевыми контактными аудиториями – абитуриентами, студентами, работодателями и др.

Наряду с указанными инструментами с помощью которых оказывается воздействие на потребителей образовательных услуг, к инструментам маркетинговой деятельности вуза можно отнести международные и национальные рейтинги.

Целью статьи является изучение основополагающих положений использования международных и национальных рейтингов вузов как инструмента их маркетинговой деятельности.

В ходе исследования использовались общенаучные и специальные экономические методы исследования. При использовании общенаучных методов в рамках логического подхода последовательно применялись методы синтеза, индукции и дедукции.

В статье обоснована необходимость использования международных и национальных рейтингов вузов как важных инструментов их маркетинговой деятельности, показана роль международных и национальных рейтингов в ее реализации. В ходе исследования выявлены причины участия вузов в рейтингах различных уровней, изучены направления оценки качества образования, представленные в литературе, алгоритм использования Берлинских принципов рейтингования вузов и дана их характеристика.

Проведенное исследование позволило выявить позитивные и негативные тенденции рейтингования вузов и провести сравнительную оценку критериев и показателей основных мировых рейтингов университетов.

В статье осуществлена систематизация классификационных признаков рейтингов вузов, использование которых позволит более четко сформировать цели и задачи рейтинга, выработать соответствующие критерии и инструментарий сбора и формат представления результатов рейтинга, что будет способствовать процессу управления маркетинговой деятельностью вуза.

Ключевые слова: высшие учебные заведения, маркетинговая деятельность вуза, международные и национальные рейтинги, модель теоретико-методологического обоснования маркетинговой деятельности вуза, качество образования.

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