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On the Nature and Rules of Academic Protocol

Polya Katsamunska, Jivko Draganov 5

The article aims to briefly summarize some of the results of a research project entitled "A Conceptual Model of Academic Events at the University of National and World Economy of a Protocol-Ceremonial Nature". It is a theoretical-applied study and its research issues reveal the broad scope of application of the protocol, which covers a wide range of activities from the solemn ceremony to the etiquettes in interpersonal relations at institutional, national and international levels.

In summary, the article presents the findings and conclusions from a study focused on the nature and scope of academic protocol as well as the existence of established rules and policies governing the organization of academic ceremonies. An overview and analysis of numerous literary sources has been made and the study itself has been conducted entirely on the Internet. Sources used in the study include websites of Bulgarian and foreign universities, which have publicly disclosed their rules and policies for conducting academic ceremonies.

Key words: academic protocol, ceremony, rules and policies for academic ceremonies.

JEL: I2, Z19.

Izgrazhdane na edinen registar na rabotodatelite na studentite-stazhanti ot UNSS

Rosen Kirilov 11

Establishment of a Single Register of Employers for Student Interns from UNWE

Rosen Kirilov 11

The article discusses the theoretical, normative and practical prerequisites for improving the career development of students from higher schools. On one hand, this is imposed by the constant requirements for improving the quality of training; on the other hand, these are the requirements of the labor market. The practical realization of the students is an important component of the quality of the training, measured through the prism of the funding received by the higher school. In this regard, the study analyzes the opportunities for building a unified register of the employers of the higher school as a prerequisite for improvement and expansion of the activities for the benefit of the students. The main business processes, a proposal for technological realization of the register, as well as conceptual and physical models of the database are presented. In conclusion, inferences are made and future challenges are outlined.

Key words: information technologies, business processes, databases, career development.

JEL: L86, I23.

Politika za razvitie na zhelezopatnia transport v Bulgaria – osnovni tseli i rezultati

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Bulgaria's Railway Transport Development Policy – Main Goals and Results

Tashko Minkov 24

Railway transport has been developing at varying rates in recent years and it has yet to find its worthy place on the transport market in Bulgaria. Bulgaria's policy in the sector follows the main goals of the European transport policy which has focused its attention on railway transport for three decades. The EU's main priorities involve the gradual liberalization of the sector by placing it within the same market principles as automobile transport. Other important priorities include: the achievement of a high degree of operative compatibility between the railway networks of individual member states; and the creation of a uniform Eu-

European railway space, with guaranteed high standards for safety and security. The EU's policy is expressed through the establishment of several fundamental packages of legislative decisions and measures developed and implemented after the year 2000. Despite the harmonization of these rules, Bulgaria's policy is still incapable of responding adequately to the new challenges, and railway activity has been feeble, especially in regards to passenger freights. This generates ineffectiveness for Bulgaria's transport sector, as well as large public expenses and missed benefits caused by the priority development of automobile transport, which involves significant external effects.

Key words: transport policy, railway transport, passenger and cargo freights, external effects and external expenses.

JEL: R40, R48.

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The present article focuses on the subject matter of pipeline transportation and one of its types in particular – natural gas pipelines. The body of the article presents its essence and specific features which are disclosed through the analysis of its logistics aspects and by using a set of criteria such as: degree of specialization; possibilities for storage it in the pipelines; implementation of combined solutions involving other modes of transport; speed and direction of the gas flows; density of the pipeline network; generating waste in the process of utilization; investment expenditure for construction and degree of liberalization of the market. The article explores the infrastructure of natural gas pipeline transportation in Bulgaria and provides a historic overview of its development. It also offers a classification of the main types of natural gas transportation by pipelines and outlines some of the risks related to gas flows. The article discusses the results from the analysis of time series for the transported flows of natural gas in Bulgaria between 1998 and 2017 which have been processed using methods for

establishing the rate of development.

Key words: natural gas, flows of natural gas, pipeline transportation, pipeline transportation of natural gas, infrastructure of natural gas pipeline transportation.

JEL: Q49, R49.

Sotsialno razvitiе

Social Development

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The essence and principles of social impact assessment are examined. The problem of parking in Sofia is defined and the implemented policy for solving it by the municipal administration is considered. Methods are suggested for assessing the effectiveness of the measures taken by municipal authorities to address the problem of parking. Parking problems are analyzed in relation to the increase in traffic intensity as well as the extent to which the policy of Sofia Municipality manages to solve the problems of parking in the conditions of ever-growing traffic intensity.

Key words: social impact, policies, assessment of policies, parking, effectiveness of Sofia Municipality policies.

JEL: R42.

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The present publication aims to identify the prerequisites for differentiating the management of healthy and safe work conditions as an element of corporate social responsibility and to identify the benefits of their application as an element of the overall management of the organization.

Every year in Europe 1 in 10 workers is affected by an accident at work or by industrial disease. As a result, 3,4 million people die and 3,7 million remain disabled. Total losses are 3,3% of the European Union's GDP. Governments create legal norms, regulations and prescriptions, but it is the employers who are responsible for building a healthy and safe working environment in organizations. This responsibility is often overlooked by businesses in favor of quick profits or is reduced to formal implementation of the main regulatory requirements. Such behavior ultimately leads to losses for both the company itself and society as a whole. It is obvious that businesses need more information to realize the overall benefits of good management of health and safety at work, especially in today's globalized world with increased demands for public responsibility.

Therefore, an attempt is made to draw the reflections of the work environment created in the organization, to present good practices and to outline the benefits of the voluntary adoption of corporate social responsibility as an integral part of the management of the business unit.

Key words: healthy and safe work conditions, corporate social responsibility, accidents at work, corporate governance.

JEL: J53, J83.

Ikonomika i pravo **Economics and Law**

- Turoperatorat – komisioner ili posrednik?**
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- The Tour Operator – Commission Agent or Intermediary?**
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From the perspective of Bulgarian law, the tour operator is an independent trader who organizes and carries out activities on tourist travel and subsistence and related services on the basis of contracts for tourist packages. The tour operator consolidates on a contractual basis services provided by other traders and offers them on the market in the form of tourist packages. In view of this economic scheme, the question arises as to the quality of the tour operator, whether as a commission agent or as an intermediary or in another quality. Finding an answer to this question is also the aim of our paper.

The paper thoroughly examines the essence of travel agencies, their core functions and the additional features. It is argued that tour operators

are not commission agents to the suppliers, nor are they intermediaries between them and the traveler/tourist for the provision of the individual tourist services included in the package. We consider and argue in favor of the thesis that tour operators are the main party to the contract for organized tourist package and it is concluded on their behalf.

Finally, we can say that the contract for tourist package is an individual type of contract to which the general contract rules may apply.

Key words: tour operator, tourist package, functions, commission agent, intermediary, contract.

JEL: L83.

Pravni i ikonomicheski aspekti na kontrola varhu stopanskata deynost na darzhavnite visshi uchilishta

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Legal and Economic Aspects of the Control over the Business Activity of State Higher Schools

Andriyana Andreeva, Darina Dimitrova, Nedyalka Aleksandrova 74

The present scientific research examines in their interrelationship the economic and legal aspects of the control over the business activity of higher schools in Bulgaria. The focus is put on the types of control and the bodies which perform said control. Based on the analysis, the authors make conclusions and recommendations for increasing the effectiveness of the control.

Key words: higher schools, business activity, administrative control, financial control.

JEL: K23, L39.

Aktsizni prestaplenia – problemi pri opredelyaneto na obekta

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Excise Offenses – Problems in Defining the Object of Crimes

Stoyan Stoykov 86

The present article investigates the subject of offense under Article 234 of the Bulgarian Criminal Code. Currently, the systematic structure of the Criminal Code envisages this article to be a provision under the section that regulates different economic sectors, despite the current amendments of 18.01.2019. This systematic structure contradicts the legislator's will to provide comprehensive pro-

tection of public relations. In this sense, it is not clear whether the guarded interest is relevant to an individual business sector or to the financial system. This is because, according to the constitutional principles, private business interests, such as the ones enshrined under Article 234 of the Criminal Code, cannot and should not be protected.

On the other hand, the legislator has provided legal protection on the interests of the state's financial system by directing the protection to the excise tax as a kind of indirect tax. The latter is a Republican tax related to the revenue part of the state budget; hence, the wording of the provisions of Article 234 of the Criminal Code aims to provide protection on precisely this kind of tax, not over the alcohol or tobacco industry. However, the legislator, by adopting the current systematic structure, provides legal protection on public relations regarding the proper functioning of the aforementioned economic sectors. This approach, of course, is defined by the author as incorrect and contradictory.

Key words: excise, taxes, excise stamp, criminal liability, crimes against individual business sectors.

JEL: K420.

Ikonomicheski teorii

Economic Theories

Analiz na tsiklichnite komponenti na borsovia indeks S&P 500 chrez transformatsia s valnichki

Bozhidar Nedev, Boryana Bogdanova 95

Analyzing the Cyclical Components of the S&P 500 Stock Index through Wavelet Transformation

Bozhidar Nedev, Boryana Bogdanova 95

The paper systematizes the main scientific constellations when employing wavelet transformation. Thus, the advantages of the wavelet as a relatively new approach in comparison to the alternative methods of time-frequency analysis of time-series are presented. This innovative approach is being neglected by the economic scientific community as a whole due to the preference of applying traditional econometric techniques. Wavelet transformation can partition the time-series structure into simpler components that correspond to different investment horizons (frequencies). The main goal of the paper is to investigate the time-frequency characteristics of the volatility

of the monthly close prices of S&P500 index for a period of 65 years. The applicability of the continuous wavelet transformation to one-dimensional analysis is also presented. The results show that the data structure undergoes severe structural changes within the analyzed period with a clear appearance of the Technological boom and the Mortgage crisis of 2007-2008.

Key words: wavelet transformation, capital markets, S&P 500, cyclical components, economic crisis.

JEL: C02, C22, G01, G12.

Nachini za vazdeystvie na subekta varhu obekta na manipulirane

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The Subject's Ways of Influencing the Object of Manipulation

Plamen Sredkov 111

The present article is dedicated to the ways a subject influences the object of manipulation. Manipulation is examined in the negative sense. Three primary groups of ways are presented – direct ones (individual and multiple), indirect ones (first-order and second-order) and combined ones (direct and indirect), with each of them sub-divided into next-level ways, and every next-level way in turn is divided to a further level. The ultimate conclusion is that protection from manipulations and their elimination require thought process and active citizenship by society (however, they may not be sufficient).

Key words: manipulation, ways of influence, direct ways of influence, indirect ways of influence, combined ways of influence.

JEL: A14; A12; D72; M12; M19; M30; M31; Y80; Y90; Z13; Z38.

Osnovni karakteristiki na danachnata politika v Bulgaria i tyahnata otnositelno samostoyatelna rolya za visokoto ravnishte na bednostta i nezadovolitelnia ikonomicheski rastezh

Dimitar Ninov 125

The Main Characteristics of Bulgaria's Tax Policy and Their Relatively Private Role for the High Level of Poverty and the Unsatisfactory Economic Growth

Dimitar Ninov 125

Based on official empirical data of Eurostat and NSI, the article contains international comparative analysis of tax policy in Bulgaria, which

defines it as socially unjust, economically unfounded and one of the main relatively independent reasons for annual reproduction of:

- the highest in the EU (and growing as a trend) income inequality, level of poverty, social discontent and mistrust of the ruling political parties and state institutions;

- the Bulgarian state and government's very limited financial capacity for adequate to the challenges in quantitative and qualitative terms financing of health, education, social protection, infrastructure investments for all, innovation, new technologies and industries with high added value and catching up with economic growth;

- Bulgaria's annual production being at the bottom of the EU's level of scientific and technical, economic, social and demographic development – despite progress in comparison with the past.

A new philosophy, systematic and forward-looking approach and changes in current tax policy and practice are proposed in order to immediately change the status quo and its inherent negative social phenomena and processes.

Key words: tax policy, level of poverty.

JEL: D63.

Modelat na kragova ikonomika – novi vazmozhnosti za firmeno razvitie

Vania Ivanova 141

The Circular Economy Model – New Opportunities for Corporate Development

Vania Ivanova 141

The increasing consumption of resources and the environmental consequences that result from it require a change in the economic model. The concept of a circular economy is part of this change.

The objective of the paper is to outline the potential and outlooks of development of circular economy in Bulgaria, as well as demonstrate the need for adequate measures on part of public authorities to encourage this change. The research is based on a primary survey of Bulgarian employers' attitudes towards pursuing a corporate policy relating to the principles of sustainable development, which has been conducted among 200 enterprises. Statistical, sociological and analytical methods have been used. The analysis reveals untapped potential not only with regard to a more efficient use of resources, in both the private and public sectors, but also in terms of underestimating the significance of the issue. Firms could significantly reduce their costs, improve their compatibility and their export potential if they apply new business models and new innovative technologies, which are both resource-efficient and eco-friendly. The research and analytical methods used for the development of the paper involve graphical and table presentation of statistical and empirical data and survey of available legal and analytical research on the topic.

The conclusions reached reveal a number of obstacles slowing down the transition to a real circular economy model. That would require speeding up the reform in the eco-fiscal and innovative government policies.

The paper's added value lies not only in the analytical examination of the issues, but above all in deriving recommendations for future actions.

Key words: circular economy, resource productivity, innovative technologies, eco-friendly production.

JEL: Q50, Q51, Q56, Q58.