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Smernice vrednotenja evropske kohezijske politike

Znanstveni prispevek

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KLJUČNE BESEDE: evropska kohezijska politika, vrednotenje, teoretsko naravnano vrednotenje, realistično vrednotenje

POVZETEK – Evropska komisija v pravnih podlagah predpisuje spremljanje in izvajanje kohezijske politike. Vrednotenje je proces, ki poteka skozi vse faze izvajanja te politike. Komisija je izdala navodila in priporočila EVALSED, ki podrobneje opisujejo načine, koncepte in metodologije spremljanja in vrednotenja. Ta predvidevajo teoretsko naravnano vrednotenje ter vrednotenje z metodami, ki temeljijo na oceni vzročnega učinka. Teoretično naravnano vrednotenje sledi intervencijski logiki, identificira vzročne povezave in mehanizme sprememb. Odgovarja na vprašanja, zakaj in kako intervencija deluje. Pristop, ki temelji na oceni vzročnega učinka, odgovarja na vprašanja, ali intervencija deluje, ali obstaja vzročna povezava in kako velik je učinek intervencije. V članku je predstavljen pristop realističnega vrednotenja (angl. realistic evaluation), ki se uvršča v skupino teoretsko naravnanih vrednotenj. Realistično vrednotenje poudarja štiri povezane koncepte, ki pomagajo pri razlagi in razumevanju programov. Ti koncepti so: mehanizem, kontekst, rezultat in vzorec rezultata.

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ABSTRACT - The European Commission provides legal bases that impose monitoring and implementation of cohesion policy. Evaluation is a process that runs through all the phases of cohesion policy implementation. The Commission has issued the EVALSED instructions and recommendations detailing the methods, concepts and methodology of monitoring and evaluation. These instructions assume the theory-based evaluation and evaluation by methods based on the assessment of the causal effect. The theory-based evaluation follows the intervention logic, identifies the causal links and the mechanisms of the change. It answers the questions why and how the intervention works. The approach based on the assessment of the causal effect answers the following questions: if the intervention works, whether there is a causal link, and how big the impact of the intervention is. This article presents the realist evaluation approach which falls within the group of theory-based evaluations. The realist evaluation highlights four related concepts that are helpful in interpretation and understanding of the programmes. These concepts are: mechanism, context, outcome and outcome pattern.

1 Uvod

Evropska kohezijska politika je namenjena zmanjševanju razlik v razvitosti med članicami skupnosti. Kohezijska politika je del regionalne politike Evropske unije, ki je glavna naložbena politika EU, saj zajema skoraj tretjino celotnega proračuna EU. Kohezijska sredstva so namenjena manj razvitim evropskim državam ali regijam znotraj posameznih držav za odpravljanje gospodarskih, socialnih in teritorialnih neskladij. Pridobivanje finančnih sredstev iz kohezijskih skladov je za države prejemnice zelo pomembno, ker ta sredstva predstavljajo velik in neposredni finančni priliv. Države prejemnice evropskih kohezijskih sredstev imajo zato interes v celoti izkoristiti razpoložljiva sredstva, ki so jim na voljo v različnih skladih. Črpanje kohezijskih sredstev je pod nadzorom pristojnih državnih organov, organov EU, politike in tudi javnosti.

Kohezijska politika je ciljno usmerjena in preko različnih skladov konkretizira cilje, ki naj bi pripomogli k zmanjševanju razlik med članicami EU. Na podlagi zastavljenih ciljev se financirajo različni projekti. Le rezultati projektov lahko prinašajo zelene spremembe, ki so potrebne za zmanjševanje razlik med regijami in državami. Uspešnost črpanja kohezijskih sredstev sama po sebi še ne zagotavlja izpolnjevanja ciljev, ki jih kohezijska politika zasleduje. Cilje kohezijske politike uresničujemo z uspešno izvedenimi projekti v okviru zastavljenih programov in politik. Vprašamo se lahko, ali imajo izvedeni projekti dejanski učinek in dosežejo zelene spremembe, ki so cilj kohezijske politike. Komisija (European Commission, 2015) v pravnih podlagah predpisuje spremljanje in izvajanje evropske kohezijske politike. Pravne podlage Komisije so dopolnjene s podrobnimi navodili in metodološkimi napotki za izvajanje spremljanja in vrednotenja programov. Navodila za spremljanje in vrednotenje predvidevajo dva dopolnilna pristopa. Gre za teoretsko naravnano vrednotenje in za vrednotenje z metodami, ki temeljijo na oceni vzročnega učinka. Evropska kohezijska politika daje v programskem obdobju 2014–2020 prednost merljivim programskim ciljem in intervencijski logiki za doseganje pričakovanih ciljev. Spremljanje in vrednotenje zagotavlja učinkovito in uspešno izvajanje kohezijskih programov. Vrednotenje je prisotno v vseh fazah izvajanja kohezijske politike, najprej pri oblikovanju programov, nato sledi toku izvajanja in še vrednotenju programov po njihovem zaključku. Teoretske podlage Komisije podrobneje opisujejo načine, koncepte in metodologije za izvajanje spremljanja in vrednotenja. V prejšnjih programskih obdobjih je bilo v ospredju spremljanje črpanja. V obdobju 2014–2020 se je fokus premaknil k doseganju zastavljenih jasnih in merljivih ciljev. Vrednotenje se mora izvajati na metodološko dosleden način, k čemur prispevajo objavljena navodila in priporočila EVALSED (Evaluation of Socio-Economic Development). Komisija spodbuja uporabo mešanih metod vrednotenja. Pomemben del vrednotenja je primerjanje rezultatov različnih metod, t. i. »triangulacija« (Evropska unija, 2010, str. 206). V nadaljevanju članka bom prikazal ureditev spremljanja in vrednotenja kohezijske politike, okvir vrednotenja in teoretsko naravnani pristop realističnega vrednotenja (angl. Realist Evaluation), ki ima pomembno vlogo na področju vrednotenja kohezijske politike.

2 Spremljanje in vrednotenje izvajanja kohezijske politike

Spremljanje in vrednotenje izvajanja kohezijskih programov zagotavlja uspešno rabo virov in nemoten potek izvajanja programov. Sredstva kohezijske politike predstavljajo 32,5 % proračuna EU v obdobju 2014–2020, kar predstavlja 351,8 milijarde EUR. To so javna sredstva, zato javnost želi vedeti, kaj se dogaja s sredstvi, ki so porabljena v programih evropske kohezijske politike, kaj je bilo doseženo s temi sredstvi, in ali so ta sredstva porabljena na najboljši možni način. S spremljanjem (angl. monitoring) ugotovljamo učinkovitost in uspešnost izvajanja ukrepov in porabljenih sredstev ter zaznavamo odstopanja od zastavljenih ciljev. Vrednotenje je del življenjskega cikla kohezijske politike. Njegov namen pa je učinkovita raba javnih sredstev,

izboljševanje politik, akumuliranje znanja, osvetlitev uspešnih zgodb in preprečevanje napačnih odločitev v prihodnje.

Evropska komisija v pravnih podlagah predpisuje spremljanje in vrednotenje izvajanja evropske kohezijske politike. Pravne podlage Komisije (European Commission, 2015) so dopolnjene s podrobnimi navodili in metodološkimi napotki o spremljanju in vrednotenju programov. V programskem obdobju 2014–2020 je v ospredju doseganje jasno zastavljenih in merljivih ciljev. Cilje uresničujemo z aktivnostmi, ki so vsebinsko in finančno določene v razvojnih programih. Novo programsko obdobje zaznamuje tudi jasna delitev med spremljanjem in vrednotenjem programov ter zahteva dosleden metodološki pristop pri ocenjevanju učinkov izvajanja programov.

Podpora kvalitetnemu vrednotenju programov v novem programskem obdobju kaže tudi oblikovanje skupnih kazalnikov. Uredba o skupnih določbah skladov ESI (Evropski parlament, 2013) v členu 54 določa, da so za vrednotenje programov na nivoju celotne EU določeni skupni kazalniki. Ti se smiselno uporabljajo v vseh programih. Poleg skupnih kazalnikov na nivoju EU oblikovalci posameznih programov določijo še dodatne kazalnike, ki jih zasledujejo pri posameznem programu.

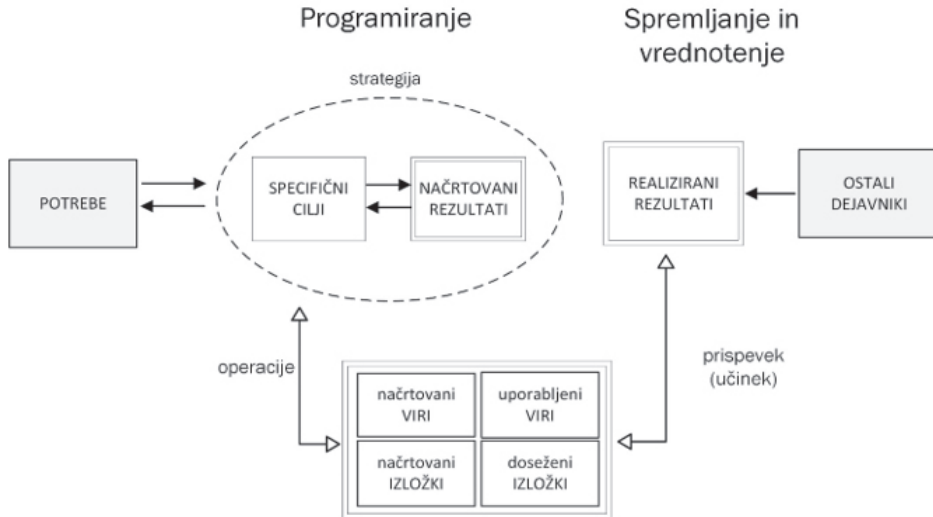
Metodološka navodila in izdani vodnik EVALSED nudijo podporo spremljanju in vrednotenju kohezijske politike. Skrbnik vodnika in navodil je Direktorat za regionalno politiko Evropske komisije. Vodnik EVALSED (European Commission, 2013a) je namenjen predvsem odločevalcem in oblikovalcem programov. Zbornik EVALSED (European Commission, 2013b) vsebuje različne metodologije, ki so osredotočene na področje kohezijske politike. Veljaven je za Sklad za regionalni razvoj (ERDF) ter Kohezijski sklad (CF). Strukturni skladi uporabljajo enaka navodila, lahko pa v implementaciji odstopajo od navodil. Evropski socialni sklad je za področje spremljanja in vrednotenja izdal svoja navodila (European Commission, 2012) za vrednotenje učinka s pristopom protidejstvenika. Področje spremljanja in vrednotenja se oblikuje v sodelovanju med Komisijo, državami članicami, akademskim področjem in zainteresirano javnostjo. Spremljanje in razvoj kohezijskih programov je odprto za predloge in nadgradnje. V nadaljevanju bodo predstavljeni osnovni koncepti in metodologija spremljanja in vrednotenja kohezijskih programov.

3 Okvir vrednotenja

Vrednotenje evropske kohezijske politike poteka skozi vse faze izvajanja kohezijske politike. Svoj delež prispeva že pri oblikovanju programov, sledi izvajanju programov in končnemu učinku. Kohezijski programi zajemajo več različnih intervencij in projektov, zato vrednotenje poteka na različnih nivojih, in sicer od posameznega projekta do nivoja programov in posameznih prednostnih osi kohezijske politike. Osnovno vodilo pri spremljanju in vrednotenju programov je iskanje pravih rešitev, ki so pomembne za oblikovalce politik in za upravičence intervencij. Vrednotenje prispeva k učinkovitejšemu načrtovanju, k odgovornosti pri izvedbi in prenosu znanja ter krepitvi institucij (European Commission, 2014, str. 16). V zadnjih navodilih za

spremljanje in vrednotenje kohezijske politike v obdobju 2014–2020 je Komisija oblikovala okvir za programiranje, spremljanje in vrednotenje kohezijske politike. Shema le-tega je prikazana na sliki 1.

Slika 1: Okvir spremljanja in vrednotenja



Vir: European Commission (2014). Guidance document on monitoring and evaluation, the programming period 2014–2020, str. 5.

Prikazani okvir programiranja, spremljanja in vrednotenja je razdeljen na strateški del programiranja kohezijske politike ter spremljanje in vrednotenje. V fazi programiranja na podlagi potreb oblikujemo specifične cilje in načrtujemo rezultate, ki izpolnjujejo zastavljene cilje. Strateški vidik specifičnih ciljev in rezultatov dosegamo preko izvajanja operacij kohezijske politike. Operacijam dodelimo vire za izvajanje in določimo ciljne učinke operacij. Med izvajanjem programi porabljajo dodeljene vire in dosegajo določene učinke. Z vrednotenjem le-teh merimo prispevek programov k doseženim rezultatom, ki so kombinacija učinka delovanja programov in drugih vplivov.

Vrednotenje omogoča oceno učinka politik oz. odgovarja na vprašanje, koliko določena politika prispeva k spremembi. Problem tega prispevka (angl. Attribution problem) je eno pomembnejših vprašanj vrednotenja (Leeuw, 2011, str. 7). Učinek mora biti vzročno povezan z intervencijo. Vrednotenje mora ločiti učinek, ki je posledica intervencije, od učinka, ki ga povzročajo drugi dejavniki. Da je vrednotenje uporabno in uporabljeno, mora biti sestavni del odločevalskega procesa in vodenja. Izvajalci vrednotenja morajo postaviti prava vprašanja in ponuditi prave odgovore za vse vpletene deležnike. Odgovore na vprašanja zagotavljamo s kvantitativnimi in kvalitativnimi metodami. Z oblikovanjem kohezijskih programov želimo rešiti nekatere probleme v družbi. Ker pa ne moremo rešiti vseh, je izbor predvsem politična odločitev. Po odločitvi o naboru problemov, ki se bodo reševali, se oblikujejo posamezni programi. Za vsak program določimo želene rezultate, ki so lahko »smer zelene spremembe«.

lahko pa tudi »želeno stanje« po izvedbi programa. Rezultate izrazimo z enim ali več kazalniki. Kazalnik je predstavljen s spremenljivko, ki nam posreduje informacijo o dosežkih in jo lahko na nek način merimo. Za kazalnik rezultata vnaprej postavimo ciljno vrednost. Na uspešnost izvedbe programa vplivajo različni dejavniki. Oblikovalci politik s pomočjo intervencijske logike ugotovijo, na katere dejavnike vplivajo in s katerimi aktivnostmi. Izvedene aktivnosti nato vodijo do rezultatov programa. V fazi oblikovanja programov je dodana vrednost vrednotenja v pravih odgovorih na vprašanja: kaj želimo spremeniti, zakaj verjamemo, da bo izbrana politika prinesla spremembe. Postavljeni cilji morajo biti čim bolj eksplicitni in koncepti oblikovani tako, da so splošno razumljivi. Cilji morajo biti povezani z aktivnostmi in imeti merljive rezultate. Trditve, za katere oblikovalci programa menijo, da so potrebne za rešitev problema, primerjamo z rešitvami, ki so podprte z dokazi iz že izvedenih raziskav. Pred uvedbo programa identificiramo mehanizme, za katere verjamemo, da so „motor“ želenih sprememb. Te mehanizme primerjamo z enakimi ali podobnimi mehanizmi, ki so že raziskani in ponujajo dokaze o svoji uspešnosti ali neuspešnosti. Oblikovalci programov lahko preverijo predvidene mehanizme načrtovanih programov v bazah znanja o že izvedenih projektih. Primer arhiva izvedenih študij ukrepov je organizacija Campbell Collaboration (2016). Organizacija na svojem spletnem portalu objavlja sistematične preglede izsledkov raziskav o učinkih socialnih intervencij na več različnih področjih. Bolj se mehanizmi, na katerih sloni rešitev, ujemajo z dokazi iz obstoječih raziskav, bolj je verjetna uspešnost intervencije. O učinkih intervencij na področju šolstva so zbrani izsledki študij na spletni strani Inštituta za izobraževalne znanosti (Institute of Education sciences, 2016).

Glede na fazo izvajanja kohezijske politike je vrednotenje predhodno (ex-ante), v programskem obdobju (mid-term) in naknadno (ex-post). Predhodno vrednotenje izvajamo v fazi načrtovanja programa. Cilj predhodnega vrednotenja je izboljšanje kakovosti načrtovanja in optimizacija razdeljevanja sredstev. S predhodnim vrednotenjem ugotavljamo, ali se načrtovani cilji in ciljne vrednosti lahko dosežejo. Predhodno vrednotenje (ex-ante) lahko izvajamo s teoretsko naravnanimi pristopi. Temeljna vprašanja predhodnega vrednotenja so: ali ima program zmožnost reševanja problema, ali je mogoče cilje doseči z razpoložljivimi sredstvi, ali je strategija skladna s politikami na državni in evropski ravni. Predhodno vrednotenje mora potrditi povezavo med učinki in rezultati programov.

Vrednotenje v programskem obdobju, ki ga imenujemo tudi sprotno ali vmesno vrednotenje, se izvaja v celotnem programskem obdobju. Namen sprotne vrednotenja je spremljanje in izboljšanje upravljanja programa. Vsebuje vse aktivnosti vrednotenja, ki se izvajajo skozi celotno programsko obdobje. Analizira se relevantnost izbranih ukrepov, koherentnost, uspešnost, učinkovitost in vpliv izbranih ukrepov. Pomembna naloga vmesnega vrednotenja je zaznavanje nepredvidenih ali nepričakovanih učinkov izvajanja programa, ki so lahko pozitivni ali negativni. Vrednotenje v programskem obdobju zagotovi organ upravljanja vsaj enkrat v programskem obdobju. Vrednoti se uspešnost, učinkovitost in vpliv podpore skladov ESI ciljem posamezne prednostne osi (SVRK, 2015, str. 6).

Po zaključku izvajanja programa z naknadnim vrednotenjem ocenimo uspešnost in učinkovitost izvedenih programov ter njihov prispevek k strateškim usmeritvam. Naknadno vrednotenje izvaja Komisija ali država članica v sodelovanju s Komisijo in se opravi do konca leta 2024 (SVRK, 2015, str. 6). Pri vrednotenju rezultatov upoštevamo, da so spremembe posledica intervencij, ki so bile povzročene z izvajanjem programov in z drugimi vplivi. Sprememba vrednosti kazalnikov je torej prispevek intervencije in prispevek drugih vplivov. Učinek, ki ga iščemo, je torej tista sprememba kazalnika, ki jo lahko z zadostno verjetnostjo pripišemo intervenciji. Pri iskanju odgovora o učinku intervencije metodologija za vrednotenje kohezijskih programov predvideva dva različna sklopa vprašanj in pristopov k iskanju odgovorov na ta vprašanja. Prvi sklop vprašanj se nanaša na kvantifikacijo učinkov, drugi sklop pa na razlago učinkov. Zato se razlikujejo tudi metode vrednotenja. Michalek (2012) ugotavlja, da je bilo do konca leta 2010 na področju kohezijske politike kar 75 % evalvacij, ki so bile posredovane Komisiji, izvedenih s teoretsko naravnanim pristopom (angl. theory-based evaluation) k vrednotenju programov. Ta pristop sledi intervencijski logiki in identificira vzročne povezave in mehanizme sprememb. Metoda odgovarja na vprašanja, zakaj in kako intervencija deluje.

Drugi pristop je sklop ekonometričnih metod za izračun učinka z uporabo protidejstvenika (angl. counterfactual). Metoda odgovarja na vprašanja, ali intervencija deluje, ali obstaja vzročna povezava in kako velik je učinek intervencije. Komisija v obdobju 2014–2020 spodbuja večjo uporabo kvantitativnih pristopov, čeprav je v vsakem primeru potrebna izvedba teoretsko naravnane vrednotenja.

Če metoda protidejstvenika dokaže, da določena intervencija deluje, in to numerično podkrepi, je to še vedno ugotovitev o posamezni intervenciji pod določenimi pogoji (Stryczynski, 2009). Še vedno potrebujemo kvalitativno oceno, da razumemo učinke, ki jih lahko uporabimo v prihodnje, in ugotovimo tudi možno stopnjo prenosa na druge programe.

Komisija v navodilih za vrednotenje (European Commission, 2014) priporoča kombinirano uporabo dveh pristopov: teoretično naravnano vrednotenje (angl. theory-based evaluation) in vrednotenje na podlagi protidejstvenika (angl. counterfactual impact evaluation).

Izbira ustreznih metod in tehnik evalvacije je odvisna od tipa socialno-ekonomske intervencije, namena evalvacije in stopnje izvedbe programa (ex-ante, mid-term, ex-post). Teoretično naravnano vrednotenje in vrednotenje s protidejstvenikom se pri uporabi dopolnjujeta. Vrednotenje z uporabo združevanja kvalitativnih in kvantitativnih metod ali triangulacije nam da močnejše zagotovilo o veljavnosti rezultatov (Lobe, 2006). Navodilo o spremljanju in vrednotenju (European Commission, 2013b, str. 48) priporoča, naj oblikovalci politik pri vrednotenju uporabljajo oba pristopa in svari pred t. i. paradigatsko vojno (angl. paradigm wars).

4 Teoretsko naravnano vrednotenje

Pomembnost teoretsko naravnane vrednotenja izhaja iz dejstva, da poleg kvantitativnega učinka intervencije obstaja še veliko drugih informacij, ki so uporabne za oblikovalce politik in prejemnike intervencij ter pomembne za javnost. Vprašanje je, zakaj skupek intervencij generira učinek, tako namenski kot nenamenski, za koga in v kakšnem kontekstu je relevanten in pomemben. Teoretsko naravnano vrednotenje ne daje numeričnega odgovora, daje pa zgodbo (angl. narrative) o ukrepih in učinkih ukrepov. Čeprav je pristop manj objektivni, omogoča vpogled, zakaj zadeve delujejo ali ne delujejo. Zasnovan je na ideji, da osnovna problematika ni v protidejstveniku in vprašanju, kakšen bi bil učinek brez intervencije, temveč na teoriji sprememb (angl. theory of change) in vprašanju, kako naj bodo aktivnosti logično povezane, da pride do zelene spremembe. Mehanizem teoretsko naravnane vrednotenja ne sledi samo logiki črne skrinjice in povezavi vložek/učinek (angl. input/output). Upošteva tudi prepričanja, želje, spoznanja in odločevalske procese, ki vplivajo na oblikovanje programov in njihovo izvajanje.

Intervencijska logika (angl. intervention logic) je orodje, ki povezuje vložke, ukrepe, aktivnosti, rezultate, učinke in vplive. Teoretsko naravnano vrednotenje išče mehanizme, zaradi katerih so politike učinkovite in jih primerja z dokazi (angl. research based evidence). Teoretsko naravnano vrednotenje sloni na dveh komponentah. Konceptualna komponenta izrazi določeno politiko teoretično. Empirična komponenta preverja postavljeno teorijo in raziskuje, zakaj je politika vzročno povezana z zelenimi ali opazovanimi rezultati. Preverjanje teorije sloni na obstoječih ali novih podatkih. Metode preverjanja niso predpisane, zahteva pa se, da so uporabljene dosledno.

Teorija, ki je podlaga posamezni politiki ali programu, ni vedno neposredno vidna ali izražena v dokumentih oblikovalcev politik in jo mora izvajalec vrednotenja šele odkriti. Izvajalec vrednotenja predstavi teorijo tako, da jo je mogoče preveriti. Preverjanje teorije je mogoče na več načinov. Po metodi realističnega ocenjevanja (angl. realist evaluation) je poudarek na povezavi kontekst-mehanizem-rezultat. Ker programi delujejo različno v različnih kontekstih, jih ne moremo enostavno prenesti iz enega okolja v drugega in pričakovati enakih rezultatov. Znanje o tem, kaj deluje, za koga deluje ter v kakšnem kontekstu pa je uporabno pri uspešnem prenosu politik v prihodnje. Teorija, s katero želimo izvesti spremembo, mora biti eksplicitno izražena z jasno hipotezo, kako in za koga bo program deloval. Po izvedbi programa z vrednotenjem preverimo to hipotezo. Pawson in Tilley (1997) poudarita razliko med pristopom s protidejstvenikom in teoretsko naravnanim vrednotenjem. Namesto primerjave sprememb med skupino prejemnikov intervencije in skupino, ki intervencije ni prejela, metoda primerja mehanizme in rezultate med programi.

Teoretsko naravnano vrednotenje je pomembno pri predhodnem vrednotenju programov v fazi priprave. Z njim dobimo ex-ante oceno o veljavnosti uporabljene teorije že pred uvedbo programa.

4.1 Prednosti kvalitativnih metod

Eno od pomembnih vprašanj, ki si ga oblikovalci politik zastavljajo, je: »Kako ali zakaj nekaj deluje?«. Odgovor na to vprašanje omogoča ponovljivost dobrih izkušenj v prihodnje in akumuliranje znanja. Odgovore na to vprašanje nam dajejo kvantitativne metode. Pri tem načinu raziskujemo, kaj je v t. i. »črni skrinjici«, odpremo njen pokrov in poskušamo ugotoviti mehanizme, ki delujejo ali pa tudi ne. Ne zadovoljimo se zgolj z vložki in učinki sistema. Posebno pomemben je kontekst, v katerem se intervencija izvaja. Na kontekst izvajanja vplivajo številni dejavniki, ki jih v kvalitativnih metodah težko zajamemo, jih pa moramo upoštevati pri razlagi vrednotenja. Prav tako s kvalitativnimi metodami lahko zajamemo stališča in razumevanje upravičencev, ko uporabimo pristop od spodaj navzgor (angl. bottom up understanding). Pogoste metode, ki se uporabljajo v teoretičnem pristopu, so: pregled literature, analiza javno dostopnih podatkov, študije primerov, intervjuji, vprašalniki. Pogost pristop teoretsko naravnane vrednotenja je uporaba realističnega vrednotenja, ki ga bomo predstavili v nadaljevanju. Termin realistično vrednotenje izhaja iz dela »Realistic Evaluation« (Pawson in Tilley, 1997). Pogosti pristopi teoretsko naravnane vrednotenja so tudi »teorija spremembe« in »analiza prispevka«.

4.2 Pristop realističnega vrednotenja

Pristop se uvršča v skupino teoretsko naravnanih vrednotenj, ki so primerni za vrednotenje programov kohezijske politike s socialno-ekonomskimi cilji. Cilji programov so zelene spremembe: npr. zmanjšanje revščine, večja socialna vključenost, povečanje konkurenčnosti podjetij in podobno. Vrednotenje ima v tem kontekstu nalogo preverjanja predpostavk uporabljene teorije. Preverjamo, kako bo program deloval, ali je načrt transparenten, prepričljiv, trajen in veljaven.

Osnovna vprašanja metodologije realističnega vrednotenja so: kaj deluje, za koga deluje, pod kakšnimi pogoji, v katerih pogledih in kako deluje.

Pri oblikovanju programov gre za vprašanje, kako intervencija doseže spremembo. Programe obravnava kot »teorije«, v katere so »vključena pričakovanja«. Narava programov je, da so aktivni in so del odprtih socialno-ekonomskih sistemov. Programi se začnejo kot ideja oblikovalcev politik, nato jih prevzamejo izvajalci politik in v končni fazi vplivajo na prejemnike. Oblikujejo se teorije, kako doseči želeno spremembo, nato pa s pomočjo aktivnosti vplivati na sistem v želeni smeri. Programi delujejo v okviru obstoječih socialno-ekonomskih sistemov, zato so vanje vgrajeni in so del širšega sistema. Pristop poudarja sociološki pomen sprememb. Vrednotenje programov zahteva razumevanje osebnih zmožnosti prejemnikov, medosebnih odnosov, institucionalne podpore in podporne infrastrukture.

Sprožilci sprememb so v razumevanju prejemnikov intervencije in dodeljenih virov programa. Da bo program učinkovit, večinoma zahteva aktivno vlogo prejemnikov programa. Pawson in Tilley (2004, str. 5) navajata primer dveh programov za izboljšanje zdravja zob. Prvi primer je program fluoriranja vode, drugi je program ozaveščanja o potrebi ščetkanja zob. Prvi primer (fluoriranje vode) je redke primer pasivnega programa, ki ne zahteva aktivnega sodelovanja prejemnikov. Program deluje vedno,

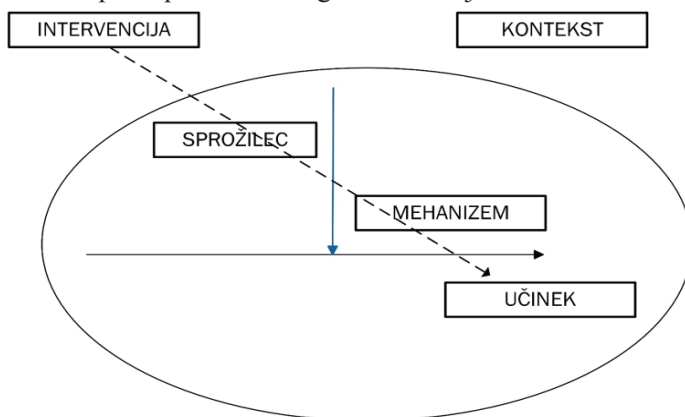
ko popijemo vodo in tako deluje na vso populacijo. V primeru ozaveščanja o potrebi ščetkanja zob je aktivnost programa sporočilo, ki pa ga lahko ciljna skupina iz različnih razlogov prezre.

Programi delujejo v okolju in okolje vpliva na programe. Metoda upošteva spremenljivo naravo programov in jih obravnava kot samo-spremenljive (angl. Self-transformational), zato dopušča možnost sprememb zaradi zunanjih ali novih okoliščin, v katerih se programi nahajajo. Realistično vrednotenje poudarja štiri povezane koncepte, ki nam pomagajo pri razlagi in razumevanju programov. To so: mehanizem, kontekst, vzorec rezultata in konfiguracija mehanizem-kontekst-vzorec rezultata.

S konceptom mehanizma opišemo, kaj povzroči spremembo. Mehanizmi delovanja so pogosto skriti. Ne poskušamo samo odkriti, ali program deluje, temveč in predvsem, kateri so procesi in viri, zaradi katerih deluje. Te procese in vire je treba preveriti. Programi delujejo v različnih kontekstih. Ti opišejo tiste značilnosti in pogoje, ki so relevantni za izvajanje procesov operacije. Kontekst odgovarja na vprašanje, za koga in v kakšnih okoliščinah se izvaja program. Ugotavljamo, ali kontekst izvajanja programa le-tega podpira ali otežuje. Poznavanje konteksta je zato bistveno za delovanje programov.

Programi delujejo v različnih kontekstih, zato aktivirani mehanizmi delujejo pod drugačnimi pogoji, kar prinaša tudi različne rezultate. Realistično vrednotenje zato ne definira posameznega programa kot uspešnega/neuspešnega. Rezultati programa so različni in uspešnost programa moramo vrednotiti s širšega stališča. Namesto na en rezultat se usmerimo na vzorec rezultata, ki nam omogoča bolj občutljivo vrednotenje kompleksnih programov. Mehanizem delovanja je prikazan na sliki 2.

Slika 2: Mehanizem pristopa realističnega vrednotenja

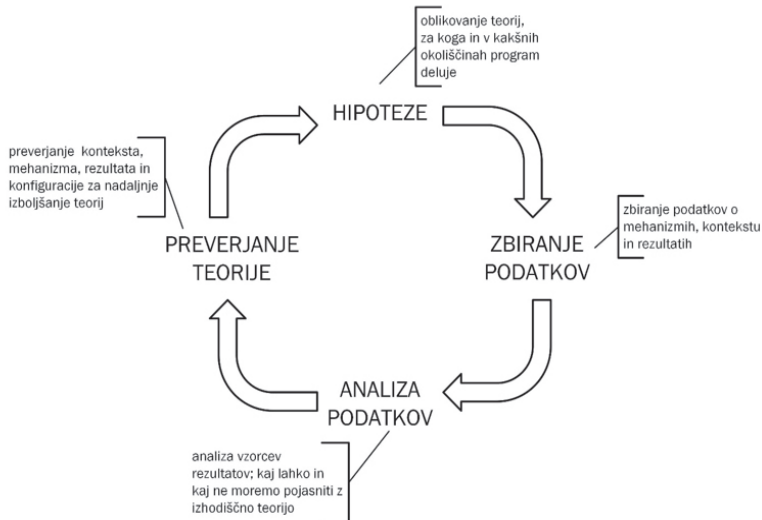


Vir: Pawson, R. and Tilley, N. (1997). Realistic evaluation. London: SAGE, str. 58.

Pristop presega enostaven recept, kjer uporabimo intervencijo X, ki reši problem Y. Za uspešno delovanje programov je potrebno, da so prisotni pravi ukrepi ob pravem času in v pravi kombinaciji.

Ta pristop uporablja kvantitativne in kvalitativne metode ter kombinacijo obeh. Izbor metod je odvisen od razpoložljivih podatkov in postavljenih hipotez, ki jih testiramo. Raziskovalni cikel realističnega vrednotenja je predstavljen v sliki 3.

Slika 3: Izvajanje pristopa Realist Evaluation



Vir: Pawson, R. and Tilley, N. (1997). Realistic evaluation. London: SAGE, str. 85

Weiss (1987) ugotavlja, da vrednotenje programov s postavljanjem relativno kompleksnih vprašanj težko daje enostavne odgovore. Pristop srednje poti, kjer se ne opredeljujemo črno-belo (ali je program uspel/neuspel, ali je koristen/nekoristen) pri odločevalcih in oblikovalcih politik običajno ni dobro sprejet. Za omilitev tega problema priporoča preoblikovanje vprašanj. Vprašanje tipa, »ali ta program deluje«, preoblikujemo v vprašanja, ali bo to delovalo tukaj, ali moramo program prilagoditi lokalnim potrebam. Glavni prispevek realističnega vrednotenja je v prispevku k izboljšanju teorij, na katerih programi delujejo.

Prednosti in slabosti teoretsko naravnane vrednotenja lahko po Treasury Board of Canada (2012) strnemo v naslednjih točkah:

Prednosti:

- teoretsko naravnano vrednotenje lahko uporabimo, ko drugi (eksperimentalni) pristopi niso možni,
- z vrednotenjem dobimo zgodbo o prispevku intervencije, ki je pomemben za vpletene deležnike,
- z odprtjem »črne skrinjice« dobimo vpogled v mehanizme delovanja intervencije,
- iz vzročno-posledičnih povezav izpeljemo zaključke o delovanju sistema,
- pristop omogoča dobro uporabo obstoječih podatkov in usmerja na pridobivanje novih podatkov, kjer se pokažejo vrzeli v analizi.

Slabosti:

- če ne dobimo kvantitativnega ovrednotenja prispevka intervencije, moramo v vsakem primeru, če je to možno, izvesti še kvalitativno analizo,
- razvijanje teorije sprememb je zahtevno, saj vključuje cel spekter pogledov in tudi pristanek deležnikov,
- razvoj teorije sprememb je lahko dolgotrajen in potrebuje veliko podatkov,
- lahko se izkaže, da je ustreznih več teorij za testiranje dokazov; treba je ugotoviti, katera teorija najbolj odraža realnost.

Izvajalci se pri izvajanju vrednotenja v praksi srečujejo z okoliščinami, ki so daleč od idealnih predpostavk vrednotenja. Prihaja do odmikov pri prioritetah, med izvajanjem projektov se spremenijo predpostavke programa, podatki so pomanjkljivi, prihaja do nasprotij interesov med deležniki. Izvajalci vrednotenja morajo biti v tej nepopolni realnosti pripravljeni, da iz situacije izluščijo, kar je mogoče. Zavedati se morajo omejitev in vedeti, katere zaključke lahko izvedejo z gotovostjo (European Commission, 2013a, str. 25).

4.3 Vrednotenje kohezijske politike v obdobju 2014–2020 v Sloveniji

Pravna podlaga za sistematično vrednotenje kohezijske politike je Uredba o skupnih določbah (Evropski parlament, 2013). Tretji del uredbe v členu 114 določa, da organ upravljanja ali država članica pripravi načrt vrednotenja za enega ali več operativnih programov in ga predloži odboru za spremljanje eno leto po sprejetju operativnega programa.

V Sloveniji je organ upravljanja sprejel strateški dokument »Načrt vrednotenja izvajanja operativnega programa evropske kohezijske politike v Sloveniji v obdobju 2014-2020« (SVRK, 2015). Osnova dokumenta so uredbe in priporočena metodologija vrednotenja, ki jo v obliki priporočil izdaja EU. V načrtu vrednotenja sta predvidena dva tipa vrednotenij. Prvi je vrednotenje vpliva izvajanja programov, drugi tip je vrednotenje izvajanja.

Časovno so vrednotenja razdeljena v predhodno vrednotenje, vrednotenje v programskem obdobju in naknadno vrednotenje. V dokumentu so časovno in vsebinsko predvidena različna poročila z določili o tem, kdo poroča, kaj poroča in kdaj poroča. Za izvajanje vrednotenja so v okviru tehnične pomoči zagotovljena finančna sredstva. Načrt navaja naslednja načela, ki jih je treba upoštevati pri izvajanju vrednotenja: partnerstvo, sistematičnost, transparentnost, neodvisnost in kakovost (SVRK, 2015). Neodvisnost vrednotenja programov se zagotovi z izbiro zunanjih izvajalcev na podlagi javnih naročil ali drugih postopkov. Presojevalci morajo biti funkcionalno neodvisni od organov, ki so odgovorni za izvajanje programov kohezijske politike.

Leeuw (2011, str. 11–12) priporoča, naj se vrednotenje razvija v smeri analize na podlagi dejstev (angl. evidence based audit) in skupaj s teoretsko naravnanim pristopom, ki razkriva mehanizme delovanja. Priporoča uporabo arhivov, ki vsebujejo rezultate že izvedenih raziskav. Energijo je treba vložiti v inovativne tehnike zbiranja podatkov. Ne smemo se omejiti zgolj na intervjuje, vprašalnike in analizo dokumentov. Pri tem se odpirajo nove možnosti z analizo digitalnih omrežij.

5 Sklep

Vrednotenje Evropske kohezijske politike je urejeno v pravnih podlagah Komisije. Navodila za vrednotenje predvidevajo dva dopolnjujoča pristopa. Gre za teoretsko naravnano vrednotenje in za vrednotenje z metodami protidejstvenika. Vrednotenje se mora izvajati na metodološko dosleden način, k čemur prispevajo objavljena navodila EVALSED. Navodila in priporočila podrobneje opisujejo načine, koncepte in metodologije za izvajanje spremljanja in vrednotenja. V programskem obdobju 2014–2020 se je fokus premaknil k doseganju zastavljenih rezultatov z jasnimi in merljivimi cilji. Osnovno vodilo pri spremljanju in vrednotenju programov je iskanje pravih odgovorov na vprašanja, ki so pomembna za oblikovalce politik in upravičence intervencij. Odgovore na vprašanja zagotavljamo s kvantitativnimi in kvalitativnimi metodami. Glede na fazo izvajanja kohezijske politike lahko vrednotenje razdelimo na predhodno, vrednotenje v programskem obdobju in naknadno vrednotenje. Izbira ustreznih metod in tehnik evalvacije je odvisna od tipa socialno-ekonomske intervencije, namena evalvacije in stopnje izvedbe programa (ex-ante, mid-term, ex-post). Pomembnost teoretsko naravnane vrednotenja izhaja iz dejstva, da poleg kvantitativnega učinka intervencije obstaja še veliko drugih informacij, ki so uporabne za oblikovalce politik, prejemnike intervencij in pomembne za javnost. Vprašanje je, zakaj skupek intervencij generira namenski ali nenamenski učinek, za koga in v kakšnem kontekstu je relevanten in pomemben. Realistično vrednotenje se uvršča v skupino teoretsko naravnanih vrednotenj, ki so primerna za vrednotenje programov kohezijske politike. Osnovna vprašanja realističnega vrednotenja so: kaj deluje, za koga deluje, pod kakšnimi pogoji, v katerih pogledih in kako deluje. Mehanizmi delovanja so pogosto skriti. Ne poskušamo samo odkriti, ali program deluje, temveč in predvsem, kateri so procesi in viri, skozi katere deluje. Realistično vrednotenje poudarja štiri povezane koncepte, ki nam pomagajo pri razlagi in razumevanju programov. Ti koncepti so: mehanizem, kontekst, vzorec rezultata in konfiguracija mehanizem-kontekst-vzorec rezultata. Realistično vrednotenje uporablja kvantitativne in kvalitativne metode ter kombinacijo obeh. Izbor metod je odvisen od postavljenih hipotez, ki jih testiramo, in od razpoložljivih podatkov. Glavni prispevek realističnega vrednotenja je v izboljšanju teorij, na katerih programi delujejo, akumulaciji znanja, predstavitvi uspešnih zgodb in preprečevanju napačnih odločitev v prihodnje.

Stanko Trček

Guidelines on Evaluation of the European Cohesion Policy

The cohesion policy is a part of the regional policy of the European Union, which is the main investment policy of the EU. Policy objectives are realised through successful projects. One may ask whether the performed projects have an actual impact and result in the desired changes. In the previous programme periods, the focus was

on monitoring the drawing of cohesion funds. In the 2014–2020 programme period, the focus has shifted to the achievement of results with clear and measurable objectives. This article demonstrates a system for monitoring and evaluation of the cohesion policy, the scope of the evaluation and a theory-based approach to realist evaluation, which plays an important role in the field of cohesion policy.

Monitoring and evaluation of the implementation of cohesion programmes ensures an effective use of resources and a smooth running of the programme implementation. Cohesion policy funds are public funds, therefore the public wants to know what has been achieved by these funds and whether they were spent in the best possible way. Monitoring is used to establish the efficiency and the effectiveness of the implementation of measures, and to detect deviations from the set objectives. Evaluation is a process that runs through all the phases of cohesion policy implementation. It contributes to more efficient planning, responsibility, implementation, transfer of knowledge, and strengthening of institutions (European Commission, 2014, p. 16). The legal bases of the Commission (European Commission, 2015) are supplemented with the instructions and methodological guidelines EVALSED (Evaluation of Socio-Economic Development). The Commission has issued the EVALSED Guide (European Commission, 2013a) aimed at decision-makers and programme designers. It also issued the EVALSED Sourcebook (European Commission, 2013b), containing different valuation methodologies focused on the field of cohesion policy. The guide to monitoring and evaluation assumes two complementary approaches, namely the theory-based evaluation and the evaluation by methods based on the assessment of the causal effect. The Commission encourages the use of mixed evaluation methods (Evropska unija, 2010, p. 206).

The evaluation enables the assessment of the policies effect, and answers the question on how much change can be attributed to a certain policy. The attribution problem is one of the most important evaluation questions (Leeuw, 2011, p. 7). The effect must be causally linked to the intervention. The evaluation must separate the effect resulting from the intervention from the effect caused by other factors.

According to the stage of the implementation of cohesion policy, the evaluation can take place in advance (ex-ante), during the programme period (mid-term) and subsequently (ex-post). The ex-ante evaluation is implemented in the design stage of the programme. The ex-ante evaluation objective is to improve the quality of design and optimise the allocation of funding. With the ex-ante evaluation, we determine whether the planned objectives and target values can be achieved. The ex-ante evaluation can be carried out with theory-based approaches to evaluation. The fundamental issues of the ex-ante evaluation are: whether the programme has the ability to solve the problem, if the objectives can be achieved with the available means, and whether the strategy is consistent with the policies at the national and the European level. Before launching the programme, we identify the mechanisms that we believe are the 'engine' of the desired changes. These mechanisms are compared with the same or similar mechanisms which have already been studied and provide evidence of success or failure. Programme designers can verify the anticipated mechanisms of the planned

programmes in knowledge bases of the projects that were already performed. The mid-term evaluation is carried out throughout the programme period. The purpose of the ongoing evaluation is to monitor and improve the management of the programme. The relevance of the selected measures, coherence, effectiveness, efficiency, and impact of the selected measures are being analysed. An important task is to detect the unforeseen or unexpected effects of the implementation of the programme, which may be positive or negative. After the implementation of the programme has been completed, the ex-post evaluation is used to assess the effectiveness and efficiency of the implemented programmes and their contribution to the strategic guidelines. The ex-post evaluation is performed by the Commission or a Member State in cooperation with the Commission. The ex-post evaluation of the programme will be carried out by the end of 2024.

Selection of the appropriate methods and evaluation techniques depends on the type of socio-economic intervention, the purpose of the evaluation, and the implementation stage of the programme. The theory-based evaluation and the counterfactual impact evaluation complement each other when used at the same time. The guide to monitoring and evaluation (European Commission, 2013b, p. 48) also recommends that policy-makers use both approaches in the evaluation. Michalek (2012) notes that by the end of 2010, as much as 75% of evaluations from the field of cohesion policy submitted to the Commission were carried out with the theory-based approach to the evaluation of programmes. The theory-based evaluation is an approach that follows the intervention logic, identifies the causal links and the mechanisms of change. We are looking for answers to the questions why and how the intervention works. The second approach is a set of econometric methods for calculation of the impact using counterfactuals. Here we seek for answers to the following questions: if the intervention works, whether there is a causal link, and how big the impact of the intervention is.

The importance of the theory-based evaluation stems from the fact that in addition to the quantitative impact of the intervention, there is also a lot of other information that is useful for policy-makers and recipients of interventions and important to the public. The question is why a set of interventions generates an intended or an unintended effect, and for whom and in what context it is relevant and important. The theory-based evaluation does not give a numerical response, but a narrative on the measures as well as the effects of the measures. The approach is based on the idea that the basic issue is not in the counterfactual and the impact without interventions, but in the theory of change and in the question how to logically connect the activities in order to cause the desired changes. The mechanism of theory-based evaluation also takes into account considers the beliefs, wishes, knowledge and decision-making processes affecting the design of programmes and their implementation.

Intervention logic is a tool that connects the inserts, measures, actions, results, effects and impacts. The theory-based evaluation seeks mechanisms that make the policies effective and compares them with research-based evidence. Theory-based evaluation is based on two components. The conceptual component theoretically expresses a certain policy. The empirical component verifies the suggested theory and explores why the policy is causally linked with the desired or the observed results. The theory

that serves as a basis of individual policy or programme is not always directly visible or expressed in the documents of the policy makers, and the evaluator might sometimes need to discover it first. The evaluator must express the theory in such a way that it can be verified. The theory can be verified in several ways. According to the method of realist evaluation, the emphasis is given to the links between context-mechanism-outcome. Since the programmes operate differently in different contexts, we cannot simply transfer them from one environment to another and expect the same results. The theory that we use in order to apply the change must be explicitly expressed with a clear hypothesis on how and for whom the programme will operate.

*One of the important issues that the policy-makers are asking is: “How or why does something work?”. The answer to this question allows for repetition of successful practices in the future and accumulation of knowledge. With the realist evaluation approach, we try to establish the mechanisms that either work or not. The context in which the intervention is carried out is particularly important. The context of implementation is influenced by the numerous factors, which are difficult to cover by qualitative methods, but must still be taken into account when interpreting the evaluation. Common methods used in the theory-based approach are: review of literature, analysis of publicly available information, case studies, interviews, questionnaires. The theory-based evaluation approach means the application of realist evaluation presented hereinafter. The term realist evaluation was introduced by Pawson and Tilley (*Realistic Evaluation*, 1997). “Theory of change” and “contribution analysis” are also common approaches of the theory-based evaluation. The realist evaluation approach is classified in the group of theory-based evaluations, which are suitable for the evaluation of cohesion policy programmes with socio-economic objectives. The programme objectives are the desired changes: e.g. poverty reduction, greater social inclusion, enhancing the competitiveness of companies and similar. In this context, the evaluation is used to verify the assumptions of the applied theory. The basic questions of realist evaluation methodology are: what works, for whom, under what conditions, in what respect, and how.*

When designing the programmes, the question is how the intervention will achieve the change. It treats programmes as “theories” with “included expectations”. The programmes are active and are a part of the open socio-economic systems. The programmes begin as an idea of the policy-makers and are then taken over by the policy practitioners. In the final phase, they have an impact on the recipients. Theories are formed on how to acquire the desired change and how to influence the system in the desired direction with the use of activities. The programmes operate within the framework of the existing socio-economic systems; therefore they are integrated as a part of a wider system. The programmes operate in the environment and this environment has an impact on the programmes. The method of realist evaluation takes into account the dynamic nature of the programmes and considers them as self-transformational, and therefore allows for the possibility of changes in the programme due to external or new circumstances in which the programmes are located. The realist evaluation highlights four related concepts that are helpful with interpretation and

understanding of the programmes: mechanism, context, outcome pattern and the context-mechanism-outcome pattern configuration. The concept of mechanism is used to describe what causes a change. The mechanisms of operation are often hidden. We are not only trying to establish whether the programme is working or not, but also which processes and resources the programme uses in order to operate. These processes and resources must be verified. These programmes are operating in different contexts. The context describes the characteristics and requirements relevant for the implementation of the processes of the operation and gives an answer to the question: "For whom and in what circumstances a programme will work?". We try to establish if the context supports the implementation of the programme or makes it more difficult. The realist evaluation approach does not define an individual programme as successful/unsuccessful. The results of the programme are different, therefore the effectiveness of the programme should be evaluated from a broader perspective. We use quantitative and qualitative methods and a combination of both.

Weiss (1987) notes that the evaluation of programmes by asking relatively complex questions can hardly give simple answers. The middle-range approach that does not give black-and-white answers (the programme worked/didn't work or the programme is useful/useless) is not usually well accepted by the decision-makers and the policy-makers. To alleviate this problem, he recommends the questions to be redrafted. The question of type: "Does this programme work?" is converted into the question on whether it will work here or should it be adapted to local needs. The main contribution of the realist evaluation approach is the improvement of the theories on which the programmes are based.

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Social Entrepreneurship: an Instrument of Social and Development Policy

Scientific article

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ABSTRACT - In recent decades, the global economy was expected to strongly contribute to the economic development of countries and the welfare of their citizens. However, if we observe the state of the economy of countries in the world and the standard of the citizens, it is obvious that the global economy has entered into the crisis. The last global crisis has shown that social enterprises proved to be more resilient than conventional companies, in this period they had less redundancies from employment and in some sectors they even increased the number of employees. This paper presents the models of social entrepreneurship in the selected countries of the EU, their potential and importance for marginalised categories. The analysis showed that social entrepreneurship is a powerful lever of social and development policies. From the economic, social and psychological point of view, the inclusion of socially excluded groups through various forms of social entrepreneurship makes a significant contribution, both to individuals and to the society.

Znanstveni članek

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KLJČNE BESEDE: socialna ekonomija, socialno podjetništvo, socialno podjetje

POVZETEK - V zadnjih desetletjih se je od globalne ekonomije pričakovalo, da bo močno prispevala h gospodarskemu razvoju držav in blaginji njenih državljanov. Toda, če pogledamo stanje gospodarstva držav v svetu in standard njihovih državljanov, je jasno, da je svetovno gospodarstvo v krizi. Zadnja globalna kriza je pokazala, da so socialna podjetja odpornejša od konvencionalnih, v tem obdobju so manj odpuščala in v nekaterih sektorjih celo povečevala število zaposlenih. V članku predstavljamo modele socialnega podjetništva v izbranih državah EU, njihov potencial in pomen za marginalizirane skupine. Analiza je pokazala, da je socialno podjetništvo močan vzvod socialnih in razvojnih politik. Z ekonomskega, socialnega in psihološkega vidika predstavlja vključevanje socialno izključenih skupin na trg dela preko različnih oblik socialnega podjetništva pomemben prispevek tako za posameznika kot za družbo.

1 Introduction

In recent decades, the global economy presented as the story of the great economic success and prosperity, as a new project that will bring benefit to all. However, an unprecedented race for profits began to take its toll. The neoliberal economy, whose basic principles are profit and consumption, has shown its weakness and unsustainability. The complex economic, social, social, cultural, environmental problems are on the scene and they have consequences for the political and socio-economic crisis in many countries, especially underdeveloped. The deep financial crisis has revealed the gap between the business practice and moral values.

In the year 2000, according to the research of the World Institute for Development Economics Research (UNU-WIDER, 2016) - the first research and training centre of United Nations University, based in Helsinki, Finland in 1984, 94% of the world's income is distributed to 40% of the population of the Earth, while to the remaining

60% comes just 6% of world income. According to the estimations by the World Bank (2016), nearly half of the world's population lives on less than \$2 a day, more than a billion of them are undernourished, 2.5 billion have no basic hygiene. The data from the last years demonstrate the increasing stratification in developed countries, and the increasing proportion of the population falling into poverty as well. Key directions of economic - technological development, with the help of the government, determine the multinational companies. Some of them, with their global scope of operations exceed the GDP of developing countries by several times (e.g. capital of Wal-Mart is larger than the GDP of Turkey or Denmark; three hundred largest multinational companies own more than a quarter of the world's capital).

In conditions of growing social needs, the current policy of social welfare of the unemployed has proved too expensive and ineffective. The new conditions and relations are demanding innovation in terms of employment and social welfare. There is a need for all available resources to be used as generators of employment, in other words, a need for new social values of the society. It is necessary to motivate and empower individuals to become active agents of social changes. One of the effective models of social inclusion is the social entrepreneurship which is a significant component of the social economy. It represents a powerful tool for solving problems of economic dependence of marginalised, socially vulnerable groups, as well as problems in local communities.

The world economic crisis of 2008 showed that social entrepreneurship is an important factor in the stabilisation of the labour market. In fact, social enterprises have proved to be less vulnerable during the global economic crisis. Thus, for example, in Italy, where the crisis drastically reduced the number of employees, the number of cooperatives increased by 2.7%, which shows that they are a factor of sustainable community development (Roelants et al., 2012). Direct impact of the work of social enterprises has been recognised in the economic development of a community or region by (Petričević, 2012):

- complementing the services of public interest with their activities;
- contributing to the balanced use and allocation of available resources for the benefit of local community;
- generating new jobs in their areas of responsibility, and some social enterprises are particularly focused on integration of long-term unemployed into the labour market;
- encouraging social cohesion and contribute to the growth and development of social capital;
- supporting the institutionalisation of informal entrepreneurial activities of the private for-profit sector, etc.

Social entrepreneurship represents an innovative model in the approach to social protection, which is caused, on the one hand, by the growth of social needs in European countries, and on the other hand, by the inability of the state itself to have quality solution for the growing needs. Borzaga et al. (2008) states that failure to provide the former level of social security of old-age pensions, free health care and other servi-

ces, has resulted in unemployment and reduction in the scope of services of general interest, especially for those who cannot provide their own services. This has led to the new lines of action of citizens' associations and foundations, and to the addressing economic activities of general public importance. According to Cvejić et al. (2008, p. 18), social enterprises generate multiple effects. They carry out work integration of hard-to-employ categories, social inclusion of vulnerable groups, and reduce government expenditure.

2 Methods

The paper is built on the analysis and synthesis of the available literature, previous research and studies, information provided through the Internet, and expert interviews. The knowledge of the area and the laws in each country enable us to describe the phenomenon of social entrepreneurship and creation of social entrepreneurship initiatives in selected countries. The purpose of this paper is to present the models of social entrepreneurship in the selected countries of the EU, their potential and importance for marginalised categories.

3 The concept of social entrepreneurship

Social entrepreneurship is the practice of combining innovation, resourcefulness and opportunity to critical social and environmental challenges. Social enterprises operate through the market to produce social, financial and environmental benefits. Their focus are social groups that are excluded from the market competition. Profit maximisation is not the main objective to social entrepreneurship, nor is the distribution of profit; it is the fulfilment of social objectives, that is, helping those categories in society who are at risk of social exclusion. Entrepreneurial activities are based on solidarity and social justice. The origins of the social enterprise movement of today that started with Drayton, Yunus, and others (e.g. Waddock and James who first used the term social entrepreneurship in their article in 1991) imply that social enterprise is an applied science concerned with serving the public good.

The essence of social entrepreneurship is a simultaneous action to create public good by detecting and identifying social problems, as well as using entrepreneurial principles to attain positive social changes. In fact, social entrepreneurship is a social innovation, because social enterprises demonstrate how successful the combination of business with social and environmental topics can be (Konda et al., 2015, p. 213). Yunus (2009) believes that there are new and fascinating opportunities for implementing social enterprises in the market, and the market is becoming increasingly interesting, attractive and competitive. Rather than focusing on generating profit, social enterprises aim at a good cause, in this way acting as a vector of change. They provide products, services, customers, markets, inflows and outflows; however, their

underlying guideline is social usefulness. Yunus provides an alternative option – companies geared towards maximizing profit, but run by poor people.

Social entrepreneurship is part of the social economy. It involves the application of the principles of social responsibility – to the greatest extent in comparison with companies that also practice social responsibility, at least in some aspects. The social economy is a sector that contributes significantly to employment, sustainable growth and more equitable distribution of wealth.

3.1 Social entrepreneurship in the EU

The most important policy framework of the EU is Europe 2020, growth strategy of the EU in the medium term. The strategy highlights three priorities relating to (European Commission, 2011, p. 5): (1) smart growth - developing an economy based on knowledge and innovations; (2) sustainable development - promoting a more competitive economy that makes efficient use of resources and takes into account the environment; (3) inclusive growth - fostering a high-employment economy delivering social and territorial cohesion.

In October 2011, an initiative was launched for social entrepreneurship aiming to encourage corporate social responsibility, to facilitate social entrepreneurship and reduce bureaucracy for small and medium-sized entrepreneurship. The main components of the action plan in which social entrepreneurship should support the development of social enterprises are:

- improving access to finance through
 - facilitating access to private funding;
 - mobilisation of the EU funds;
- increasing the visibility of social entrepreneurship by
 - developing tools for better understanding of the sector and increasing the visibility of social entrepreneurship;
 - strengthening management skills, professionalism and networking of social business;
- improving the legal environment by
 - developing appropriate European legal forms which could be used in the European social entrepreneurship;
 - public Procurements;
 - state supports.

Chell et al. (2010, p. 486) argue that even in Europe there is some variation in the social entrepreneurship elaboration. There are three factors to explain country variations in Europe (Borzaga and Defourny (2001): (1) the level of development of the economic and social systems; (2) the characteristics of the welfare systems and of the traditional third sector, and (3) the nature of the underpinning legal systems. Therefore, it is likely that in each country with different influencing factors there are also variations in social entrepreneurship situation: drivers, opportunities, challenges and different trajectories and success stories of social entrepreneurship initiatives development.

3.2 Italy

In Italy, since 1999, the institutional framework for social enterprises has been created by law in the form of cooperative, while in 2006 a new law that regulates social enterprises was passed. More specifically, in the Law 381/1991 and decree No. 155/2006 lay down the general legal framework for social enterprises (*impresa sociale*). Law 68/99 regulates the employment of persons with disabilities in profit, public and non-profit organisations. While the Law 328/00 regulates basic social expertise of subcontractors that are required to operate in the area of health care, social services and other public services, the Law 327/00 regulates the evaluation of services delivery, safety at work and working conditions to protect health in the workplace (Luzar, 2005, p. 15). In 2006, the first formal definition of social enterprises was presented in Italy and their work was regulated.

The term “social enterprises” is like a legal “brand”, available to all organisations under equal conditions (art. 1, para. 1, and art. 7 of the Law 155/2006). A social enterprise is required to operate as a private organisation; to perform entrepreneurial activities of production of social utility goods and services; to represent the general interest, and not to operate for profit.

Social enterprise must be based on the following principles: proper and efficient management; transparency; non-discrimination; participation; protection of workers.

In 1991, the Law of voluntary organisations (266/91) was adopted, which provided the rules on registration of volunteers’ organisations. Volunteers are not entitled to remuneration for their work, but are entitled to reimbursement of costs and have health insurance in case of injuries. Number of volunteers cannot be greater than 50% of the total number of members of the organisation. They have the right to vocational training under the same conditions as the members of the organisation.

In 2011, 365 social enterprises were registered in the trading companies register, and an additional 404 had the prefix “social enterprise” in the name of the company, although they were not listed in the Register, while 11 were registered, 808 social cooperatives (IRIS, Social Enterprise in Italy). Tax reductions have only those organisations that operate in the public interest. These benefits do not apply to companies that have the status of a social enterprise, because companies cannot get the status of an organisation that operates in the public interest. For this reason, more questions are raised:

- given that there are no benefits for social enterprises, which are registered as commercial companies, the question of the motive for this kind of registration appears;
- why the Act on social enterprises is not fully harmonised with the Law of organisations that operate in the public interest. Namely, this Law does not recognise the professional and technical support for social enterprises that operate in the public interest.

In Italy, social cooperatives are particularly proven as a successful model of social entrepreneurship. According to the Law of social cooperatives, adopted in 1991,

social cooperatives (cooperative sociali) are established in order to meet the overall objectives of the community, as well as the social inclusion of marginalised groups. They combine the classic features of cooperatives and social enterprises. Social cooperatives are engaged in activities of social services (social and health care, educational services, help and care at home, accommodation of vulnerable categories, preserving and caring for children, cultural activities and environmental protection), including training activities (activation of people who are marginalised in society and who cannot engage in business and employment activities) (Thomas, 2004, p. 244). Social cooperatives operate as the “type A” or “type B” social cooperatives. The type A social cooperatives deliver and provide social, health or educational services. The type B social cooperatives provide work integration of disadvantaged people, and any economic activity which helps to the integration of especially vulnerable groups, in addition to economic activities in the area of social protection, health and education (Defourny and Nyssens, 2008). Most social cooperatives in Italy (80%) belong to the type A (Article 1, Paragraph 1, Letter A, Law 381/1991) and operate on the market as other actors, for instance commercial companies, while the cooperatives of type B are organised as organisations for employment of vulnerable groups. According to the law, at least 30% of employees in the type B cooperatives must belong to particularly vulnerable groups (people with physical or mental disabilities, blind persons or persons with visual impairments, persons discharged from psychiatric institutions, or treated for mental illness or addiction, as well as persons sentenced to an alternative penalty of law, instead of serving the sentence in prison).

A social cooperative can be established by at least three natural or legal persons. The founders of the cooperative, who are natural persons of cooperative can be employees, board members, volunteers and users of the services of the cooperative. Natural members’ volunteers may not constitute more than 50% of total employees. Social cooperatives operate in accordance with the universal cooperative principles, which include voluntarism and open membership, solidarity, democratic way of decision-making, economic participation of members, autonomy and independence of their members, the right to information, education and training of members, partnership between cooperatives and concern for society. The founders of social cooperatives may also be other social cooperatives, civic associations, foundations, trading companies), as well as public legal entities. In practice, it often happens that the founders of the cooperative are municipalities as public-legal entities.

The law does not prescribe minimum amount of the initial capital. The statute of the cooperative closely regulates these issues. For the basic purpose, type B social cooperatives promote the concept of participation of beneficiaries. Social cooperatives must allocate a minimum of 30% of the profit on annual basis to the compulsory reserve fund. Similarly, a social cooperative has the obligation to set aside 3% of the realised annual profit in a mutual fund managed by an umbrella organisation of social cooperatives at the state level. The remaining annual profit may be distributed among the members of the cooperative in accordance with its statute. The law allows for the transformation of the cooperative into a trading company. At the same time, the social

cooperative must meet all the legal requirements for the establishment of a form of the commercial company, including a minimum amount of the initial capital.

In case of termination of work of the social cooperative, the remaining assets are to be used for multi-beneficial uses and cannot be shared between members in any case.

The law prescribes special tax reliefs for social cooperatives. No VAT shall be paid on the funds that the cooperative allocated in the compulsory fund. A reduced rate of VAT, which amounts to 4% (if the social cooperative decides to register in the VAT system) is being paid for the services that the cooperative offers. Also, social cooperatives have privileged status in the public procurement system.

According to Fici (2006, p. 9), an essential weakness of the Italian Law of social entrepreneurship is that it does not enforce the principle of democracy in the sense "one head, one vote" which is, however, explicitly recognised by the Slovenian ZSocP (i.e. Social Entrepreneurship Act). He says that this shortcoming should not surprise us, because the law does not limit eligible organisations on the basis of their legal form (cooperative, investor-owned firm or traditional non-profit firm), as long as it complies with all other provisions of the social entrepreneurship.

3.3 Slovenia

Social entrepreneurship in Slovenia has still not reached a satisfactory level, primarily because the poor knowledge and lack of understanding of the concept of social entrepreneurship, its principles, goals and benefits. According to the classification of the EU, Slovenia belongs to the group of countries where the concept of social economy is not widely known and accepted (Monzón and Chaves, 2012, p. 28). Social economy sector in Slovenia employs a meagre 0.74% of the workforce (Černak-Meglič and Rakar, 2009, p. 241), in contrast to the EU where social economy enterprises make up 3 million organisations or 10% of all European companies, employing 6.5% of the total working population of the EU-27 (European Commission, 2013, p. 45). Therefore, the potential of social entrepreneurship in Slovenia is unexploited. The cooperation between the institutions responsible for the development of social entrepreneurship at national and regional level is still insufficient, and there is a lack of mechanisms for financial investments in social enterprises.

In early March 2011, the National Assembly adopted ZSocP (Social Entrepreneurship Act), which entered into force on 2 April 2011, and started being applied on 1 January 2012. The Social Entrepreneurship Act in Slovenia envisages an open system of entrepreneurship: type A and type B. Status of the type A social enterprise, according to Article 8 of the ZSocP, may be established by non-profit legal entity, if it is constantly active in the field of social entrepreneurship, and employs at least one employee in the first year and at least two employees in the forthcoming years. The third paragraph of Article 8 of ZSocP foresees to maintain the status of the type A social enterprise after the end of the second calendar year, and that the activities of social entrepreneurship appear in the annual report in at least 40% of total revenues, and for the third and all subsequent years of operation, in at least 50% of revenues. Social

enterprises of type B employ people with special needs. Social enterprises of this type fully carry out marketing activities and work, and include the most vulnerable categories of people in the labour market (at least a third of these workers of all employees). Pursuant to Article 19 of ZSocP, the type B social enterprise should provide a proof of employment of workers and their structure within two years after receiving the status approved by the relevant ministry.

The Slovenian legal system does not provide the creation of social enterprises of mixed type, but it is possible to organise a social enterprise of either type A or of type B. For comparison: in Italy, there are 20% mixed cooperatives with elements of type A and type B (Fedele and Miniaci, 2010, p. 176).

Social entrepreneurship has received considerable support with establishment of the Council for Social Entrepreneurship, responsible for policies, regulations governing the scope of activities of social entrepreneurship and social enterprise, as well as social entrepreneurship development strategy for the period 2013 - 2016. In Slovenia, ending with 24 June 2016, 162 enterprises have been registered having the status of a social enterprise (Ministry of Economic Development and Technology - MEDT, 2016), which is still far below the EU average. The current register does not cover the entire spectrum of social enterprises in Slovenia. The reason for this is partially the strict criteria to maintain the status of a social enterprise, and there are no public financial advantages offered separately from the existing measures of MEDT. The main legal forms taken by social enterprises are considered to be institutes, associations, cooperatives and other organisations that carry out economic activities.

According to Article 31 of ZSocP, a municipality can plan, finance and implement development policies and social entrepreneurship in the municipal or regional level. This possibility represents a huge opportunity for rural development. Studies have shown that social entrepreneurship is the greatest potential for rural development activities, such as organic agriculture, tourism, environment (ecology) and social and family protection (Hafner et al., 2013). Social enterprises must, pursuant to the Article 4 of ZSocP, operate in accordance with recognised principles of public benefit and social character.

In the case of the type B social enterprises, it must be specified in the founding document (corporate charter) which vulnerable groups will be employed. According to ZSocP, the way of managing a social enterprise is based on the principle of equality. Similarly, the social enterprise has an obligation to the workers and volunteers, who are not members of social enterprises, to enable participation in the management, and to have at least an influence on the important decisions. ZSocP also foresees the setting up of a supervisory body that will supervise the correctness of managing financial and material resources.

Social enterprise can distribute a portion of profits or surplus income to the members in the amount that does not exceed 20% of the profits or surplus income in a given year. Salaries of employees in social enterprises must not exceed more than 30% of the earnings rate for each tariff class. During the period of co-financing, a dismissal cannot be given to the members of the most vulnerable groups.

ZSocP has caused a greater number of criticism, pointing to a series of disadvantages. According to the critics, the Ministry of Labour, Family, Social Affairs and Equal Opportunities, has too much authority, which in practice reduces the concept of social entrepreneurship to employment of particularly vulnerable groups. The law made a visible difference between work integration social enterprises (WISEs) and other forms of social enterprises. Only a small number of public policies support the social enterprises. According to them, the discussions on social entrepreneurship are less focused on business development and more on social policy. Within the acts of other ministries, social entrepreneurship is not recognised as an instrument of development of social policy. Social enterprises action is limited by obligation of deciding on the principle of one person, one vote.

Among the most important reasons for the small number of established social enterprises in Slovenia are the lack of entrepreneurial and marketing skills of social entrepreneurs, lack of awareness of the public about the role of social entrepreneurship, unrecognition on the market, poor support from the local communities and similar. Obstacles to development of social entrepreneurship are mainly the presence of the informal economy, insufficient coordination of responsibilities between various government departments, lack of support from other ministries and local governments (including access to public procurement markets). Concluding from the abovementioned facts, the legislation of social enterprises is too rigid. For social entrepreneurs, a significant problem is the difficult access to financial resources, which includes more favourable loans for employment, as well as providing guarantees and subsidies from the budget. For this purpose, it is necessary to establish funds for the promotion and development of social entrepreneurship.

3.4 Croatia

Social entrepreneurship in Croatia began in May 2013, with drafting the Strategy for the development of social entrepreneurship for the period 2015 - 2020, which was adopted on 15 April 2015, initiated by the Croatian Ministry of Labour and Pension System, in cooperation with other stakeholders. The goal of the National Strategy for development of social entrepreneurship is to create an enabling environment for developing social entrepreneurship in the Republic of Croatia, legal and fiscal frameworks, financial and technical support to social entrepreneurs, defining criteria and tools for identifying, monitoring and developing social entrepreneurs, and education at all levels in the aim of recognising the importance of social entrepreneurship as the essential components of economic development. The overall objective of the Strategy is to establish an enabling environment for the promotion and development of social entrepreneurship in the Republic of Croatia, in order to reduce regional disparities and to ensure an increase in the level of employment and more equitable distribution and management of social wealth (<http://www.mrms.hr>). There will be four basic measures:

1. the establishment and improvement of the regulatory and institutional framework;
2. the establishment of a financial framework;
3. promotion of education for social entrepreneurship;

4. ensuring visibility.

In order to provide a direct support, the Croatian Employment Service (CES) has applied seven packages of measures aimed at different groups of vulnerable people in the labour market.

Analysts mention some weakness of the Strategy (<http://rasprava.mrms.hr/bill/prijedlog-strategije-razvoja-socijalnogdrustvenog-/print/>). They point out a poor understanding of social entrepreneurship among the key stakeholders. The potential benefits of social entrepreneurship are not yet sufficiently recognised. Institutional support at national, regional and local levels is negligible. Quality and clear legislative framework related to social entrepreneurship is missing. Support instruments available to potential social entrepreneurs (loans, guarantee funds, socially responsible investing, foundations) are not developed.

3.5 United Kingdom

In the UK, there are about 70,000 social enterprises which employ nearly two million people and contribute over £24 billion to the UK economy (British Council, 2015, p. 5). In 2002, a coalition of social enterprises and social enterprise unit of the government were established in the UK. National Strategy led by the Office for Civil Society has three tasks:

- to facilitate the establishment and maintenance of social enterprises (start-ups and exits from the public sector)
- to facilitate doing business of the social enterprise with the state (notably through public procurement for the various services, from labour integration to social welfare services), and
- to bring more resources to the social enterprise sector (through the rapidly evolving market for social investment).

A social enterprise can be established through numerous legal structures, including the Public Interest Company founded by the Government in order to establish branding and recognition of social enterprises. With the launch of Big Society Capital, a powerful impetus has been given to the development of social investment. This body finances all social investments, from incomes generated by inactive bank accounts and contributions of major banks, to social impact debentures. In this way, they want to attract private/charity investors for innovative programs.

The system of labour market support is based on four elements:

- employment services for job seekers;
- a simplified system of tax credits and benefits that will ensure the profitability of the work;
- intensive support to the extended duration of unemployment, or if there are special needs;
- personal support by the compulsory Work Programme after 12 months of unemployment, according to which the contracting service providers are paid by results.

Special measures are being implemented to support youth; through intensive support to acquire work experience, the Innovation Fund was established for early intervention in schools, etc.

4 Conclusion

The practice of some countries, such as Italy and the UK, shows that social enterprises can make a considerable contribution to addressing the problems of marginalised groups, employment of hardly employable groups and development of economy, and therefore the country as a whole.

Analysis of social entrepreneurship in the South-Eastern European countries has shown many weaknesses of the existing legislation and application in practice. Institutional support is insufficient. Quality and clear legislative framework is missing. Instruments of financial support, including loans, guarantee funds, socially responsible investing and similar are not developed. Support from local communities is poor, and also the presence of the informal economy is large. Social entrepreneurship is unrecognised on the market.

There is a large number of people in social need. For these reasons it is necessary to do closer and better defined framework for the development of social entrepreneurship. It should help to the social enterprises to be economically viable. Social enterprises themselves need to make the best of whatever environment they are operating in, and whatever resources available they are using. However, they also need to work together to make that environment as favourable as possible for social enterprise success.

To encourage social entrepreneurship activity, it is necessary to establish funds for the promotion and development of social entrepreneurship. In this regard, local authorities and governments need to create an ecosystem of support and finance (open access to financing from the local budget and further developing opportunities for micro crediting) that encourages the growth of social enterprises all the way from the initial idea to sustainability, profitability and scale. It should work on continuous improvement of skills, capabilities and knowledge of persons in institutions and citizens' associations.

Dr. Rajko Macura, dr. Iva Konda

Socialno podjetništvo: instrument za socialno in razvojno politiko

Globalna ekonomija je v zadnjih desetletjih predstavljena kot zgodba o velikem gospodarskem uspehu in blaginji, kot projekt, ki bo vsem prinesel koristi. Vendar pa dirka za dobičkom terja svoj davek. Neoliberalna ekonomija, katere osnovni načeli sta

dobiček in potrošnja, je pokazala svojo šibkost in nevzdržnost. Priča smo zapletenim gospodarskim, družbenim, kulturnim in ekološkim problemom, ki v številnih državah, še posebno v nerazvitih, povzročajo politično in socialno-ekonomsko krizo. Svetovni inštitut za ekonomske raziskave v sklopu Univerze združenih narodov (UNU-WIDER, 2016) ugotavlja, da se 94 % prihodkov na svetu razdeli na 40 % prebivalstva, medtem ko za preostalih 60 % ostane le 6 %. Po ocenah Svetovne banke skoraj polovica svetovnega prebivalstva živi z manj kot 2 \$ na dan, več kot milijarda od njih je podhranjenih, 2,5 milijarde jih nima osnovnih higienskih pogojev. Podatki iz zadnjih let prav tako kažejo na vse večje razslojevanje, delež prebivalstva, ki živi pod pragom revščine, se v zadnjih letih hitro povečuje. V razmerah rastočega ekonomskega in socialnega pomanjkanja se je sedanja politika socialnega varstva brezposelnih izkazala za preveč drago in neučinkovito. Nove razmere in odnosi zahtevajo inovativnost na področju zaposlovanja in socialnega varstva. Posameznike je treba motivirati in usposobiti, da postanejo aktivni udeleženci družbenih sprememb. Eden izmed najbolj učinkovitih modelov socialnega vključevanja je socialno podjetje, ki kot del socialne ekonomije predstavlja močno orodje za reševanje problemov ekonomske odvisnosti marginaliziranih, socialno ranljivih skupin, pa tudi za reševanje problemov v lokalnih skupnostih.

Svetovna gospodarska kriza leta 2008 je pokazala, da je socialno podjetništvo pomemben dejavnik pri stabilizaciji trga dela. Socialna podjetja so se izkazala za manj ranljiva. Tako se je npr. v Italiji, kjer je kriza močno zmanjšala število zaposlenih, število socialnih kooperativ povečalo za 2,7 %, kar kaže na to, da je združništvo dejavnik trajnostnega razvoja skupnosti (Roelants et al., 2012). Neposredni učinek delovanja socialnih podjetij na gospodarski razvoj skupnosti ali regije se kaže v tem, da (Petričević, 2012):

- njihove dejavnosti dopolnjujejo storitve v javnem interesu;
- prispevajo k uravnoteženi uporabi in dodelitvi razpoložljivih sredstev v korist lokalne skupnosti;
- ustvarjajo nova delovna mesta, nekatera socialna podjetja so usmerjena predvsem v vključevanje dolgotrajno brezposelnih na trg dela;
- spodbujajo socialno kohezijo ter prispevajo k rasti in razvoju socialnega kapitala;
- podpirajo institucionalizacijo neformalne podjetniške dejavnosti zasebnega sektorja itd.

Ne preseneča, da socialno podjetništvo, katerega bistvo sta hkratio delovanje v dobro družbe z odkrivanjem in prepoznavanjem družbenih problemov in uporaba podjetniških načel, da bi se dosegle pozitivne družbene spremembe, pridobiva na pomenu. Pravzaprav ga lahko uvrščamo med socialne inovacije, saj socialna podjetja demonstrirajo uspešnost združevanja poslovanja z družbenimi in okoljevarstvenimi temami (Konda et al., 2015, str. 213). Yunus (2009) meni, da so socialna podjetja bolj kot v ustvarjanje dobička usmerjena v neko korist za širšo družbo in na ta način lahko delujejo kot vektor sprememb. Imajo izdelke, storitve, kupce, trge, odhodke in prihodke, vendar pa je njihovo osnovno vodilo družbena koristnost. Yunus ponudi še eno možnost - gre za podjetja, ki si želijo maksimirati dobiček, vendar so ta podjetja v lasti revnih ljudi.

Komisija (European Commission, 2011) navaja, da imajo po velikosti in pravnih oblikah različna evropska socialna podjetja skupne naslednje značilnosti:

- *ustvarjanje dobička ni izključni niti glavni cilj opravljanja dejavnosti;*
- *razlog za opravljanje poslovnih dejavnosti je socialni ali družbeni cilj skupnega dobra, kar se pogosto odraža v velikem številu socialnih inovacij;*
- *ustvarjeni dobiček načeloma ponovno vlagajo v podjetje za uresničitev tega socialnega cilja;*
- *njihovo poslanstvo se odraža tudi v organizacijski strukturi in lastniških razmerjih, saj spoštujejo demokratično načelo, načelo udeležbe ter socialno pravičnost.*

Razlike med državami v Evropi pojasnjujejo trije dejavniki, in sicer (Borzaga in Defourny, 2001): (1) stopnja razvoja gospodarskih in socialnih sistemov, (2) značilnosti sistemov socialnega varstva in tradicionalnega tretjega sektorja ter (3) narava pravnih sistemov.

Italija je v literaturi pogosto omenjena kot pionirka na področju zakonodaje s področja socialnega podjetništva, saj je bil prvi Zakon o socialnih kooperativah sprejet že leta 1991. Za tem je sledil velik porast števila socialnih podjetij, različnih pravno-organizacijskih oblik, ki pa za razliko od socialnih kooperativ niso imele svojega zakona. V letu 2006 je sprejet Zakon o socialnem podjetništvu, ki najprej jasno definira socialno podjetništvo ter določa, da je socialno podjetje oznaka, ki jo lahko pridobi katera koli pravnoorganizacijska oblika (društvo, fundacija, kooperativa ...), če deluje v javno korist. Zakon o socialnem podjetništvu zajema 18 členov, v tem smislu je vsebinsko krajši od slovenskega ZSocP, a vsebinsko bolj strukturiran in natančnejši. Po mnenju Ficija (2006, str. 9) je bistvena pomanjkljivost italijanskega Zakona o socialnem podjetništvu v tem, da ne zahteva demokratičnega upravljanja s pravilom »en človek, en glas«, ki ga poznamo iz slovenskega ZSocP. Avtorja ta pomanjkljivost ne preseneča, saj italijanski zakon določa, da socialno podjetje lahko postane katera koli izmed primernih organizacij, ne glede na svojo pravnoorganizacijsko obliko (kooperativa, podjetje, tradicionalna neprofitna organizacija ali podobno), če le izpolnjuje vsa ostala določila Zakona o socialnem podjetništvu.

V skladu s klasifikacijo EU sodi Slovenija v skupino držav, kjer je koncept socialne ekonomije malo znan in sprejet (Monzon in Chaves, 2012). Po raziskavi Črnak-Megličeve in Rakarjeve (2009) zaposluje sektor socialne ekonomije oz. tretji sektor v Sloveniji zgolj 0,74 % delovne sile. Vse organizacijske oblike socialnega podjetništva pa v EU predstavljajo kar 3 milijoni organizacij oz. 10 % vseh podjetij, ki v EU-27 zaposlujejo okrog 6,5 % delovne sile. Največji delež (70 %) zaposlujejo neprofitne organizacije, sledijo zadruge (26 %) in vzajemna društva (3 %). Podjetja socialne ekonomije so prisotna v skoraj vseh sektorjih gospodarstva, kot so bančništvo, zavarovalništvo, kmetijstvo, obrt, različne komercialne storitve, zdravstvene in socialne storitve itd. (European Commission, 2013).

Do leta 2011, ko je v veljavo stopil ZSocP, Slovenija ni imela zakona, ki bi celovito urejal položaj javno koristnih organizacij. Kljub temu pa je že obstajalo socialno podjetništvo oziroma subjekti, ki so izvajali socialno podjetništvo (zadruge, društva in invalidska podjetja). ZSocP je prvi zakon v Sloveniji, ki natančno definira socialno

podjetništvo, merila za pridobitev statusa socialnega podjetja in ohranitev le tega, ter načine poročanja in spodbujanja socialnega podjetništva. Po tem zakonu je socialno podjetništvo trajno opravljanje dejavnosti socialnega podjetništva ali trajno opravljanje drugih dejavnosti pod posebnimi pogoji zaposlovanja, pri čemer je maksimizacija dobička, ki je posledica prodaje ustvarjenih proizvodov in storitev na trgu, postavljena v ozadje.

V Sloveniji je potencial socialnega podjetništva neizkoriščen. Še vedno je nezadostno sodelovanje med institucijami, odgovornimi za razvoj socialnega podjetništva na nacionalni in regionalni ravni, in pomanjkanje mehanizmov za financiranje naložb v socialna podjetja. Javnost je premalo ozaveščena o pomenu in vlogi socialnega podjetništva.

Formalni začetki socialnega podjetništva na Hrvaškem segajo v maj 2013 s pripravo strategije za razvoj socialnega podjetništva v obdobju 2015–2020. Cilji strategije, ki je bila sprejeta 15. 4. 2015, je ustvarjanje ugodnega okolja za razvoj socialnega podjetništva, pravnih in fiskalnih okvirov, finančne in tehnične podpore socialnim podjetnikom, definiranje meril in instrumentov za prepoznavanje, spremljanje in razvoj socialnih podjetnikov ter izobraževanje na vseh ravneh zaradi prepoznavanja pomena socialnega podjetništva kot bistvene sestavine gospodarskega razvoja. Da bi zagotovili neposredno podporo socialnim podjetnikom, je hrvaški zavod za zaposlovanje predložil sedem paketov ukrepov, namenjenih različnim ranljivim skupinam na trgu dela. Analitiki omenjajo nekaj slabosti te strategije. Predvsem izpostavljajo slabo razumevanje socialnega podjetništva pri ključnih deležnikih in nepoznavanje koristi socialnega podjetništva v širši družbi. Institucionalna podpora na nacionalni, regionalni in lokalni ravni je zanemarljiva, manjka pa tudi kakovosten in jasen zakonodajni okvir v zvezi s socialnim podjetništvom. Podporni instrumenti, dostopni potencialnim socialnim podjetnikom (posojila, jamstveni skladi, družbeno odgovorno investiranje, fundacije), niso razviti.

Z namenom, da bi spodbudila ustanovitev socialnih podjetij po vsej državi, je vlada v Veliki Britaniji leta 2002 ustanovila koalicijo socialnih podjetij in ustvarila Enoto socialnega podjetja v okviru Oddelka za trgovino in industrijo. Od leta 2006 je odgovornost v zvezi s socialnimi podjetji prevzelo na novo ustanovljeno ministrstvo za tretji sektor, katerega namen je izboljšanje strokovnosti sektorja, zagotavljanje dostopa do finančnih virov in dopolnitev pravnih okvirov za večjo rast sektorja. Socialna podjetja se v Veliki Britaniji pojavljajo v različnih velikostih in oblikah, od velikih nacionalnih in internacionalnih podjetij do manjših podjetij v javnem interesu, in delujejo na različnih področjih. Njihove skupne značilnosti so naslednje (British Council, 2015):

- so podjetja s ciljem generiranja prihodkov bolj s prodajo blaga in storitev na trgu kot pa z donacijami in s pridobivanjem nepovratnih sredstev;
- ustanovljena so z namenom, da nekaj spremenijo;
- dobičke namenjajo za nadaljevanje njihovega socialnega poslanstva.

V Veliki Britaniji izvajajo posebne ukrepe za podporo mladim. Tako so intenzivirali podporo pridobivanju delovnih izkušenj, ustanovili so inovacijski fond za zgodnje ukrepanje v šolah in podobno.

Povzamemo lahko, da je socialno podjetništvo močan vzvod socialnih in razvojnih politik. V različnih državah ima različne predpogoje in dejavnike za nastanek in nemoteno delovanje. Z ekonomskega, socialnega in psihološkega vidika predstavlja vključevanje socialno izključenih skupin na trg dela preko različnih oblik socialnega podjetništva pomemben dosežek tako za posameznika kot za družbo.

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Makroekonomski dejavniki in izpolnjevanje davčnih obveznosti

Znanstveni prispevek

UDK 330.5+336.221.4

KLJUČNE BESEDE: izpolnjevanje davčnih obveznosti, makroekonomski dejavniki, gospodarska kriza

POVZETEK - Prostovoljno izpolnjevanje davčnih obveznosti (voluntary tax compliance) je temelj sodobnih davčnih sistemov. Zato je zelo pomembno razumevanje vseh dejavnikov, ki vplivajo na pripravljenost davčnih zavezancev, da izpolnijo svoje davčne obveznosti. Na izpolnjevanje le-teh pa vpliva tudi makroekonomsko okolje oz. spremembe poslovnega cikla. V pričujočem prispevku se osredotočamo na ta dejavnik, katerega vpliv na izpolnjevanje davčnih obveznosti v literaturi ni široko raziskan, ter skušamo prikazati njegov pomen s pomočjo pregleda relevantnih objav. Pregled dostopnih (zlasti) empiričnih raziskav namreč pokaže, da so spremembe realnega okolja kot pojasnjevalna spremenljivka v povezavi s spremembami stopnje izpolnjevanja davčnih obveznosti uporabljene le malokrat. Vendar pa študije, ki to spremenljivko vendarle vključujejo, ugotovljajo, da poslabšanje makroekonomskih razmer znatno vpliva na zmanjšanje prostovoljnega izpolnjevanja davčnih obveznosti, kar prav tako potrjujejo analize posledic zadnje gospodarske krize.

Scientific article

UDC 330.5+336.221.4

KEY WORDS: Voluntary tax compliance, macroeconomic factors, economic crisis

ABSTRACT - Voluntary tax compliance is the base of the modern tax systems. Therefore, it is necessary to understand all the factors that affect the readiness of taxpayers to fulfil their tax obligations. However, tax compliance is also influenced by the macroeconomic environment, and the changes of business cycle, respectively. In our paper we focus on the respective factor which influence on tax compliance is not broadly discussed in the literature. We try to demonstrate its importance with the review of relevant publications. Namely, the review of available (especially) empirical research indicates that the changes of real environment as dependant variable, with respect to the changes of tax compliance, are applied rarely. Still, the studies which have applied the relative variable have also established that the worsening of the macroeconomic conditions has a significant impact on the tax compliance decrease. The last was also confirmed by the analyses of consequences with reference to the latter economic crisis.

1 Uvod

Temeljni dejavnik sodobnih davčnih sistemov je prostovoljno izpolnjevanje davčnih obveznosti, kar v praksi pomeni, da davčni zavezanci svoje davčne obveznosti izpolnjujejo pravilno, pošteno in v dogovorjenih rokih. V tuji literaturi se v povezavi s pripravljenostjo davčnih zavezancev za sodelovanje z davčnimi oblastmi večinoma uporablja univerzalen izraz »tax compliance« oz. »voluntary tax compliance«, ki bi ga lahko poslovenili kot izpolnjevanje davčnih obveznosti, oz. prostovoljno izpolnjevanje davčnih obveznosti ali pa celo kot davčna voljnost (Lešnik, 2015, str. 8). V nadaljevanju prispevka uporabljamo enoten izraz izpolnjevanje davčnih obveznosti.

Preučevanje pripravljenosti davčnih zavezancev, da svoje davčne obveznosti izpolnijo pravilno, pravočasno in pošteno, ni novo, obsežna literatura o tej tematiki je prisotna že nekaj desetletij. Prav tako pa različne študije raziskujejo različne vidike

izpolnjevanja davčnih obveznosti. Za začetnika raziskovanja ravnanj davčnih zavezancev lahko štejemo Allinghama in Sandma (1972, str. 323–338), ki sta kot prva analizirala odločanje posameznikov – davčnih zavezancev o tem, ali in v kakšnem obsegu bodo utajili davke z namernim lažnim poročanjem o višini svojih dohodkov. V teoretičnem modelu, ki sta ga razvila, sta preučila nekatere statične in dinamične vidike za odločitve o utaji davka. Pri tem model temelji na tehtanju posameznika med koristmi davčne utaje in verjetnostjo, da bo pri tem odkrit. Večja verjetnost odkritja davčne utaje, in s tem kaznovanje ter pogostost inšpekcijskih nadzorov, naj bi zmanjšala odločitve za načrtne utaje, oz. povišala stopnjo izpolnjevanja davčnih obveznosti. Ključni element te teorije je torej izvajanje ukrepov davčnih oblasti (ibid.).

Do danes so številne raziskave potrdile vpliv različnih dejavnikov na izpolnjevanje davčnih obveznosti, ki segajo dlje od zgolj (prisilnih) ukrepov davčnih oblasti. V nadaljevanju se osredotočamo na vpliv sprememb makroekonomskega okolja kot relevantnega faktorja z vplivom na ravnanje davčnih zavezancev. Menimo namreč, da je delovanje silnic zunanjega okolja na raven izpolnjevanja davčnih obveznosti pomembno in hkrati ne dovolj upoštevano v empiričnih potrditvah te odvisnosti. O možnosti negativnega delovanja zaostrelega zunanjega okolja v povezavi s pripravljenostjo davčnih zavezancev za sodelovanje z davčnimi oblastmi, je mogoče sklepati tudi z analizo posledic aktualne gospodarske krize. V tem smislu lahko opazujemo poslabšanje nekaterih kategorij, ki bi jih lahko povezali s stopnjo izpolnjevanja davčnih obveznosti. Tako so v obdobju krize upadli pobrani davčni prihodki, povečali so se davčni dolgovi, narasle so davčne vrzeli.

V našem prispevku želimo s sintezo ugotovitev nekaterih raziskav, ki spremembe zunanjega okolja povezujejo s problematiko izpolnjevanja davčnih obveznosti, pokazati na pomen upoštevanja ekonomske stvarnosti. Še posebej želimo opozoriti na empirične preveritve vplivov makroekonomskih spremenljivk na raven izpolnjevanja davčnih obveznosti. Nekatere študije, ki smo jih pregledali, namreč vplive ostalih dejavnikov (npr. ukrepov davčnih uprav) na raven izpolnjevanja davčnih obveznosti raziskujejo izolirano, brez vključevanja makroekonomskih vplivov, čeprav bi takšen pristop bil smiseln. Po naši oceni bi vključevanje spremenljivk, ki jih ponazarjajo spremembe makroekonomskega okolja, v različne modele analiziranja izpolnjevanja davčnih obveznosti prineslo realnejše rezultate ter hkrati prispevalo k boljšemu razumevanju ravnanja davčnih zavezancev. Namen tega prispevka nikakor ni kritika obstoječih študij, pač pa predstavlja zbir nekaterih relevantnih ugotovitev v povezavi z vplivom makroekonomskih kategorij na stopnjo izpolnjevanja davčnih obveznosti.

V drugem poglavju navajamo krajši pregled nekaterih reprezentativnih makroekonomskih dejavnikov s krajšo analizo gibanja le-teh. Tretje poglavje vsebuje pregled študij, ki se ukvarjajo z vplivom makroekonomskega okolja na raven izpolnjevanja davčnih obveznosti. V četrtem poglavju je prikazana povezava med zadnjo gospodarsko krizo in spremembami pri izpolnjevanju davčnih obveznosti, peto pa prikazuje dva primera empiričnih rezultatov makroekonomskih vplivov v kombinaciji z ostalimi dejavniki na izpolnjevanje davčnih obveznosti. V sklepnem delu je še sinteza predhodnega razmišljanja.

2 Makroekonomski dejavniki

V tem poglavju je kratek pregled nekaterih, po naši oceni relevantnih, makroekonomskih indikatorjev, ki ponazarjajo spremembe zunanjega okolja. Na primerih različnih skupin držav (kot jih klasificira IMF) prikazujemo spremembe BDP in povprečnih potrošniških cen, pobrane javnofinančne prihodke kot delež v BDP in stanje skupnega bruto dolga držav kot deleža v BDP. Pri tem so podatki prikazani ločeno za naslednje skupine držav: najbolj razvite države – G7, države Evropske unije (EU 28), azijske države, države Latinske Amerike in karibske države ter države Srednjega vzhoda, severne Afrike, Afganistan in Pakistan. Zajeli smo obdobje zadnjih 10 let, od leta 2005 do leta 2015, ki vključuje tudi obdobje gospodarske krize.

Zavedamo se, da obstaja še cela vrsta makroekonomskih kategorij, ki prav tako ponazarjajo stanje ekonomske realnosti, vendar smo se v povezavi z namenom našega prispevka odločili za zgolj strnjen prikaz naštetih kategorij, za katere menimo, da dovolj dobro prikažejo spreminjanje zunanjega okolja. Širša predstavitev različnih makroekonomskih indikatorjev bi presegla okvire našega prispevka.

Tabela 1: Medletne odstotne spremembe BDP po stalnih cenah

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
G7	2,5	2,6	2,1	-0,3	-3,8	2,9	1,6	1,4	1,3	1,7	1,9
EU 28	2,3	3,6	3,3	0,6	-4,3	2,1	1,7	-0,4	0,3	1,6	2,3
Azijske države	5,3	5,5	6,2	5,4	2,4	6,9	4,7	6,2	5,1	4,6	4,8
Latinska Amerika in Karibi	4,7	5,6	5,9	4,0	-1,8	6,1	4,6	3,0	2,9	1,0	0,0
Srednji vzhod, S Afrika, Afganistan in Pakistan	5,5	5,9	5,6	4,8	1,5	4,9	4,5	5,0	2,4	2,7	2,3

Vir: IMF, 2016.

Iz tabele 1 izhaja podobno gibanje BDP za vse skupine držav. Opazen je strm upad BDP po letu 2008 kot posledica gospodarske krize, ki mu sledi rast in v nadaljevanju ponovni upad in rast.

Tabela 2: Medletne odstotne spremembe povprečnih potrošniških cen

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
G7	2,4	2,4	2,2	3,2	-0,1	1,4	2,6	1,9	1,3	1,5	0,2
EU 28	2,3	2,3	2,4	3,7	1,0	2,0	3,1	2,6	1,5	0,5	0,0
Azijske države	7,5	8,5	4,7	9,1	3,3	4,5	5,8	3,8	4,6	4,6	3,3
Latinska Amerika in Karibi	5,4	4,2	4,2	6,4	4,6	4,2	5,2	4,6	4,6	4,9	5,5
Srednji vzhod, S Afrika, Afganistan in Pakistan	7,4	8,3	10,1	11,8	7,3	6,6	9,2	9,8	9,1	6,8	5,8

Vir: IMF, 2016.

Gibanje povprečnih potrošniških cen je prikazano v tabeli 2. Podobno kot BDP so tudi potrošniške cene v času gospodarske krize upadle (upad povpraševanja vpliva na znižanje cen).

Tabela 3: Skupni javnofinančni prihodki kot delež v BDP

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
G7	34,7	35,7	36,1	35,9	34,3	34,3	35,0	35,0	36,5	36,6	36,3
EU 28	42,7	43,1	43,1	43,1	42,9	43,0	43,6	44,3	44,9	44,7	44,3
Azijske države	19,8	20,6	20,0	20,8	18,7	18,7	19,6	19,8	19,8	19,4	18,9
Latinska Amerika in Karibi	27,6	28,4	28,5	30,0	28,2	29,3	29,8	29,6	29,6	28,7	27,8
Srednji vzhod, S Afrika, Afganistan in Pakistan	36,9	38,0	36,1	39,8	31,0	32,4	33,9	36,1	35,0	32,5	25,7

Vir: IMF, 2016.

Pobrani javnofinančni prihodki, kot prikazuje tabela 3, so prav tako upadli v času gospodarske krize, vendar padec ni bil tako strm kot pri prejšnjih dveh makroekonomskih kategorijah (z izjemo skupine držav Srednjega vzhoda ter ostalih v tej skupini). Najpomembnejši vir javnofinančnih prihodkov so davčni prihodki, ki so v obdobju krize značilno upadli (kot posledica zmanjšanja obsega poslovanja gospodarskih subjektov, padca dohodkov prebivalcev itd.).

Tabela 4: Skupni bruto dolg držav (delež v BDP)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
G7	85,4	82,9	80,9	88,9	103,7	111,9	117,1	121,3	119,4	118,6	117,9
EU 28	61,4	59,8	58,0	62,3	72,6	78,5	81,2	85,1	87,0	88,0	86,8
Azijske države	44,4	39,5	36,6	35,4	37,3	35,7	34,5	35,6	37,2	37,6	38,7
Latinska Amerika in Karibi	49,8	46,8	45,4	45,4	49,1	48,2	48,1	48,4	49,1	51,4	55,6
Srednji vzhod, S Afrika, Afganistan in Pakistan	43,7	35,4	30,5	26,2	32,3	29,7	26,6	28,4	28,8	29,8	37,2

Vir: IMF, 2016.

Tabela 4 prikazuje stanje bruto dolgov držav, ki so v obdobju gospodarske krize narasli, kar je posledica povečanih izdatkov držav zaradi blaženja posledic krize.

Iz predstavljenih makroekonomskih kazalcev so v opazovanem obdobju razvidna velika nihanja. Vprašanje, ali in koliko so tako spremenjene okoliščine vplivale na pripravljenost davčnih zavezancev za prostovoljno izpolnjevanje davčnih obveznosti, bomo v nadaljevanju prispevka obravnavali s pomočjo pregledanih raziskav.

3 Vpliv sprememb makroekonomskega okolja na izpolnjevanje davčnih obveznosti

Pri analiziranju vplivov makroekonomskega okolja na izpolnjevanje davčnih obveznosti smo odkrili le nekaj raziskav, ki se ukvarjajo s to problematiko. Podobno navaja tudi OECD (2010, str. 32), in sicer, da so ekonomski dejavniki preučevanja izpolnjevanja davčnih obveznosti osredotočeni zlasti na višino davčne obveznosti ali na davčno stopnjo. Preučevanje dejavnikov na makro nivoju, kot so gospodarska rast, stopnja brezposelnosti, obseg (industrijske) proizvodnje itd., je v tem oziru zelo malo. V nadaljevanju navajamo nekaj študij, ki se ukvarjajo s to problematiko, in vse potrjujejo negativni vpliv slabših makroekonomskih razmer na stopnjo izpolnjevanja davčnih obveznosti.

Plumley (1996, str. 11–96) preučuje različne determinante izpolnjevanja davčnih obveznosti na področju dohodnine v Združenih državah Amerike in ugotavlja, da ima stopnja brezposelnosti močno negativen vpliv. IMF (2009, str. 6) ugotavlja, da empiričnih dokazov v zvezi z vplivom recesije na stopnjo izpolnjevanja davčnih obveznosti ni veliko, vendar pa potrjujejo verjetnost poslabšanja.

Cai in Liu (2009, str. 764–795) raziskujeta, ali tržna konkurenca povečuje iniciativo kitajskih industrijskih podjetij za izogibanje davkom od dohodka. Pri tem ugotavljata robustne dokaze, da so podjetja v bolj konkurenčnih okoljih tudi bolj vpeta v davčne utaje. Hkrati pa ugotavljata, da je izogibanje davkom od dohodka povezano z dostopom do posojila, in sicer, da se zmanjšuje izpolnjevanje davčnih obveznosti v pogojih recesije, ko je dostop do posojil otežen.

Johnson et al. (1999, str. 2–50) na podlagi uporabe podatkov za Latinsko Ameriko, države OECD in države v tranziciji potrjujejo povezavo med znižanjem sive ekonomije in višjimi stopnjami gospodarske rasti.

Pomemben kazalnik izpolnjevanja davčnih obveznosti je tudi višina davčne vrzeli kot najširši vidik neizpolnjevanja davčnih obveznosti. CASE (2013, str. 18), predlaga, da se lahko davčna vrzel definira kot razlika med davki, ki bi jih davčna uprava lahko odmerila in pobrala (potencialni davčni izplen) ter dejanskimi davčnimi prihodki (zapadlimi in plačanimi v obdobju). OECD (2008, str. 16) izpostavlja bruto in neto davčno vrzel, pri čemer se lahko bruto davčna vrzel opazuje kot vsota treh kategorij:

- neizpolnjevanje obveznosti predložitve obračuna: skupni znesek davka, ki ni plačan pravočasno zaradi neoddanih obračunov;
- neizpolnjevanje obveznosti v povezavi s poročanjem (prenizko naveden prihodek ali previsoko zahtevane davčne olajšave in odbitki): skupni davek, ki bi moral biti zajet v pravočasno vloženi obračuni, zmanjšan za skupni davek, ki je dejansko zajet na teh obračunih;
- neizpolnjevanje obveznosti v povezavi s plačilom (neplačilo navedenega dolgotrajnega davka): razlika med celotnimi davčnimi obveznostmi, ki izhajajo iz pravočasno predloženih obračunov, in skupnim zneskom pravočasnih plačil, povezanim s poročanimi obveznostmi (ibid.).

Neto davčna vrzel pa predstavlja skupni znesek neplačanih davkov, ki ostane po vseh oblikah prisilnih ukrepov, izvedenih s strani fiskalne administracije. Ti ukrepi zajemajo aktivnosti za zagotovitev nepravočasno predloženih davčnih obračunov, odkrivanje zamolčanih davčnih obveznosti z inšpekcijskimi pregledi in ostalimi oblikami nadzora ter pobiranje dolgovanih davkov, ki niso plačani pravočasno (ibid.).

Med raziskovalci, ki se ukvarjajo z dejavniki davčne vrzeli, je tudi Reckon (2009, str. 2–109), ki kot pomembne pojasnjevalne spremenljivke s statistično značilnim vplivom na vrzeli iz naslova davka na dodano vrednost (DDV) navaja indeks zaznavanja korupcije ter skupno obveznost za DDV. Pri tem je vrzel pri DDV definirana kot razlika med dejansko pobranim DDV in skupno davčno obveznostjo iz naslova DDV (VAT total tax liability – VTTL), v absolutnem smislu ali kot odstotek. Skupna davčna obveznost iz naslova DDV (VTTL) pa je ocenjeni znesek DDV, ki ga je mogoče teoretično pobrati, skladno z zakonodajo in ostalimi predpisi na področju DDV (CASE 2015, str. 7).

Bolj podrobna je študija CASE (2013, str. 2–127), ki se ukvarja z odvisnostjo vrzeli pri DDV kot deležu v skupni teoretični obveznosti za DDV, na vzorcu držav članic EU. Ključni pojasnjevalni spremenljivki sta proizvodna vrzel, definirana kot odstotna razlika med BDP in njegovo dolgoročno trendno komponento, kot jo ocenjujejo uradni viri ter splošna stopnja DDV za merjenje potencialnih koristi od utaje DDV. Uporabljene so še dodatne kontrolne spremenljivke, in sicer: indeks zaznavanja korupcije (CPI), ki ga pripravlja Transparency International, za kontrolo dejavnikov v povezavi s korupcijo v javnem sektorju, ki lahko neposredno vpliva na davčno prisilo in davčno moralo davčnih zavezancev (višji indeks pomeni nižjo stopnjo korupcije), indikator za leta po priključitvi države k EU, za kontrolo učinkov priključitve na davčni sistem in prisilo, logaritem realnega BDP per capita, za zajem sprememb ekonomskih okoliščin novih držav članic (zlasti v vzhodni Evropi), ki bi lahko imele neodvisen vpliv na izpolnjevanje obveznosti DDV, ter v nekaterih specifikacijah še ostale pojasnjevalne spremenljivke. Vse uporabljene makroekonomske pojasnjevalne spremenljivke imajo na davčno vrzel značilen negativni vpliv (davčna vrzel se v obdobju konjunktore zmanjša in obratno).

Zidkova (2014, str. 514–530) s pomočjo regresijske analize ugotavlja, da imajo na vrzel pri DDV pozitivni vpliv končna potrošnja gospodinjstev in neprofitnih organizacij, negativni vpliv pa delež DDV v BDP. Prav tako pozitivno na davčno vrzel učinkujejo delež sive ekonomije ter standardna stopnja DDV, negativno pa BDP per capita, delež v intrakomunitarnem prometu, končna potrošnja restavracij in hotelov ter število stopenj za DDV.

4 Gospodarska kriza in izpolnjevanje davčnih obveznosti

Zagotovo najvažnejši in hkrati najbolj očiten indikator izpolnjevanja davčnih obveznosti predstavljajo pobrani davki, tako v absolutnem smislu, kakor tudi v okviru različnih relativnih kontekstov. Tako Evropska komisija (2013, str. 21) navaja, da je

gibanje davčnih prihodkov, izraženo kot razmerje med celotnimi davki in BDP, v okviru Evropske unije (EU) v letu 1999 doseglo vrh in pričelo upadati po letu 2000. Takšen trend se je nadaljeval do leta 2004, ko je skupno davčno razmerje pričelo naraščati do leta 2007 na območju evra in do leta 2006 na območju držav članic EU (EU-27). Kriza je povzročila upad razmerja z 39,3 % v 2008 na 38,4 % v 2009, kjer je obmirovalo še v 2010 (38,3 %). V 2011 je razmerje med davki in BDP naraslo za 0,5 odstotne točke na 38,8 %. Celo v absolutnem smislu so med letoma 2008 in 2009 davčni prihodki v EU in na območju evra upadli prvič po letu 1995, preden so pričeli ponovno postopoma naraščati in v letu 2011 presegli pred-krizno raven na obeh območjih (ibid.).

Tudi obseg sive ekonomije v posamezni državi odraža pripravljenost davčnih zavezancev za sodelovanje z davčnimi oblastmi. Tako Schneider (2010, str. 2–19) predstavlja vpliv ekonomske krize na sivo ekonomijo v Nemčiji, Grčiji in še 19-ih državah OECD. S pričetkom globalne ekonomske krize se je siva ekonomija povečala v vseh državah OECD-ja. V povprečju je znašala 13,8 % - povečanje za 0,5 odstotne točke v primerjavi s 13,3 % v 2008 – torej se je skoraj vrnila na raven iz leta 2007. V 2010 se lahko pričakuje ponovno povišanje v vseh državah članicah OECD med 0,1 odstotnimi točkami (Danska, Irska, itd.) ter 0,3 odstotnimi točkami (v Španiji); povprečje v 2010 naj bi bilo 14 % (ibid.). Avtor v nadaljevanju za zmanjšanje obsega sive ekonomije kot možno predlaga uporabo različnih ukrepov fiskalne politike (ibid., str. 9).

Že omenjena davčna vrzel iz naslova DDV je v študiji CASE (2013, str. 33) postavljena v kontekst recesije in je med ostalim obravnavana kot kazalnik stopnje izpolnjevanja davčnih obveznosti. Študija ugotavlja, da je ekonomska kriza s pričetkom v letu 2008 prizadela vse države članice EU, ki so v recesijo zašle v letu 2009 (z izjemo Poljske, ki pa je doživela očiten zastoj v rasti BDP). Globina recesije ni bila enaka v vseh državah članicah EU, nekatere so izkazovale negativno rast BDP še ob koncu leta 2011. Podatki kažejo, da so takšna neugodna gospodarska gibanja vplivala na številne (vendar ne vse) vrzeli iz naslova DDV v gospodarsko najhujše prizadetih državah. CASE (2013, str. 122) navaja tabelarični pregled vrzeli pri DDV za države članice EU v obdobju 2000–2011 (tabela 5) ter izpostavlja primerjavo obdobj 2000–2003 in 2008–2011. Pri tem je razvidno, da so se DDV vrzeli najbolj povišale v Španiji, Grčiji, Latviji, na Irskem, Portugalskem in Slovaškem, medtem ko so Švedska, Poljska, Malta, Bolgarija in Češka izboljšale stopnje pobranega DDV v primerjavi s teoretično obveznostjo za DDV (ibid., str. 33). Najnovejše ocene vrzeli iz naslova DDV, ki jih pripravlja CASE (2016), so pripravljene za leto 2014 in kažejo na upad vrzeli pri DDV v letu 2014 glede na predhodna obdobja.

Pomemben pokazatelj zmanjšanja stopnje izpolnjevanja davčnih obveznosti je tudi stanje davčnega dolga. Če se kot merilo za (prostovoljno) izpolnjevanje davčnih obveznosti upoštevajo neplačani davki (davčni dolg), lahko ugotovimo, da se je stopnja izpolnjevanja davčnih obveznosti v času gospodarske krize zmanjšala. OECD (2011, str. 182) namreč v svoji primerjalni informaciji v zvezi z gibanjem davčnih dolgov davčnih administracij v obdobju 2007–2009 (obdobje krize) ugotavlja, da je skoraj 40 % davčnih administracij poročalo o povišanju agregatnih vrednosti davčnih dolgov v obdobju dveh let za več kot 20 %; za 13 davčnih administracij je to povišanje preseglo 40 %.

Tabela 5: Vrzeli iz naslova DDV, 2000–2011 (v mio EUR)

Država članica	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Avstrija	1 626	2 030	1 481	2 186	2 373	2 493	3 131	3 026	3 156	2 151	2 573	3 468
Belgija	1 815	2 818	2 397	3 203	3 019	3 126	3 397	3 048	4 278	4 395	4 571	4 970
Bolgarija	357	458	641	471	319	253	203	441	164	554	385	604
Češka	1 662	1 767	2 069	2 354	875	804	1 396	2 023	3 165	3 234	4 315	4 241
Danska	2 076	2 064	1 994	1 897	2 035	2 017	2 206	2 218	2 827	2 274	2 382	2 566
Estonija	75	109	132	153	229	158	143	146	308	181	221	301
Finska	1 523	1 728	1 741	1 873	2 068	1 810	1 990	2 590	2 826	1 716	2 762	2 831
Francija	13 705	16 568	19 153	20 429	19 688	20 515	22 361	23 110	26 769	33 478	32 148	32 233
Nemčija	17 876	22 117	20 885	20 499	21 038	21 186	19 708	26 663	25 532	19 587	26 144	26 909
Grčija	3 250	3 101	3 555	4 547	4 899	5 988	6 975	7 654	7 052	8 069	7 431	9 763
Madžarska	1 241	1 835	2 335	2 110	2 204	2 754	2 538	2 567	2 944	2 770	3 351	3 700
Irska	790	112	369	602	329	948	1 052	1 336	1 548	1 811	1 294	1 108
Italija	22 819	25 716	25 466	30 926	32 539	32 388	29 130	29 357	33 610	39 793	31 699	36 134
Latvija	112	162	183	198	231	179	175	209	531	804	698	954
Litva	408	498	539	681	857	837	885	930	1 048	1 297	1 243	1 352
Luksemburg	215	223	202	210	190	176	177	254	331	224	504	551
Malta	47	54	51	52	83	40	46	62	63	53	45	21
Nizozemska	2 768	2 774	2 378	2 233	1 240	1 064	950	70	1 629	3 848	1 545	4 012
Poljska	2 606	3 803	3 370	2 908	2 977	1 916	1 211	511	2 743	3 985	3 764	5 410
Portugalska	350	562	682	715	842	449	835	1 114	1 351	2 911	2 575	2 764
Romunija	1 877	2 714	2 247	2 451	3 314	3 387	4 597	5 691	6 564	7 630	8 887	10 348
Slovaška	806	907	1 018	795	1 091	986	1 518	1 856	1 964	2 393	2 613	2 773
Slovenija	58	99	103	132	139	138	136	210	311	361	356	326
Španija	2 618	3 590	4 417	3 317	2 688	378	832	6 748	15 226	22 474	10 765	15 197
Švedska	1 396	1 381	1 403	1 237	1 192	1 152	1 537	1 245	889	558	225	932
Združeno kraljestvo	14 977	16 575	16 736	12 396	15 129	15 722	18 921	19 892	20 074	14 215	16 937	19 487

Vir: CASE, 2013.

Nekaj več kot 20 % administracij (10) je poročalo o povišanju števila zadev v zvezi z davčnim dolgom oz. o davčnih dolžnikih v dveh letih za 20 %; za dve davčni administraciji je to povišanje preseglo 40 %. Podatki OECD za Slovenijo v opazovanem obdobju kažejo na povišanje davčnega dolga kot deleža v letno pobranih prihodkih (3,6 % v letu 2007, 3,8 % v letu 2008 in 4,3 % v letu 2009) (prav tam, str. 177). Prav tako Lešnik et al. (2014, str. 130–140) ekonometrično potrjujejo vpliv recesije na porast davčnega dolga ter poslabšanje v davčnih obračunih izkazanih podatkov o davčnih osnovah (Lešnik, 2014a, str. 793–811).

IMF (2009, str. 5) opozarja na posledice ekonomske krize, ki vplivajo na zmanjšanje pobranih javnofinančnih prihodkov v razmerju do BDP. Kot pomemben dejavnik, ki lahko znatno vpliva na učinkovitost pobiranja prihodkov v krizi in je do sedaj bil deležen premalo pozornosti, je predstavljena stopnja izpolnjevanja davčnih obveznosti oz. spremembe te kategorije. Pri tem se lahko neizpolnjevanje davčnih obveznosti izkaže v različnih pojavnih oblikah, tako da posamezniki in podjetja:

- izvajajo obdavčljive transakcije, ne da bi se registrirali pri davčnih oblasteh,
- ne oddajo davčnih obračunov v zakonsko določenih rokih,
- sporočajo preizke davčne obveznosti ali nezakonito zahtevajo vračilo,
- svoje davčne obveznosti ne plačajo v celoti (davčni dolg) (ibid.).

Opisane pojavne oblike neizpolnjevanja davčnih obveznosti povečujejo davčno vrzel in predstavljajo izgubljene javnofinančne prihodke; zmanjšanje davčne vrzeli predstavlja celotno nalogo davčnih administracij tako v dobrih, kakor tudi v slabših gospodarskih obdobjih (ibid.).

IMF (ibid., str. 7) davčnim administracijam tudi priporoča oblikovanje strategije izpolnjevanja davčnih obveznosti za obdobje ekonomske krize. Zadevna študija predlaga zasledovanje dveh ciljev, in sicer bi morale davčne administracije v prvi vrsti obrzdati naraščanje neizpolnjevanja davčnih obveznosti. Neukrepanje lahko privede do znatnih izgub javnofinančnih prihodkov, hkrati pa pomeni nepošteno konkurenčno prednost za podjetja, ki ne izpolnjujejo davčnih obveznosti. Zadržanje neizpolnjevanja davčnih obveznosti od davčnih administracij zahteva prilagoditev servisa davčnim zavezancem in programa prisilnih ukrepov na novo nastalim rizikom neizpolnjevanja obveznosti. Drugi cilj, ki ga navaja študija IMF pa je pomoč davčnim zavezancem pri njihovi borbi s krizo. V obdobju oteženih gospodarskih razmer se mnogi poslovni subjekti soočajo z znatnim finančnim pritiskom, ki lahko povzroči prenehanje njihovih poslovnih aktivnosti in zapustitev davčnega sistema, kar se odraža v permanentni izgubi davčnih prihodkov. Ukrepi, ki lahko povečajo verjetnost, da davčni zavezanci ostanejo v okviru sistema plačevanja davkov, vključujejo prilagoditev plačevanja akontacij, pospešitev izvajanja vračil in podaljšanje obdobja za plačilo. Določitev obsega, v katerem ti ukrepi predstavljajo element fiskalne spodbude in odločitev o njihovi uporabi, bi morala biti stvar vlad in kot taka del državnega ekonomskega programa za boj proti krizi. Ta študija za doseg zastavljenih ciljev predlaga še pomožne ukrepe, ki jih deli v štiri skupine (ibid., str. 8):

- razširitev pomoči davčnim zavezancem,
- preusmeritev prisilnih ukrepov na tista pojavnna področja neizpolnjevanja obveznosti, ki predstavljajo največji riziko za pobiranje davkov,
- uvedba zakonodajnih reform, ki bi pospešile aktivnosti administracij ter
- izboljšanje komunikacije z davčnimi zavezanci.

Podobno se Brojba et al. (2010, str. 151–164) osredotočajo na uporabo optimalnih strategij fiskalnih administracij med ekonomsko krizo. Avtorji izpostavljajo pomen ukrepov fiskalnih administracij v povezavi s pobranimi javnofinančnimi prihodki, in sicer se osredotočajo na pobiranje davčnih dolgov in davčno inšpiciranje. V študiji ugotavljajo, da v zgodnji fazi ekonomske krize ni popustljivost davčne administracije

(prestavljanje, odlogi, oprostitev) tisti dejavnik, ki vodi k neučinkoviti politiki, ampak so to vladne politike, ki zmanjšujejo možnost stečajev podjetij. V zvezi z davčno inšpekcijo uporabljeni model ponuja možnosti poglobljene analize nadzora in vzpostavitve enotne davčne stopnje.

Lešnik (2012, str. 21–22) izpostavlja vprašanje o ukrepih, ki naj jih izvedejo fiskalne politike, da bi se povišal nivo prostovoljnega izpolnjevanja davčnih obveznosti, še posebej v času gospodarske krize. Sprašuje se, ali je mogoče z omilitvijo določenega dela davčne politike pomagati davčnim zavezancem, da se lažje soočijo s posledicami krize. Mnoge države se zavedajo vpliva krize tudi na področje prostovoljnega izpolnjevanja davčnih obveznosti in njihove fiskalne administracije so izvedle nekatere ukrepe za omilitev posledic krize v tem segmentu. Lešnik (ibid.) prav tako navaja tabelarni pregled nekaterih posebnih administrativnih aktivnosti davčne politike, ki so jih v obdobju 2007–2009 izvedle oz. niso izvedle izbrane države. Iz tabele sicer izhaja, da se Slovenija ni odločila za uporabo navedenih posebnih administrativnih ukrepov za zmanjšanje vpliva globalne finančne krize, vendar pa je v preučevanem obdobju uvedla številne ukrepe s ciljem povišanja prostovoljnega izpolnjevanja davčnih obveznosti.

Iz Poročila Davčne uprave Republike Slovenije (DURS) o pobiranju dajatev in boju proti davčnim utajam s predlogi ukrepov (2010, povzeto po Lešnik, ibid.) ter Poslovne strategije DURS za obdobje 2010–2013 (2010, povzeto po Lešnik, ibid.), izhaja, da je urejanje tega področja prednostni cilj slovenske davčne uprave. Izpostavljeni so naslednji že uvedeni ukrepi: elektronsko poslovanje za poslovne subjekte, dohodnina – informativni izračun, informiranje davčnih zavezancev in ključni predlogi sprememb. Hkrati je poudarjen pomen davčne izvršbe zaradi neprostovoljnega poravnavanja obveznosti, strategija preprečevanja in odkrivanja kaznivih dejanj davčne zatajitve in drugih kršitev davčne zakonodaje ter sprotno seznanjanje javnosti o nepravilnostih, ugotovljenih v usklajenih inšpekcijskih pregledih. Izpostavljen je pomen samoprijav ter uvedba davčnih preiskav. Uveden je horizontalni monitoring in posodobljen informacijski sistem DURS-a. Lešnik (2012, str. 22) sklene, da je uvedba posebnih ukrepov davčnih administracij kot pomoč davčnim zavezancem v obdobju gospodarske krize zagotovo vredna premisleka. Po drugi strani pa je treba upoštevati vpliv takšnih ukrepov na prihodke v blagajnah javnega financiranja, kjer glavni vir predstavljajo davki in prispevki poslovnih subjektov. Prav tako bi bila smiselna analiza učinka blažjih ukrepov fiskalnih politik v času gospodarske krize na stopnjo prostovoljnega izpolnjevanja davčnih obveznosti.

O primernosti ukrepov fiskalne politike kot odzivu na zaostreno javnofinančno situacijo se sprašuje tudi Jovanović (2013, str. 19), ki analizira uvedbo normiranega sistema odhodkov v smislu poenostavitve in olajšanja izpolnjevanja davčnih obveznosti za majhna in srednja podjetja. Avtorica ugotavlja, da se je za vstop v poenostavljen sistem davčnega obračunavanja odločilo le malo davčnih zavezancev, čeprav je sistem administrativno zelo enostaven. Zaključuje, da ukrep vlade ni dosegel učinka v kontekstu boja zoper sivo ekonomijo, ravno nasprotno, utegnil je imeti celo škodljive posledice zaradi odjav zavezancev za davek na dodano vrednost (ibid.).

Sklepamo lahko, da je gospodarska kriza preko poslabšanja različnih makroekonomskih kazalnikov (padec BDP, zvišanje stopnje brezposelnosti, padec obsega proizvodnje, znižanje oz. stagnacija povprečnih plač itd.) vplivala na zmanjšanje (prostoVOLjnega) izpolnjevanja davčnih obveznosti. Pregledane raziskave v tem smislu obravnavajo različne kategorije za določanje vedenja davčnih zavezancev, ki so se s pojavom krize značilno spremenile. Upadel je obseg pobranih javnofinančnih prihodkov (z nadaljnjim negativnim vplivom na javnofinančne primanjkljaje in povišanjem javnih dolgov), zvišal se je obseg sive ekonomije, povečali so se davčni dolgovi in davčne vrzeli. Ob tem je mogoče opazovati še ostale kategorije, ki prav tako pokažejo, kakšno je ravnanje davčnih zavezancev, npr. delež pravočasno vloženi davčnih napovedi, sporočanje potrebnih podatkov davčnim oblastem itd., vendar konkretnih raziskav, ki bi se ukvarjale z vplivom gospodarske krize, v tej zvezi ni bilo zaslediti.

5 Empirične potrditve vplivov makroekonomskih kategorij, v kombinaciji z ostalimi dejavniki, na raven izpolnjevanja davčnih obveznosti

Pri iskanju empiričnih modelov (in njihovih rezultatov), ki bi preverjali vpliv makroekonomskih kategorij, skupaj z ostalimi relevantnimi dejavniki, na raven izpolnjevanja davčnih obveznosti, smo naleteli le na nekaj takih primerov. Večina študij namreč te vplive raziskuje izolirano, brez vključevanja vsaj nekaterih pojasnjevalnih spremenljivk, ki ponazarjajo spremembe poslovnega cikla. Še posebej sta nas zanimali pomembnost in statistična značilnost le-teh v kombinaciji z ostalimi pojasnjevalnimi spremenljivkami (npr. ukrepi davčnih uprav, višina davčnih stopenj, stopnja zaznavanja korupcije v povezavi z davčno moralo in druge).

V nadaljevanju prikazujemo rezultate dveh modelov, ki po naši oceni najbolj reprezentativno predstavljata učinek makroekonomskega okolja na stopnjo izpolnjevanja davčnih obveznosti in pri tem zajameta tudi vplive nekaterih ostalih dejavnikov. Odločili smo se, da rezultatov ostalih empiričnih študij na tem mestu zaradi omejene dolžine prispevka ne bomo predstavljali. Predhodno omenjena študija CASE (2013, str. 93) je med drugim ekonometrično preverila odvisnost vrzeli pri DDV kot odstotka od teoretične davčne obveznosti, od nekaterih pojasnjevalnih in kontrolnih spremenljivk. V tabeli 6 so prikazani rezultati treh regresij, ki se razlikujejo glede vključevanja posameznih pojasnjevalnih spremenljivk.

V tabeli 6 lahko opazujemo regresijske koeficiente in statistično značilnost za dve makroekonomski kategoriji, in sicer za proizvodno vrzel ter stopnjo nezaposlenosti. Študija navaja, da je vrzel izpolnjevanja davčnih obveznosti (vrzel pri DDV) proticiklična, s povečanjem proizvodne vrzeli za eno odstotno točko (tj. odstotni padec odhodkov pod trend), kar v povprečju povzroči povečanje davčne vrzeli pri DDV za 0,38 odstotne točke. Vendar pa ocenjeni učinek proizvodne vrzeli ni značilno različen od nič. Eden izmed možnih razlogov za ocenjeni neznačilen učinek proizvodne vrzeli je, da ta spremenljivka ne zajame poslovnega cikla dovolj natančno, še posebej med

nedavnim ekonomskim padcem. Če je proizvodna vrzel merjena z napako, se bo ocenjeni učinek poslovnega cikla na izpolnjevanje davčnih obveznosti nagibal proti ničli. Preprosta alternativa je nadomestitev poslovnega cikla s stopnjo brezposelnosti, ki lahko zajame učinke nedavnega ekonomskega padca natančneje kot pa spremenljivka proizvodna vrzel. Rezultati te specifikacije so razvidni v drugem (in tretjem) stolpcu tabele. V tem primeru pa rezultati pričakovano pokažejo znaten proticiklični učinek na izpolnjevanje davčnih obveznosti, pri čemer vsako povečanje stopnje nezaposlenosti za eno odstotno točko povzroči povečanje vrzeli izpolnjevanja obveznosti za 0,91 odstotka (oz. 0,86). Ostali koeficienti v regresiji se bistveno ne spremenijo (ibid., str. 95).

Tabela 6: Osnovni rezultati regresije odvisne spremenljivke vrzeli iz naslova DDV

Neodvisna spremenljivka	Odvisna spremenljivka: Vrzel DDV		
	(1)	(2)	(3)
Proizvodna vrzel	0,38 (0,28)	-	
Stopnja nezaposlenosti	-	0,90*** (0,30)	0,86*** (0,29)
Splošna stopnja DDV	0,67 (0,42)	0,74* (0,44)	0,76* (0,44)
Uvoz podvržen mejnim kontrolam	-	-	-0,08 (0,08)
Indeks zaznavanja korupcije	1,55 (1,30)	1,47 (1,10)	1,53 (1,17)
Pridružitve EU	-2,85* (1,69)	-2,50 (1,63)	-5,99* (3,62)
Opazovanja	312	312	312
R kvadrat	0,86	0,88	0,88

Vir: CASE 2013, str. 95.

Opombe: * $p < 0,10$; ** $p < 0,05$; *** $p < 0,01$

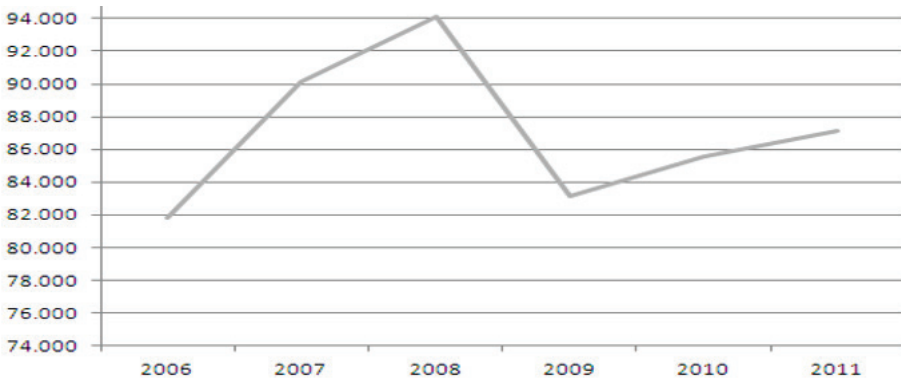
V oklepajih so robustne standardne napake, zbrane po državah.

Vse specifikacije vključujejo fiksne učinke za leto in državo ter kontrole za log realnega BDP per capita in log prebivalstva. Rezultati za ostale kontrolne spremenljivke so zaradi preglednosti izpuščeni.

Naslednji primer se nanaša na analizo odvisnosti prihodkov, izkazanih v davčnih obračunih davka od dohodkov pravnih oseb (DDPO), avtorjev Lešnika et al. (2014a, str. 793–811). S pomočjo regresijskega modela so želeli preveriti odvisnost izpolnjevanja davčnih obveznosti od ukrepov DURS-a in od dejavnikov makroekonomskega okolja. Avtorji so kot odvisno spremenljivko (ki ponazarja prostovoljno izpolnjevanje davčnih obveznosti) uporabili podatke o izkazanih prihodkih (kot sestavnem delu davčne osnove) v davčnih obračunih DDPO. Model naj bi pokazal, ali in kako intenzivno na izpolnjevanje davčnih obveznosti vplivajo posamezne izbrane pojasnjevalne spremenljivke (ibid., str. 801).

Na vseh 15 območnih davčnih uradih v Sloveniji so bili za obdobje 2006–2011 izbrani agregatni podatki o prihodkih po računovodskih predpisih iz oddanih obračunov DDPO. Nominalne vrednosti prihodkov so bile deflacionirane z indeksi cen življenjskih potrebščin po Eurostatu in izračunane medletne spremembe deflacioniranih podatkov. Graf 1 prikazuje gibanje izkazanih prihodkov iz oddanih obračunov DDPO (ibid.).

Graf 1: Prihodki po računovodskih predpisih za obdobje 2006-2011 (stalne cene 2005, v mio EUR)



Vir: Lešnik, T., Kračun, D. and Jagrič, T. (2014). Recession and tax compliance – the case of Slovenia. *Engineering Economics*, 25, No. 2, pp. 130–140.

Kot makroekonomsko pojasnjevalno spremenljivko so avtorji uporabili medletne spremembe stopnje brezposelnosti, podatke na podlagi statističnih regij so pridobili s spletne strani Statističnega urada Republike Slovenije (SURS). Prav tako so kot pojasnjevalno spremenljivko vpeljali medletne spremembe deležev BDP posameznih statističnih regij v skupnem BDP Slovenije, na podlagi enakega podatkovnega vira. Obe makroekonomski spremenljivki zajemata vrednosti na podlagi statističnih regij, odvisna spremenljivka pa na podlagi krajevnih (regionalnih) pristojnosti davčnih uradov, zato je bila potrebna smiselna uskladitev med pojasnjevalnimi in odvisno spremenljivko (ibid., str. 802).

V povezavi z ukrepi DURS-a, ki imajo po oceni avtorjev vpliv na višino izkazanih prihodkov, so bile izbrane aktivnosti inšpekcijskih nadzorov in izrekanje kazni (glob). Kot statistično značilne na področju inšpekcijskega nadzora so se pokazale medletne spremembe deležev učinkov na podlagi ugotovljenih nepravilnosti iz naslova DDPO v skupno ugotovljenih učinkih inšpekcijskih nadzorov. Prav tako je bila uvedena spremenljivka, ki odraža intenzivnost prekrškovnega organa oz. izrekanje glob zaradi neoddanih davčnih obračunov. V modelu so zajeti podatki o skupnih obveznostih iz naslova izrečenih glob za posamezne davčne urade, vrednosti so deflacionirane z indeksi cen življenjskih potrebščin (podatki Eurostata), uporabljene pa so medletne spremembe deflacioniranih vrednosti. Kot pojasnjevalna je uporabljena tudi odložena odvisna spremenljivka, torej izkazani prihodki DDPO iz preteklega obdobja (ibid.). Tabela 7 prikazuje rezultate te regresije.

Rezultati so skladni s pričakovanji; po oceni avtorjev model potrjuje odvisnost izkazanih prihodkov od predstavljenih dejavnikov. Obe makroekonomski pojasnjevalni spremenljivki v tabeli 3 izkazujeta pričakovana koeficienta, BDP pozitivnega, stopnja brezposelnosti pa negativnega. V modelu uporabljena odložena odvisna spremenljivka je visoko statistično značilna, vendar pa z negativnim koeficientom. Takšen rezultat si avtorji razlagajo kot posledico učinka gospodarske krize, saj so prihodki iz obraču-

nov davka od dohodkov pravnih oseb v preučevanem obdobju naprej naraščali do leta 2008, v letu 2009 pa strmo upadli. Obe aktivnosti DURS-a se sicer pokažeta kot statistično značilni in se odrazita s pozitivnima koeficientoma, pri čemer pa ima učinek inšpekcijskih nadzorov izjemno nizek koeficient, praktično enak nič (ibid., str. 804).

Tabela 7: Rezultati modela odvisnosti v davčnih obračunih izkazanih prihodkov

<i>Spremenljivke</i>	<i>Koeficient</i>	<i>Standardna napaka</i>	<i>t-statistika</i>	<i>Verjetnost</i>
C	54.36852	30.60131	1.776673	0.0834
Brezposelnost	-0.386664	0.062567	-6.180025	0.0000
BDP	1.098479	0.300106	3.660307	0.0007
Aktivnosti inšpekcije	0.000244	9.50E-05	2.570918	0.0141
Izrečene globe	0.082993	0.031990	2.594308	0.0133
Prihodki iz preteklega obdobja	-0.302707	0.057905	-5.227676	0.0000
Opazovanja: 45 R kvadrat: 0.777475				

Vir: Lešnik, T., Kračun, D. and Jagrič, T. (2014). Recession and tax compliance – the case of Slovenia. *Engineering Economics*, 25, No. 2, pp. 130–140.

Za določitev moči vpliva posamezne pojasnjevalne spremenljivke so avtorji izračunali produkte med povprečnimi vrednostmi pojasnjevalnih spremenljivk in regresijskimi koeficienti za vsako spremenljivko. Primerjava absolutnih vrednosti izračunanih produktov pokaže, da sta najpomembnejši pojasnjevalni spremenljivki v modelu sprememba medletnih rasti BDP in stopnja brezposelnosti, sledita pa odložena odvisna spremenljivka ter aktivnosti DURS-a na področju izrekanja glob. Na zadnjem mestu po moči vpliva se nahajajo učinki inšpekcijskega nadzora (ibid., str. 805).

Oba primera, ki ju povzemamo, jasno kažeta na visoko statistično značilnost stopnje brezposelnosti, ki je poleg podatka o gospodarski rasti eden izmed pomembnejših makroekonomskih indikatorjev. Prav tako pa stopnja brezposelnosti zavzame koeficient s predznakom, obratnim stopnji izpolnjevanja davčnih obveznosti. Torej, če se brezposelnost povečuje, se zaradi zmanjšanja izpolnjevanja davčnih obveznosti povečuje davčna vrzel in zmanjšujejo v davčnih obračunih sporočeni prihodki. Medtem ko raziskava CASE ne omenja moči vpliva posameznih pojasnjevalnih spremenljivk, avtorji analize odvisnosti poročanih prihodkov nedvoumno pokažejo na pomen makroekonomskih pojasnjevalnih kategorij.

6 Sklep

Splošna in hkrati nekoliko presenetljiva ugotovitev, ki izhaja iz poglobljenega pregleda dostopne literature, se nanaša na dejstvo, da je raziskav vplivov sprememb makroekonomskega okolja na raven izpolnjevanja davčnih obveznosti zelo malo. Še zlasti to velja za empirične potrditve takih vplivov. Po drugi strani pa študije, ki obravnavajo to problematiko, potrjujejo znaten vpliv spremenjenih makroekonomskih kategorij na ravnanje davčnih zavezancev. Pomen delovanja silnic zunanega okolja še podkrepijo

izsledki analiz hkratnega delovanja več faktorjev (vključno z makroekonomskimi) na stopnjo izpolnjevanja davčnih obveznosti, saj rezultati takšnih preverjanj izpostavljajo močan vpliv makroekonomskih kategorij. Prav tako je možno sklepati, da je vpliv makroekonomskih dejavnikov v nekaterih raziskavah, ki sicer potrjujejo značilni vpliv ostalih dejavnikov (npr. prisilnih ukrepov, davčne morale itd.) na raven prostovoljnega izpolnjevanja davčnih obveznosti ter uporabljajo (empirične) modele preverjanja odvisnosti, podcenjen. Menimo, da se pri raziskovanju ravnanja davčnih zavezancev ne bi smelo zanemariti ekonomske stvarnosti oz. vplivov zunanjega okolja.

Vprašanje je tudi, ali in kakšne koristi imajo od prepoznavanja pomena vpliva makroekonomskih kategorij fiskalne politike, ki si prizadevajo za višjo stopnjo prostovoljnega izpolnjevanja davčnih obveznosti. V tem smislu so pomembne različne strategije ravnanja z davčnimi zavezanci v obdobju obrata poslovnega cikla oz. padca gospodarske rasti, da bi ublažili posledice poslabšanih razmer ter preprečili padanje stopnje izpolnjevanja davčnih obveznosti. Očitno pa je tudi, da se mora v tej luči ekonomska politika (in fiskalne oblasti) truditi za vzdrževanje stabilnih makroekonomskih razmer, takih, ki omogočajo stabilno in vzdržno gospodarsko rast, s čim manj pretresi.

Tomaž Lešnik, PhD

Macroeconomic Factors and Voluntary Tax Compliance

Voluntary tax compliance is the base of the modern tax systems. Therefore, it is necessary to understand the influence of all factors that could affect the readiness of taxpayers to fulfil their tax obligations. However, tax compliance is also influenced by the macroeconomic environment, the changes of business cycle, respectively. We only found a few studies that address the issue of tax compliance and business cycle. The similar findings are likewise presented in the study by OECD (2010), where it is mentioned that in the context of tax compliance there is a lack of research linking economic factors to the compliance behaviour. The only economic factor that has received a lot of attention is the amount of taxes to be paid or the tax rate. In this respect, the research in connection to other factors on macro level, such as economic growth, level of unemployment, the extent of industrial production, etc., are very rare to find. In our paper we focus on the respective factors which influence on tax compliance is not broadly discussed in the literature.

Certainly the most important and at the same time the most evident indicator of tax compliance are the revenues collected, in absolute terms, as well as in the context of different relative frames. In this respect, the European Commission (2013) presented the decline of tax revenues as the ratio of total tax to GDP in the EU within the year 2009 regarding the previous period. Even in the absolute terms the tax revenues in the Euro area have decreased since 1995 for the first time, namely between 2008 and 2009 as the consequence of economic crisis. The slow growth of tax revenues can be observed in the 2011.

An important indicator of tax compliance is the level of tax gap, which is the larger aspect of tax noncompliance and can be defined as the difference between the taxes that could potentially be collected and the actual tax receipts. With respect to studies that investigate the tax gap determinants, it is worth highlighting the CASE (2013) study with an econometric analysis that regressed the calculated VAT gaps as a percentage of theoretical liability on a number of explanatory variables, across the EU countries. The key explanatory variables in the analysis are the output gap, defined as the percentage difference between GDP, and its long-run trend component, as estimated by the official sources, as well as the standard rate of VAT, to measure the potential gains to VAT evasion. All specifications included additional control variables: The CPI (the corruption perception index) compiled by Transparency International, to control for the factors related to public sector corruption, which may directly influence tax enforcement and the tax morale of taxpayers (a higher index indicates a lower corruption level); an indicator for years following the accession of the country to the EU, to control for the effects of accession on tax designs and enforcement; the logarithm of real GDP per capita, which is intended to capture the changes in economic circumstances of new member states (particularly in Eastern Europe) over the sample period, which may have had an independent influence on VAT compliance; in some specifications, other explanatory variables. All of the applied macroeconomic variables proved the significant negative influence on the tax gap (which is reduced in the condition of economic growth and vice versa).

Furthermore, the extent of shadow economy in individual country also reflects the willingness of taxpayers to cooperate with tax authorities. In this respect Schneider (2010) reported on the development of the shadow economy in Germany, Greece and in an additional 19 OECD countries since 1990, and provided first and preliminary calculations for 2010, taking the continuing economic crisis into account. As a result of the world-wide economic crisis, all OECD countries were again expected to face a renewed increase in the size of the shadow economy for the second time in 2010 (the first time was in 2009). The author suggests the application of different measures of fiscal policy in order to influence the level of shadow economy.

The tax debt (the unpaid taxes) is an important indicator of the level of tax compliance, as well. OECD (2011) argues that it is likely that the financial crisis has contributed to some growth in the incidence of non-compliance and related unpaid taxes for many revenue bodies. From the OECD data about movements in revenue bodies, the debt inventories over the two-year period from 2007 to the end of 2009 (the period covering the crisis), the following observations can be made: almost 40% of revenue bodies reported more than 20% increase in the aggregate value of their debt inventory over these two years; for 13 revenue bodies, this increase exceeded 40%. Just over one fifth of revenue bodies (10) reported an increase of more than 20% in the number of debt cases/debtor taxpayers over the two years; for two revenue bodies, this increase exceeded 40%.

Many governments have realised the implications of the global financial crisis, and their fiscal administrations have taken some measures to mitigate the issues of the crisis in the area of tax compliance. OECD (2011) provides findings about special

administrative measures to alleviate the impact of the crisis, which were reported by around 75% of revenue bodies; these included easier criteria for granting reprieves to tax payment (29 revenue bodies), reduced rates of interest for the late payment of taxes (17), longer periods for filing the tax returns (7), and more tolerant criteria for writing off the tax debts (7). Additionally, IMF (2009) proposes the development of a tax compliance strategy for the economic crisis by tax agencies to address the emerging challenges to revenue administration. This study believes that two objectives should be sought, and that a tax agency's fundamental objective during an economic crisis should be to contain a rise in the non-compliance. If left unchecked, the rising tide of non-compliance could lead to substantial foregone revenue as well as to provision of an unfair competitive advantage for non-compliant businesses. Containing non-compliance in a crisis requires tax agencies to adjust their taxpayer services and enforcement program for newly emerging compliance risks. The second objective underlined in the study is to help the taxpayers cope with the pressures of the crisis.

Regarding the empirical confirmation of the impact of macroeconomic environment on the level of tax compliance, we have discovered only few researches. We were especially interested in the importance and statistical significance of macroeconomic categories in connection with other explanatory variables, such as measures of fiscal administrations, the level of tax morale, etc. In our paper we present the results of two econometrical models which we believe present the relevant explanation of the impact of macroeconomic environment on the level of tax compliance. Furthermore, the models include certain other explanatory variables. The models have applied regression analysis in order to assess the impact of different categories on the level of tax compliance. In the first model (CASE study from 2013) the tax gap estimations as the dependant variable and the indicator of tax compliance were applied. The second model (authors Lešnik, Kračun and Jagrič from 2014) employs the incomes reported in the tax returns from corporate income tax as the dependant variable, which at the same time reflect the level of tax compliance. Both of the models confirm the significant impact of the level of unemployment, which can be interpreted as one of the most important macroeconomic indicators (in addition to GDP growth). Moreover, the regression coefficient of unemployment reveals the opposite sign to the level of tax compliance. Thus, when the level of unemployment is rising, the tax gap is increasing and the incomes reported in tax returns are decreasing. While the CASE study does not assess the significance of the individual explanatory variable, the authors of the analysis regarding the dependence of reported incomes clearly pointed out the importance of macroeconomic explanatory variables.

One might conclude that economic crisis with the worsening of different macroeconomic indicators (GDP drop, unemployment rising, decrease of the production level, reduction or stagnation of average salaries, etc.) has negatively influenced the level of (voluntary) tax compliance. Studies reviewed in this respect discuss different categories to determine the taxpayer's behaviour, which have all been subject to significant changes with the appearance of economic crisis. General and to some extent surprising finding, which might be derived from the examination of available

literature, is connected with the fact that there is lack of researches regarding the influence of macroeconomic changes on the level of tax compliance. On the other hand, studies that assess the relative content all confirm the significant negative impact of changed macroeconomic categories on the behaviour of taxpayers. The importance of external environment with the influence on tax compliance might be additionally emphasised by the analyses of simultaneous influence of different factors (including macroeconomic) on the level of tax compliance. Namely, the results of respective studies prove the significant effect of macroeconomic categories. There is also likely that the influence of macroeconomic environment regarding some studies which, however, confirm statically significant impact of other elements (e.g. enforcement measures, tax morale, etc.) on tax compliance and apply (empirical) models for the assessment of dependence, is underestimated. We believe that economic reality cannot be left out of consideration when the behaviour of taxpayers is being examined. The question is also, if and what benefits for the fiscal policies, which put efforts in higher level of tax compliance, might be derived from recognising the importance of macroeconomic categories. In this respect, different strategies for treating taxpayers within the period of worsening economic situation with the purpose to mitigate the issues of the crisis in the area of tax compliance are important. Nevertheless, this might also imply that economic policy (and fiscal authorities) in the respective context has to put efforts in the support of stable macroeconomic conditions which enable solid and sustainable economic growth with as less as possible shocks.

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OPOMBA

Stališča, izražena v prispevku odražajo osebna stališča avtorja in niso nujno enaka stališčem institucije, v kateri je zaposlen.

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From Integrated Management of City Development to Urban Tourism

Professional paper

UDC 711.4:338.48

KEY WORDS: *integrated development planning, sustainable urban development, creative economy, urban tourism*

ABSTRACT - *Parallel to the deindustrialisation processes of cities at the end of the last century, the positive and negative connotations of the globalisation process have caused cities and urban areas to deal with numerous challenges: unemployment, social stratification, overpopulation, loss of identity, and spatial, transport and environmental protection issues. Strategically integrated management of development improves competitiveness and creates new opportunities of sustainable development in urban centres. In 2015, the UN General Assembly confirmed that culture is a key element for the sustainable development of urban areas, as it unites the economic, spatial and social components. The cultural and creative industries are becoming the main drivers of development. Based on the Local Agenda 21, managing tourism and urban development is supported by strategic planning, management and realisation of sustainable urban development. Integrated urban tourism planning creates new opportunities for the local economy, while also preserves the cultural identity of cities as well as sustainable and inclusive development. In applying a sustainable planning approach, the City of Rijeka is on its way of transforming from an industrial port city to the European Capital of Culture in 2020.*

Strokovni članek

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Ključne besede: *celostno načrtovanje razvoja, trajnostni urbani razvoj, kreativna ekonomija, urbani turizem*

POVZETEK - *Vzporedno z deindustrializacijo mest ob koncu preteklega stoletja, globalizacijski proces s svojimi pozitivnimi in negativnimi konotacijami je pred mesta in urbana področja postavil številne izzive: brezposelnost, socialno delitev, preveliko naseljenost, izgubo identitete ter prostorske, prometne in okoljevarstvene probleme. Strateško integrirano upravljanje z razvojem povečuje konkurenčnost in ustvarja nove možnosti trajnostnega razvoja urbanih področij. Generalna skupščina ZN je leta 2015 potrdila kulturo kot ključno prvino trajnostnega razvoja urbanih področij, ki vsebuje ekonomsko, prostorsko in socialno komponento. Kulturne in kreativne industrije postajajo nosilci razvoja. Upravljanje s turizmom in urbanim razvojem na podlagi Lokalne Agende 21 omogoča strateško načrtovanje, upravljanje in realizacijo trajnostnega urbanističnega razvoja. Celostno načrtovanje urbanega turizma ustvarja nove možnosti za lokalno ekonomijo, pa tudi ohranitev kulturne identitete mesta in trajnostnega vključevalnega razvoja. Mesto Reka je z uporabo trajnostnega načrtovanja na poti, da od industrijskega pristaniškega mesta postane evropska prestolnica kulture leta 2020.*

1 Introduction

Migrations towards urban centres, stimulated by industrialisation during the previous century, create a great challenge for cities today. Globalisation processes, especially economic globalisation, which surpasses the political one, significantly change the role of states, and at the same time put pressure on cities. Nobel laureate Stiglitz (2009, p. 43) believes that “the nation-state, which has been the centre of political and (to a large extent) economic power for the last century and a half has been under pressure today – on one side, by the forces of global economics, and on the other side, by political demands for devolution of power.” The international institutions, created

with the purpose of resolving the above necessary problems, have included all levels, international, national and local (urban) for an effective solution of the consequences of globalisation. According to the data of the European Commission (EC) (<http://ec.europa.eu>), by 2050, 80% of the population will have lived in the EU. That way the cities will become a proactive force of economic, social and spatial solutions, which will offer innovative opportunities for sustainable development and quality of life. The importance and the role of cities in the creation of economic and social processes has already been recognised at an international level through documents adopted by the United Nation (UN): Local Agenda 21 and Habitat III-New Urban Agenda. At the European level, it has been approved through the documents adopted by the bodies of the European Commission: Cohesion Policy 2014-2020 and Urban Agenda for the European Union (EU). In 2015 in Croatia, the Urban Area Development Strategy was adopted in accordance with the Regional Development Act of the Republic of Croatia of 2014 (NN 2014, p. 147). In UNESCO's and UNDP's "Creative Economy Report" (2013), culture was indicated as the key element of sustainable development, because it connects the economic, social and spatial dimension, thereby decreasing negative consequences of globalisation by maintaining local cultures and values. The integrated planning of urban development, wherein culture is the core of creative industries, creates conditions for the generation of new revenue, new jobs and export, quality of life, personal self-respect, dialogue and social cohesion.

The purpose of this paper is to explore and present institutional and legal frameworks, which define the principles and guidelines of the integrated sustainable urban development. The emphasis was placed on resolutions and documents of the bodies of UN, UNESCO and the EU. New trends for the management of urban tourism have been explored in theoretical and expert literature and in documents of the UN World Tourism Organization (UNWTO). The goal of the paper is to compare the aforementioned frameworks with legal, strategic, organisational and institutional conditions in the City of Rijeka. Until the end of the 20th century, Rijeka based its development on industry, port traffic and naval architecture. Culture, cultural and entertainment manifestations had a secondary role in the development of the city. In 2016, Rijeka was chosen as the European Capital of Culture 2020. The subject matter of research are the strategic development documents of the City of Rijeka in the last 10 years. Have the strategic documents created a precondition for improvement in the development strategy of Rijeka? Do the documents support the principles of sustainability and inclusivity? How and in which scopes the culture is included in the development of the city? Descriptive-empirical and comparative methods have been used in the research.

2 Cities – centres of economic and social development

According to the data of the EC (<http://ec.europa.eu>), 72% of the today's population, which achieves over 85% of the EU's gross domestic product (GDP), lives in cities, suburban and other urban areas of the European Union. At the same time,

European cities consume 80% of energy and are also the source of modern economic, environmental, social and security challenges. European cities are faced with issues of unemployment, segregation and poverty, and at the same time they are the centres of European economy, creativity and innovation. Due to the above, urban themes are the centre of the EU's Cohesion Policy 2014–2020. Economic, ecological, cultural, spatial, environmental dimensions define life in cities, and the development goals and challenges can only be met through an integrated approach. Integrated sustainable urban development is based on the principles of smart, sustainable and inclusion society, which derives from the Strategy Europe 2020. The implementation of Strategy requires partnership of civil society, local population, industry and all levels of administration. Integrated strategies for sustainable urban development shall be financed by the European Regional Development Fund with 10 billion Euros, and 750 cities will participate. The Urban Agenda for the EU is compatible with the harmonised working version of the UN's New Urban Agenda, for the period 2016–2036, which shall be adopted in October of 2016.

In accordance with the 2015 Urban Development Strategy in Croatia, the main planned document for the urban area, issues and challenges that urban areas face are not limited to administrative limitations. Spatial complexity requires a multidimensional approach – intra-sectoral and territorial approach, for the purpose of planning common necessities of all the relevant stakeholders. Pursuant to the Regional Development Act (NN, 2014, No. 147), the City of Rijeka, together with Osijek, Split and Zagreb, forms an urban agglomeration.

When facing challenges, cities use different instruments. The integrated approach to development management in the context of contemporary urban challenges is “a location as a product”. Inhabitants, business people, investors, students and other service users, the competitiveness of the location (city, region) are measured by quantitative indicators (GDP) and qualitative indicators (quality of life, atmosphere and image of the location). Širola and Zrilić (2013), in the research of competitiveness of locations in Croatia, indicate the lack of agreement of expert and scientific public about the approach, which further raises difficulties to local government in the selection of the adequate measures. By becoming a member of the EU, the unified approach begins, based on the principles of the Cohesion Policy and the Urban Agenda. “The strategy of the smart city of Dubrovnik – Vision for the future” from 2015 is based on partnership and integrated approach: “integration of all key aspects of development which are upgraded to the vision and the general goal – quality of life of citizens, competitive strength of the economy, long-term sustainability of the environment and of the city” (2015, p. 9).

Due to the process of growing urbanisation on one side, and globalisation, de-industrialisation, political and economic transition, inadequate spatial development planning on the other, cities had to face unemployment, overpopulation, environmental problems, abandoned industrial and port zones. In the United States of America (USA) the first phase of regeneration began in the 60s, and the second phase in Europe in the 80s. “Later, during the 1990s, urban regeneration started in several urban areas,

often densely populated, but facing numerous urban defects. There are plenty of possibilities to intervene with the purpose of urban regeneration, especially in cities where:

- deteriorated and overpopulated city centres require complex urban renovation and reconstruction;
- underexploited urban land on potentially most valuable locations (coastal and port area) requires more effective use of land through recycling of land, additional construction and reconstruction of underexploited coastal area;
- existing deteriorated or abandoned industrial or military zones were created as the result of economic restructuring and global deindustrialisation, thus it is essential to promote local economic growth based on restructuring and privatisation, attracting foreign investments and transfer of technology. Illegally built settlements on the periphery provide only a low standard of living, therefore the introduction of efficient infrastructure and ensuring public space are essential” (Petrić and Mikušić, 2009, p. 9).

The first official definition of the term creative industries was introduced in the British Department of Culture, Media and Sport – DCMS in 2005: “those industries which have their origin in individual creativity, skill and talent and which have a potential for wealth and job creation through the generation and exploitation of intellectual property. According to the British National Classification of Economic Activities, creative industries include the following sectors: advertising, architecture, art and antiques, crafts, design, designer fashion, film and video, interactive leisure software, music, the performing arts, publishing, software and computer services, television and radio” (ibid., 2009, p. 7). The post-industrial period, on the one hand, was distinguished by urban regenerations in the USA and in Europe. On the other hand, those processes have imposed the inclusion of culture through the process of tourism by creating sectors, which we know today as cultural industries with the purpose of improving the image or branding locations, i.e. contributing to the economic diversity and attracting investments. Culture as an important factor of economic and social development, is the subject of numerous UN resolutions: Millennium Goals (2002), Agenda 21 for Culture (2004), Post-2015 Sustainable Development Agenda, in which culture is recognised as “the key resource in sustainable development, and has thus received international recognition as a strategic component in strategic sustainable urban planning” (UNDP, 2015). Culture in development strategic plans is indeed the catalyst of economic transformations – possibility to create new jobs and entrepreneurial initiatives. At the same time culture, as the reflection of social and cultural processes, behaviour and values, expectations and visions of its time positively affects the preservation of identity in globalisation processes. Culture promotes inclusion and social participation on the one hand, and it is a source of innovation, creativity and a more coherent development of urban areas, on the other. The result of interdependence of culture, identity and modern life, as well as production, distribution and consumption is “cultural economics – modern economics is developed as part of social and cultural relations, and it is the economics that we perceive as part of the culture to which it belongs.” (UNDP, 2013, p. 24). The possibility to develop creative activities depends on physical, cultural, human and natural resources of individual communities. Supported

by various interconnected functions of public, private and civil sector, they become economic resources. The essence of “cultural economics” is to connect urban resources through integrated planning. It creates an incentive environment and conditions for smart, inclusive and sustainable development, in which the key role pertains to the local authorities.

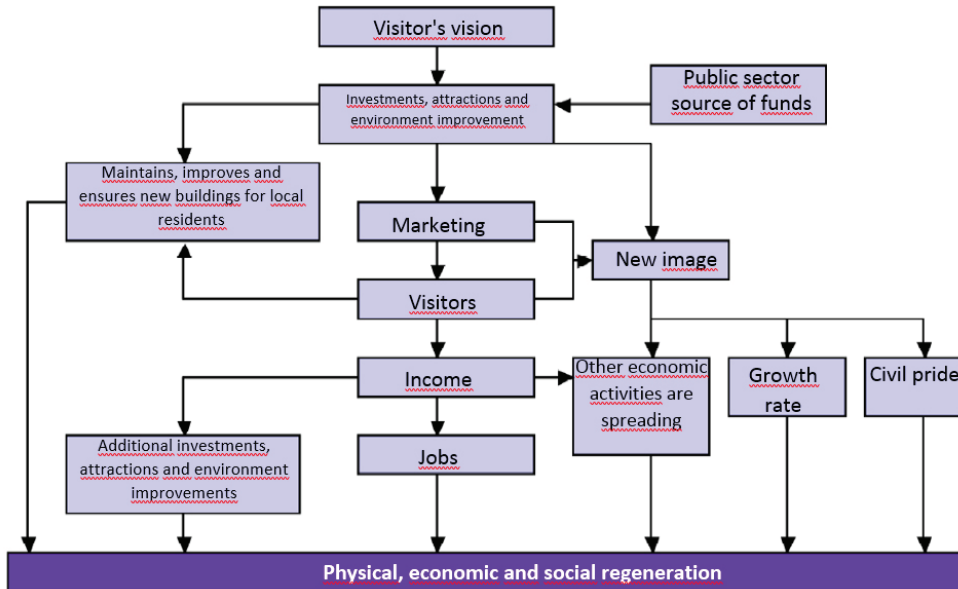
3 Sustainable urban tourism

“The concept of sustainable tourism development was developed from the theory of sustainable development, which was created as the reaction to the increased environmental and socio-cultural problems that humanity is facing, especially urban areas” (Bartoluci, 2012, p. 131). According to the data of the World Tourism Organisation – UNWTO, the annual growth of tourism turnover is 5%, while the annual growth in the sector of cultural tourism is 15%, led by the growth of cultural tourism in cities. Culture becomes part of the tourist offer because it corresponds to new market demand trends. “The direct consequence of wider social changes is the pluralisation of tourism preferences, which causes a significant segmentation of tourism demand, therefore the tourism market offers products adjusted to individual predispositions of tourists, whereby comparative advantages and specialties of individual tourism destinations, i.e. their identity are singled out” (ibid., p. 117). Based on the contents included and offered to consumers, urban or city tourism forms an integral part of tourist circulation, the primary motive of which is cultural, sports-recreational, entertainment, religious, business content, and “in fact depends on the destination and the type of attraction. Therefore, the tourist city includes all these functions and their sources.” (Mikulić and Petrić, 2009, p. 5). The consequences of circulation in cities are, regardless of the primary motive, the stay and consumption – the baseline of tourism. The annual growth of 15% for cultural tourism, according to the forecast of UNWTO, poses a challenge for cities, where the question is not whether to include culture and tourism in the development strategy, but how to do it.

Figure 1 shows the comprehensive positive effect investments have on urban tourism, with implication of economic, social and physical regeneration of the city. The public sector launches the entire process, which requires substantial investments in physical regeneration and restoration works. At the same time, these investments animate the private sector. The spatial and human dimension of the city is improved, which resulted in a new image. Furthermore, it is a basis for marketing that attracts new visitors, thereby creating opportunities for the creation of new jobs. The multiplication effect of tourism affects other activities, which are primarily connected to tourism: trade, shopping malls, traffic infrastructure, accommodation and hospitality. Tourist demand today requires an offer connected to identity, experience, emotion and authenticity, and a window is opened for the development of cultural and creative industries. The image and quality of life of individual cities participate as qualitative factors for the definition of competitiveness of single cities. The regeneration of the

city and investments in urban tourism contribute to the development of other sectors and industries and to the attraction of new consumers of city services: investors, business people and students.

Figure 1: Strategy of urban tourism development



Source: Law, C.M., *Urban Tourism, the Visitor Economy and the Growth of the Large Cities*, Continuum, London, New York, 2002, p. 50; in: Mikulić and Petrić 2009, p. 5.

While the developed world countries are dealing with issues on how to improve sustainable urban tourism and decrease negative consequences, in developing countries, which also include Croatia, the sector of tourism and local government approach the planning of cultural tourism only partially. The results from the UN's Creative Report (2013), have significantly affected the fact that UN's POST-2015 Agenda, culture was included not only as the integral factor of development strategies, but as the central factor, which allows economically effective, spatially sustainable and socially inclusive human development. The book "Tourism and Local Agenda 21 – The Role of Local Authorities in Sustainable Tourism" (UNEP, 2015) articulates the key role of local authorities in strategic planning of tourism based on sustainable principles. Through legal mechanisms of environmental protection, spatial and urban planning, and measures for promotion of entrepreneurship, the local authorities, in partnership with regional and national ones, create a framework, which contributes to the integrated management of the destination. The key role is shown in the promotion of partnership between the private business sector, non-governmental organisations and the local population, and the coordination of opposing interests of stakeholders included in the process. Integrated strategic planning at the level of urban areas means the creation of frameworks and inclusion of all sectors and resources. This also implies

that each individual stakeholder, e.g. the tourism sector, in the scope of set strategic goals, plan activities based on principles of sustainability, competitiveness and destination management from their perspective. “Destination management is a continuing process in which the tourism industry, the Government/the City and other interested entities direct the development of the destination with the aim of achieving a common desired vision of the destination’s future.” (Croatian Tourist Board, 2015). “The management of tourist areas based on IQM-Integrative Quality Management, can only be done through innovative and integrated destination management, with the support of local authorities, tourism professionals, holders of tourist offer and local population, in accordance with recommendations and standards of European and international tourist organisations.” (Tourist Board of the Primorje and Gorski kotar County, 2009).

4 Rijeka in Strategic Plan Documents

Until the 90s of the 20th century, Rijeka was a strong industrial and port centre. Croatia’s independence, social, political and economic transition and the new administration in 1993 brought numerous challenges. According to the data from the official website www.rijeka.hr, today’s area of the City of Rijeka is 33 km² which is only 8.5% of the surface of the former Municipality of Rijeka, with a population of 159,000 people, 78% of which lived in Rijeka. After the reorganisation, nearly 90% of industrial zones was transferred to neighbouring municipalities and cities, and Rijeka was left with 34% of the surface of building land; 60 ha of the land was for military purposes, rather than for port purposes. According to the census of 2011, the population of the City of Rijeka was 128,624, with 2933 inhabitants/km, making it the most densely populated place in Croatia and one of the highest population densities in this part of Europe. Of 13,600 km of surface only 4355 ha is land surface. The aforementioned data pose a great challenge for integrated management of sustainable urban development. During Croatia’s EU accession procedure, the city administration carried out reorganisation and preparation for a more efficient use of funds; even though this is not a legal obligation of the City, two strategic documents were adopted: Economic Development Strategy in 2002 and the Healthy Ageing in Rijeka Strategy in 2009-2013. The City of Rijeka has adopted the *Strategy for the Development of the City of Rijeka for the Period 2014–2020* (2013), pursuant to European principles: smart, sustainable and inclusive development. Parts of the Strategy are indicated below, referring to the integrated urban development and the role of culture and tourism in the development of Rijeka. On the occasion of the preparation of the Strategy (2013, p. 6) dialogue was initiated with citizens at www.ri2020.eu and 13 thematic workshops were held with the participation of 197 experts of various professions. The strategic goals of development are as follows: 1) global positioning of Rijeka by developing the Rijeka traffic route; 2) development competitive economy on the basis of knowledge society and new technologies and 3) ensure dignity for all citizens by strengthening social inclusion and development of common interest projects, which derives from the Vision of development “Rijeka is a pleasant city to live in, which bases its deve-

lopment on advantages of the unique geographical position and on developed human resources directed to knowledge, which connects economy and science in a modern way” (ibid., p. 116).

The *Strategy for the Development of the City of Rijeka for the Period 2013–2020*, placed Rijeka among the rare Croatian cities that had a defined long-term cultural policy in that period. At the same time, the City Council has officially announced the candidacy for the organisation of the European Capital of Culture 2020. The Strategy is “the consequence of the fact that not only the cultural, but also the economic, and the entire social development of Rijeka must be based on culture as one of the central developmental areas without which no modern city can count on any kind of development /.../ those represent an important aspect of life which connects people, strengthens the sense of belonging to the community and forms the identity of our city /.../ the rich cultural history of Rijeka is the best proof of existence of this unbreakable connection between culture and city” (2013, p. 4). Rijeka’s candidacy for the capital of culture is the largest EU cultural project and it is not only a goal but also a way used to improve the quality of life and the area of culture. Newly built structures are not taken into account, but the reorganisation and more professional management of the existing ones, many of which are protected culture monuments, which contributes to the urban physical regeneration. The candidacy process holds a value that will direct the development of culture and the internal and external perception of the city. The Vision also includes: “The quality and originality of the rich cultural offer will attract tourists. Rijeka will develop as a city open for cultural differences, artistic innovations and entrepreneurial initiatives, offering to creative and educated people the possibility to realise their artistic, intellectual and other potentials” (2013, p. 15).

Strategy of Cultural Tourism of the City of Rijeka 2015–2020 was made at the Institute for Development and International Relations in Zagreb (Tourist Board, 2015). The approach for the formation of the Strategy was based on the establishment and strengthening of the participation of the public in the development of Rijeka’s cultural tourism. “As a wide social process, it included the representatives of social groups from the areas of culture and tourism, but also the representatives from the sector of economy, education, minorities, etc., in order to achieve the partnership principle” (ibid., p. 10) in the process of creation and implementation. Chapter 1.6.1 Basic products and selective forms of tourism states that globally, urban tourism has shown significant growth, and “for Rijeka this trend is promising, considering the four relevant tourism products, which are included in the development of urban tourism: cultural tourism, religious tourism, MICE tourism and city break tourism. All of them have a strong cultural component and form a part of cultural tourism, being the backbone of urban tourism in Rijeka” (ibid., p. 36). The vision of cultural tourism development is: “Rijeka is a modern regional and European centre of cultural and urban tourism built on multicultural bases and rich cultural, industrial and maritime heritage, which create creative energies of the new age – a city where everyone feels good”, is harmonised with the vision of the Strategy of Cultural Development: “Rijeka is a city where citizens recognise culture and art as the basis of their common identity, the feeling of

connection and belonging to the city, which is recognisable for its cultural and artistic vitality in the national and international environment” (ibid., p. 74) and the slogan for the European Capital of Culture “Rijeka 2020 – Port of Diversity”. The Action Plan of the Strategy (ibid., pp. 81–82) states that Rijeka has significant resources for the development of urban and cultural tourism. Limiting factors consist of extreme fragmentation and sector direction, lack of integrated approach with insufficient expert knowledge and skills of employees in the field of management, entrepreneurship, promotion and marketing, and limited public financial funds.

Strategy of Development of Religious Tourism of the City of Rijeka Until 2020 (2015) is based on the already mentioned city and regional strategies and the national Strategy of Tourism Development 2020 of the Ministry of Tourism of the Republic of Croatia.

According to the Study Market Framework of Functioning of Rijeka as a Tourist Destination (HC-Hotel, Tourism & Leisure, 2013), Rijeka is burdened with the image of an industrial city, and its tourism results depend on the industry, which is stagnating. According to the results of the study (ibid., pp. 75–87), urban (city) tourism is offered as a solution. The city tourism process changes the economic base of the city, the urban structure and use of the city space, as well as the culture of the urban life of inhabitants. This is conditioned by the political process of adopting strategic decisions and leader capacities. Urban changes should be managed as the public interest issue through the development of creative potential, and this can be accomplished through partnership between the public and private sector and competitiveness programmes for strengthening the tourism products. The study includes a benchmark analysis of the two basic areas: *investments and destination management*. Good examples of successful investment in city contents and raising competitiveness of a destination are Bratislava, Graz, Tallinn, Bilbao, and examples of successful destination management are Edinburgh, Helsinki and Valencia. Development of cultural, business, MICE and city break tourism is recommended for Rijeka.

5 Conclusion

Nowadays cities face negative consequences of industrialisation and urbanisation of the 20th century. Overpopulation, traffic infrastructure and social problems, as well as the loss of identity caused by globalisation, economic and financial crisis pose additional challenges, which today’s cities have to face. Economic globalisation strengthens international financial and other institutions, which suppress the role of national governments, and due to decentralisation, cities are forced to seek development solutions. The EU, where 70% of GDP is created in cities, creating the same percentage of jobs, is aware that solutions shall be successful to the extent to which the urban areas achieve success in the solution of global challenges. The European principles of integrated development: smart, sustainable and inclusive growth are in

accordance with global trends which the world community will confirm in October 2016 by adopting the New Urban Agenda–HABITAT III.

All urban areas face specific economic, environmental, social, civil, cultural, spatial, natural and infrastructural problems. The aforementioned Agendas are the framework and guide for the direction to be taken. Local authorities are responsible to identify, recognise their own resource and put them in function of sustainable, smart and inclusive development. This can be accomplished only through partnership and dialogue with citizens, non-governmental sector, scientific community and economy. Cultural and creative industries, which are recognised in the post-industrial period, are the result of technological development but also of new requirements of the developed societies. These are visible in the trends of tourism market demands – identity, authentic experience, emotion. Culture meets such criteria, and the city's resources, which reflect the culture of living in the broadest sense, are a good basis for the creation of cultural tourism as the backbone of urban tourism. Investments and financing of the development of urban tourism encourage economic recovery and positively affect all segments of urban areas. Rijeka has recognised its development potential in the area of culture and tourism, and has adopted numerous strategic documents in the last 10 years. An important precondition of the recognition of Rijeka as a centre of urban tourism was achieved at the beginning of 2016, when Rijeka was chosen for the "European Capital of Culture 2020".

Ines Greblo

Od celostnega upravljanja z razvojem mesta do urbanega turizma

Migracije v mestna središča, spodbujena z industrializacijo v prejšnjem stoletju, danes ustvarjajo velik izziv za mesta. Procesi globalizacije, zlasti gospodarske globalizacije, ki presega politično globalizacijo, bistveno spreminjajo vlogo držav in hkrati pritiskajo na mesta. Nobelov nagrajenec Stiglitz (2009, str. 43) verjame, da »država, ki je bila središče politične in (v veliki meri) gospodarske moči v zadnjem stoletju in pol je danes pod pritiskom - na eni strani nanjo pritiska svetovna ekonomija, na drugi strani pa politične zahteve za prenos moči.« Mednarodne institucije, ki so bile ustanovljene za reševanje omenjenih nujnih problemov, vključujejo vse ravni, tako mednarodne, kot državne in lokalne (urbane) za učinkovito reševanje posledic globalizacije. Po podatkih Evropske komisije (ES) (<http://ec.europa.eu>), bo do leta 2050 v EU živelo 80 % prebivalstva. Na ta način bodo mesta postala proaktivna sila gospodarskih, socialnih in prostorskih rešitev, ponujajoč inovativne priložnosti za trajnostni razvoj in izboljšanje kakovosti življenja. Pomen in vloga mest v oblikovanju ekonomskih in družbenih procesov je bila priznana na mednarodni ravni preko dokumentov sprejetih s strani Združenih narodov (OZN): Lokalne Agende 21 in Habitata III - Nove Urbane Agende. Na evropski ravni so to sprejeli preko naslednjih dokumentov Evropskega Sveta: Kohezijske politike 2014–2020 in Urbane Agende za Evropsko unijo (EU). V

Unescovem in UNDP »Poročilu ustvarjalnega gospodarstva« (2013), je kultura navedena kot ključni element trajnostnega razvoja. Povezuje ekonomske, socialne in prostorske razsežnosti, s čimer se zmanjšujejo negativne posledice globalizacije z ohranjanjem lokalne kulture in vrednot. Celostno urbanistično načrtovanje, kjer je kultura jedro ustvarjalnih industrij, ustvarja pogoje za trajnostni razvoj.

Namen prispevka je raziskati in predstaviti sedanje institucionalne in zakonske okvire, ki opredeljujejo načela in smernice za celostni in trajnostni urbani razvoj. Nove smernice za upravljanje urbanega turizma smo raziskali v teoretični in strokovni literaturi ter v dokumentih Svetovne turistične organizacije ZN (UNWTO). Cilj prispevka je primerjati omenjene okvire s pravnimi, strateškimi, organizacijskimi in institucionalnimi pogoji v mestu Reka. Do konca 20. stoletja je razvoj Reke temeljil na industriji, pristaniškem prometu in pomorski arhitekturi. V letu 2016 je bila Reka izbrana za Evropsko prestolnico kulture leta 2020. Predmet raziskave so strateški razvojni dokumenti mesta Reka v zadnjih desetih letih. Ali so strateški dokumenti ustvarili predpogoj za izboljšanje strategije razvoja Reke? Ali ti dokumenti podpirajo načela trajnosti in vključevanja? Kako in na katerih področjih je kultura vključena v razvoj mesta? V raziskavi smo uporabili opisno-empirične in primerjalne metode.

Po podatkih ES (<http://ec.europa.eu>), 72 % prebivalstva, ki doseže več kot 85 % sredstev EU bruto domačega proizvoda (BDP), danes živi v mestih, v primestnih in drugih urbanih območjih Evropske unije. Hkrati evropska mesta porabijo 80 % energije in so tudi vir sodobnih gospodarskih, okoljskih ter varnostnih izzivov. Posledično so v središču Kohezijske politike EU 2014-2020 urbane teme. Gospodarske, ekološke, kulturne, prostorske in okoljske dimenzije opredeljujejo življenje v mestih in le s celostnim pristopom je mogoče doseči razvojne cilje in se soočiti z izzivi. Celostni trajnostni urbani razvoj temelji na načelih pametne, trajnostne in inkluzivne družbe, ki izhaja iz Strategije Evropa 2020. Izvajanje Strategije zahteva partnerstvo s civilno družbo, lokalnim prebivalstvom, z industrijo in vsemi nivoji uprave. Celostne strategije za trajnostni razvoj mest bodo financirane iz Evropskega sklada za regionalni razvoj v višini 10 milijard evrov, sodelovalo pa bo 750 mest. Urbana Agenda EU je združljiva z usklajeno delovno različico Nove Urbane Agende ZN za obdobje 2016-2036, ki bi naj bila sprejeta v oktobru 2016.

Proces naraščajoče urbanizacije na eni strani ter globalizacije, deindustrializacije, politične in gospodarske tranzicije in neustreznega prostorskega načrtovanja na drugi strani je brezposelnost, prekomerna poseljenost, okoljski problemi, opuščena industrijska in pristaniška območja. V ZDA se je v šestdesetih letih prejšnjega stoletja začela prva faza urbane regeneracije, druga faza pa je sledila v osemdesetih v Evropi. »Kasneje, v devetdesetih letih dvajsetega stoletja, se je urbana regeneracija pričela v številnih urbanih gosto poseljenih območjih, vendar se je soočala s številnimi urbanih nepravilnostmi. Obstaja veliko možnosti za ukrepanje z namenom urbane regeneracije, zlasti v mestih kjer:

- opustošena in prekomerno poseljena središča zahtevajo kompleksno urbano prenovno in rekonstrukcijo;
- premalo izkoriščena urbana zemljišča na potencialno najbolj dragocenih lokaci-

jah (obalna in pristaniška območja) zahtevajo bolj učinkovito uporabo zemljišč s pomočjo recikliranja zemljišča, dodatne gradnje in rekonstrukcije;

- so obstoječa opustošena ali opuščena industrijska in vojaška območja, nastala kot posledica gospodarskega prestrukturiranja in globalne deindustrializacije; zato postaja pomembno spodbujati lokalno gospodarsko rast, ki temelji na prestrukturiranju in privatizaciji, privabljanju tujih investicij in prenosu tehnologije. Ker nezakonito zgrajena naselja na obrobju ponujajo le nizek življenjski standard, je uvedba učinkovite infrastrukture in zagotavljanja javnega prostora bistvenega pomena« (Petrić in Mikulić, 2009, str. 9).

Post-industrijsko obdobje se je po eni strani odlikovalo z urbani regeneracijami v ZDA in Evropi, na drugi strani pa so ti procesi tudi sprožili vključevanje kulture skozi proces turizma. Kultura je pravzaprav katalizator gospodarske preobrazbe v razvoju strateških načrtov - je možnost za ustvarjanje novih delovnih mest in podjetniških pobud. Hkrati pa, kot refleksija družbenih in kulturnih procesov, obnašanja in vrednot, pričakovanj in vizij svojega časa, pozitivno vpliva na ohranjanje identitete v procesih globalizacije. Po podatkih Svetovne turistične organizacije - UNTWTO, je letna rast prihodkov iz turizma 5 %, medtem ko je letna stopnja rasti v sektorju kulturnega turizma 15 %, vodilna pa je rast kulturnega turizma v mestih. Kultura postaja del turistične ponudbe, saj ustreza novim trendom na trgu. »Neposredna posledica širših družbenih sprememb je pluralizacija turističnih preferenc, ki povzroča znatno segmentacijo turističnega povpraševanja, zato turistični trg ponuja izdelke, prilagojene posameznim predispozicijam turistov, pri čemer so izpostavljene primerjalne prednosti in posebnosti posameznih turističnih destinacij, tj. njihova identiteta« (Bartoluci, 2013, str. 117). Na osnovi vključenih vsebin, ponujenim potrošnikom, urbani ali mestni turizem predstavlja sestavni del turističnega prometa, čigar primarni motiv je kulturne, športno-rekreativne, zabavne, verske ali poslovne narave, kar je »odvisno od destinacije in tipa znamenitosti. Posledično ima turistično mesto na razpolago vse funkcije in vire za omogočanje omenjenih motivov.« (Mikulić in Petrić, 2009, str. 5).

Ekonomska globalizacija krepi mednarodne finančne in druge institucije, ki zadržajo vlogo nacionalnih vlad, tako so zaradi decentralizacije mesta primorana iskati razvojne rešitve. EU, kjer se 70 % BDP ustvarja v mestih, se zaveda, da uspeh prinašajo mesta, ki ustvarjajo uspešne rešitve globalnih izzivov. Evropska načela celostnega razvoja so: pametne, trajnostne in inkluzivne rasti, v skladu z globalnimi trendi, ki jih v oktobru 2016 potrdi svetovna skupnost s sprejetjem Nove Urbane Agende. Vse vrste urbanih območij se soočajo s specifičnimi gospodarskimi, okoljskimi, socialnimi, civilnimi, kulturnimi, prostorskimi, naravnimi in infrastrukturnimi problemi. Nova Urbana Agenda je okvir in vodnik za smer, katero je potrebno ubrati. Lokalne oblasti so odgovorne za prepoznavanje in priznavanje lastnih virov ter njihovo uporabo za funkcijo trajnostnega, pametnega in inkluzivnega razvoja. To je mogoče doseči le s pomočjo partnerstva in dialoga z državljanji, nevladnim sektorjem, znanstveno skupnostjo in gospodarstvom. Kulturne in ustvarjalne industrije, priznane v post-industrijskem obdobju, so rezultat tehnološkega razvoja, pa tudi novih zahtev razvityh družb. To je razvidno iz trendov turističnega tržnega povpraševanja - identiteta,

pristna izkušnja, čustva. Kultura lahko izpolni dana merila, in viri mest, ki odražajo kulturo bivanja v najširšem smislu, so dobra osnova za oblikovanje kulturnega turizma kot hrbenice urbanega turizma. Naložbe in financiranja razvoja urbanega turizma spodbujajo gospodarsko okrevanje in pozitivno vplivajo na vse segmente urbanih območij. Reka je prepoznala svoje razvojne potenciale na področju kulture in turizma ter v zadnjih desetih letih sprejela številne strateške dokumente. Pomemben predpogoj za priznavanje Reke kot središča urbanega turizma je bil dosežen na začetku leta 2016, ko je Reka bila izbrana za »Evropsko prestolnico kulture 2020«.

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The Driving Force of Evaluation at Higher Education Institutions in Serbia

Professional paper

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KEY WORDS: evaluation, teacher, student, higher education institutions

ABSTRACT - In this paper, the focus is on the evaluation of teachers' work at higher education institutions in Serbia. On the one hand, evaluation enables the faculties to reveal how teachers work, and on the other hand, due to the feedback the teacher can undertake corrective measures in order to improve their work. The aim of this study is to research the evaluation at faculties in Serbia. The results were obtained by the quantitative and qualitative method of research. 432 professors from all universities in Serbia participated in the study. The results show that evaluation at faculties does exist, but it does not meet the expectations of teachers. In order to get complete results related to evaluative processes, the opinions of students and faculties' management should be investigated in future researches.

Strokovni članek

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KLJUČNE BESEDE: evalvacija, učitelj, študent, visokošolske institucije

POVZETEK – V prispevku je poudarek na evalvaciji dela visokošolskih učiteljev na visokošolskih institucijah v Srbiji. Na eni strani, evalvacija omogoča fakultetam, da ugotovijo, kako posamezni učitelji delajo, na drugi strani pa lahko na podlagi povratne informacije učitelji tudi svoje delo izboljšujejo. Cilj raziskave je raziskati evalvacijo na fakultetah v Srbiji. Rezultate smo pridobili z kvantitativno in kvalitativno metodo, v raziskavi pa je sodelovalo 432 profesorjev iz vseh univerz v Srbiji. Podatki kažejo, da na fakultetah sicer izvajajo evalvacijo, ampak ne v skladu s pričakovanji učiteljev. Da bi lahko dobili popolne rezultate s področja procesov evalvacije, je potrebno v prihodnosti pridobiti še mnenja študentov in vodstva fakultet.

1 Introduction

In recent years, evaluation of teachers' work at faculties induces a lot of polemics for which there are more reasons. Serbia is a country in transition, over and above the economic problems, it has also a crisis of creating the value systems. There are increasing doubts in the work of faculties and their teachers. Various reports in the media about false diplomas and false doctorates contributed to it. The faculties, traditionally closed institutions to external happenings, did not timely react to eliminate the doubt on their correctness by giving enough information about their work.

Because of all this, the evaluation of teachers' work is conducted in difficult and uncertain circumstances. Bologna reform of higher education has brought the obligatory self-evaluation and student evaluation of the teachers. Of course, there is the possibility of additional techniques and evaluation models of teachers' work. The resistance of teachers towards and support of the evaluation by educational authorities appeared. While teachers say that evaluation diminishes the educational process, the educational authorities see the evaluation as an important developing element. Today

the evaluation got wider dimensions. It can be said that evaluation now involves consideration of the entire educational process.

Definition of the evaluation has been changing over time, as the process of evaluation has been changed as well. Evaluation (its models and methods) has been changed in recent years. From complete confidence in measurement expressed by quantitative indicators, it led to the creating larger number of evaluation models, where the other actors participate beside the teachers and students (Pavlović, 2016).

Janković and Jarić (2009) define the evaluation as “the process of attributing the value to someone or something in relation to previously set criteria and standards”. There are two basic elements of this definition. The first says about the evaluation of work, and other about the possibility of evaluation (measurement) only with the set criteria and standards. In such a way, the authors divided themselves in the area of evaluation of pedagogical work. On the one hand, we have the authors whom it is important to quantify teachers’ work through testing and abilities of students (Ebel, 1979; Potkonjak, 1972). On the other hand, however, we have authors who, with all the quantification, pay attention to achieving appointed standards and criteria of evaluation (House, 1990; Pešić, 2000). Clift, Imrie (1980) and Vilotijević (1982) go even further, highlighting the need that evaluation, besides quantification and reaching appointed standards, needs to answer the question: Which corrections should be undertaken based on the obtained results?

According to highlighted author’s opinions, we conclude that evaluation should be in function of change and educational development. The evaluation should not at all be considered as an utter measurement of teachers’ work because of measuring, but due to qualitative improvement of work based on the obtained information.

In his paper, Cashin (1989) mentions even nine evaluation models of teachers’ work. The first is self-evaluation, which should be the most significant because the teacher undertakes the steps by himself for improvement of his work and answers the question why he works good or poor. The second model is an evaluation by using the data about the teacher, which are obtained at the faculty. Usually, administration or teacher (portfolio) collects the data about performance: presence in the classroom, assessment, keeping record, preparation of programs, participation in the work of the faculty. These are valuable data on the basis of which certain conclusions could be made about professors’ performance (Centra, 1993). Evaluation of teachers by the students is the third model of evaluation of teachers’ work, and it classifies as the most significant. Students are in the focus of the teacher’s work and, logically, the conclusion is that they are the first who should evaluate the performance of the teacher. One of the reasons for that could be a desire to prevent lower interest in the future students and quitting of current students of a particular faculty. The fourth evaluation model includes colleagues who have knowledge about the subject (colleagues from the specific expert group or department) which is taught by the teacher who is being evaluated.

Colleagues who do not have the knowledge of those fields in which the evaluating teacher is an expert (all teachers - colleagues on a faculty) belong to the sixth evaluation model. Evaluation by the dean is considered as the seventh model. The dean can be

a supervisor who is interested in teachers' work at the highest level. In this situation, they will undertake the responsibility for the evaluation of teachers. The eighth model of evaluation belongs to the administration. Administration's working on the evaluation of teachers' performance is similar to collecting data about a teacher (portfolio), however, it is about specialised service for collecting data about the teacher's performance. The ninth model suggests the engagement of consulting-expert service beyond the faculty, which can independently and neutrally evaluate the work of the teacher.

Hoyt and Pallet (1999) speak about the significance of good and effective teacher for the excellence of each faculty. They say that teachers should be responsible for their activities and performances. Furthermore, they mention that using evaluation in working process of faculty will have an influence on both works of faculty and work of the teacher. Thirdly, they claim that evaluation, as a process will have a positive result because teachers and faculty will affect the process of evaluating with improving its mode of functioning.

2 Evaluation practice

Every faculty has its own aspect of evaluating the teachers (Braskamp et al., 1984). For the purposes of this study, we have chosen the practice of evaluation of teachers in two world-renowned universities: Flinders University of Adelaide (Australia, 230th on the Shanghai list) and University of Michigan (The USA, 22nd on the Shanghai list). The Flinders University of Adelaide in Australia demonstrates about how they set up the evaluating system of teachers' work. They formulated a few questions: 1) What should be evaluated? 2) How to recognise a good teacher? 3) What are the models of evaluation? 4) How to collect information for the evaluation? (www.flinders.edu.au).

1. It is questionable what should be evaluated. There is no agreement around this issue, neither among teachers nor among researches of evaluation of teachers' performance. At the Flinders University the emphasis is put on the following:
 - assessment of the teaching is in the first place,
 - quality, quantity and teaching level in the classroom,
 - development of curriculum which includes new programmes,
 - assessing students, mentoring, graduate students' theses,
 - consultation with students (from model "one on one" to group consultation),
 - supervision of assistants' work who work on their subject,
 - supervision of practical tasks,
 - supervision of assistants' research work,
 - counselling of students,
 - work on research projects.
2. A good teacher is recognised by the following characteristics:
 - possessing teaching and competent skills,
 - stimulating and spreading enthusiasm,
 - right-minded to students,

- well-organized and prepared for teaching and educational work,
 - assessing the appropriate level of the student workload.
3. At Flinders University, next evaluation models are pointed out: self-evaluation, evaluation by students, evaluation by colleagues, consultants, and experts in the fields of evaluation.
 4. Data are being collected via surveys, questionnaires, focus groups where students participate; by observation and feedback, personal data of teacher, video recordings, and learning outcomes of students.

The university of Michigan has its own guide for evaluating the process of the teacher (www.crit.umich.edu). At the introduction of this document, it is said that unique system for evaluation of teaching quality of faculty and teachers' performance do not exist. They set up the next evaluation principles:

- It is the most important to consider evaluation through more various models of evaluation, in order to collect as many data as possible, and therefore to provide the best evaluation of teachers' work.
- It is necessary that the faculty determines strong standards and criteria for assessment of evaluation.
- Evaluation should be individualised. It should be started from each member of the university who will have an individual evaluation. Group evaluation did not leave a good result.
- Evaluation should not cover only work of the teacher in the classroom. It is also necessary to assess all the other activities of the teacher. The most significant are: mentoring, assistance in preparing seminar and diploma papers, writing scientific papers and visiting educational seminars. As sources of data for evaluation, they state students, colleagues, and introspection or self-evaluation.

The reports by the external commission of quality control of the faculty's work are interesting. In the report about the external evaluation of higher education institutions in Montenegro, it is said that evaluation is focused on teaching, but not on the learning process (www.gov.me). A number of students that responded to the survey was very small. Students usually do not know what is expected of them, and in order to cheer up the teachers, they give the highest marks. In addition, other evaluation models of teachers' work are established. Due to the insufficient number of teachers and teachers who "travel" from faculty to faculty, it is very difficult to create a correct evaluation of teachers' performance.

It is very hard to find internal reports of higher education institutions in Serbia regarding the evaluation of teachers' work. Even when there are reports, they include just a few sentences where praises are highlighted that students participate in the evaluation and nothing else. Regarding the external reports, the situation is similar. There is no significant information about evaluation, except the mentioning that evaluation does exist. There are no results, their marks, how and in what way they are conducted (www.filfak.ni.ac.rs).

Branković and Partalo (2015) mention the significance of quality for the functioning of the faculty. Evaluation is important for the work quality. Evaluation is im-

plemented at two levels: by the specialised institutions which have established indicators of measuring, and by self-evaluation. Brankovic and Partalo set the problem of scientific merits of evaluation and, particularly, the indicators' validity (if they really measure the quality of work). From everything listed, the research problem has been imposed in relation to the evaluation process at our faculties. Problem question would be: What is the evaluation at the universities in Serbia like?

3 Methodology

3.1 The purpose and aim

The main aim of the study was to determine what the evaluations is like at universities in Serbia. We examined the evaluation because of its huge significance for improving work quality at faculties, by which the data are ensured for the faculty management to initiate changes that will bring better results. The teachers use feedback from evaluators, in order to perceive their work and make a decision if it is necessary to change something in the method of working with students.

3.2 Research methods and techniques

In order to respond to the research question, we have conducted the interview via questionnaires (quantitative part of the study), by requesting teachers to simultaneously give their comments related to subject about the evaluation of teachers' work at faculties where they work. Teachers could give recommendations in their comments for resolving the problem of evaluation and they could comment the evaluation's practice at other faculties as well (qualitative part of the study).

In the study, a questionnaire was used which consisted of 10 questions. We were collecting five types of data by the questionnaire: the facts (about the respondent), opinions, attitudes, knowledge (about what and how it works), and behaviour of the respondents (related to the evaluation). We had two discontinuous and eight continuous variables, which has significantly facilitated the analysis of data. Teachers openly commented on evaluation without suggesting an answer to the particular questions. Teachers obtained detailed instructions on how to complete the questionnaire and answer the questions. 434 requests were sent for completing the questionnaire and leaving the comments. Only two teachers' rejected to answer the questionnaire. 86 teachers gave the comments.

3.3 Sample description

The sample consists of 432 teachers, 44.2% were women (191), 55.8% were men (241). Regular professors were represented in 25.5% (110), 17.4% (75) were associate professors, 31.9% (138) were assistant professors, and 25.2% (109) were teaching assistants. There were 46.3% (200) respondents from technical sciences, 40.7% (176) from Social and Humanities, and 13% (56) were from natural sciences. The sample size provided a degree of confidence of 95%. In the study, we used the stratified ran-

dom sample in order to avoid deficiency of the simple random sample. We possessed a list of e-mail addresses of most professors at universities of Serbia. For the study, a proportional participation was important: a) male and female gender; b) regular, associate professors, assistant professors and teaching assistants and c) professors from faculties of technical, natural and social sciences. We sent the questionnaires to the e-mail addresses of teachers. In addition to answers to the questionnaires, teachers were sending their comments related to the subject of evaluation.

3.4 Data collection

Data collection was conducted in the period from 3 March to 10 March 2016. Data were collected in two ways. The first was by completing the questionnaires on Forms in Google and the other by direct e-mail.

5 Results analysis

Teachers were answering the ten questions in the questionnaires.

1. The first question was: Does the evaluation of teachers' work exist at your faculty? 90% of teachers confirmed that there is an evaluation by students at their faculty. Around 6% of teachers said that for them there is self-evaluation. Below 2% verified that there is an evaluation by colleagues. 2% of the teachers claimed that there is no evaluation at their faculty.
2. The second question was: Are the regulations on evaluation about teachers' work applied? Over 60% of teachers responded that there are some regulations, and 5.8% answered that there are no regulations. 34% respondents answered that they do not know about the existence of any regulations.
3. The third question was: Are the results of teachers' work discussed during the meetings of Academic Council or at the Departments? 56.5% answered that the evaluation results are discussed, and 38.3% that it is not discussed, but 5.5% responded that they do not know about the discussion of this subject.
4. The fourth question was: In your opinion, is the evaluation of teachers' work at your faculty good? Around 26.4% answered that evaluation is good, while 53.5% responded that evaluation teachers' work is not good. Around 20.1% of teachers said that they do not know the answer.
5. The fifth question: Are the corrective measures undertaken by teachers who have poor evaluation results? 46.5% of teachers claimed that no corrective measures are undertaken, 24.3% said that they are undertaken, and 29.2% contented that they do not know anything about undertaking any measures.
6. The sixth question: Do students complete the surveys on the evaluation of the teachers' work after each semester? 85.9% of them positively answered this question. 9% of teachers responded that the students do not complete the surveys, while 5% said that they do not know if the students complete the surveys.
7. The seventh question: Do students sign the survey (not anonymous) on the evaluation of the teachers' work? Around 87.3% said that students do not sign the survey,

and 5.1% think that the survey is signed, while 7.6% of teachers claimed that they do not know if students sign the survey.

8. The eighth question: Are the students competent enough to assess the performance of teachers? 54.9% of teachers said that students are competent enough, and 32.9% said that they are not. 13.2% of them did not know the answer.
9. The ninth question: What evaluation would be the best in your opinion? The answers were as follows:
 - evaluation by colleagues - 23.6%
 - evaluation by students (an anonymous survey) - 62.3%
 - evaluation by students (signed survey) - 10.6%
 - evaluation of teaching experts outside of faculty - 30.6%
 - other - 22.9%.
10. The tenth question: Are all teachers included in the evaluation of teachers' work? 79.2% of them answered that all teachers are included, and 5.3% responded that not all teachers are included in the evaluation. 15.5% said they do not know the answer to this question.

5 Discussion of results

Our study confirmed that one of the biggest lacks of evaluation of teachers' work is the fact that in the process of establishing criteria for evaluation of performance teachers do not participate. Establishing the criteria and models without the involvement of teachers is condemned to the failure, and often it is rejected. The teachers perceive the model of qualitative teacher as something alien, obtruded by the educational authorities. According to them, criteria for evaluation of the teachers' work are unrealistic and without possibilities to describe social circumstances where the work takes place. Excluding teachers from creating the evaluation process can lead to the resistance to the teachers towards evaluation of their work. Thus, it is necessary for teachers to be always present in creating evaluation model. Janković and Jarić (2009) also got similar results.

In this study, contentions by Peterson and Comeaux (1990) and Lofty (2000) are substantiated. Namely, teachers are confused about the purpose of evaluation. Teachers do not know what should the model of successful teacher be and what the "satisfactory" work is. We did not obtain the answers that would direct us to the conclusion that the results of the evaluation are used for the correction of teachers' work at some faculties.

Can students objectively assess the work of a teacher? Obtained results are in accordance with findings that are obtained by Milenkovic's study (2015). He claimed that students could not be objective in assessing the teachers for several reasons. The reasons are students' competence and the relation between students and professors that are being assessed.

Almost all faculties in Serbia have an evaluation of the performance of the teacher. However, teachers agree in their comments that evaluation is not earnestly conducted. The comment by a full professor from Nis is very interesting, he says: "The subject is very interesting. It is interesting that processes of evaluation are more serious in primary schools and secondary schools than in higher education institutions, faculties. There is to a large degree more serious system of evaluation at lower levels of education, as opposed to the higher education system". Teachers desire evaluation not to be formal but essential: "I would appreciate if the evaluation of teachers by students had more powerful significance and that this would be really relevant for elections into the forthcoming title, because it is not insignificant" (Full professor, University of Belgrade).

Around 40% of surveyed teachers said that they do not know if there are any regulations regarding evaluation at their faculty. Usually, several people are obliged to be engaged in the evaluation at the faculty. As the teachers have confirmed, those are the people who are close to the faculty management. It is never obvious how students assess teachers because the data is not transparent. "I welcome the initiative for a quality check-up of teachers' evaluation and their work at universities. I also had thought about that process, before you came with the survey. I think it is poorly organised and it does not have a real purpose. It is performed only because the evaluation must be done due to the request of the government. Also, for the election to a position based on the students' evaluation, the highest mark is always entered, regardless of the mark that the teacher has received; nobody comments that nor verifies what is written in the report. Nobody has ever been lauded. Nobody has ever been punished if he got the poorest marks. This is why I say that: First, I was a witness when the students completed the survey irresponsible and superficially. They did not even know who is the professor in question, teachers on duty gave them the surveys just to get the job done, and that professor was not even their lecturer. For instance, they also ask me first what my name is, and write the evaluation about my performance and quality of my work afterwards. Nevertheless, it is not the same when the one teacher is evaluated by five students or 50, even 80, as it is in practice here. In that way, some professors get the mark 5, because they meet familiar students in the hallway and give them the questionnaires; some other teachers give them out to huge groups at the class, during which the students grin and make faces, prompt each other, comment loud, agree on what to write - completely pointless and superficial, almost humiliating. In addition, there are professors who know when the questionnaires for evaluation are given out, and they start courting students, affect their opinions ... Could students indeed evaluate teachers' work in this manner?" (Full professor, University of Novi Sad).

An associate professor from Belgrade was sharper in terms of evaluation of teachers if only students are involved: "My comment: Evaluation done by students is nonsense. It is like being a judge and a jury. The worse you are (more indulgent), the better. Evaluation via SCI papers (SCI lists, author's note), for example, is also inadequate because the scientist is not necessarily a good teacher. However, it is com-

plicated and it is certainly part of multiple doctorates until the adequate indicators will be found.” (Associate Professor, University of Belgrade).

In this way, professor of Belgrade University sees the competence of students in the evaluation of teachers’ work: “I want to draw attention to the giving opportunity to students to evaluate performance and expertise of teacher, in terms how now surveys are being conducted; it is the same as:

- enabling for people who were not graduated from Law faculty to be judges or even judges of the Supreme Court,
- disabling for the accused to be present in the courtroom,
- disabling for the accused to express words of defense,
- believing that everything the prosecutor says must be accepted as an absolute truth without any verification,
- believing that everything the prosecutor presents must be automatically registered as upright in terms of official documents.

Questionnaires for students should be oriented only on a narrow domain of issues for which they are eventually competent. For example:

- if all lectures and consultations were performed,
- if the teacher has avoided answering a question that student asked, and it was directly related to the lecture,
- what the particular question was.

Nothing more. Irresponsible, disinterested students could misapply even these simple questions. However, students’ answers to these questions are easily verifiable, thus it is very simple to reveal poor intentions by some students. I hope that this short comment will contribute to noticing the essence of the problems that teachers deal with in everyday work at universities.” (Full professor of Belgrade University).

A certain number of teachers required students’ questionnaires not to be anonymous (10.8%). Teachers believe that students, who sign the surveys, would be more objective compared to students who are completing the anonymous surveys. Some teachers emphasised that teachers feel uneasy when students are giving opinions by evaluation of their work, thus they are trying to flatter to students in various ways. The most common way is to give students certain privileges or higher marks.

“Evaluation of teachers’ work is a good thing. It should and must exist. At our faculty, students evaluate the teacher and the questionnaire is anonymous. In my opinion, the questionnaire should not be anonymous, why would someone hide behind the anonymity if everything was being done honestly and properly? I speak because I know that many teachers hesitate to expel students from exams and severely sanction them in a situation when they use prohibited aids or when they obstruct the teaching, as well as when they come drunk and are rude in a discussion. Teachers and assistants fear how students will evaluate them, and want to avoid the situation in which they could not get their contract extended due to the poor evaluation. Personally, I invest an effort to do my job honestly and when I perceive some prohibited aids among students (... and other methods of cheating during tests) I try to severely sanction them, and not to pretend that I have not seen it. I must admit that diligent students appreciate that

and they do not want to seem like they are stupid because they study. I think that the questionnaire should be transparent, and should not allow to some anonymous student to write that you are not a good lecturer and put all the lowest rates. Especially, if it is somebody whom you sanctioned in the previous year for prohibited aids and thereby he was absent from 10% of teaching, and this person evaluates you as a poor teacher. Of course, teachers should not know how students evaluated them. But, in situations when someone wants to misuse the questionnaire against the teacher and when a problem appears, it should be possible to analyse who the student, who has such negative opinion, is, and if the claims are true. It would be nice if your study succeeded to change something or maybe to lead to some standard methods of evaluation valid for all universities, and thereby neither students nor teachers would be threatened by those evaluations, and nobody could misuse them". (Full professor, University of Belgrade.)

6 Conclusion

Apparently, the evaluation is not a favourite subject among the university teachers in Serbia. Primarily, the problem is awareness of teachers about the evaluation. There is still formal evaluation performed at faculties, which does not accomplish its main aim: correction of the teachers' work. Faculties do not use the evaluation in order to ensure teachers advancement and development. Faculties do not have a transparent method of presenting the data, which voids the whole evaluation process.

Data, collected by the evaluation, should help teachers to change their way of work and to adapt it to the needs of students and teaching requirements of the faculty. If this is not the case, then the evaluation has no purpose.

It is necessary to create the habit of conducting continuous researches in this area. The general conclusion is that teachers should also actively participate in creating the evaluation model. Of course, in addition to the evaluation by students, there should also be other criteria of evaluation, in order to form a model which would be appropriate and useful for teachers. Primarily, we must agree about the teachers we need, and according to that model, we must develop the quality standards and criteria.

Dr. Nebojša Pavlović

Gonilna sila evalvacije na visokoškolskih institucijah v Srbiji

Evalvacija dela visokoškolskih učiteljev na fakultetah je v zadnjih letih predmet polemike, za kar obstaja več razlogov. Srbija je država v tranziciji in ima poleg ekonomskih izzivov tudi krizo na področju ustvarjanja sistemov vrednot. Vedno več je dvoma v delo fakultet in visokoškolskih učiteljev, k čemur so prispevala tudi različna poročanja medijev o lažnih diplomah in doktoratih. Fakultete, ki so tradicionalno zaprte institu-

cije za zunanja dogajanja, se niso pravočasno odzvale z informacijami o delu, da bi dvom o korektnosti odpravile.

Posledično poteka evaluacija dela visokošolskih učiteljev v težkih in negotovih razmerah. Bolonjska reforma visokošolskega izobraževanja je vpeljala obvezno samoevaluacijo in evaluacijo študentov. Prav tako pa obstajajo še dodatne tehnike in evalvacijski modeli za vrednotenje dela učiteljev. Pojavil se je upor učiteljev na eni strani in podpora evalvaciji s strani vodstev izobraževalnih ustanov na drugi. Medtem ko učitelji pravijo da evaluacija zmanjšuje vrednost izobraževalnega procesa, vodstvo izobraževanja ocenjuje evaluacijo kot pomemben element v razvoju izobraževalnega dela. Danes dobiva evaluacija širše razsežnosti. Lahko rečemo, da evaluacija zdaj obravnava celoten izobraževalni proces.

Opredelitev evaluacije se je skozi čas spreminjala, kakor se je spreminjala tudi sama evaluacija, še posebej je v zadnjih letih prišlo do sprememb modelov in metod evaluacije.

Poraja se vprašanje, kaj bi naj pravzaprav evaluacija sploh zajemala. Niti med učitelji, niti med raziskavami evaluacije uspešnosti učiteljev ni jasnega dogovora o tem.

Na Flinders University poudarjajo pomen:

- ocene poučevanja, ki je na prvem mestu,
- kakovosti, količine in ravni poučevanja v predavalnici,
- razvoja učnega načrta, ki vključuje nove programe,
- ocenjevanja študentov, mentorstva, tem diplomskih nalog,
- konzultacij s študenti (prehod iz modela "ena na ena" na skupinske konzultacije),
- nadzora nad strokovnim delom asistentov pri posameznih predmetih,
- nadzora nad praktičnimi nalogami,
- nadzora nad asistenti raziskovalnega dela,
- svetovanju študentom,
- delu na raziskovalnih projektih.

Dobrega učitelja odlikujejo naslednje lastnosti:

- dobre spretnosti in kompetence poučevanja,
- spodbujanje in širjenje navdušenja,
- mišljenje v korist študentov,
- dobra organizacija in pripravljenost na poučevanje in izobraževalno delo,
- dobra ocena količine obremenitve študentov.

Na Flinders University prav tako poudarjajo naslednje modele evaluacije: Samo-evaluacija, evaluacije s strani študentov, s strani kolegov, svetovalcev in strokovnjakov s področja izobraževanja.

Podatki so bili zbrani s pomočjo raziskav, vprašalnikov, fokusnih skupin, v katerih so sodelovali študenti, s pomočjo opazovanj in povratnih informacij, osebnih podatkov učiteljev, video posnetkov ter učnih rezultatov študentov.

Univerza v Michiganu ima svoj vodnik za evaluacijo procesa učiteljev (www.crit.umich.edu). V uvodu prispevka smo omenili, da ni enotnega sistema za evaluacijo

kvalitete poučevanja in uspešnosti učiteljev. Postavljena so bila naslednja načela evalvacije:

- Najbolj pomembno je pristopiti k evalvaciji preko različnih modelov le-te, da se lahko zbere čim več podatkov in da se zagotovi najboljša možna ocena učiteljevega dela.
- Potrebno je določiti trdne standarde in kriterije za ocenjevanje.
- Evalvacija mora biti individualizirana, zato je treba izhajati iz vsakega člana neke visokošolske institucije posebej, ter omogočiti individualno ocenjevanje. Evalvacija po skupinah se ni izkazala za najboljšo.
- Evalvacija prav tako ne sme zajemati zgolj učiteljevo delo v predavalnici, pač pa je treba oceniti vse ostale učiteljeve dejavnosti. Najbolj pomembno je, da ločimo tudi ostale dejavnosti, kot so mentorstvo, pomoč študentom pri pripravi seminar-skih in diplomskih nalog, pisanje znanstvenih člankov in obiske seminarjev. Kot vir podatkov za evalvacijo so navedeni študenti, kolegi učitelji ter introspektiva oz. samoevalvacija.

Poročila zunanjih komisij za ocenjevanje kakovosti dela fakultet so zelo zanimiva. V poročilu o zunanji oceni visokošolskih zavodov v Črni gori je navedeno, da je evalvacija usmerjena v poučevanje in ne v učni proces (www.gov.me). Število študentov, ki se je odzvalo na anketo, je zelo majhno. Študenti največkrat ne vedo, kaj se od njih pričakuje, zato dajejo najvišje ocene, da ugodijo in razveselijo učitelje. Poleg tega se uveljavljajo različni modeli vrednotenja učiteljevega dela. Zaradi nezadostnega števila učiteljev in učiteljic, ki se selijo iz fakultete na fakulteto, je izredno težko ustvariti pravilno in pravično evalvacijo uspešnosti dela učiteljev.

V anketi so učitelji odgovarjali na deset vprašanj.

Prvo vprašanje je bilo: Iz česa je sestavljena evalvacija učiteljevega dela na vaši fakulteti? 90 % učiteljev je potrdilo, da je na njihovi fakulteti evalvacija zgolj ocena študentov. Okrog 6 % učiteljev je dejalo, da pri njih obstaja samoevalvacija. Manj kot 2 % je dodalo, da jih ocenjujejo tudi kolegi. 2 % vprašanih učiteljev je dejalo, da na njihovi fakulteti ne izvajajo evalvacije.

Drugo vprašanje je bilo: Ali so predvideni predpisi oz. pravila za evalvacijo dela učiteljev? Več kot 60 % učiteljev je odgovorilo, da predpisi obstajajo in 5,8 % odgovorilo, da ne. 34 % anketiranih je odgovorilo, da niso seznanjeni s pravili.

Tretje vprašanje je bilo: Ali se obravnavajo rezultati evalvacije učiteljevega dela tudi na sestankih akademskih zborovali kateder? 56,5 % odgovorilo, da se o rezultatih razpravlja, 38,3 % pa, da se ne razpravlja. 5,5 % ni seznanjenih z morebitnimi razpravami na omenjeno temo.

Četrto vprašanje je bilo: Je po vašem mnenju evalvacija učiteljevega dela na vaši fakulteti dobra? Okoli 26,4 % odgovorilo, da evalvacija je dobra, medtem ko 53,5 % meni, da evalvacija učiteljevega dela ni dobra. Okoli 20,1 % učiteljev se pri tem vprašanju ni opredelilo.

Peto vprašanje: Ali se korektivni ukrepi, v primeru slabih rezultatov, izvajajo s strani učiteljev, ki so slabo ocenjeni? 46,5 % učiteljev je povedalo, da se niso izvajali

nikakršni korektivni ukrepi, 24,3 % je potrdilo izvajanje ukrepov in 29,2 % jih ne ve, da bi kakršnikoli ukrepi obstajali.

Šesto vprašanje: Ali študenti izpolnijo ankete o evalvaciji dela učiteljev po vsakem semestru? 85,9 % je odgovorilo na to vprašanje pritrdilno. 9 % učiteljev je odgovorilo, da študenti ne izpolnjujejo ankete, 5 % pa je dejalo, da ne vedo ali učenci izpolnjujejo ankete.

Sedmo vprašanje: Ali se študenti podpišejo na izpolnjene ankete o evalvaciji učiteljevega dela? Okoli 87,3 % učiteljev je informiranih o tem, da študenti ne podpisujejo izpolnjenih anket, 5,1 % jih pravi, da študenti ankete podpišejo, 7,6 % učiteljev pa ne ve, ali se študenti podpišejo ali ne.

Osmo vprašanje: Ali so študenti kompetentni za ocenjevanje uspešnosti učiteljev? 54,9 % učiteljev je dejalo, da študenti so kompetentni za ocenjevanje učiteljev in 32,9 % jih meni, da ne. 13,2 % učiteljev ne ve, ali so študenti kompetentni ali ne.

Deveto vprašanje: Katera evalvacija bi po vašem mnenju bila najboljša? Učitelji so odgovore podali v naslednjih odstotkih:

- evalvacija kolegov - 23,6 %
- evalvacija študentov (anonimna anketa)- 62,3 %
- evalvacija študentov (podpisana anketa)- 10,6 %
- evalvacija strokovnjakov izven fakultete- 30,6 %
- drugo - 22,9 %

Deseto vprašanje: Ali so vsi učitelji vključeni v evalvacijo dela učiteljev? 79,2 % jih je odgovorilo, da so vsi učitelji zajeti in 5,3 % da niso vsi učitelji zajeti v evalvacijo; 15,5 % je dejalo, da ne pozna odgovora na to vprašanje.

Očitno evalvacija ni priljubljena tema med učitelji na visokošolskih institucijah v Srbiji. Predvsem pa je problem ozaveščenost učiteljev o evalvaciji. Še vedno obstaja uradna evalvacija na nekaterih fakultetah, ki ne dosega svojega glavnega cilja: Popravljanje učiteljevega dela. Fakultete ne uporabljajo evalvacije za namen napredovanja in razvoja učiteljev in njihovega dela. Fakultete nimajo preglednega načina prikazovanja podatkov, pridobljenih z evalvacijo, kar še nadalje spodbuja vrzeli v procesu evalvacije.

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Environmental Management and Sustainable Development

Professional paper

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KEY WORDS: sustainable development, environment, ecology, management, ISO standard, EMAS, biodiversity

ABSTRACT - The concept of sustainable development as primary goal aims at fulfilling the needs of the present, without compromising the needs of future generations. Neglecting environmental issues was the main reason for introducing the concept of sustainable development, which aims at establishing balance between economic, social and environmental dimensions, as well as the balance between our current consumption of resources and the ability of natural systems to maintain the level at which the future generations will be allowed to use them. For the implementation of the defined goals, sustainable development connects the systems of quality management, technology and environmental management systems. Such a process requires new types of managers, who are able to find a compromise between the economic, social and environmental requirements. The success of sustainable development concept is possible through the realisation of political objectives and implementation of social changes. By comparing and analysing different views and opinions, the aim of this study was to once again emphasise the importance of sustainable development for mankind, its survival and further development on this planet.

Strokovni članek

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KLJUČNE BESEDE: trajnostni razvoj, okolje, ekologija, menedžment, ISO standard, EMAS, biodiverziteteta

POVZETEK: Koncept trajnostnega razvoja kot primarnega cilja je usmerjen v izpolnjevanje potreb sedanjih generacij z namenom, da ne bi ogrozili potreb prihodnjih generacij. Zanimarjanje okoljskih problemov je eden izmed glavnih razlogov za uveljavitev koncepta trajnostnega razvoja, ki skuša uravnotežiti ekonomske, socialne in okoljske dimenzije, hkrati pa tudi najti ravnotežje med trenutno porabo virov in zmožnostjo naravnih sistemov, da se ohranijo v takem obsegu, ki bo omogočil nadaljnjo uporabo teh virov prihodnjim generacijam. Za doseganje zastavljenih ciljev trajnostnega razvoja je nujno povezovanje kvalitetnega upravljanja in razvoja tehnologije z upravljanjem okolja. Tovrsten proces zahteva novo vrsto menedžerjev, ki bodo znali iskati kompromise med ekonomskimi, socialnimi in okoljskimi zahtevami. Uspeh koncepta trajnostnega razvoja je mogoče doseči z realizacijo političnih ciljev in izvajanjem socialnih sprememb. Cilj te raziskave je s primerjavo in analizo različnih pogledov in mnenj še enkrat poudariti pomembnost trajnostnega razvoja za človeštvo in njegovo preživetje ter nadaljnji razvoj na tem planetu.

1 Introduction

Sustainable development as a model focuses on meeting the needs of people while minimising the conflict between the economy and ecology. The aim of sustainable development is sustainable use of resources, which is possible only by constant improvement of work technology, thus increasing the wealth and quality of life for people. In the realisation of this goal, care is taken for the environmental protection needs and the needs of future generations. It is essential, in order to motivate the present generation to act proactively, is to keep in mind the needs of the future generations.

The issue of sustainable development promotes economic activity in the sense of rational use of limited resources. Any appreciation of the economy based on ecology and environmental management will have full satisfaction: better competitive position, acquisition and preservation of public reputation and responsible attitude towards the needs of future generations. For this reason, environmental management becomes an inseparable part of every company. The fate of the company is affected by its relation towards the environment, natural resources, and any failure to respect the legislation leads to the loss of trade. It is important to once again emphasise: sustainable development is not a state, but a process that never ends at a certain level of performance improvement, which could not be further continued.

2 Sustainable development

2.1 Concept of sustainable development

The concept of sustainable development has emerged in the 19th century in forestry. The term was meant to be the time unit that allowed cutting the forest just as much as a total rise again, qualitatively and quantitatively (Muller, 2004, p. 42). In Rio de Janeiro in 1992, under the patronage of UN, the World Conference held on environment and development adopted the concept of sustainable development as the only solution to the development and environment problems. The basis of this concept is reflected in the fact that the biosphere has its natural limits of receiving unwanted effects of anthropogenic activities, undertaken primarily with the aim of exploitation and conversion of natural resources (natural capital) to private (private capital).

As the concept of sustainable development starts from an economic and environmental point of view, some authors approach the issue of sustainable development from anthropocentric point of view and others from egocentric (Črnjar and Črnjar, 2009, p. 81). E. Goodstein, views the sustainable development through the fight against poverty, which he believes is in direct and immediate connection with the collapse and environmental degradation (Goodstein, 2003). Sustainable development can be seen from an economic point of view, whose aim is to balance the economic growth, ecological aspect and to preserve the environment and social aspect, which as its primary objective has to enrich the social and human rights. Reasons for the concept of sustainable development are: (1) From the standpoint of sustainable development, the economic activity must be sustainable, because the current generations should leave their posterity no less opportunities for progress and development. (2) Conservation of biodiversity – a human is the part of nature and therefore must take care of the degree of its utilisation, which (as in the aforementioned reason) is the moral aspect of the given concept. (3) The third, no less important reason for introducing the concept of sustainable development, is reflected in the fact that this concept allows greater efficiency in business. Its absence could cause higher costs and a less favourable ratio of inputs and outputs from production.

The thing on which sustainable development is based can be observed through three key concepts:

- The concept of diminishing wealth - economic reserves must be maintained constantly.
- The concept of diminishing natural resources - natural wealth must be constant.
- The concept of elasticity (created as a result of irreversible loss of some natural resources) (Đukić and Pavlovski, 1999).

The concept of sustainable development is based on the following principles (Mitić, 1995):

- The principle of unification of economy and ecology (emphasis on their interdependence in decision-making).
- The principle of intergenerational equity (based on the responsibilities of present generations in preserving the ability of future generations to use the environment at the level of environment use by present generation).
- The principle of intergenerational equality - the emphasis on not endangering the environment within its borders and not reducing capacity of the environment in other areas. The principle of respect for the internal, core environmental values, regardless of its benefits to mankind.

In its beginning, sustainable development focused on the balance between economic needs and environmental sustainability, and later aimed at creating a balance between the profit needs, social needs and ecology, preserving natural renewable and non-renewable capital.

When we talk about the forms of sustainable development concept, there are two basic approaches: the concepts of weak and strong sustainability (OECD, 2007, p. 31).

The concept of weak sustainability is based on the fact that it is enough to maintain current levels of capital for future generations. Certain degradation or loss of natural capital is acceptable, only if the loss is compensated by the accumulation of produced capital. It is a very serious question how this concept can preserve natural capital. Once used natural resources, transformed into productive capital, it can never be returned to the initial state, which is especially important for non-renewable natural resources.

The concept of strong sustainability is based on the requirement that natural systems should remain intact wherever possible. Unlimited substitution of natural productive capital is not a non-limited. The emphasis is on the need that environmental parts that provide valuable and irreplaceable services cannot be replaced. The aim of this concept is self-sustainability of economic activity.

Each of the mentioned concepts implies that there are economic development limits. Economic activities that are more focused on natural resources cannot grow infinitely. Realisation of the above mentioned is possible by respecting the principles of sustainable development.

2.2 Principles of sustainable development

The principles of sustainable development can be divided into three main groups. First group consists of the principle that represents a moral base for others. The second group consists of principles defining conditions that must be fulfilled, while the third group consists of principles defining directions that should be followed towards sustainable development from local to global level. Those are the following principles (OECD, 2007):

- *Respect and care for the community* - refers to the universal respect and care for other people, but also for other forms of life in the present, but also in the future. It is based on the requirement that the development cannot take place to the detriment of future generations, but also on the useful and fair distribution of costs between rich and poor and between different communities.
- *Improving the qualities of life* - some goals are universal, such as: a long and happy life, quality education, guaranteed human rights, political freedom, access to resources that enable satisfactory standard. Economic growth is not an exclusive goal. The ethical principles of equality for all, the right to a dignified life and work should be taken into consideration.
- *Protection of the vitality and diversity of Earth* - humanity is a part of the natural system from which it also depends, therefore, it is important to ensure: protection system for the maintenance of life, protection of biodiversity and the survival of the use of renewable resources.
- *Minimise the depletion of non-renewable resources* - life cycle can be extended by switching to renewable sources (where applicable), recycling.
- *Respect boundaries of acceptable capacity of the country (the threshold capacity)* - refers to the limits of ecosystems to withstand the adverse impacts, and avoid serious degradation. The goal of every economic system is to bring the human population and living conditions into the balance with the threshold capacity of the Earth, which must be constantly updated with the technologies that will constantly increase threshold capacity.
- *Changes in personal attitudes and actions* - aim of the society is to promote those values that support sustainable way of living. This aim can be largely and most efficiently supported by the education system.
- *To enable communities to take care of their own environment.* To be able to do so, they should be given the authority, knowledge and power.
- *Creation of a national framework for the development and protection interaction.* To develop the society in a rational manner, it is necessary to have legal and institutional framework in place, knowledge bases and information. If these conditions are met, proactive action is the essence of a successful ecological policy.
- *Creation of a global alliance* - is the basis of global sustainability. Richer countries should help the poorer. Such an attitude of solidarity of the rich countries is in the interest of all. Ethics of preserving and maintaining the environment is an activity that is implemented at local, national and global levels.

The effects of compliance with the above principles can be seen through the indicators, indicators of sustainable development.

2.3 Indicators of sustainable development

The main objective of the indicators is to quantify, clarify and make the collected information usable in creating a policy that leads to better decisions and more effective actions. They help in unifying the knowledge of social and natural sciences, necessary in decision making and can also assist in determining and adjusting development in line with the objectives of sustainable development. Indicators are the image of social interest, but also a means of decision-making. Their greatest strength is reflected in the fact that they can, if properly deployed, alert the community on a potential problem or negative trend, before it comes to negative consequences. In this way, the community is directed on proactive action. Pointing out the connection of major economic, social and ecosystem helps in revealing the causes of complex problems. It is the criterion for the efficiency and effectiveness of implemented policies and strategies.

The following principles and criteria are used for selection of indicators (European Commission – Directorate General for Energy and Transport, SUMMA – Setting the Context for Defining Sustainable Transport and Mobility, 2003, pp. 31 – 32): the scientific foundation; the relevance to the needs of potential users (practicality); measurability; the opportunity to present a wide range of system status; sensitivity to changes (elasticity); building on the exact and available (reality); understandable interpretation and comparison of data; the viability of collecting data (data availability is not expensive); the media receptivity and unambiguous data.

It should be noted that there may be two basic problems, which are reflected in the potential complexity due to large number of indicators, which can easily lose the insight into wider situation and get lost in the details. Another problem is that sometimes compromise analysis cannot be implemented between some indicators. All the indicators can be classified into four groups-dimensions: (1) The economic dimension - includes indicators that reflect sustainable development and improving the standard of people. Among the most important indicators of economic dimensions are included: gross domestic product per capita, the share of investment in GDP, inflation rate, gross energy consumption per capita in the country, the generation and disposal of municipal waste, the generation of industrial waste, mode of passenger transportation and others. (2) The social dimension - allows sustainable economic growth along with necessary condition for the preservation and protection of the environment. This dimension includes the well-being of people, which is reflected in access to education, health care and others. (3) Ecological dimension - includes subsystems: emissions of gases causing the effect of greenhouse, consumption of substances that pollute the ozone layer, air quality, agriculture, forests, water quality and quantity, biodiversity of ecosystem. (4) Institutional dimension - includes indicators: access to the internet, communication infrastructure, investment in research and development.

Applying the concept of sustainable development and its principles is essential at the level of business entity, which has its own specific system of indicators and management system.

3 Application of the concept of sustainable development at the micro level and environmental management systems

The implementation of the defined goals and institutional preconditions starts at the micro level, in the organisation; from an environmental standpoint it is referring to the manufacturing organisations. The concept of sustainable development at the micro level is primarily related to spending fewer resources during the production process, while polluting the environment to a lesser extent. The micro level is very important, because it is the most optimal framework for the materialisation of the sustainable development principle, process management, communication with the public, and for developing a new system of values.

Any socially responsible organisation defines its environment management, which can be defined as the management of all the activities in the companies that have or may have an impact on the environment (Čulahović, 2002, p. 61). The main objective of environmental management is to find ways for implementing economic activities, which will reduce the degradation of environment through implementation of the basic objective for sustainable development – ensuring better environment for future generations. In this way, improving the environmental performance can also result in improving business performance, thus providing a new dimension of competitive advantage. These modern trends have conditioned the emergence of environmental management systems, which can be defined as a set of interdependent elements that work together in order to achieve the predefined environmental goals. They allow the company to conduct its environmental activities in a planned and systematic manner. Therefore, the company chooses an integrated management system. In the context of engagement in environmental protection, the company is directed towards the production planning and application of new technological procedures in production, creation of a special service and appointment of a responsible person who will deal with environmental matters.

Of all the management systems, the most used are ISO 14001 and EMAS (Eco Management and Audit Scheme EU).

As a basis for the development of ISO standards, the first national standard for environmental management system adopted by the United Kingdom was used. It defines the conditions for obtaining a certificate for environment modelled by the ISO 9000 certification for quality. All the elements of ISO 14001 schemes are organised in 5 major steps: (1) Environmental policy - contains preference of company to continuously improve the environment; (2) Planning - includes: environmental aspects, legal and other requirements, intentions and objectives, and program of environmental management; (3) Implementation - includes structures and responsibilities, training,

communication, documentation, exchange of documents and readiness to respond in emergency situations; (4) Inspection and corrective actions - include monitoring and measurement, nonconformity and corrective and preventive actions, recording and judging environmental management systems; (4) Management Overview - instrument that allows performance review of the applied environmental management system.

EMAS - Eco management and audit scheme of EU - the goal of this system is the continuous improvement of environmental protection in the company, and it includes: determination and implementation of environmental policy, systematic, objective and regular analysing of efficiency of those instruments; the readiness to intermediate information to the public on environmental situation in the company. By accepting this system, the company is obliged to publish a statement about the environment and to forward the certified statement on environment to central registry, led by the Member States governmental agencies in which the company is located and to finally launch its statement to the public.

Besides these two systems, the present tools in practice that are not less important are:

- Judging of environment - it is defined as a management tool, which checks whether the company is doing what it ought to do.
- Eco-balancing - provides a clear image on the flows of materials and energy, and enables operations' improvement that have an impact on the environment. Eco-balancing presents a comprehensive and systematic analysis of all internal and external negative impacts on the environment, which enable a comparison of two or more different products, systems or the processes, with the aim that they are environmentally optimised (Čulahović, 2002, p. 118). This tool includes ecological guidebooks and matrices, and environmental accounting.
- Life cycle assessment - a systematic framework used for the assessment of all environmental impacts associated with a product over its total life cycle.
- Schemes of ecological character - a tool that serves the manufacturer in labelling those products that compared to others in the same group, having less negative impacts on the environment.
- Environmental notification - as a tool shows to the wider public that the company uses a proactive approach towards the environment and thus demonstrating adherence of the company for the responsible environmental management.
- Environmental Charters - include a set of principles related to the environment management. By signing the Charter, the company publicly declares its intention to complete its environmental management activities in accordance with those principles.

In addition to this, there are environmental indicators that represent information related to environmental performance of the company and its efforts to influence the improvement of existing performance. Their aim is to indicate the areas where special attention is needed, as well as the success of management in improving environmental performance management. Indicators that measure management activities are called management performance indicators, and they are: (1) Indicators of the environment

state - measure the state of the environment and are divided into four groups: the absolute, relative, aggregated and indexed. (2) The indicators of operational performance - serve to measure the performance of a specific process or service, location or entire company. (3) Management performance indicators - indicate information about management's efforts to improve the environmental performance of companies. (4) Financial indicators - measure the effects of environmental management activities on financial performance of the company.

Responsibility for the implementation of management systems and environmental policy of the organisation is in the scope of ecological or environmental management work.

4 Environmental (ecological) management

Environmental management is a systematic approach that sees the nature and the society as a multi-dimensional system, which is open and integrated. It focuses on the coordination and integration of many disciplines within each organisation. Its task is to create cost-effective systems to manage activities in accordance with economic, environmental, legal, social, cultural - sustainable requirements. It is a system of environmental management with the unique aim – to establish a systematic approach in economy ensuring that the reasons related to environment are incorporated into business strategy, but also in the practice.

The task of environmental manager is to analyse, determine and foresee all the potential environmental, economic and social impacts that a company or a country can create and thus jeopardise the business or the environment. The scope of work of managers - to protect the environment - arises from the manager's scope of work as a function (in its five areas of operation), except that in this case, these activities are focused on the environment:

- Management planning for environmental protection - it refers to the environment state analysis, based on which the goals and strategies for their implementation are defined by introducing procedures that affect the protection of the environment.
- Management organisation for environment protection - the goal of this phase is to create jobs for those workers, who will have the task to take care of environmental protection in their job descriptions, and others, who will not have such an immediate task. It is very important that all staff members are aware of the importance of environment and their contribution to its protection.
- Implementation of environmental management - it refers to the realisation of pre-defined phases, by establishing the organisational structure and responsibility, aiming at defining and allocating the resources needed for implementation of the defined activities on environmental protection.
- Leading the environmental protection management - the objective of this phase is to influence people to achieve the defined objectives. The main objective of the management is to motivate employees through a good ability of communication

and the ability to develop good interpersonal relationships.

- Control and audit - this is the final phase in a defined process. The objective of this phase is to determine whether it is conducted as planned. The corrective actions are implemented, depending on the inspection results (conducted at the strategic and operational level).

There are several objectives of environmental management, out of which two are particularly important: the first are the general objectives related to environmental protection, such as sustainable development, the human right to a healthy environment, quality of life, the ecosystem survival, etc. The second objective consists of specific objectives of individual economic entities related to the very essence of the market economy – profit making (Pavlović, 1996).

5 Conclusion

The present day is marked by great changes, requiring changing of attitudes. We are in a new age that requires a different view on reality from all of us. In many industrialised countries, there are patterns of consumption that are unsustainable because they require huge amount of resources, thus causing emissions of harmful gases and enormous negative social problems in developing countries. It is clear that the issue of environment and development cannot be considered separately. Actions to improve and protect the environment widely differ between developed and underdeveloped countries. Developed countries have large capital funds. Greater economic capacity and advanced technology makes the establishment of environmental protection easier and more financially accessible. On the other hand, developed countries with a lot of capital use more resources and create more waste and pollution, and due to the large consumer demand, they have a greater dependence on fossil fuels. However, developing countries also have problems in achieving sustainability. Increasing population and economic growth create pressure on the use of resources and increase the generation of waste and pollution. The global tendency is that in addition to inequalities in consumption levels between developed and developing countries, there is also present and growing inequality in consumption levels within developing countries. The fact is also that the total increase of the resource consumption in developed countries has superseded the technical and environmental improvements. The key question arising is whether the developed and developing countries can cooperate in defining development paths that are sustainable for the environment.

Understanding sustainable development, the result is a dramatic request for making changes in all areas of life and work. The changes are very complex, since they relate to changes in consumption habits, but also in awareness in the fields of economy, politics, and society. In the economic field, new requirements for calculating rates emerge, because the factor of nature is taken into account as a factor of further production. In the social field, it is important to think in a way that our present is inevitably a past for future generations. Anthropogenic factors are now emerging as a

cause that must adopt great responsibility for the implementation of sustainable development policy. This fact is confirmed by the number of over 190 signatory countries of the agreement on the reduction of emissions of gases causing the effect of greenhouse at the International Climate Conference in Paris in 2015, required to submit more ambitious plans to reduce gas emissions every five years.

Dr. Elida Ciriković

Upravljanje z okoljem in trajnostni razvoj

Trajnostni razvoj kot model se osredotoča na zadovoljevanje potreb ljudi in minimizacijo konfliktov med gospodarstvom in ekologijo. Cilj trajnostnega razvoja je trajnostna raba virov, ki je mogoča le s stalnim izboljševanjem tehnologije dela, kar tudi povečuje blaginjo in kakovost življenja ljudi. Pri uresničevanju tega cilja je poskrbljeno za varstvo okolja in potrebe prihodnjih generacij. Zato je pri motiviranju sedanje generacije zelo pomembno delovati proaktivno z upoštevanjem potreb prihodnjih generacij. Vprašanje trajnostnega razvoja spodbuja tudi gospodarsko dejavnost v smislu racionalne uporabe omejenih virov. Vsako gospodarstvo, ki temelji na skrbnem ravnanju z okoljem, bo obrodilo sadove: boljši konkurenčni položaj, pridobivanje in ohranjanje javnega ugleda in odgovoren odnos do potreb prihodnjih generacij. Posledično postaja upravljanje okolja neločljivi del vsakega podjetja. Usoda podjetja je odvisna od njegovega odnosa do okolja in naravnih virov. Kakršno koli nespoštovanje zakonodaje lahko povzroči izgubo poslovanja. Pomembno je ponovno poudariti: trajnostni razvoj ni stanje, ampak proces, ki se nikoli ne konča na določeni stopnji uspešnosti, ki se je ne da še preseči.

Kot se koncept trajnostnega razvoja lahko obravnava z gospodarskega in okoljskega vidika, se nekateri avtorji lotevajo problema trajnostnega razvoja z antropocentričnega vidika, drugi pa z egocentričnega (Črnjar in Črnjar, 2009, str. 81). Goodstein gleda na trajnostni razvoj skozi boj proti revščini, za katerega verjame, da je neposreden in v povezavi z zlomom in degradacijo okolja (Goodstein, 2003). Trajnosten razvoj je mogoče gledati z gospodarskega vidika, cilj pa je vzpostaviti ravnovesje med gospodarsko rastjo in ekološkim vidikom ter ohraniti okoljski in socialni vidik, ki ima za svoj primarni cilj obogatitev socialnih in človekovih pravic.

Razlogi za koncept trajnostnega razvoja so: (1) z zornega kota trajnostnega razvoja mora biti gospodarska dejavnost trajnostno naravnana, ker naj ne bi sedanje generacije zapustile nič manj priložnosti za napredek in razvoj. (2) Ohranjanje biotske raznovrstnosti - Človek je del narave in zato mora paziti na njeno uporabnost, kar je (kot v prejšnjem razlogu) prav tako pogled koncepta z moralnega vidika. (3) Tretji, a nič manj pomemben razlog za uvedbo koncepta trajnostnega razvoja, se odraža v dejstvu, da ta koncept omogoča večjo učinkovitost v poslovanju. Njegova odsotnost pa bi lahko povzročila višje stroške in manj ugodno razmerje med številom inputov in outputov pri proizvodnji.

Temelj trajnostnega razvoja lahko obravnavamo skozi tri ključne koncepte (Đukić in Pavlovski, 1999):

- *Koncept zmanjševanja bogastva - gospodarske rezerve je treba konstantno ohranjati.*
- *Koncept zmanjševanja naravnih virov - naravno bogastvo mora biti stalno.*
- *Pojem elastičnosti (ki je nastala kot posledica nepopravljive izgube nekaterih naravnih virov).*

Načela trajnostnega razvoja je mogoče deliti v tri glavne skupine. Prva je sestavljena iz načela, da predstavlja moralno podlago za ostale. Druga skupina je sestavljena iz načel, ki določajo pogoje, ki morajo biti izpolnjeni, medtem ko je tretja skupina sestavljena iz načel, ki jih je treba spoštovati v smeri trajnostnega razvoja na lokalni in globalni ravni.

Kazalniki trajnostnega razvoja pomagajo pri poenotenju znanja o socialnih in naravnih zakonitostih, potrebnega pri odločanju, lahko pa pomagajo tudi pri določanju in prilagajanju razvoja v skladu s cilji trajnostnega razvoja. Kazalniki predstavljajo socialni interes, prav tako pa tudi sredstvo za odločanje. Njihova največja moč se odraža v dejstvu, da lahko, če so pravilno uporabljeni, opozorijo neko skupnost na morebitno težavo ali negativni trend, še preden pride do negativnih posledic. Na ta način je skupnost usmerjena v proaktivno ukrepanje. Če izpostavimo povezavo glavnih ekonomskih, socialnih in ekosistemov, nam ta pomaga pri odkrivanju vzrokov za kompleksne probleme. Povezava je pogoj za učinkovitost in uspešnost izvajanja politik in strategij.

Kazalniki trajnostnega razvoja so lahko razvrščeni v štiri skupine-dimenzije: (1) ekonomska razsežnost - vključuje kazalnike, ki odražajo trajnostni razvoj in izboljšanje življenjskega standarda ljudi. Med pomembnejšimi kazalniki ekonomske razsežnosti so: BDP na prebivalca, delež investicij v BDP, stopnja inflacije, bruto poraba energije na prebivalca v državi, predelava in odlaganje komunalnih odpadkov, predelava industrijskih odpadkov, način prevoza potnikov in drugi. (2) Socialna razsežnost - omogoča trajnostno ekonomsko rast skupaj z nujnimi pogoji za ohranjanje in varstvo okolja. Ta razsežnost vključuje dobro počutje ljudi, kar se odraža v dostopu do izobraževanja, zdravstvene oskrbe itd.. (3) Ekološka razsežnost - vključuje podsisteme: emisije plinov, ki povzročajo učinek tople grede, porabo snovi, ki tanjšajo ozonski plašč, zmanjšujejo kakovost zraka, ogrožajo kmetijstvo, gozdove, kakovost in količino voda, biotsko raznovrstnost ekosistema. (4) Institucionalna razsežnost - vključuje kazalnike: dostop do interneta, komunikacijsko infrastrukturo, vlaganja v raziskave in razvoj.

Uporaba koncepta trajnostnega razvoja in njegovih načel je bistvenega pomena na ravni poslovnega subjekta, ki ima svoj sistem kazalnikov pri upravljanju.

Koncept trajnostnega razvoja na mikro ravni je primarno povezan z manjšo porabo sredstev v proizvodnem procesu, medtem ko se istočasno manj onesnažuje okolje. Mikro raven je zelo pomembna, saj predstavlja najbolj optimalen okvir za materializacijo načel trajnostnega razvoja, upravljanje procesov, komuniciranje z javnostjo, razvijanje novega sistema vrednot. Od vseh sistemov upravljanja z okoljem sta najpogostejše v uporabi ISO 14001 in EMAS (Eco Management and Audit Scheme EU).

Upravljanje z okoljem je sistematičen pristop, ki vidi naravo in družbo kot večdimenzionalni odprt in povezan sistem. Osredotoča se na usklajevanje in vključevanje številnih znanstvenih disciplin znotraj vsake organizacije. Njegova naloga je oblikovati stroškovno učinkovite sisteme za upravljanje dejavnosti v skladu z ekonomskimi, okoljskimi, pravnimi, socialnimi in kulturnimi - tj. trajnostnimi zahtevami. Je sistem okoljskega ravnanja z edinstvenim ciljem - vzpostaviti sistematičen pristop v gospodarstvu, ki bo zagotavljal, da so okoljske zadeve vključene tako v poslovno strategijo kot tudi v prakso.

Naloga okoljskega menedžerja je analizirati, določiti in predvideti vse možne okoljske, ekonomske in socialne vplive, ki jih lahko ustvari podjetje ali država in lahko ogrozijo poslovanje ali okolje.

Obstaja več ciljev upravljanja z okoljem, od katerih sta pomembna zlasti dva: prvi je splošni cilj v povezavi z varovanjem okolja, kot je trajnostni razvoj, človekove pravice do zdravega okolja, kakovosti življenja, preživetje ekosistema itd. Drugi cilj pa je sestavljen iz posebnih ciljev posameznih gospodarskih subjektov, povezanih s samim bistvom tržnega gospodarstva - profitom (Pavlović, 1996).

Jasno je, da vprašanj okolja in razvoja ni mogoče obravnavati ločeno. Dejavnosti za izboljšanje in varovanje okolja se zelo razlikujejo med razvitimi in nerazvitimi državami. Razvite države imajo veliko kapitala. Večja gospodarska zmogljivost in napredna tehnologija omogočata boljšo in finančno bolj dostopno zagotavljanje varstva okolja. Na drugi strani pa razvite države z veliko kapitala uporabljajo vire in ustvarjajo odpadke, onesnažujejo okolje ter so zaradi večjega povpraševanja potrošnikov tudi bolj odvisne od fosilnih goriv. Tudi države v razvoju imajo težave pri doseganju trajnostnega razvoja. Naraščanje prebivalstva in gospodarska rast ustvarjata pritisk na uporabo virov in povečujeta nastajanje odpadkov ter onesnaževanje. Svetovni trend je, da je poleg neenakosti na ravni porabe med razvitimi državami in državami v razvoju, trenutna in naraščajoča neenakost tudi v ravni porabe energije med državami v razvoju. Dejstvo je tudi, da je celotno povečanje porabe virov v razvitih državah nadomestilo tehnične in okoljske izboljšave. Ključno vprašanje je, ali bodo razvite države in države v razvoju lahko sodelovale pri določanju razvojnih poti, ki so trajnostne za okolje.

Če resno upoštevamo trajnostni razvoj, lahko kot rezultat dobimo dramatične zahteve po spremembah na vseh področjih življenja in dela. Te spremembe so zelo kompleksne, saj se nanašajo na spreminjanje navad potrošnikov, prav tako pa na večjo ozaveščenost ekonomije, politike in družbe. Na ekonomskem področju se spremenijo tudi zahteve za izračunavanje deležev, ker je faktor narave potrebno upoštevati kot dejavnik za nadaljnjo proizvodnjo. Na socialnem področju je pomembno razmišljati na način, da je naša sedanost pravzaprav preteklost za prihodnje generacije. Antropogeni dejavniki se sedaj pojavljajo kot pobuda, da se mora prevzeti odgovornost za izvajanje politike trajnostnega razvoja. To dejstvo je potrdilo tudi 190 držav podpisnic sporazuma o zmanjšanju emisij plinov, ki povzročajo učinek tople grede, na Mednarodni konferenci o podnebnih spremembah v Parizu leta 2015. Te države morajo vsakih pet let predložiti vedno bolj napredne načrte za zmanjšanje emisij toplogrednih plinov.

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