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SERVICE QUALITY AND ONLINE BANKING SERVICES: ANALYZING THE INTERNATIONAL TOURISTS' SATISFACTION WITH ONLINE BANKING SERVICES IN BANGLADESH

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ABSTRACT

Online banking allows a user to conduct financial transactions via the Internet. Online banking is also known as Internet banking or web banking. Online banking offers customers almost every service traditionally available through a local branch including deposits, transfers, and online bill payments. The goal of this research was to analyze the international tourists' satisfaction with online banking services in the contexts of Bangladesh. The paper explores tourists' satisfaction with efficient dimensions, responsiveness dimensions, system available dimensions, privacy dimensions, fulfillment dimensions, compensation dimensions, and contact dimensions. The data were gathered from a sample of 176 international visitors to Bangladesh by utilizing a purposive sampling method and adopting a survey method comprised of a web-based structured questionnaire. The findings of the research suggest that efficient dimensions, system availability dimensions, privacy dimensions, and fulfillment dimensions are the most essential aspects which significantly affect international tourists' satisfaction with online banking services. The study also reports that responsiveness dimensions, compensation dimensions, and contact dimensions do not play an important role in international tourists' satisfaction. It has implications for bank service marketers regarding the effective design of service marketing strategy for international tourists' satisfaction in the contexts of online banking service in Bangladesh.

KEY WORDS: Bangladesh, international tourists, online banking services, satisfaction, SERVQUAL model

1. INTRODUCTION

The evolution of modern technologies and the widespread distribution of mobile devices have facilitated the digitalization of products and services. In the banking sectors, there has been heavy investments in developing online channels of information, mobile applications and digital services (Sarel & Marmostein, 2003). The transition to online services, and particularly within the banking sector, has numerous advantages such as cost savings and improved efficiency of services (Aladwani, 2001). Online banking is a particular area in which technologies play a crucial role and can be defined as a portal, through which customers control a number of banking services associated to their accounts (Pikkarainen et al., 2004). Online services typically include automatic teller machines (ATMs), automatic payments (e.g standing orders, automatic bill payments), electronic transfers and personal computer banking (Kolodinsky et al., 2004). Online banking services are now transforming the financial services industry and have gained much popularity in the last decade (Aladwani, 2001; Bradley & Stewart, 2003; Eriksson, 2005). The quantity of online financial activities is increasing, and this has largely come as a result of the advancement of technologies, particularly technologies to generate, collect and process information about bank operations (Vasiljeva & Lukanova, 2016; Muljani & Ellitan, 2019). The evolution

of technologies has provided the opportunity to create more effective and efficient control system within individual establishments but also within the whole banking sector. In comparison to paper-based operations, online banking systems (OBS) offer instant verification and transfer which reduces the flow of expensive paperwork in the record keeping process. Moreover, the adoption of innovative technologies in banking offers opportunity for reduction of both paper and human resources.

Within the tourism system, OBS have been developed for many reasons. OBS is a system which helps international tourists to access their bank details and profile information of the products and services through an internet enabled device such as smartphones and tablets. It provides banking from anywhere, anytime and is used for transactions and payments over the Internet through a bank's website (see Devi & Revathy, 2011). Online banking is a system that enables international tourists with accessible and affordable platforms that include integrated services of online personal banking such as online checking and saving accounts, money market accounts, certificate of deposit, investment services and other related financial services (England, Neolle, Furst & Robertson, 1998; Carlson & Lang, 2001).

Widely considered as a critical factor for gaining competitive advantage, market positionality and brand equity (Sasser, Olsen & Wyckoff, 1978; Zeithaml & Bitner, 1996), service quality is conceptually defined as a 'focused evaluation that reflects the customer's perception' (Zeithaml & Bitner, 2003, p. 85) and it is primarily about how well a delivered service conforms to the expectations of customers (Ghobadian, Speller & Jones, 1994; Johnston & Clark, 2008). As Peter Drucker (1973, p. 79) argues, 'to satisfy the customer is the mission and purpose of every business' and this is particularly the case for the tourism industry. There are many models that help us to measure service quality (e.g. Grönroos, 1984; Parasuraman et al., 1985; Parasuraman et al., 1988; Dabholkar et al., 1996). The classic models are based on the service outcomes and the service process (technical quality and functional quality) as demonstrated with the Grönroos (1984) dimensional model, and tangibles, reliability, responsiveness, assurance and empathy, as demonstrated by Parasuraman, Zeithaml and Berry's (1988) with their SERVQUAL model. Both of these models, however, imply that the provision of services is primarily focused on the interaction between customers and employees and also put an emphasis on the face-to-face operations. However, as Naumov (2019) argues, the evolution of technologies has significantly changed customers' perceptions on service quality. He argues that many customers now put an emphasis on efficiency, speed of services and availability. All of those factors are particularly important in the context of online banking services which now play an integral part in the tourism industry. Understanding the key drivers for using online banking services in the tourism industry remains a neglected area within business management and tourism studies and this study seeks to address this gap.

Objectives of the study

The main aim of the current study is to analyze the international tourists' satisfaction with online banking services in Bangladesh. The paper has the following research objectives:

- To explore the level of satisfaction with online banking services in Bangladesh.
- To examine the main factors that influence international tourists' satisfaction with online services.
- To investigate the impact of efficient dimensions, responsiveness dimensions, system available dimensions, privacy dimensions, fulfillment dimensions, compensation dimensions, and contact dimensions on international tourists' satisfaction.

2. LITERATURE REVIEW

Internet or electronic banking is usually defined as a system of various online services provided to customers online (Ombati, Mangati, Nyamwange & Nyaoa, 2010). For Mukherjee and Nath (2003), internet banking includes services such as payments, account status and checking balance aimed at allowing customers to have a direct access to their financial resources. Online services have gained popularity in the last few decades due to their accessibility, availability and widespread application. Banks have also shifted a significant part of their operations online in a search for competitive advantage, differentiation and customer retention (Pikkarainen et al., 2004; Kumar, Kee & Charles, 2010). This is also the case in Bangladesh where new e-services have been introduced by a number of banks (Shamsuddoha, 2008).

In the context of e-services, service quality and satisfaction are determined by the consumers' overall evaluation and judgement of the provided online services (Santos, 2003). There is a great number of frameworks and theories that explain the factors, however, that drive these judgements. For Ganguli and Roy (2011) there are four dimensions of service quality, namely, customer service, security, information quality and ease of technologies. For them, reliability

and ease of use are the key factors that dominate consumers' evaluation of services. According to Singh and Kaur (2011), we can expand the dimensions into seven, namely, responsiveness, responsibility, tangibles, competence, reliability, innovation and positive feedback. Karim and Mahmud (2018) argue that banking and the banking sector in general, is a particularly important industry in Bangladesh where customer satisfaction greatly depends on the human interactions and face to face services. However, they also note that internet banking is increasingly popular and there is a need to study customer satisfaction with online services.

In our research, we address this call for further studies and explore customer satisfaction by examining efficiency, responsiveness, system availability, privacy, fulfillment, compensation, and contact dimensions and explore if they affect international tourists' satisfaction with online banking services.

2.1. Efficiency

Efficiency in its broader definition is often considered as a core administrative value for both public and private organizations and has a long history. Early theorists such as Gulic and Urwick (1937) argue that efficiency is the study of the relationship between production inputs and outputs whereas more contemporary studies (e.g. Rutgers & van der Meer, 2010) suggest that efficiency should be explored from a number of different perspectives. For instance, Andrews and Entwistle (2012) introduce a model based on 'four faces of public service efficiency', namely productive efficiency, allocative efficiency, distributive efficiency and dynamic efficiency. Their study suggests that efficiency is not homogeneous, and it is subject to various considerations. For Gupta and Bansal (2012), service efficiency has a positive influence on customers and thus contributes to an improved level of guest satisfaction. Within the context of internet banking, efficiency is the ability of the customers to get to the web site, find the desired product/service and the required information with a minimum effort. Efficiency is determined by the accuracy of bank statements, on-time performance services, service delivery and service provisions (Yeung et al., 2002).

In tourism, efficiency is important from a tourist perspective and measures the level of trust within both public and private sectors. As Gupta and Bansal (2012) claim, efficiency is very important for guest satisfaction and critical for destination choices, an argument consistent with Kamrani (2016). For Nguyen and Leblance (2001), a good level of efficiency is amongst the most significant indicators for service quality, particularly within the public sector. For Zeithaml and Bitner (2003) service providers put great attention to how efficiently their services are delivered and this is a key for avoiding customer complaints and keeping their service promise. In our research we define efficiency as the ability to get online and access the website, desired online services and get to the information needed with a minimum effort. In our study, we explore efficiency in terms of ease of access, performance, efficient card services and level of complexity required to operate with the software.

H1: Efficiency has a positive impact on international tourists' satisfaction.

2.2. Responsiveness

Responsiveness is considered as one of the most important dimensions of guest satisfaction and it is traditionally defined from a service quality perspective as the willingness to serve customers and provide a prompt, quick and efficient service (Parasuraman et al., 1988). In the context of tourism and hospitality services for example, responsiveness refers to the enthusiasm of the staff to serve their customers and assist with their needs, as per the SERVQUAL model (Parasuraman et al., 1985). Responsiveness is critical for measuring the quality of public services within the tourism industry and significantly influences the overall guest satisfaction. However, this is again quite specific to the service-based industries and particularly the service encounter. In the context of digital services, responsiveness is measured by how responsive a particular system is, and to what extent it provides a prompt response to the customer request, as is the case with the room booking systems (Parvin et al., 2014). This is also the case with the online banking sector where responsiveness primarily refers to the speed and availability of digital services (see for example, Karim and Chowdhury, 2014). In our study, we explore responsiveness in terms of how online banking services provide information to their customers and the extent to which the services 'respond' promptly and timely to the customer enquiries.

H2: Responsiveness has a positive impact on international tourists' satisfaction.

2.3. System

According to Kumbhar (2011), system availability is essential in online services and in particular, the availability of a range of digital services available for customers. For him, an up-to-date and constantly working system has a crucial impact on customer satisfaction with online services. He also highlights the importance of having a good and working web page and point out some other crucial factors which have an important role to play from a customer perspective such as efficiency of the online platform, data protection, accessibility and security of transactions. Zeithaml, Parasuraman and Malhotra (2002) provide us with a conceptual framework of how customer measure service quality through web sites and argue that there are five critical factors: information availability and content, ease of use or usability, privacy, graphics (design) and fulfillment. They argue that the first two factors are crucially important, particularly for finding information online and purchasing goods and services online. For them, customers are goal-oriented and conscious about the time spent online. Therefore, system availability is arguably the most essential factor. This is consistent with Szymanski and Hise (2000) and their 'e-satisfaction' model. For them, site design and convenience are regarded as key factors for customer satisfaction with online services. In our study, we consider system availability as a set of functions and we primarily explore availability (up and running) of the online banking services, convenience of using digital services, time efficiency (the time and effort it takes to access and use online banking services).

H3: System availability has a positive impact on international tourists' satisfaction.

2.4. Privacy

Privacy and security are amongst the most significant considerations that dominate the world of Internet, e-commerce and online services. For Culnan and Armstrong (1999), they are also key evaluative criteria for customer satisfaction. Privacy concerns data protection and information sharing, including the distribution of information to third parties whereas security primarily refers to the risk of fraud and financial losses such as illegal credit card transactions (Friedman, Kahn, & Howe, 2000). Both privacy and security are essential in the context of international tourists as they usually rely on online banking services for bookings, purchases of goods and services or securing hotel rooms. Online transactions include sharing data and as such, the ability of the banking services to guarantee and protect personal information is an important factor for ensuring customer satisfaction. In their research, Ahmad and Zu'bi (2011) explored the perceptions of international tourists with online services in Jordan. It has been established that the variables which include privacy, accessibility, design, convenience, content and security appear to have major influence on the international tourists' satisfaction. Of these variables, three variables, namely, privacy, content and security, had the most critical impacts on international tourists' satisfaction.

In our research, we consider privacy and security together and explore the notion of perceptions of tourist about the security of transactions, data protection and fraud prevention.

H4: Privacy and security have a positive impact on international tourists' satisfaction.

2.5. Fulfillment

Fulfillment deliberates as an important forecaster of international tourists' satisfaction (Kumbhar, 2011). Fulfillment is about guest satisfaction and service promise, having the product and delivering the product in promised time (Zethaml et al., 2002). Product quality and features are typically the most influential factors on the purchasing decisions of customers (Hossain and Khan, 2018). Kumbhar (2011) empirically investigated the perceptions of service quality and guest satisfaction of international tourists related to the Internet banking service in the tourism industry in India. Analyzing data gathered from 190 respondents, the study reports that responsiveness, problem solving and contact variables differ for public and private tourism sectors whereas efficiency, system availability, convenience and access, and security are shared among both sectors. A strong brand brings quality assurance, leads to a greater sense of loyalty among customers and leads to greater consumer choice as well (Khan, Hakeem & Naumov, 2018)

H5: Fulfillment has a positive impact on international tourists' satisfaction.

2.6. Compensation

According to the Zethaml et al. (2002), compensation involves receiving money back, for example as a part of the service recovery process. For Tharanikaran et al. (2017), the financial ability to compensate has direct influence on guest satisfaction. According to Fečíková (2004), customer satisfaction with compensation is a feeling which results from a process of evaluating what was received against the expected, the purchase decision itself and or the fulfillment of needs/wants.

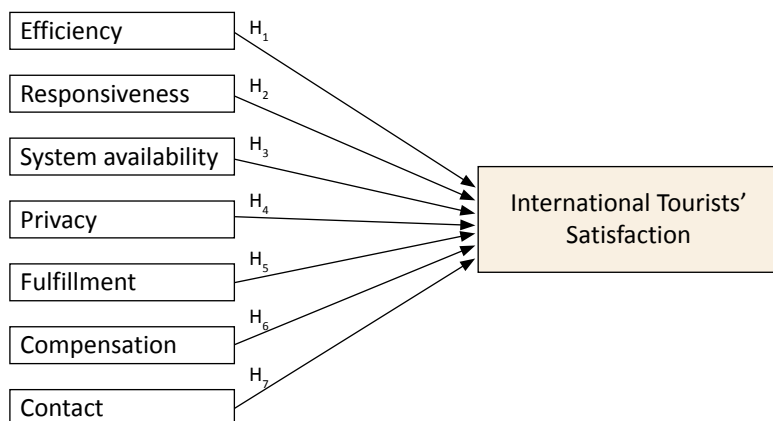
H6: Compensation and contact have a positive impact on international tourists' satisfaction.

2.7. Contact

Contact dimension have positive influence towards international tourists' satisfaction because contacting agents regarding problems is a highly expected service for international tourists' (Tharanikaran et al., 2017). Wilson (2008) states that contact dimensions are a focused the evaluation which reflects the perception of satisfaction of international tourists. According to Schiffman and Karun (2004), international tourists' satisfaction is defined as the individual's perception of the performance of the products or services in relation to his or her expectations. Ravichandran et al. (2010) found out that responsiveness is the only dimension of service having positive impact on customer satisfaction.

H7: Contact dimensions have a positive impact on international tourists' satisfaction.

Figure 1. Conceptual model



3. METHODOLOGY AND RESULTS

3.1. Measurement instruments

The scale items for measuring the international tourists' satisfaction with online banking service were adopted from Zeithaml et al. (2002), Nguyen and Leblance (2001), Friedman et al. (2000), Ganguli and Roy (2011) and Hossain et al. (2020), where the items were found reliable and valid. Table 1 displays the latent constructs and their observed variables.

Table 1. Measurement instruments

Constructs	Measured variables	Sources
Efficiency	The Bank requires lot of effort	Friedman, Kahn & Howe, (2000), Nguyen & Leblance (2001), Zeithaml, Parasuraman & Malhotra (2002), Ganguli & Roy (2011), Hossain et al. (2020)
	Perform the fast time	
	Card operating is very simple	
	It is easy to do	
	Banking system is clear and understandable	
Responsiveness	Online bank keeps to inform	
	Prompt service	
	Resolve online banking	
System availability	Available and convenience	
	All the time	
	Near to my places	
	Saves time	
Privacy	Feel safe	
	Trust online banking	
	Secure in online banking	
	Secret pin number	
Fulfillment	Keeps its promises	
	Modern technology	
	Quick transaction	
Compensation	Provides compensation	
	Recovery possible	
Contact	Balance transfers	
	Detailed information	
	E-mail within 24 hours	
International tourists satisfaction	Intent to pay the online banking	
	Decide to do the transactions	
	Satisfied with online banking service	

3.2. Scaling technique and questionnaire development

To stimulate responses, a five-point Likert scale was employed in the study. Respondents have marked the point that best represents how they would characterize the object being appraised. On a five-point Likert scale ranging from strongly disagree to strongly agree, respondents are asked to rate their level of agreement or disagreement. A pretest of 25 respondents was conducted prior to the finalization of the questionnaire.

In questionnaire all of the questions are closed-ended. Closed-ended questions are to analyze, similar to other answers,

and allow the respondent and interviewer to save time. However, because the study created an English version of the research questionnaire, it is easier for the study to omit open questions because non-English speakers may have difficulty with translating and interpreting them. Indeed, closed-ended questions make it easier for academics to code and evaluate data.

3.3. Sampling technique and sample size

Non-probability sampling was utilized since it is less expensive and takes less time to create a sampling frame. Among the several methods of non-probability sampling, the purposive sampling technique has been employed because it is easily accessible, convenient and produces relatively cheap costs. It is significant for the study to be able to acquire a sample of 176 respondents and gathered from international visitors to Bangladesh by utilizing a purposive sampling method and adopting a survey method comprised of a web-based structured questionnaire.

3.4. Data collection and analysis

The research collected data from 176 international tourists using a personal interview survey approach and a standardized questionnaire with five-point Likert scales. Data was gathered from international tourists who have already visited in Bangladesh through the personal survey methods and the data was encoded in SPSS 25.0 program for analysis. It was investigated using descriptive statistics, and multiple regression analysis.

3.5. Results and discussions

Table 2. The demographic profile of international tourists

Categories	Frequency	Percent
Age		
Below 30	13	7.4
31-40	21	11.9
41-50	137	77.8
50 above	5	2.9
Gender types		
Male	133	75.6
Female	43	24.4
Education qualification		
Lower/no qualification	20	11.3
Certificate/diploma	6	3.4
Graduate (e.g. BA)	31	17.6
Post-graduate (e.g. MBA)	119	67.7
Occupation status		
Service industries	135	76.8

Business	14	7.9
Students	20	11.4
Others	7	3.9
Origin		
American	63	35.8
Asian	110	62.5
Australian	2	1.13
European	1	0.6

Table 2 represents the frequency and percentage on demographic profile of international tourists. Majority of international tourists are male (75.6%), while females only constitute 24.4%. It appears that international tourists are mostly in the age category of 41-50 and percentage is 77.8. These people tend to have been more concerned about entertainment and the visit other nation-states like Bangladesh. With regards to educational qualification, most of the international tourists have a post-graduate qualification (67.7%). With regards to occupation status, most of the international tourists work in the service industries (76.8%), Most of the international tourists come from other Asian countries (62.5%).

Table 3. Descriptive statistics analysis

	Mean	Std. Deviation	Rank (Mean)
1. Efficiency			
Require lot of effort	3.7955	1.08137	4
Perform the fast time	3.6307	.99998	5
Card operating is very simple	4.0114	1.10577	3
It is easy to do	4.3011	1.03934	1
Banking system is clear and understandable	4.0571	1.02674	2
2. Responsiveness			
Online bank keeps to inform	3.8239	1.16996	1
Prompt service	3.8068	1.01258	2
Resolve online banking	3.2330	1.22696	3
3. System availability			
Available and convenience	3.9545	.96106	2
All the time	3.7500	1.16374	4
Near to my places	3.9148	1.06830	3
Saves time	4.1932	1.02937	1
4. Privacy			
Feel safe	3.8920	1.03358	3
Trust online banking	3.9205	.93469	2

Secure in online banking	3.7955	1.01598	4
Secret pin number	4.0511	1.14278	1
5. Fulfillment			
Keeps its promises	3.7443	.92426	3
Modern technology	4.0227	.97368	2
Quick transaction	4.1534	.98229	1
6. Compensation			
Provides compensation	2.5114	1.16613	1
Recovery possible	2.3920	1.18068	2
7. Contact			
Balance transfers	2.4261	1.25366	3
Detailed information	3.4034	1.18166	2
E-mail within 24 hours	3.9773	1.12099	1

The mean and standard deviation scores were used to analyze all of the aspects. The factors were ranked according to their calculated mean values. As shown in Table 3, efficiency dimensions (It is easy to do) received the highest mean score (M= 4.3011), while compensation dimensions (Recovery possible) received the lowest mean score (M= 2.3920). All aspects generated moderate mean scores. It was recommended that among the all aspects had no larger variation.

Table 4. Model Summary

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.570a	.325	.297	.78526

Table 4 presents that the value of correlation coefficient, R=0.570 recommends that there is moderate positive correlation between international tourists' satisfaction on online banking services and efficient, responsiveness, system available, privacy, fulfillment, compensation, contact dimensions. Nevertheless, only 32.5% (R-square values of 0.325) variation in international tourists' satisfaction on online banking services are accounted because of independent variable (efficient, responsiveness, system available, privacy, fulfillment, compensation, contact dimensions). The adjusted R square is 0.297, indicating that the seven aspects can significantly account for 29.7% variance in international tourists' satisfaction on online banking services. This implies that there is an impact of other aspects to the international tourists' satisfaction of online banking services.

Table 5. ANOVA

ANOVA					
Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	49.946	7	7.135	11.571	.000 ^a
Residual	103.594	168	.617		
Total	153.540	175			

Table 5 demonstrates that regression analysis is performed to identify the relationship between efficient, responsiveness, system available, privacy, fulfillment, compensation and contact dimensions within international tourists' satisfaction on

online banking services. The F-statistics produced ($F = 11.571$) is significant at 1 per cent level (Sig. $F < 0.01$), thus confirming the fitness for the model.

Table 6. Coefficients analysis

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.143	.502		-.284	.777
	Efficient Dimensions	.249	.111	.175	2.241	.026
	Responsiveness Dimensions	-.153	.096	-.119	-1.595	.113
	System Available Dimensions	.233	.116	.178	2.008	.046
	Privacy Dimensions	.299	.087	.246	3.427	.001
	Fulfillment Dimensions	.231	.113	.166	2.039	.043
	Compensation Dimension	.016	.059	.017	.265	.792
	Contact Dimension	.144	.077	.126	1.881	.062

Our analysis indicates that efficient dimensions are important aspects, which significantly affect international tourists' satisfaction with online banking services ($\beta_1 = 0.175$; t -value = 2.241; $p < 0.05$). Therefore, we conclude that H1 should be accepted and there is significant relation between efficient dimensions and international tourists' satisfaction on online banking services. System availability dimensions are also important ($\beta_3 = 0.178$; t -value = 2.008; $p < 0.05$) and H3 is also accepted. Therefore, there is significant relation between system available dimensions and international tourists' satisfaction on online banking services. H4 designates privacy dimensions as the vital aspects, which significantly affect international tourists' satisfaction on online banking services ($\beta_4 = 0.246$; t -value = 3.427; $p < 0.05$). H4 is also accepted and thus, privacy dimensions are significantly influence international tourists' satisfaction on online banking services.

Next, H5 indicates that fulfillment dimensions are also critical aspects, which significantly affect international tourists' satisfaction on online banking services ($\beta_5 = 0.166$; t -value = 2.039; $p < 0.05$). H5 is therefore also accepted. As a result, there is significant relation between fulfillment dimensions and international tourists' satisfaction on online banking.

Our findings also suggest that responsiveness dimensions negatively and insignificantly affect international tourists' satisfaction on online banking services ($\beta_2 = -0.119$; t -value = -1.595; $p > 0.05$). H2 is not accepted. Therefore, responsiveness dimensions do not influence international tourists' satisfaction on online banking services. Similarly, compensation dimensions unimportantly influence international tourists' satisfaction on online banking services ($\beta_6 = 0.17$; t -value = 0.265; $p > 0.05$). H6 is not supported. So, compensation dimensions have no effects on international tourists' satisfaction with online banking services. Lastly, contact dimensions positively and insignificantly influence international tourists' satisfaction on online banking services ($\beta_7 = 0.126$; t -value = 1.881; $p > 0.05$). H7 is also not supported. Thus, we can conclude that contact dimensions do not influence international tourists' satisfaction with online banking services.

4. CONCLUSION

This research has been undertaken with a purpose to analyze the international tourists' satisfaction with online banking services in Bangladesh. This study adopted quantitative analysis of possible aspects that may affect international tourists' satisfaction with online banking services. The paper analyzes whether efficient dimensions, responsiveness dimensions, system available dimensions, privacy dimensions, fulfillment dimensions, compensation dimension, and contact dimension affect international tourists' satisfaction with online banking services. The findings suggest that different aspects are important tools to stimulate international tourists' satisfaction with online banking services. From the results of regression analysis, this paper has discovered that efficient dimensions, system availability dimensions, privacy dimensions and fulfillment dimensions are the essential aspects, which significantly affect international tourists' satisfaction on online banking services in Bangladesh. The study has also found that responsiveness dimensions, compensation dimensions, and contact dimensions do not affect international tourists' satisfaction with online banking services in Bangladesh.

Since the study makes use of a theoretical model to outline the factors that influence international tourists' satisfaction with online banking services in Bangladesh, this study's findings contribute something of value to the larger body of previous research. In a similar vein, this paper will raise awareness among banking sectors, particularly among managers,

who can obtain a broad range of ideas on how international tourist satisfactions are dependent on the banking system, as well as on government and non-government sectors, international tourists, bank employees, academicians, politicians, and stakeholders. Those who are interested in conducting additional research in this particular topic will benefit from the enlightenment and value that this study brings to the theoretical field. This is the primary study that analyzes major aspects that determine the level of satisfaction experienced by overseas tourists using Bangladesh's online banking services. It involves the application of pragmatic evidence.

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KVALITETA USLUGA I USLUGE INTERNETSKOG BANKARSTVA: ANALIZA ZADOVOLJSTVA MEĐUNARODNIH TURISTA USLUGAMA INTERNETSKOG BANKARSTVA U BANGLADEŠU

SAŽETAK

Internetsko bankarstvo omogućava korisniku provođenje financijskih transakcija putem Interneta. Internetsko bankarstvo naziva se i online bankarstvom ili web bankarstvom. Internetsko bankarstvo omogućava korisnicima gotovo svaku uslugu koja je tradicionalno dostupna u lokalnoj podružnici, uključujući depozite, transakcije i internetsko plaćanje računa. Cilj ovog istraživanja bio je analizirati zadovoljstvo međunarodnih turista uslugama internetskog bankarstva u Bangladešu. Rad istražuje zadovoljstvo turista dimenzijama učinkovitosti, dimenzijama odziva, dimenzijama dostupnosti sustava, dimenzijama privatnosti, dimenzijama ispunjenja, dimenzijama kompenzacije i dimenzijama kontakta. Podaci su prikupljeni na uzorku od 176 međunarodnih posjetitelja Bangladeša korištenjem metode namjernog uzorkovanja i prilagodbom metode ankete koja se sastoji od strukturiranog upitnika temeljenog na webu. Rezultati istraživanja sugeriraju da su dimenzije učinkovitosti, dimenzije dostupnosti sustava, dimenzije privatnosti i dimenzije ispunjenja najvažniji aspekti koji značajno utječu na zadovoljstvo međunarodnih turista uslugama internetskog bankarstva. Studija također navodi da dimenzije odziva, dimenzije kompenzacije i dimenzije kontakta ne igraju važnu ulogu u zadovoljstvu međunarodnih turista. To ima implikacije za marketinške stručnjake bankovnih usluga u pogledu učinkovitog dizajna strategije marketinga usluga za zadovoljstvo međunarodnih turista u kontekstu usluga internetskog bankarstva u Bangladešu.

KLJUČNE RIJEČI: Bangladeš, međunarodni turisti, usluge internetskog bankarstva, zadovoljstvo, SERVQUAL model

INNOVATIVE PRACTICES IN THE HOSPITALITY INDUSTRY – A LITERATURE REVIEW

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ABSTRACT

The purpose of this research is to provide guidance for future research that may be related to the concept of innovation specifically within the hospitality industry, which is quite imperative when recent researches are being analyzed further and looked on in a deeper scope. Literature reviews examined in this study had a different drive. The main purpose was to analyze factors that influence business models in the hospitality industry, to provide fusion potential on collaborative innovation in tourism and hospitality and to determine dimensions for sustainable oriented hospitality innovation. This literature review seeks to inspect the existing literature published in the period 2012-2022 by using Emerald Insight and ProQuest database with the following keywords: "innovation" and "hospitality" concerning their a) research focus, b) methodology used, c) sample, d) results. All papers that matched the research requirements and time frame are presented. The two databases were carefully examined for the purpose of this study. This systematic and detailed literature review could be a useful base for future researches and service innovation as a key of business success and competitive advantage for the hospitality industry. One of the most significant findings is the relative lack of empirical researches conducted on the sample of restaurants.

KEY WORDS: innovations, service industry, hospitality, restaurants, literature review

1. INTRODUCTION

In the last few decades, hospitality evolved to the focus of the attention in many researches due to the fact that it has developed into being one of the fastest growing industries worldwide. Hospitality has demonstrated significant effect in promoting economic expansion, creating new jobs and contributing to an enhancement in the social environment (Langviniene & Daunoraviciute, 2015). Hospitality industry is considered to be a turbulent industry that is constantly provoked to search for methods to enhance quality, reputation, cost-cutting, maximizing sales and profits, while at the same time competing with intense competition and trying to meet client's expectations and technological innovations (Ottenbacher & Gnoth, 2005). Accordingly, innovation is the key to hospitality's success due to the fact that it is significant for all services and products in order to acquire a long-term competitive advantage. Similarly, service innovation is the key to business success and competitive advantage for the hospitality industry. In the service industries such as hospitality and tourism, the need to introduce new products, services, and processes to create new customer experiences is emphasized. Accordingly, innovation is adopted in different sectors of the hospitality industry including hotels, travel agencies, and other organizations.

An important part of innovation in hospitality can be analyzed through service innovation that became attractive to researchers in the field of services management, hospitality and tourism management (Shin & Perdue, 2022). Service innovation represents the implementation of new products and services, including promoting and generating those new ideas. Accordingly, many hospitality organizations are attracted to improve their performance (Yang, Luu & Qian, 2021).

Hospitality and tourism industries execute innovation in the sectors by focusing on leaving memorable unique experiences instead of creating new products and services. Accordingly, organizations continuously seek customer satisfaction based on enhancing the research development to produce new products and services that will create unique experience for customers (Sipe, 2016).

Literature reviews examined in this study that matched research criteria had a different purpose. Their purposes were to analyze factors that influence business models in the hospitality, to provide synthesis on collaborative innovation in tourism and hospitality and to determine dimensions for sustainable oriented hospitality innovation. The necessity of this review is defined in its own purpose and that is to provide guidance for future research related to innovation in the hospitality industry by finding potential research gaps. In order to identify and highlight potential research gaps, different researches in innovation hospitality in addition to results of previously conducted studies were analyzed in detail. Henceforth, this paper provides critical review of the existing research and produces key approaches and findings. In particular, this review seeks to examine existing studies (published in period 2012-2022 using Emerald and ProQuest database) regarding their a) research focus, b) methodology used/type of study/paper, c) sample, d) results.

The paper is organized into four sections. In Section 2, innovation in the hospitality industry is briefly described and some definitions of hospitality innovation are examined. Section 3 describes a methodology used, while Section 4, Results, identifies different bodies of literature in which hospitality innovation studies have emerged so far and the results of literature review according to the previously mentioned criteria and gives some conclusions we can draw from obtained results. Section 5 presents main conclusions and provides further research directions.

2. INNOVATION IN HOSPITALITY INDUSTRY

Innovation is a phenomenon that is rapidly expanding around the world and changing the concepts, outcomes of businesses and the competitive advantage. Joseph Schumpeter was the first who directed the attention of industries towards the importance of innovation in 1930's. He classified innovation into five types; introducing new product or improving an existing one, introducing new process, introducing new market, introducing new raw materials for products, and introduce new business strategy (Roger & Rogers, 1998). In 1985, Drucker defined innovation as an opportunity derived from creating new product or service. Additionally, innovation was defined as the development of organization that results from introducing new products and services (Adams et al., 2006). Another definition introduced for specifying service innovation is that the introduction of new concept on how the process or life is running including timing and organization (Bilgihan & Nejad, 2015). Hospitality is one of the industries in which innovation intervenes in order to create improvement in the industry. Lashley and Morrison (2000) defined hospitality simply as the relationship between the guest and the host. Also, it is about providing accommodation, food, and drinks for those who are not residents of the household. More specifically, they defined hospitality as a human exchange that enhance the well-being of the both parties, hosts and guests, in accommodation and other aspects such as food and drinks (Slattery, 2002).

In 2005, Ottenbacher and Gnoth (2005) emphasized the differences between true innovations and minor modifications in hospitality. The authors explained that the development of new services in hospitality originated from authentic innovations, new services around the world with entirely new markets, to minor changes to existing services. It could be "a simple adaptation

(e.g. magnetic cards instead of keys) or an attempt to add value through additional new facilities (e.g. serviced apartments)" (Ottenbacher & Gnoth, 2005, p. 206). Gozimelj (2016, p. 522) defined "product or service innovations as changes that can be directly observed by tourists and other customers where "new" means never seen before or simply new to the company or destination". Nevertheless, if ideas are new to the market or to the hotel or restaurant, still they are considered as innovations (Wikhamn, Armbrecht & Remneland Wikhamn, 2018) as well as all new services born in the process of innovation that value to the customers (Ozturkoglu, Sari, & Saygili, 2021). As many definitions of hospitality innovation can be found in the literature, some of them are shown in Table 1.

Table 1. Sample definitions of hospitality innovations

Author	Definition
D'Arcy & Omar (2015, p. 122)	<i>"According to Moscado (2008, p. 4), "Although much of the discussion of innovation focuses on new products and technologies, all innovation is based on challenging existing assumptions and ways of thinking". Thus, it is important to note that, like in any other business, innovation in tourism and hospitality is supply as well as demand-led."</i>
Kallmuenzer (2018, p. 1979).	<i>In tourism literature, innovation is defined as "Everything that differs from business as usual, or which represents a discontinuance of previous practice in some sense for the innovating firm" ... Hospitality SMEs predominantly focus on hardware innovations (for example, upgrading hotel facilities) instead of creating service or managerial innovations (Grissmann et al., 2013).</i>
Krizaj & McTier (2018, p. 96)	<i>"As such, hospitality innovations are new and improved products, services and processes (technological) and business practices, external relations and workplace practices (administrative)". "categorize hospitality and tourism innovations as products and services, delivery processes, internal and external organization (management processes and communication with customers and partners) and market development (marketing and entering new markets)".</i>
Anning-Dorson & Nyamekye (2020, p. 607)	<i>"Innovativeness in hospitality may come in the form of atmospherics, service delivery processes, product packages and everything in between. Hon and Lui (2016), for instance, indicated that firms in the hotel industry rely on innovative services to fill empty hotel rooms during low season and to maintain a good relationship with customers"</i>
Lee et al. (2021)	<i>"The introduction of new or novel ideas which focus on services that provide new ways of delivering a benefit, new service concepts or new service business models through continuous operational improvement, technology, investment in employee performance or management of the customer experience"</i>
Njoroge, Anderson & Mbura (2020)	<i>"Actions that aim at supporting new ideas, experimentation, and creative processes that lead to new products, services and technological processes" "The present study conceptualizes innovation strategy as hotels' actions that aim at supporting new ideas, experimentation, and creative processes that lead to new products, services and technological processes"</i>

Source: Authors

3. METHODOLOGY

Literature review is defined as "a comprehensive summary of previous research on a topic. It reviews surveys scholarly articles, books, and other sources relevant to a particular area of research" (Bloomsburg University of Pennsylvania, 2022). In another research the author utilized a systematic literature review as a formula of research methodology to identify existing empirical evidence that matches the inclusion criteria answering a specific research question (what is the literature gap in existing literature on hospitality innovation?) through "evaluating and synthesizing completed existing research that are conducted by scholars and practitioners" (Fink, 2014, p. 3). It proposes a critical review of systematic literature reviews that were published during the period 2012-2022 using Emerald and ProQuest database with the following keywords: "innovation" and "hospitality" concerning their a) research focus, b) methodology used, c) sample, d) results. The purpose is to build a knowledge base on innovative practices in the hospitality industry to find relevant researches that matches particular research criteria. The main reasons to conduct a systematic approach is to insure clarity, validity and auditability (Booth, Papaionannou & Sutton, 2012). Based on this literature review, this paper has identified with confidence the lack of empirical researches conducted on the sample of restaurants. It was clearly evident that the majority of research focuses on the hotels only.

4. RESULTS

Trying to clarify methodology and assisting in creating an agenda for future research, we present a content overview of the existing literature on hospitality innovations. We have set out an indicative delineation in Table 2, identifying the research concerns within each of the five areas that we have identified in the existing literature to relate to the field of hospitality innovation.

Table 2. Principal components bodies of hospitality innovations literature

<p><i>Business performance</i></p> <ul style="list-style-type: none"> • Hospitality performance optimization • Innovation behavior in hotel industry • Measure of innovation intensity • Managers perceptions towards innovation • Organizational flexibility in the relationship between innovation capabilities and competitive advantage • Open innovation • Diversification strategies 	<p><i>Sustainability</i></p> <ul style="list-style-type: none"> • Innovation strategy and economic sustainability • Key characteristics of sustainable service innovation • Indicators to monitor sustainability • Impact of industry turbulence on the sustainable competitive advantage • Sustainable service innovation • Dimensions for sustainability-oriented hospitality service innovation • Sustainable marketing assets (as marketing innovation) • Green innovation • Impact of industry turbulence on the sustainable competitive advantage
<p><i>Globalization</i></p> <ul style="list-style-type: none"> • Impact of globalization on the introduction of innovative technology companies 	<p><i>Innovation application in organization context</i></p> <ul style="list-style-type: none"> • Producing service/product, process, organizational and marketing innovations • Technological innovations and non-technological innovations • Workplace innovation • Knowledge sharing and service innovation • The determinants of innovation • Multifaceted aspects of service innovation practices using emerging technologies
<p><i>Business models</i></p> <ul style="list-style-type: none"> • Outsourcing as business model innovation • Innovation as factor influencing the success of business models 	

Source: Authors

In this review, we didn't only focus on applying the content analysis to the literature, but we were also concerned with screening and describing the analytical details of existing studies in order to locate possible future research. The matrix shown in Table 3 has been obtained by summarizing the location of publications in terms of the research focus, research method used, sample and main results from previous research of the innovations in the hospitality industry.

Table 3. Innovations in hospitality industry matrix

Author	Research focus	Research method	Sample	Results
Orfila-Sintes & Mattsson (2009)	Innovation behavior in the hotel industry.	Empirical (statistical models and cross-sectional survey data)	331 hotels in the Balearic Island	The positive impact of the innovation on the hotel's performance.
Hertog et al. (2011)	Measure of innovation intensity in hospitality industry.	Empirical (survey)	613 firms in the Dutch hospitality	Higher innovation intensity is associated with better firm performance.

Göğüş et al. (2013)	Indicators to monitor innovation and sustainability in tourism industry.	Empirical (questionnaire)	19 hotel executive officers located in Istanbul, Turkey	Overall Service Quality of the Hotel is the most important criterion when we are considering innovation and sustainability in hotel management.
Iorgulescu & Răvar (2013)	Hotel managers' perception on various types of innovations.	Empirical (questionnaire)	Hotel representatives (36 responded to the survey)	Innovation is important tool for achieving competitive advantage. Hotels do not innovate frequently.
Langvinienė & Daunoravičiūtė (2015)	Innovation as factor influencing the success of business models used in the hospitality industry.	Literature review	n/a	Success of the hospitality business, grounded on the customer value creation and innovations.
Zaitseva et al. (2016)	Impact of globalization on the introduction of innovative technology companies in the hospitality industry.	Empirical	n/a	Processes of globalization impacts the innovation management long-term growth potential of the hotel business.
Hornig et al. (2016)	The key characteristics of sustainable service innovation in the hospitality industry.	Qualitative (interview)	17 experts in the hospitality management domain in Taiwan	Major indicators of sustainable service innovation in the hotel management field detected.
Kallmuenzer (2018)	Innovation drivers in hospitality family firms and understanding how these drivers contribute to create and sustain competitive advantage.	Qualitative (interview)	22 hospitality family firms in Western Austria	Entrepreneurial family and employees are key drivers for innovation as actors internal to the firm, but also the guests and regional competitors as external drivers provide comprehensive innovation input.
Backman et al. (2017)	The determinants of innovation in the hospitality industry.	Empirical (survey)	Over 900 firms in Sweden	The most important characteristics that explain innovation lie within the firm itself, not the location.
Chen et al. (2017)	Co-creation of dynamics, service innovation and competitive advantage.	Empirical (survey)	105 valid responses from Taiwan travel agencies and 102 valid responses from Malaysia travel agencies	A new six-element construct of co-creation dynamics was suggested. Trust enhanced the effect of elements of innovation for Taiwan travel agencies. Technology adoption had no direct effect and trust had no moderating effect.
Cheah et al. (2018)	Impact of industry turbulence in retail and hospitality on the sustainable competitive advantage.	Empirical (survey)	214 retail and food services companies	Firms operating in an industry with high turbulence have a higher probability of achieving a sustainable competitive advantage. Firm's business model innovation (BMI) activities partially mediate this positive relationship.
Marasco et al. (2018)	Literature review on collaborative innovation in tourism and hospitality	Literature review	n/a	Literature review on cooperative behavior of innovating firms, co-creation, collaborative networks for innovation, knowledge transfer and innovation policies.

Hornig et al. (2018)	Essential attributes of sustainable service innovation (SSI)	Qualitative (interview)	10-15 experts in hospitality in the Taiwan hospitality industry	Innovation diffusion has direct and indirect effects on dimensions of sustainable innovation and on organizational factors.
Wikhamn et al. (2018)	Innovation in the hotel and how structural and organizational factors influence hotel's likelihood of producing service/product, process, organizational and marketing innovations.	Empirical (survey)	74 hotels in Sweden	Hotels produce at least one type of innovation, mostly marketing innovations. A hotel's likelihood of innovating depends largely on structural independence (non-chain), having an explicit innovation strategy and investing in non-traditional R&D.
Zaridis et al. (2019)	Innovation initiatives as technological and non-technological activities that enterprises of the industry try to exploit and gain a competitive advantage in the market.	Qualitative (secondary data)	n/a	Technological innovations and non-technological innovations.
Bharwani et al. (2019)	Rise of independent, stand-alone restaurants and the benefits of outsourcing food and beverage (F&B) in luxury hotels.	Qualitative (semi-structured, personal and in-depth interviews)	16 hotel general managers and F&B operations experts, India	The study posits the business model innovation of outsourcing F&B operations in luxury hotels.
Ozturkoglu et al. (2021)	Dimensions for sustainability-oriented hospitality service innovation (SOHSI) in the context of food and beverage (F&B) industry. The relationship between service innovation dimensions and the triple bottom line (TBL) dimensions.	Literature review	n/a	F&B servicing companies should focus especially on "environmental entrepreneurship," interior design" and "brand management" dimensions to get benefit underway to gain competitive advantage.
Lee et al. (2021)	Concept of service innovation resulting from emerging technologies and areas for future hospitality and tourism research.	Qualitative (content analysis)	n/a	It reveals the multifaceted aspects of service innovation practices using emerging technologies highlighting the role of technology in hospitality and tourism service innovation.
Anning-Dorson & Nyamekye (2020)	Innovation capability and its potential for creating competitive advantage for firms and to further explain how firms can gain the most from its potential.	Empirical (survey)	n/a (only location: Ghana)	Organizational flexibility (OF) is an important mediator in the relationship between innovation capabilities and competitive advantage.
Njoroge et al. (2020)	The role of innovation strategy on economic sustainability in the hospitality industry.	Empirical (survey)	346 tourist hotels, Zanzibar	Innovation strategy positively relates with the economic sustainability performance.

Hussain et al. (2020)	Sustainable marketing assets, such as brand equity and marketing innovation and market performance in the presence of sustainable competitive advantage as a mediator in the hospitality industry.	Empirical (survey)	n/a hotel/restaurant customers	The positive impact of the innovation on the hotel's performance.
Asadi et al. (2020)	The factors influencing the adoption of green innovation, and its potential effects on the performance of the hotel industry.	Empirical	183 hotels in Malaysia	The importance and potential of green innovation in promoting sustainable performance in the hotel industry.
Rahman et al. (2021)	Drivers of innovation in the hospitality industry and hospitality performance.	Empirical (survey)	364 employees of different restaurants, Bangladesh	Collaborative innovation capability has the closest relationship with hospitality performance optimization (HPO).
Stoffers et al. (2021)	Workplace innovation in hotel industry	Empirical (survey)	108 executive staff members and 201 executive staff members, Nederland	The hospitality industry has lower workplace innovation than other industries.
Musiello-Neto et al. (2021)	Open innovation and competitive advantage and the mediating effect of organizational strategy.	Empirical (survey)	251 Portuguese hotel executive directors'	Open innovation influences organizational strategy and organizational strategy enhances competitive advantage.
Sayangbatti et al. (2021)	Knowledge sharing and service innovation and the success of the hotel business.	Empirical (Questionnaire)	235 managers, Indonesia	Positive and significant influence between knowledge sharing on service innovation. Knowledge sharing and service innovation positively affect the business success of the hospitality industry.
Enobong et al. (2022)	Innovation as a moderating factor for the effectiveness of diversification strategies and the sustainability of hospitality.	Empirical (survey)	104 respondents from hotels, Nigeria	Innovation has a significant positive moderating effect on the relationship between diversification strategies and the sustainability of hospitality firms.
UI Hameed et al. (2022)	New model in the hospitality industry and incorporating open innovation (OI) as a significant business performance (BP) supporter.	Empirical (survey)	201 managerial employees of hospitality companies, Malaysia	OI has a crucial contribution to fostering service innovation (SI) and BP.
Bhat & Sharma (2021)	Co-creation on technological innovation and firm performance in the hospitality industry.	Empirical (survey)	340 managers of the luxury hotels, India	Confirm the positive relationship among all the constructs of the integrated model.

Source: Authors

Based on the data presented in the Table 3, it can be concluded that 69 % of the researches are empirical, 21 % are qualitative and 10 % are theoretical. An overview of the studies in this regard covering the main focus is presented in Table 4.

Table 4. Innovation in service industry matrix

	Business impact	Sustainability	Globalization	Innovation drivers/determinants	Business model
Orfila-Sintes & Mattsson (2009)	x				
Hertog et al. (2011)	x				
Göğüş et al. (2013)		x			
Iorgulescu & Răvar (2013)	x				
Langvinienė & Daunoravičiūtė (2015)	x				
Zaitseva et al. (2016)			x		
Hornig et al. (2016)		x			
Kallmuenzer (2018)				x	
Backman et al. (2017)				x	
Cheah et al. (2018)	x	x			
Hornig et al. (2018)		x			
Wikhamn et al. (2018)				x	
Zaridis et al. (2019)	x			x	
Bharwani et al. (2019)	x			x	x
Ozturkoglu et al. (2021)		x			
Lee et al. (2021)				x	
Anning-Dorson & Nyamekye (2020)	x				
Njoroge et al. (2020)		x			
Hussain et al. (2020)	x	x			
Asadi et al. (2020)	x	x			
Rahman et al. (2021)	x			x	
Stoffers et al. (2021)				x	
Musiello-Neto et al. (2021)	x				
Sayangbatti et al. (2021)	x			x	
Enobong et al. (2022)		x			
Ul Hameed et al. (2022)	x			x	
Bhat & Sharma (2021)	x			x	

Source: Authors

The compiled results with respect to the primary focus covered by existing innovation hospitality studies illustrate that most of the analyzed papers are focused on linking innovation to the business impact they create. According to innovation hospitality literature overview, we can grasp that most researched topics are innovation drivers, followed by linking innovation with sustainability.

Empirical research mostly tested impact of innovations on business performance, while one research tested impact of processes of globalization on growth potential in hospitality. Regarding sustainability researches, they vary from the empirical that tested impact of sustainable marketing drivers on market performance to qualitative that detect sustainable service innovation in hospitality. Hotel managers, employees and guests are the dominant sample.

5. CONCLUSION

Contemporarily, innovation is being considered to be an important component of maximizing profit in business. Accordingly, in order to survive in a competitive environment or market, it is necessary for every company to continuously innovate. It has been identified that using technology has become indispensable in our daily lives during the past few decades. As a result, there has been an increase in the use of technology, particularly in the service sector, therefore hospitality innovation came to the center of our research interest. The purpose of this review paper was to provide an overview of the context and focus of previously published research papers on hospitality innovation, and to provide a reference guide for further research. One of the most significant findings from our literature examination has been the relative lack of empirical researches conducted on the sample of restaurants, while majority of the researches focuses on the hotels only.

Further research could aim to compare the suitability of innovation strategies with existing hospitality strategies with a special focus on innovation strategies used in restaurants. In addition, due to the importance of sustainability, future studies may shift the focus to the role of sustainability, especially green innovations in achieving competitive advantage in hospitality industry with a special focus on restaurant performance.

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INOVATIVNE PRAKSE U UGOSTITELJSTVU – PREGLED LITERATURE

SAŽETAK

Svrha ovog istraživanja je pružiti smjernice za buduća istraživanja vezana uz inovacije u ugostiteljstvu, a u tu svrhu važno je analizirati novija istraživanja i sintetizirati glavne pristupe i nalaze. Pregledi literature analizirani u ovoj studiji imali su drugu svrhu. Njihova je svrha bila analizirati čimbenike koji utječu na poslovne modele u ugostiteljstvu, pružiti sintezu o inovacijama svojstvenima turizmu i ugostiteljstvu te odrediti dimenzije za ugostiteljske inovacije koje su orijentirane na održivost.

Ovaj pregled literature nastoji analizirati postojeće istraživačke studije objavljene u razdoblju od 2012. do 2022. godine koristeći Emerald Insight i ProQuest bazu podataka sa sljedećim ključnim riječima: "inovacija" i "ugostiteljstvo" u vezi s njihovim a) fokusom istraživanja, b) korištenom metodologijom znanstvenog rada, c) uzorkom, d) rezultatima istraživanja. Prikazani su svi radovi koji su odgovarali zahtjevima istraživanja i vremenskom okviru. Dvije su baze podataka temeljito pregledane za potrebe ove studije. Ovaj sustavni i detaljni pregled literature mogao bi biti korisna baza za buduća istraživanja u području inovacija u uslužnom sektoru kao ključ poslovnog uspjeha i konkurentске prednosti ugostiteljske industrije. Jedan od najznačajnijih zaključaka je relativan nedostatak empirijskih istraživanja provedenih na uzorku restorana.

KLJUČNE RIJEČI: inovacije, uslužne djelatnosti, ugostiteljstvo, restorani, pregled literature

UPRAVLJAČKO RAČUNOVODSTVO OKOLIŠA U KONTEKSTU DRUŠTVENO ODGOVORNOG POSLOVANJA

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SAŽETAK

Interes za društvenu odgovornost, održivost i njezine implikacije na poslovanje kontinuirano se povećavao otkako je ovo pitanje postalo aktualno prije nekoliko desetljeća. Sve se više priznaje da održivost ne postavlja samo etička pitanja nego ima i izravne implikacije na gospodarski učinak. Razvoj regulatornog okvira, tehničke i organizacijske inovacije te nove percepcije društva i potrošača promijenili su poslovni kontekst i determinante korporativnog uspjeha. Sve je to imalo implikacije na računovodstvenu profesiju koja podupire poslovanje, a upravljanje održivošću stvorilo je zahtjeve za novim informacijama i prilagodbama tradicionalnog računovodstva kako bi podržalo proširene informacijske zahtjeve korisnika. U tom kontekstu, upravljačko računovodstvo okoliša doživjelo je značajnu popularnost tijekom posljednjih nekoliko desetljeća te se promovira kao sredstvo pomoću kojeg organizacije mogu lakše upravljati svojim ekološkim i s njime povezanim ekonomskim učinkom čime doprinose društvenoj odgovornosti. Za održavanje održivog globalnog gospodarskog rasta, svaka organizacija mora biti aktivno uključena u procese zaštite okoliša kao što su smanjenje troškova energije i resursa, inoviranje poslovnih procesa i proizvoda, poboljšanje učinkovitosti proizvodnje te smanjenje troškova usklađenosti. U ovome radu predstavljena je analiza objavljenih teorijskih i empirijskih istraživanja s ciljem utvrđivanja uloge koju upravljačko računovodstvo okoliša ima u postizanju društveno odgovornog poslovanja te generiranju informacija koje ukazuju na ekološku učinkovitost i njihovo objavljivanje u izvještaju o društvenoj odgovornosti. Rezultati istraživanja pokazali su da upravljačko računovodstvo okoliša omogućava lakšu integraciju pitanja okoliša u donošenje upravljačkih odluka pružanjem nefinancijskih i financijskih informacija o utjecaju organizacije na okoliš.

KLJUČNE RIJEČI: upravljačko računovodstvo okoliša, društveno odgovorno poslovanje, izvještavanje o društvenoj odgovornosti, čimbenici implementacije upravljačkog računovodstva okoliša

1. UVOD

Društveno odgovorno poslovanje predstavlja imperativ u suvremenom poslovnom okruženju te ono podrazumijeva da sve profitne i neprofitne organizacije u svom poslovanju i donošenju poslovnih odluka vode računa o ekonomskom, društvenom i okolišnom utjecaju. Primjenom koncepta društveno odgovornog poslovanja od organizacija se očekuje da se pozitivni rezultati poslovanja generiraju na društveno odgovoran način odnosno da, uz ekonomsku učinkovitost, organizacije generiraju i društvenu te ekološku učinkovitost.

U svijetu je prisutna sve veća svijest o potrebi zaštite okoliša te zabrinutost u vezi s utjecajem poslovnih aktivnosti na okoliš, a posljedica toga je kreiranje sve većeg broja propisa koji se odnose na okoliš i zaštitu okoliša (Mokhtar, Jusoh & Zulkifli, 2016; Gunarathne & Lee, 2019). Stroži zakoni i propisi o zaštiti okoliša nametnuli su dodatni teret za usklađenošću poslovanja i potrebu pomnijeg praćenja aktivnosti i rezultata, ali i sve veći pritisak različitih dionika. Posljedično, mnoge su organizacije počele inkorporirati brigu o okolišu u svoje poslovne strategije. Također, sve veći broj organizacija objavljuje informacije o svojim nefinancijskim rezultatima te, uz tradicionalne financijske izvještaje, objavljuje izvještaje o društvenoj odgovornosti (Adams & Frost, 2008; Bouten, Everaert, Van Liedekerke, De Moor & Christiaens, 2011). Kao rezultat toga, implementacija upravljačkog računovodstva okoliša postala je uobičajena praksa u mnogim organizacijama budući da menadžmentu omogućuje donošenje odluka na temelju sveobuhvatnih informacija, uključujući i informacije

o okolišu, te pomaže u prevladavanju ograničenja tradicionalnog upravljačkog računovodstva (Christ & Burritt, 2013; Ferdous, Adams & Boyce, 2019).

Razlozi zbog kojih neki autori žestoko kritiziraju tradicionalno upravljačko računovodstvo različiti su, a kao najznačajniji navode se njegova nemogućnost da obuhvati punu cijenu eksternih učinaka poslovnih aktivnosti, nemogućnost zasebnog iskazivanja informacija o troškovima okoliša te pretjerano oslanjanje na financijske informacije (Burritt, 2004; Burritt, Herzig, Schaltegger & Viere, 2019). S druge strane, upravljačko računovodstvo okoliša korisnicima treba pružiti informacije o troškovima okoliša koje, prije svega, uključuju informacije o troškovima materijala, energije, vode i drugim resursima koji se koriste u proizvodnji proizvoda i pružanju usluga. U tom smislu, upravljačko računovodstvo okoliša olakšava prikupljanje informacija i komunikaciju s korisnicima kako bi podržalo proces donošenja poslovnih odluka i korporativnu održivost te osiguralo društveno odgovorno poslovanje (Johnstone, 2018; Uyar, 2020; Gunarathne, Lee & Kaluarachchilage, 2022).

U ovome članku dan je pregled sekundarnih izvora literature s ciljem utvrđivanja uloge koju upravljačko računovodstvo okoliša ima u postizanju društveno odgovornog poslovanja te generiranju informacija koje ukazuju na ekološku učinkovitost i njihovo objavljivanje u izvještaju o društvenoj odgovornosti. Nadalje, cilj ovog rada je identificirati ključne čimbenike koji utječu na implementaciju upravljačkog računovodstva okoliša u pojedinoj organizaciji. Nakon uvodnih razmatranja, objašnjen je koncept društveno odgovornog poslovanja i važnost izvještavanja o društvenoj odgovornosti. U nastavku teksta sustavno su prikazane prednosti implementacije upravljačkog računovodstva okoliša. Prije zaključnih razmatranja, sistematizirani su ključni čimbenici koji utječu na implementaciju upravljačkog računovodstva okoliša.

2. KONCEPT DRUŠTVENO ODGOVORNOG POSLOVANJA I IZVJEŠTAVANJE O DRUŠTVENOJ ODGOVORNOSTI

2.1. Koncept društveno odgovornog poslovanja

Društvena odgovornost definira se kao „odgovornost organizacije za učinke njezinih odluka i aktivnosti (proizvode, usluge i procese) na društvo i okoliš, kroz transparentno i etičko ponašanje koje:

- doprinosi održivom razvoju, uključujući zdravlje i dobrobit društva,
- uzima u obzir očekivanja dionika,
- je u skladu s važećim zakonima i međunarodnim normama ponašanja, i
- integrirano je u cijelu organizaciju i prakticirano je u njezinim odnosima“ (ISO, 2019, str. 9).

Dugi niz godina temeljni cilj poslovanja bio je ostvarivanje dobiti koja je bila glavni pokazatelj uspješnosti poslovanja. Međutim, tijekom posljednjih nekoliko desetljeća raste svijest brojnih interesno utjecajnih skupina o važnosti očuvanja zajednice i brige o okolišu te se sve veća pozornost daje razvoju društveno odgovornog poslovanja i implementaciji društveno odgovornih aktivnosti u svakodnevno poslovanje različitih organizacija. Dhahri i Omri (2018) navode da ostvarena dobit prestaje biti jedini pokazatelj uspješnosti poslovanja, već se uspješnima smatraju one organizacije koje u svom djelovanju podjednako vode računa o ekonomskom, društvenom i okolišnom utjecaju. Hopwood, Unerman i Fries (2010) definiraju korporativnu održivost kao proces koji ima za cilj integrirati sustavno upravljanje ekološkim i društvenim aspektima poslovanja zajedno s ekonomskim, kako za postizanje održivog razvoja same organizacije, tako i za doprinos održivom razvoju šireg gospodarstva i društva u cjelini.

Kotler i Lee (2009) razlikuju internu i eksternu dimenziju društveno odgovornog poslovanja. U okviru interne dimenzije društveno odgovornog poslovanja navodi se ulaganje u nove tehnologije koje ne zagađuju okoliš (vodu, zrak, zemljište), ulaganje u edukaciju zaposlenika, dobre radne uvjete (uvažavajući zdravlje i sigurnost zaposlenika) te izgradnju dobrih odnosa sa zaposlenicima. S druge strane, u okviru eksterne dimenzije društveno odgovornog poslovanja ističu se pozitivan utjecaj poslovanja na lokalnu zajednicu i druge dionike (kupce, dobavljače, investitore, kreditore, dioničare, potrošače, javnu upravu) te briga o zaštiti okoliša. Uvažavajući internu i eksternu dimenziju društveno odgovornog poslovanja organizacije postižu konkurentsku prednost na tržištu, što ih vodi prema većoj produktivnosti i boljem poslovnom rezultatu.

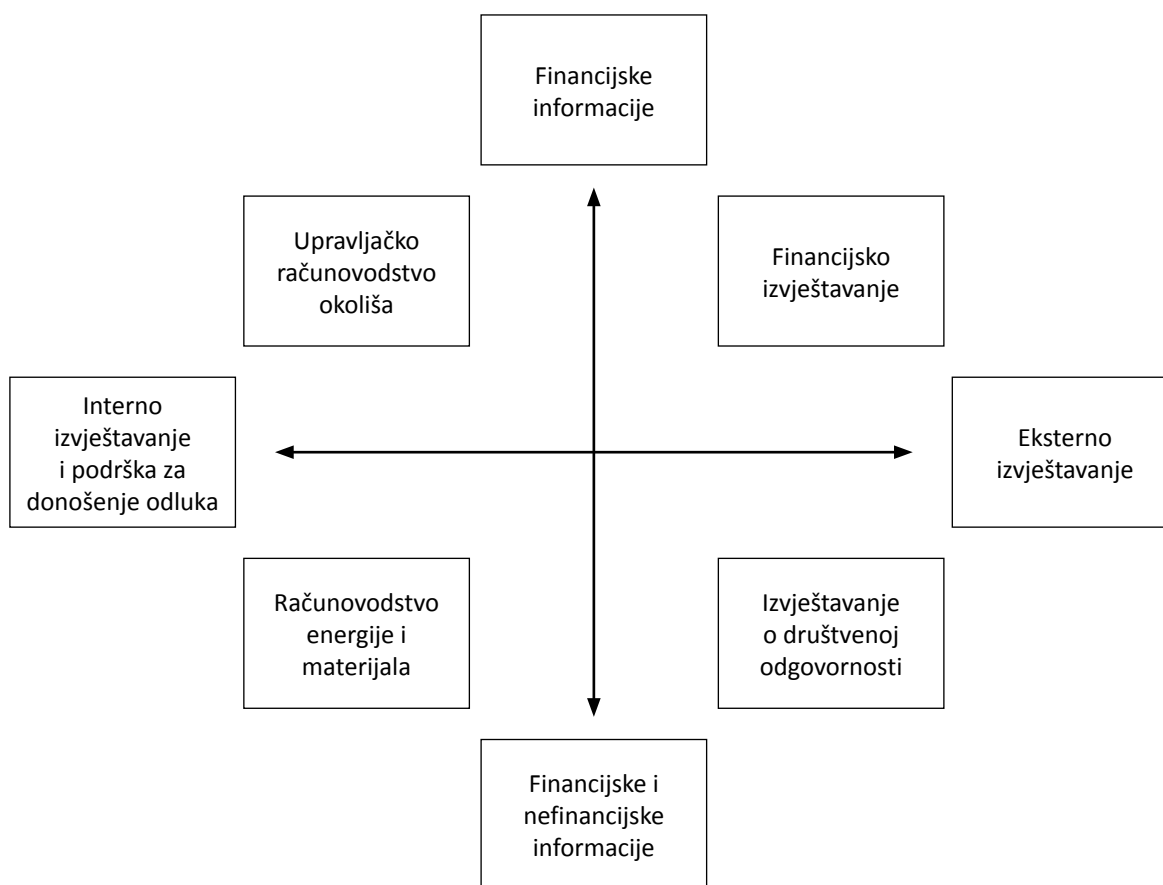
2.2. Izvještavanje o društvenoj odgovornosti

Upravljanje poslovanjem i donošenje poslovnih odluka koje zahtijeva primjena koncepta društveno odgovornog poslovanja temelji se na sveobuhvatnim financijskim i nefinancijskim informacijama (Johnstone, 2018). Financijske informacije koje se objavljuju u financijskim izvještajima dugi niz godina predstavljale su osnovu za donošenje poslovnih odluka. Međutim, porastom svijesti o potrebi zaštite okoliša i povećanja dobrobiti cjelokupne zajednice, različiti dionici iskazuju sve veći interes za dodatnim, nefinancijskim informacijama koje ukazuju na učinke poslovnih aktivnosti organizacije na društvo i okoliš.

Nefinancijske informacije objavljuju se u nefinancijskim izvještajima ili izvještajima o održivosti ili izvještajima o društvenoj odgovornosti. Objedinjene financijske i nefinancijske informacije objavljuju se u integriranom izvještaju. Glavni inicijatori izvještavanja o društvenoj odgovornosti su investitori te su upravo oni ukazali na relevantnost nefinancijskih informacija pri donošenju poslovnih odluka (Adams & Frost, 2008; Berthelot, Coulmont & Serret, 2012). Objavljivanjem informacija o održivosti utječe se na vjerodostojnost i pouzdanost tih informacija (Brown-Liburd & Zamora, 2015).

Objavljivanje nefinancijskih informacija o održivosti i društvenoj odgovornosti, kao što su društveni i okolišni čimbenici, presudno je za upravljanje promjenom prema održivom svjetskom gospodarstvu u kojem se dugoročna profitabilnost povezuje s društvenom pravdom i zaštitom okoliša (Europska komisija, 2014). Europska komisija u svom djelovanju prepoznala je važnost objavljivanja nefinancijskih informacija, čime se omogućuje veća fleksibilnost u obavljanju aktivnosti, te se omogućuje uzimanje u obzir višedimenzionalne prirode korporativne društvene odgovornosti i primjena različitih politika korporativne društvene odgovornosti koju organizacije provode, te se različitim dionicima (investitorima, kreditorima, potrošačima, dobavljačima, regulatoru i ostalima) omogućava jednostavan pristup informacijama o učinku pojedine organizacije na društvo u cjelini. U okviru nefinancijskih informacija koje se objavljuju u izvještaju o društvenoj odgovornosti potrebno je, između ostalog, objaviti informacije koje se odnose na okolišna, društvena i kadrovska pitanja, te pitanja vezano uz poštovanje ljudskih prava, borbu protiv korupcije i podmićivanje (Europska komisija, 2014).

Slika 1. Četiri pristupa računovodstvu okoliša na razini organizacije



Izvor: Bartolomeo, Bennett, Bouma, Heydkamp, James & Wolters, 2000, str. 33

U kontekstu upravljačkih aktivnosti koje zahtijeva primjena koncepta društveno odgovornog poslovanja te izvještavanje o društvenoj odgovornosti, uloga računovodstva okoliša višestruka je (Slika 1.). Upravljačko računovodstvo okoliša identificira, prikuplja i analizira dvije vrste informacija za interno donošenje odluka i eksterno izvještavanje: fizičke informacije o upotrebi, tokovima i trošenju energije, vode i materijala (uključujući otpad), te financijske informacije o troškovima, zaradama i uštedama vezanim za okoliš (UNSD, 2001). Upravljačko računovodstvo okoliša predstavlja ključni izvor informacija koji može povećati svijest menadžera o pitanjima okoliša, čime im omogućuje da na odgovarajući način odgovore na vanjske pritiske za brigom o okolišu i društveno odgovornim poslovanjem. Također se očekuje da će informacije koje daje upravljačko računovodstvo okoliša podržati donošenje odluka od strane menadžera usredotočenih na postizanje ekoloških ishoda (Phan, Baird & Su, 2017). Objavljivanjem cjelovitih financijskih i nefinancijskih informacija o poslovanju omogućava se zainteresiranim korisnicima transparentan uvid u učinke koje poslovne odluke i aktivnosti menadžmenta imaju na društvo, ekonomiju i okoliš, te se utječe na reputaciju organizacije u okruženju, a posljedično i na buduće odluke i aktivnosti menadžmenta, kao i na odluke investitora, kupaca i drugih dionika. Deegan (2003) je istaknuo da upravljačko računovodstvo okoliša generira, analizira i koristi financijske i nefinancijske informacije kako bi se poboljšao ekološki i ekonomski učinak organizacije te na taj način pridonosi održivom poslovanju.

3. PREDNOSTI IMPLEMENTACIJE UPRAVLJAČKOG RAČUNOVODSTVA OKOLIŠA

Koncept upravljačkog računovodstva okoliša razvijen je tijekom 1990-ih godina kao rezultat prepoznavanja važnosti računovodstva za održivi razvoj (Qian & Burritt, 2009). Pojava i razvoj upravljačkog računovodstva okoliša tijekom posljednjih nekoliko desetljeća omogućili su menadžmentu primjenu novih pristupa i alata u upravljačkim aktivnostima i donošenju poslovnih odluka s ciljem ostvarenja odgovarajuće ekološke učinkovitosti. Upravljačko računovodstvo okoliša je sustav koji organizacijama omogućava prikupljanje, praćenje, usporedbu i analizu financijskih (monetarnih) i nefinancijskih (fizičkih) informacija o okolišu kako bi podržao donošenje poslovnih odluka i upravljanje ekološkom i ekonomskom uspješnosti (Schaltegger & Burritt, 2000). U suštini, upravljačko računovodstvo okoliša objedinjuje ekološke i ekonomske računovodstvene podatke kako bi pomoglo menadžerima u donošenju poslovnih odluka koje utječu na međudodnos između ova dva područja (Burritt, Hahn & Schaltegger, 2002).

Rasprava o primjeni upravljačkog računovodstva okoliša i njegovoj ulozi u uključivanju okolišnih pitanja i informacija o okolišu u aktivnosti i procese poslovnog odlučivanja značajno se povećala tijekom posljednjih nekoliko desetljeća (Schaltegger, Viere & Zvezdov, 2012; Christ & Burritt, 2013). Brojni autori istraživali su učinke primjene upravljačkog računovodstva okoliša na poslovanje organizacija, te se kao najznačajnije prednosti primjene upravljačkog računovodstva okoliša navode korporativna ekološka učinkovitost, uštede u troškovima, kvalitetnije odluke o cijenama i proizvodnom miks, pozitivan utjecaj na smanjenje otpada, poboljšanje učinkovitosti poslovanja, povećanje prihoda i dostupnost novim tržištima te poboljšanje odluka o kapitalnim ulaganjima (Parker, 2000; Dunk, 2002; Gibson & Martin, 2004; Burritt & Schaltegger, 2010; Henri & Journeault, 2010; Solovida & Latan, 2017; Gunarathne, Lee & Kaluarachchilage, 2021). Burritt et al. (2002) ističu da primjena upravljačkog računovodstva okoliša može dati bolju vidljivost ekološkim aspektima organizacijskih aktivnosti koji su inače često nejasni u tradicionalnim računovodstvenim sustavima upravljanja. Nadalje, prethodna su istraživanja pokazala da bi implementacija upravljačkog računovodstva okoliša pomogla organizacijama u postavljanju kvalitetnijih temelja za izgradnju veće svijesti o odnosu između ekonomskog rasta i utjecaja poslovanja na okoliš, kao i mogućnosti za poboljšanje ekonomske i ekološke uspješnosti (Birkin, 1996; Schaltegger & Burritt, 2000; Solovida & Latan, 2017; Uyar, 2020).

U organizacijama čije poslovanje ima značajan negativan utjecaj na okoliš, primjena upravljačkog računovodstva okoliša može menadžmentu pružiti relevantne informacije za donošenje poslovnih odluka koje bi potaknule smanjenje negativnog utjecaja poslovanja na okoliš (Qian, Burritt & Monroe, 2011). Ferreira, Moulang i Hendro (2010) ističu da upravljačko računovodstvo okoliša može istovremeno imati značajnu ulogu u poboljšanju ekološke učinkovitosti, održivosti okoliša i ekonomskom uspjehu organizacije. Wijethilake, Munir i Appuhami (2017) naglašavaju da korištenje alata upravljačkog računovodstva okoliša, posebno sustava kontrole upravljanja, pomaže različitim organizacijama da strateški odgovore na institucionalne pritiske za održivost i društvenu odgovornost. Nadalje, Hörisch, Ortas, Schaltegger i Álvarez (2015) te Qian i Schaltegger (2017) ističu da korištenje alata upravljačkog računovodstva okoliša može doprinijeti poboljšanju ekološke učinkovitosti osobito u vezi s upravljanjem emisijom ugljičnog dioksida i potrošnjom energije.

Poboljšana korporativna reputacija i bolji odnosi s dionicima također su među prednostima koje mogu iskusiti organizacije koje koriste upravljačko računovodstvo okoliša (Adams & Zutshi, 2004), a poboljšanje reputacije može proizaći iz odgovornog ponašanja zaposlenika te iz ponude ekološki prihvatljivih proizvoda.

4. ČIMBENICI KOJI UTJEČU NA IMPLEMENTACIJU UPRAVLJAČKOG RAČUNOVODSTVA OKOLIŠA

Ekonomski, tehnički, sociokulturni, društveno-ekonomski i politički razlozi mogu poduprijeti implementaciju upravljačkog računovodstva okoliša u pojedinoj organizaciji. Kao dodatni pokretači za implementaciju upravljačkog računovodstva okoliša navode se utjecaj regulatora i težnja za legitimnošću (Schaltegger & Hörisch, 2017), poticanje organizacijskih promjena radi minimiziranja korporativnih utjecaja na okoliš (Larrinaga-González, Carrasco-Fenech, Caro-González, Correa-Ruiz & Páez-Sandubete, 2001), podrška pri upravljanju okolišem i povećanje organizacijske ekološke učinkovitosti (Burnett & Hansen, 2008).

Na temelju pregleda rezultata prethodnih istraživanja sistematizirani su sljedeći čimbenici koji utječu na implementaciju upravljačkog računovodstva okoliša u pojedinoj organizaciji: strategija zaštite okoliša (Christ & Burritt, 2013), veličina poduzeća (Ferreira et al., 2010; Christ & Burritt, 2013), inovacije (Ferreira et al., 2010; Henriques & Sadorsky, 2007) i industrija (Qian, Burritt & Chen, 2015; Fuzi, Habidin, Janudin & Ong, 2019).

4.1. Strategija zaštite okoliša

Organizacije s razvijenom strategijom zaštite okoliša mogu se značajno razlikovati u pogledu opsega njihove ekološke proaktivnosti i integracije ekoloških inicijativa u svoje poslovne planove. Phan et al. (2017) ističu da je za implementaciju strategije zaštite okoliša neophodno uspostavljanje sustava upravljanja okolišem, kao i postojanje podrške top menadžmenta. Sustav upravljanja okolišem predstavlja skup internih napora na formalnom artikuliranju ekoloških ciljeva, donošenju izbora koji integriraju okoliš u proizvodne odluke, identificiranju mogućnosti za smanjenje onečišćenja (otpada) i provedbi planova za kontinuirano poboljšanje metoda proizvodnje i ekološke učinkovitosti. S ciljem uspostavljanja kvalitetnog temelja za implementaciju učinkovitog sustava upravljanja okolišem, razvijeni su standardi upravljanja okolišem od kojih su najpoznatiji ISO 14001 i Sustav ekološkog upravljanja i neovisnog ocjenjivanja. Pri tome, organizacije imaju fleksibilnost u mjeri u kojoj usvajaju različite prakse upravljanja okolišem u okviru svojih sustava upravljanja okolišem. Važan dio sustava upravljanja okolišem čini upravljačko računovodstvo okoliša jer podržava prikupljanje i analizu relevantnih informacija o okolišu koje su potrebne za donošenje odluka o utjecaju poslovanja na okoliš (Gadenne & Zaman, 2002). Rezultati istraživanja kojeg su proveli Gunarathne et al. (2022) pokazali su da kada organizacije napreduju od reaktivnih do proaktivnih strategija zaštite okoliša, upravljačko računovodstvo okoliša razvija se kako bi se bavilo sofisticiranijim aktivnostima upravljanja okolišem.

4.2. Veličina poduzeća

Veća je vjerojatnost da napredne sustave upravljanja okolišem implementiraju veće organizacije, te da takve organizacije primjenjuju i sofisticirane tehnike upravljačkog računovodstva uključujući i upravljačko računovodstvo okoliša. Henriques i Sadorsky (2007) utvrdili su da je veličina organizacije pozitivno korelirana s implementacijom sustava upravljanja okolišem i upravljačkog računovodstva okoliša. Velike organizacije obično imaju povjerenje javnosti, odgovarajuće resurse (ljudske i financijske), primjerenu edukaciju i informacije da implementiraju upravljačko računovodstvo okoliša (Christ & Burritt, 2013). Nadalje, Ferreira et al. (2010) te Henri i Journeault (2008) naglasili su da su velike organizacije vidljivije vanjskim dionicima i da one doživljavaju više pritiska od strane regulatornih tijela i interesnih skupina, što može dovesti do njihove veće uključenosti u aktivnosti upravljačkog računovodstva okoliša. S druge strane, prepreke s kojima se male organizacije često susreću uključuju nedostatak edukacije i treninga zaposlenika i informacija o novoj tehnologiji te ograničenu provedbu nacionalnih politika ili politika zajednice. Unutar malih organizacija često postoji ograničena ekološka svijest ili (ne)razumijevanje ekoloških pitanja osim slabog osjećaja usklađenosti s propisima, a posebno je teško pronaći vrijeme, vještine i resurse za pristup pouzdanim i praktičnim informacijama o okolišu i vanjskoj stručnosti. Također, u malim organizacijama problem predstavljaju i nedostatni resursi za implementaciju vlastitog sustava upravljanja okolišem.

4.3. Inovacije

Inovacija se može definirati kao usvajanje novih sustava, politika, procesa, programa, proizvoda ili usluga, koji mogu biti interno ili eksterno generirani (Damanpour & Evan, 1984; Baregheh, Rowley & Sambrook, 2009). Uvođenje modernih tehnologija i inovativnih poslovnih procesa s ciljem zamjene zastarjele tehnologije, kao i inovativnih proizvoda i usluga, čime se doprinosi smanjenju zagađenja okoliša i smanjenoj potrošnji resursa, bitan je preduvjet implementacije upravljačkog računovodstva okoliša i postizanja društveno odgovornog poslovanja. Nadalje, fleksibilnost u odabiru proizvoda i proizvodnih

procesa određuje kako promjene u dizajnu proizvoda i proizvodnim procesima utječu na organizacijske troškove (Ferreira et al., 2010). Organizacije koje proizvode i koje koriste društvene i ekološke informacije razvijaju bolje sustave internih kontrola, što rezultira kvalitetnijim procesom donošenja odluka. Korištenjem proširenog obuhvata informacija koje generira upravljačko računovodstvo okoliša potiče se razvoj novih proizvoda i uvođenje naprednijih tehnoloških procesa, što dovodi do poboljšane strukture troškova. Drugim riječima, korištenje upravljačkog računovodstva okoliša povezano je s inovacijama proizvoda i procesa, te posljedično može poboljšati konkurentsku poziciju organizacije (Ferreira et al., 2010). Inovacije ne doprinose samo povećanju ekonomske učinkovitosti, već također pomažu organizacijama u postizanju različitih strateških i ekoloških ciljeva koje je potrebno postići u suvremenom poslovnom svijetu kako bi one opstale, odnosno bile održive i društveno odgovorne (Saeidi, Othman, Saeidi & Saeidi, 2018).

4.4. Industrija

Za odvijanje poslovnih procesa u različitim industrijama koriste se različiti resursi, a samim time razlikuje se i utjecaj pojedine industrije na okoliš i društvo u cjelini. U skladu s time, regulatorni okvir koji se odnosi na zaštitu okoliša diversificiran je po pojedinim gospodarskim granama. Fuzi et al. (2019) utvrdili su da implementacija sustava upravljanja okolišem i upravljačkog računovodstva okoliša, kroz informacijsku obuhvatnost, igra značajnu ulogu u donošenju odluka vezano uz upravljanje ekološkim aktivnostima za malezijsku prerađivačku industriju. Massoud, Daily i Bishop (2011) došli su do sličnih zaključaka vezano uz meksičku prerađivačku industriju. Kada su u pitanju evoluirajući problemi zaštite okoliša, vrlo zagađujuća je hotelska industrija koja postaje predmet interesa zbog velike potrošnje prirodnih resursa i gomile štetnog otpada koji nastaje u okolišu (Janković & Krivačić, 2014). Zbog njegovog kontinuiranog rasta i diversifikacije potrebno je više pažnje posvetiti utjecaju na hotelijere da uspostave održivu poslovnu praksu i pouzdane alate za procjenu učinaka poslovanja na okoliš (Qian et al., 2015).

Upravljačko računovodstvo okoliša ima ključnu ulogu u minimiziranju ekoloških problema u poljoprivrednoj proizvodnji. Primjena upravljačkog računovodstva okoliša omogućuje poljoprivrednicima da identificiraju, mjere, analiziraju i tumače učinke njihovih poljoprivrednih aktivnosti na okoliš, kao što su korištenje pesticida i drugih kemikalija, utjecaj kemikalija na onečišćenje tla i vode, utjecaj obrade tla na eroziju tla i utjecaj prekomjernog navodnjavanja na iscrpljivanje vode (Burritt, Herzig & Tadeo, 2009; Tashakor, Appuhami & Munir, 2019).

Tekstilna i odjevna industrija jedna je od najvećih industrija, a ujedno je i jedna od najvećih zagađivača (Eryuruk, 2012). Učinci ove industrije na okoliš su višestruki, a kao najznačajniji navode se potrošnja energije u proizvodnji umjetnih vlakana, u procesima dorade i u fazi pranja i sušenja odjeće; potrošnja vode i kemikalija povezana s rastom vlakana, mokrom prethodnom obradom, bojanjem i završnom obradom te pranjem rublja; kruti otpad koji nastaje u proizvodnji tekstila i odjeće i od zbrinjavanja proizvoda na kraju njihova životnog vijeka; te izravne emisije ugljičnog dioksida posebno povezane s transportnim procesima unutar globalno raspršenih lanaca opskrbe (Resta, Gaiardelli, Pinto & Dotti, 2016; Gray, Druckman, Sadhukhan & James, 2022). Tijekom posljednjih nekoliko desetljeća brojni dionici, uključujući i potrošače, pokazali su povećanu potražnju za ekološki prihvatljivim tekstilom i odjećom koja je proizvedena i distribuirana minimizirajući negativne utjecaje na okoliš, stoga su principi, pristupi i strategije održivosti i društvene odgovornosti postali vitalni za tekstilnu i odjevnu industriju kako bi ostala konkurentna na tržištu.

5. ZAKLJUČNA RAZMATRANJA

Primjena upravljačkog računovodstva okoliša može pomoći organizacijama da se suoče sa svojim ekološkim odgovornostima i može dovesti do identificiranja zajedničkih ekoloških i gospodarskih koristi od korporativnih aktivnosti. Nadalje, primjena upravljačkog računovodstva okoliša ima za cilj pružiti fizičke informacije o korištenju materijala i energije te financijske informacije o troškovima vezanim za okoliš, zaradi i uštedama. U konvencionalnim računovodstvenim sustavima, troškovi okoliša obično su skriveni u općim troškovima proizvodnje, što otežava menadžerima promatranje stvarnih troškova okoliša povezanih s njihovim posebnim aktivnostima. U sustavima u kojima se primjenjuje upravljačko računovodstvo okoliša, troškovi okoliša zasebno se identificiraju, klasificiraju i raspoređuju, čime se omogućuje bolje razumijevanje i napredna analiza troškova, kvalitetnije upravljanje troškovima te moguće smanjenje troškova. Uslijed toga, primjena upravljačkog računovodstva okoliša pridonosi poboljšanim cijenama proizvoda, privlačenju ljudskih resursa i poboljšanju reputacije.

Korištenje upravljačkog računovodstva okoliša koristi organizacijama pružajući im različite informacije za donošenje odluka, a te se informacije objavljuju zainteresiranim korisnicima u izvještaju o društvenoj odgovornosti. Takve informacije mogu otkriti skrivene mogućnosti, kao što su bolji procesi gospodarenja otpadom, smanjena potrošnja

energije i materijala ili mogućnosti za recikliranje materijala, što je u skladu s društveno odgovornim poslovanjem. Primjenom upravljačkog računovodstva okoliša omogućuje se uključivanje računovođa u strateški pristup upravljanju okolišem i evaluaciju učinaka korporativnih aktivnosti na okoliš te poticanje međusobnog obogaćivanja znanja i ideja, kroz edukaciju i organizacijske procese, između funkcija upravljanja okolišem i upravljačkog računovodstva okoliša.

Cilj ovog rada bio je ukazati na ulogu koju primjena upravljačkog računovodstva okoliša ima na postizanje društveno odgovornog poslovanja. U budućim, kako teorijskim, tako i empirijskim istraživanjima, moguće je obuhvatiti više različitih smjerova. Bilo bi dobro istražiti u kojoj mjeri se upravljačko računovodstvo okoliša primjenjuje u organizacijama koje posluju na hrvatskom tržištu, te koji su glavni razlozi zbog kojih pojedine organizacije primjenjuju, odnosno ne primjenjuju upravljačko računovodstvo okoliša. Za očekivati je da će rezultati biti značajno drugačiji kod različitih industrija, kao i među velikim i malim organizacijama. Također, bilo bi dobro istražiti stavove različitih interesno utjecajnih skupina o razumijevanju i značaju informacija koje generira upravljačko računovodstvo okoliša za donošenje poslovnih odluka u našem poslovnom okruženju.

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ENVIRONMENTAL MANAGEMENT ACCOUNTING IN THE CONTEXT OF CORPORATE SOCIAL RESPONSIBILITY

ABSTRACT

Interest in social responsibility, sustainability and its implications for business has been steadily increasing since this issue became relevant decades ago. It is increasingly recognized that sustainability raises not only ethical issues but also has direct implications for economic performance. The development of the regulatory framework, technical and organizational innovations, and new perceptions of society and consumers have changed the business context and determinants of corporate success. All of this has had implications for the business-supporting accounting profession, and sustainability management has created demands for new information and adjustments of traditional accounting to support the expanded information requirements of users. In this context, environmental management accounting has gained a significant popularity over the last few decades and is being promoted as a means by which organizations can more easily manage their environmental and related economic performance thus contributing to its social responsibility. To maintain sustainable global economic growth, each organization should be actively involved in environmental activities such as reducing energy and resource costs, innovating business processes and products, improving production efficiency, and reducing compliance costs. This paper presents an analysis of published theoretical and empirical research to determine the role of environmental management accounting in achieving corporate social responsibility and generating information indicating environmental performance and their publication in the corporate social responsibility report. Research results showed that environmental management accounting enables easier integration of environmental issues into management decisions by providing non-financial and financial information on the organization's impact on the environment.

KEY WORDS: environmental management accounting, corporate social responsibility, social responsibility reporting, environmental management accounting implementation factors

POLITIČKA PROPAGANDA I LAŽNE VIJESTI: TRENDovi NA DRUŠTVENIM MREŽAMA

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SAŽETAK

Glavna tema ovog rada je analizirati koncept političke propagande i njene tranzicije s tradicionalnih medija na društvene mreže te posljedica do kojih pritom dolazi u javnom prostoru kroz razvoj cijele nove paradigme informacijskih balona u kojima su korisnici okruženi samo istomišljenicima te informacijama i vijestima koje podupiru njihov svjetonazor i sustav vrijednosti. Cijeli ovaj sustav često je omeđen lažnim vijestima koje je teško razlikovati od onih istinitih. Istraživanja, ali i primjeri navedeni u radu pokazuju da postoje brojni primjeri uspješne političke propagande temeljene na lažnim vijestima i njihovom viralnom prenošenju putem društvenih mreža. U radu se propitkuju suvremena rješenja i naponi različitih društvenih mreža, ali i nacionalnih zakonodavstava u označavanju i ograničavanju širenja dezinformacija. Za sada se čini da rješenje ne leži samo u naprednim algoritmima i velikom broju zaposlenih „fact checkera“ već i u sustavnoj edukaciji i osvješćivanju korisnika da aktivno traže različite poglede i rješenja za pitanja koja ih zanimaju kako bi proširili i u konačnici razbili svoj informacijski „mjehurić“.

KLJUČNE RIJEČI: lažne vijesti, propaganda, društvene mreže

1. UVOD

Potreba širenja informacija i utjecaja na javno mnijenje postoji još od antičkih vremena kad bi vođe ili njihovi glasnogovornici, razni filozofi i učenjaci okupljali puk na trgovima i prenosili im određene informacije i ideje te tako utjecali na oblikovanje njihovih svjetonazora i stavova. Razvojem tiskarskog stroja u srednjem vijeku pa kasnije u industrijskom razdoblju i prvih masovnih medija poput radija i televizije, prenošenje informacija i ideja postaje brže i sveobuhvatnije. Za vrijeme Prvog svjetskog rata presudnim za pobjedu sila Antante smatralo se upravo demotiviranje protivnika širenjem vlastitih ideja i odabranih informacija putem medija, drugim riječima uspješno vršenje vlastitih propagandnih aktivnosti.

U Drugom svjetskom ratu propaganda postaje još izraženija te stoga ne čudi što je i sam Hitler prepoznao važnost utjecanja na javne stavove. Nacistička Njemačka u to je vrijeme imala svoje Ministarstvo propagande pod vodstvom zloglasnog Jozefa Goebbelsa čija se propaganda bazirala na omalovažavanju i potrebi uništenja drugih nacija. Primjer utjecanja na kolektivne stavove, odnosno takozvana propaganda, postojala je i u vrijeme Titove Jugoslavije gdje se širila ideja zajedništva i bratstva među različitim narodima kako bi se pod tim geslom obranili od okupatora (Makaš, 2021: 42-45).

Vidljivo je da je širenje informacija i utjecanje na stavove javnosti do danas prošlo kroz brojne promjene i prilagodbe no jedna je činjenica ostala ista, a to je neodvojivost ovog procesa od vodećih političkih struktura. Iz novije povijesti, ovo je vidljivo i u društvenim i ekonomskim promjenama koje su zahvatile svijet početkom 20. stoljeća te svoju kulminaciju i rasplet doživjele padom socijalizma u SSSR-u i Istočnoj Europi krajem 1980-ih godina. Razvoj slobodnog tržišnog sustava i sveprisutna demokratizacija društva bile su uvertira u svijet u kojem danas živimo. Procesi globalizacije i integracije snažniji su nego ikad prije te dovode do neometanog kretanja roba i usluga, što je prednost i za potrošače i za proizvođače radi većeg tržišta, povećane konkurencije čime se potiče inovativnost te ponašanjem potrošača koji šalju jasne tržišne signale.

Nemoguće je pri spominjanju globalizacije zanemariti i njene sve glasnije kritičare koji joj spočitavaju unifikaciju potrošačkih preferencija i ideju da ona ide u korist prvenstveno bogatim i razvijenim državama. S druge strane, razvoj društvenih mreža kao novih medijskih platformi osim plemenitog cilja povezivanja ljudi, doveo je i do uznapredovale demokracije, ali i do sve većeg trenda širenja lažnih vijesti i dezinformacija. Smatra se da je glavna sastavnica demokracije upravo postojanje neovisnog novinarstva koje izvještava o relevantnim i provjerenim informacijama. Novinarstvo je profesija koja se uz liječnike i odvjetnike samo-regulira kroz vlastiti etički kodeks. Novinarska etičnost primarno se odnosi na iznošenje točne, potpune i provjerene informacije koja omogućuje kritičko prosuđivanje te je u interesu šire javnosti. Klasično novinarstvo koje se bazira na pisanim medijima, radiju i televiziji postalo je presporo za veliki broj informacija kojima je javnost danas izložena u realnom vremenu putem Interneta i društvenih mreža. Stoga, kako bi bili prvi u objavi ili imali najviše klikova, novinari danas često posežu za neprovjerenim informacijama s društvenih mreža, nerijetko lažnima, plasirajući ih kao apsolutne istine (Jurišić, 2022).

Kako navode Volarević i Bebić (2013, str. 63), u današnjem novinarstvu informacije s društvenih mreža potrebno je potvrditi dodatnim izvorom, čime objava na društvenoj mreži može poslužiti kao vrijedan izvor za priču no njenu vjerodostojnost je itekako potrebno provjeriti sa samim autorom objave. Brautović (2011, str. 16) ističe kako postoje dvije vrste novinarskih izvora na internetu, primarni i sekundarni. Primarni izvori su oni putem kojih je moguća komunikacija s drugim osobama, izražavanje stavova i vođenje diskusija. Sekundarni izvori sadržavaju članke, izvještaje i slično.

2. ŠTO SU LAŽNE VIJESTI I POLITIČKA PROPAGANDA?

Prije daljnje analize teme ovog rada, važno je definirati što su to lažne vijesti (*fake news*) te što je politička propaganda i kako se ona provodi. Lažne vijesti su „izmišljene informacije koje oponašaju medijski sadržaj u svom obliku, ali ne i u organizacijskom procesu njihove obrade i njihove namjere“ (Polović, 2021, str. 2458). Drugim riječima, lažne vijesti su nevjerodostojne informacije čiji je cilj uvjeriti javnost u željeni sadržaj odnosno manipulirati javnim stavovima i razmišljanjima. Stručna literatura često kao sinonime upotrebljava pojmove lažnih vijesti, *misinformation* i *disinformation*. Trenutno, nažalost, hrvatski jezik nema različit prijevod za oba pojma, već se oboje prevodi kao dezinformiranje. Oba pojma, kao i lažne vijesti, predstavljaju širenje izmišljenih ili pogrešnih informacija s ciljem uvjeravanja javnosti u njihovu istinitost. Primjer toga su pisani tekstovi, video sadržaji i fotografije o ratu u Ukrajini čija vjerodostojnost je u par navrata bila osporena te je dokazano kako se radilo o lažnim vijestima. Također, velika količina lažnih vijesti širila se u vezi zaraze, preboljenja i cijepjenja vezanih uz bolest izazvanu virusom COVID-19, američkih predsjedničkih izbora i različitih kriptovaluta. S obzirom na to da su građani konzumenti medija, a mediji često objavljuju nepotpune ili lažne vijesti, postaje doista teško razaznati čemu u medijima i na društvenim mrežama vjerovati.

Kao što je i spomenuto, službeno izvješćivanje javnosti neodvojivo je od političkog vodstva država, a širenje lažnih vijesti u posljednje vrijeme postao je važan alat političke propagande. Kako navodi Vučković (2015, str. 19), važnost interneta i društvenih mreža u političkim kampanjama u posljednjem desetljeću postala je neupitna, kako u svijetu tako i u Hrvatskoj. Prema podacima autorice, u 2015. godini čak 75% građana Hrvatske aktivno se koristilo internetom, što je malo iznad europskog prosjeka. Svaki treći građanin koristi se Facebookom, dok većina novinara i političkih aktera koristi Twitter. Ako se u obzir uzme navedeno, onda ne čudi činjenica da se političke stranke i njihovi predstavnici nastoje putem spomenutih društvenih mreža približiti svojoj ciljanoj publici i steći njihovu naklonost. S obzirom na to da većina političkih aktera u Hrvatskoj komunicira upravo putem društvenih mreža (dominantno Facebook i Twitter), razumljivo je da novinari sve češće posežu za društvenim mrežama kao svojim izvorom informacija. Također, sama publika danas više nije pasivni primatelj informacija u poslijepodnevnom informativnim emisijama nego je izložena jako velikom broju informacija na internetu, čime ne postoji ovisnost o masovnoj komunikaciji (Volarević i Bebić, 2013, str. 63).

Kako navode Grbavac i Grbavac (2014, str. 218), razvojem prvih društvenih mreža tzv. Web stranica, SixDegrees.com pa kasnije Friendstera i MySpacea započela je nova era korištenja interneta. Internet je prije razvoja i masovnog proširenja uporabe društvenih mreža primarno bio velika enciklopedija, mjesto za brzo pretraživanje raznih podataka i sadržaja. Društvene mreže dovele su do toga da se Internet primarno koristi kao komunikacijski alat, mjesto za socijalizaciju i stvaranje nove virtualne kulture koja do sada u povijesti čovječanstva nije bila poznata. U Hrvatskoj korisnici daleko više koriste globalno poznate društvene mreže poput Facebooka i Twittera nego domaće društvene mreže poput Iskrice i Tulumarke za koje autori smatraju da nikada neće doživjeti tako široku uporabu kao globalizirane društvene mreže. Razlog leži u činjenici da su korisnici društvenih mreža u Hrvatskoj dominantno mladi stanovnici čija obrazovna i informatička infrastruktura podrazumijeva znanje engleskog jezika, pripadanje većoj globalnoj zajednici svojih vršnjaka te zajedno s njima činjenje zajedničkog kulturološkog i civilizacijskog pomaka (Grbavac & Grbavac, 2014, str. 206).

Radi široke uporabe i visoke razine povjerenja u objave na društvenim mrežama, može se zaključiti da društvene mreže čine pogodnu komunikacijsku platformu za širenje željene političke propagande. Politička propaganda za ciljeve ima

slanje negativne poruke o protivniku i stvaranje homogenosti kod svojih pristaša. Nekoliko je načina na koje se politička propaganda može vršiti. Prvo, može se kreirati strah od neprijatelja, prikazivati neprijatelja kao zastrašujućeg i opasnog. Drugi način je širenje stava da ako većina podržava određenu ideju ona sigurno mora biti točna te da nepodržavanje te ideje znači da pojedinac može biti isključen iz grupe. Treća metoda predstavlja uvjerenje u poruku "ili ste s nama ili protiv nas" gdje se ideja određene grupe predstavlja kao bolja, točnija i važnija. Četvrti način propagande u političke svrhe je obraćanje prosječnom pojedincu uz neformalan govor i poistovjećivanje s pojedincem. Peta metoda odnosi se na prikazivanje protivnika kao loše osobe koja nema humane i moralne karakteristike. Šesta i zadnja metoda propagande je pozivanje na važne elemente vrijednosnog sustava ljudi poput općeg dobra, mira, domoljublja, sreće, istine, demokracije i slično iako ovi elementi nužno nemaju poveznicu s politikom onog koji ih propagira i sadržajno su prazne parole (Low, 2017).

Prvi teoretičar propagande Edward Bernays davne 1928. godine u svom djelu *Propaganda* definira koncept propagande kao organizirani napor kojim se nastoji proširiti određena ideja, uvjerenje ili doktrina. Bernays (1928, str. 12) postavlja i danas više nego ikad aktualno pitanje „tko to nama, bez da smo toga svjesni, govori kome da se divimo, koga da preziremo, što da mislimo o carinama, cijenama i imigraciji, kako da dizajniramo svoj dom, koju odjeću da nosimo, kakva jela da jedemo, kojim šalama da se smijemo ili koji sport da treniramo“. Popis ljudi koji nam pružaju odgovore na ova pitanja je dugačak te autor, inače blizak rođak Sigmunda Freuda, kaže da oni koji manipuliraju tim nevidljivim strojem društva, koji razumiju obrasce ponašanja masa upravljaju našim stavovima, razmišljanjima i emocijama u svim segmentima života, ne samo u politici i ekonomiji. Bernaysova teorija propagande poslužila je kao marketinška strategija za brojne političke ideje (kao i ratove) disciplinirajući mase i kreirajući pristanak na volju moćnika (Polović, 2021, str. 2457).

Šiber (2000, str. 149) iznosi činjenicu da pojam političke propagande postoji uglavnom u autoritarnim državama dok je u demokratskim društvima riječ o političkom marketingu koji se bazira na tržišnom pristupu politici. Brojni autori, filozofi, sociolozi, politolozi i ekonomisti bave se pitanjem propagande i njenog utjecaja na sve sfere života. Pa tako filozof Hume kaže da svaka vlast počiva na kontroli misli te da svaki politički ustroj dovodi do toga da se većina koja ima moć i silu prepušta i podčinjava manjini jer upravo ta manjina – političara ima monopol nad stavovima kolektiva. Chomsky, uz Bernaysa jedan od najpopularnijih autora iz područja propagande, smatra da je politička moć samo jedan od segmenata koji utječe na javno mnijenje te da u današnjem tržišno-kapitalističkom svijetu na mišljenja mase utječu privatne korporacije koje kontrolom svojih investicija mogu "u šaci" držati i političko vodstvo. Ovaj autor također smatra da su promidžba s primarnim ciljem zarade, oslanjanje na samo jedan izvor te antikomunizam, a zatim antiterorizam, odnosno stvaranje zajedničkog neprijatelja današnji elementi širenja ideologija (Chomsky, 2002, str. 34). Sličnom idejom vodio se i pokret Arapskog proljeća iz 2010. godine koji je bio usmjeren na borbu i rušenje nenerodnih režima u pojedinim islamskim zemljama te Occupy pokret iz 2011. godine koji je protestirao protiv društvene i ekonomske nejednakosti u svijetu smatrajući da su političke vođe, bankarski sustav i privatne korporacije glavni donositelji odluka te da na taj način potkopavaju demokraciju i volju većine.

Nadahnuti ovim idejama brojni prosvjednici diljem svijeta pokretali su svoje inačice ovih prosvjeda čime su popularizirali pitanje propagande političkog vodstva. Većina spomenutih teoretičara propagande nije živjela u današnjem svijetu društvenih mreža i „mainstream“ medija, no zasigurno bi zanimljivo bilo vidjeti kako bi Bernays ili Hume okarakterizirali današnju propagandu koja počiva na mogućnosti da svatko kreira i plasira sadržaj u javnost bez ikakve kontrole. Promjene posljednjih godina sugeriraju da se u SAD-u čak 47% stanovništva informira na društvenim mrežama, što zasigurno društvene mreže postavlja kao temeljni alat propagande (Lazer et. al, 2018, str. 1094). Nenadić (2017, str. 17) navodi kako postoje dva temeljna razloga takvome stanju, prvi je nepovjerenje u institucionalne medije zbog kojih se ljudi okreću alternativnim izvorima informacija, a drugi razlog je taj što online društvene mreže koriste nove modele širenja i konzumacije informacija. Autorica navodi da model širenja informacija na društvenim mrežama počiva na filtriranju istih tako da su u skladu s prije iskazanim preferencijama, što dovodi do ideološke segregacije. Digitalni tragovi koje korisnici ostavljaju na društvenim mrežama mogu se upotrijebiti i za psihološko profiliranje te plasiranje specifično prilagođenih propagandnih poruka, kao što je bio skandalozan slučaj s tvrtkom Cambridge Analytica koja je ciljanom propagandom uspješno utjecala na razne političke procese diljem svijeta (Trumpova predsjednička kampanja, Brexit i nekoliko drugih predsjedničkih i parlamentarnih izbora). Postoji znatan broj znanstvenih autora koji podupire tvrdnje da se na ovakav način može utjecati na razne političke procese (Manokha, 2018; Rizzo, 2018; Matz et al., 2020; Schippers, 2020).

3. PRIMJERI LAŽNIH VIJESTI I POLITIČKE PROPAGANDE

Nakon globalne ekonomske krize iz 2008. godine brojni stručnjaci krenuli su s analizama i kritikama tržišno-kapitalističkog sustava i demokratskog poretka indirektno sugerirajući da se totalitarni režimi poput Rusije i Kine bolje nose s krizama. Također, određena istraživanja pokazuju da zemlje s totalitarnim režimima imaju veću razinu povjerenja u svoje vodstvo, institucije i medije. Smatra se da upravo temeljem takvih razmišljanja posljednjih godina uzlet doživljava radikalna desnica. Tržišne i demokratske velesile svijeta iznenadile su s desnim odabirima, SAD s izborom Trumpa, Velika Britanija s izlaskom iz EU-a i odabirom Borisa Johnsona, no i ostale zemlje poput Mađarske i Turske krenule su sličnim smjerom. Naravno, kao odgovor tome bude se i radikalno lijeve ideje. Posebno sporna je tema klimatskih promjena oko koje, čini se, postoje dvije istine i dvije propagande. Jedan od zanimljivijih primjera širenja oprečnih ideja i propagande po pitanju klimatskih promjena zasigurno su Donald Trump i Greta Thunberg. Bivši američki predsjednik Donald Trump za vrijeme svog mandata oštro se protivio bilo kakvoj potrebi prilagodbe ili promjene dosadašnjih praksi s ciljem smanjenja negativnog učinka američkog gospodarstva na klimatske promjene. Dapače, Trump je klimatske promjene nazivao kineskom obmanom tvrdeći da vjetroelektrane izazivaju rak i negirajući sva znanstvena otkrića kako američkih, tako i ostalih znanstvenika diljem svijeta o negativnom učinku globalizacije na klimatske promjene (Worland, 2019). Trump je tvrdio kako klimatske promjene ne postoje već da su one samo "promjena vremena" i da se SAD ne treba bojati klimatskih promjena jer ima „najčišći zrak i vodu na svijetu“. Posebno je upečatljiva ostala informaciju koju je Trump izrekao na jednoj od svojih novinskih konferencija tvrdeći da je SAD smanjio emisiju ugljičnog dioksida otkad je on na vlasti te da sve ostale zemlje potpisnice Pariškog sporazuma (iz kojeg je Trump izašao) zaostaju sa smanjenjem za SAD-om. Lako je provjeriti da je to pogrešna tvrdnja jer se emisija ugljičnog dioksida u SAD-u za vrijeme Trumpa nije smanjila, dapače porasla je (BBC - Cheung, 2020).

Naravno, brojna stručna javnost kritizirala je ovakve izjave američkog predsjednika tvrdeći da je riječ o lažnim vijestima i širenju njegove desne propagande. Istraživanje Sveučilišta Yale pokazalo je kako većina Amerikanaca ipak smatra da su klimatske promjene stvarne te da postaju očit problem s kojim se vlast treba pozabaviti. To ne umanjuje činjenicu da je Trumpova propaganda temeljena na izmišljenim informacijama ipak zadobila povjerenje određenog djela američke javnosti. Snažnu vlastitu propagandu i širenje lažnih informacija Trump je dominantno provodio preko Twittera, na kojem se često bavio pitanjem klimatskih promjena. Koji je točno njegov stav o klimatskim promjenama bilo je teško definirati i analitičarima, osim što se većina složila da Trump ima manjak znanja o toj temi i ozbiljno poništava znanstvene činjenice koje su rezultat civilizacijskog razvoja (BBC - Cheung, 2020). Vrlo sličnu analogiju s poništenjem znanosti i civilizacijskog napretka moguće je primijetiti i kod ostalih tema od javnog interesa, posebno ako se kao izvor uzimaju radikalne desne strukture. Osim klimatskih promjena tu su ideje i teorije zavjere da je zemlja ravna ploča, da je COVID-19 izmišljena bolest koja zapravo ne postoji, da se cjepivom ubrizgavaju čipovi, da žene nemaju pravo na pobačaj i da ih za njega treba kažnjavati te da osobe koje imaju rak iskupljuju grijeh.

S druge strane dijapazona teme o klimatskim promjenama su lijevi aktivisti čije je zaštitno lice i predvodnica mlada Greta Thunberg, adolescentica koja je u svoju borbu za zaštitu okoliša krenula štrajkom u školi i ispred švedskog parlamenta te je tako ubrzo zadobila pažnju svjetske javnosti, posebno održavajući emotivne i ljutite govore pred zastupnicima u Europskom parlamentu i Ujedinjenim narodima. Ona jasno promovira stav da su starije generacije oduzele snove njoj i mlađima jer jedino čime se oni vode je ekonomski profit, dok ih pitanje klimatskih promjena ne zanima (BBC - Kraemer, 2021). Kao i u Trumpovom slučaju, Gretine ideje i propaganda imaju podršku određenog dijela javnosti, dok neki smatraju da je premlada za aktivizam, da su njeni govori „preznanstveni i preodrasli“ i da u njima koristi samo odabrane činjenice ili pak da je riječ o politički motiviranim govorima s ciljem širenja lijeve propagande.

Osim aktivista za zaštitu okoliša, širenje ideja i propagande lijevog političkog spektra danas su se znatno tematski proširile. Neke od takvih tema uključuju pitanja spolnog i rodnog identiteta te otkrivanje i populariziranje novih oblika seksualnosti, pitanje uključivosti prema imigrantima iz Afrike i Bliskog istoka u Europu te pitanje prava Afroamerikanaca u SAD-u koje je posebno bilo naglašeno nakon ubojstva Georgea Floyd kao i prava žena kroz #MeToo pokret, što sve predstavlja dio današnje lijeve propagande. Niti na ovom političkom spektru ne izostaje širenje lažnih vijesti s ciljem uvjeravanja u željeni sadržaj, poput širenja vijesti o uhićenju maloljetnika radi antiimigrantskih politika Donalda Trumpa.

Bez obzira na političku orijentaciju, niti Donald Trump niti Greta Thunberg ne bi uspijevali zadobiti toliku podršku javnosti da nije bilo društvenih mreža i njihovog utjecaja na širenje željenih sadržaja. Točnije, društvene mreže djeluju po sistemu jednoobraznih vijesti i informacija, odnosno ukoliko se prate i čitaju isključivo lijevo ili desno orijentirani sadržaji, takvi će se sadržaji korisniku kontinuirano i nuditi zahvaljujući algoritmima društvenih mreža koji nastojanjem da korisniku pruže personalizirani sadržaj pritom stvaraju informacijske mjehuriće. Tako se kreira situacija da se na društvenim mrežama razgovara i dijeli informacije s istomišljenicima živeći tako u svom društvenom mjehuriću (*social media bubble*) gdje mnogima doista nije jasno kako netko drugi može misliti suprotno kraj očitih činjenica koju većina njihovih online prijatelja podupire. Naravno, društvene platforme, kao i masovni mediji, svoj profit ostvaruju oglašavanjem bilo poduzeća, političkih stranaka ili pojedinaca zbog čega je njihov jedini cilj što više i duže zaokupiti pažnju svojih korisnika

(Herman & Chomsky, 2008, str. 61). Dakle, trgovanje pažnjom korisnika je sveti gral odnosno način stvaranja dobiti za društvene mreže i njihove vlasnike. Upravo je to jedan od najvećih problema današnjice, profitom motivirane društvene mreže zaokupljaju pažnju svojih korisnika nudeći im upravo željeni sadržaj koji je često lažan i propagandno motiviran.

Radi tog fenomena koji traje posljednjih godina svijet postaje sve više podijeljen, ideološka razlikovanja ušla su duboko u sve sfere života, uz klasičnu podjelu po pitanju ekonomije i politike. Čini se da je sve teže postići konsenzus oko bilo koje teme koja je od društvenog značaja poput klimatskih promjena, imigrantske krize ili pandemije i cjepiva. Uvijek je nezahvalno predviđati budućnost, no s obzirom na razvoj umjetne inteligencije i strojnog učenja koje se odvija i na društvenim mrežama te popriličnu stagnaciju povjerenja u znanstvena dostignuća teško je otići se dojmima da će postojeće podjele s vremenom postati još izraženije. S obzirom da istinitost i vjerodostojnost vijesti i ideja na društvenim mrežama nitko ne provjerava niti s njima sustavno upravlja, nameće se pitanje istinske uloge društvenih mreža. Jesu li one postale instrument "ispiranja mozgov"? Rade li političari s različitog političkog spektra danas isto ono što je radio Goebbels u Drugom svjetskom ratu? Jesu li korisnici zbog sve manjeg povjerenja u medije i institucije počeli kreirati vlastite istine na društvenim mrežama? Koliko istina uopće može postojati? Ili je ipak razvoj društvenih mreža i mogućnost dijeljenja mišljenja i stavova svakog pojedinca najviši doseg demokracije? Je li danas u medijskom smislu riječ o kreativnoj destrukciji koju je Schumpeter spominjao? Na ova pitanja mnogi će imati svoje verzije odgovora, no činjenica je da danas zahvaljujući društvenim mrežama postoji sasvim novi oblik političke propagande. Njihov razvoj omogućio je pojavu fenomena lažnih vijesti, onemogućio je kritički kontekst i pravilno razumijevanje pojava, manipulaciju ljudskih odnosa, trgovanje pažnjom i hakiranje demokracije. No, s druge strane društvene mreže povezuju obitelji, prijatelje i različite ljude diljem svijeta, omogućuju crowdfunding za humanitarne akcije (postoje i slučajevi financiranja terorizma ovim putem) i naravno omogućavaju svojim korisnicima dijeljenje stavova, iskustava i novih ideja. Stoga, teško je kategorički tvrditi da društvene mreže imaju isključivo negativne posljedice na današnje društvo i svijet.

4. ZAKLJUČAK

Politička propaganda u današnjem svijetu društvenih mreža i masovnih medija predstavlja zanimljivo i aktualno područje istraživanja te će ona i dalje ostati zanimljivom temom s obzirom na to da se s njom susrećemo svakodnevno. Smanjena etičnost i propadanje modela klasičnog novinarstva, borba za klik ili prvu objavu pod upitnik stavljaju vjerodostojnost informacija koje prenose masovni mediji.

S druge strane, društvene mreže također su prepune lažnih vijesti i propagandnih sadržaja. Upravo je za daljnji razvoj društvenih mreža kao informativnih kanala bitno iznaći određene vrste „filtera“ koji bi označavali i ograničavali doseg lažnih vijesti. Facebook i slični servisi počeli su široko koristiti „fact cheking“ algoritme i agencije. Međutim, postavlja se pitanje tko je u potpunosti kvalificiran biti cenzorom. Na društvenim mrežama iznosi se mnogo različitih mišljenja te ponekad njihovo ograničavanje ugrožava slobodu govora što vodi u suprotnu krajnost jedinstvenog mišljenja i istine, koja opet na kraju može završiti u totalitarnoj propagandi. Zbog toga je i na samim korisnicima odgovornost da budu osviješteni oko ovakvih pitanja te da aktivno prate objave, osobe i organizacije koje imaju suprotstavljene stavove kako bi mogli razmotriti različite poglede i rješenja pojedinih problema i pitanja koja ih zanimaju. Društvene mreže i Internet omogućili su donedavno nezamislivu globalnu informacijsku i komunikacijsku povezanost između ljudi. Koristi od toga su iznimne i brojne, ali isto tako postoje pojedinci i organizacije koje nastoje zlorabiti ove mogućnosti za promicanje raznih nezakonitih ili nemoralnih ideja, stavova i aktivnosti. Društvene mreže kao i države danas još uvijek traže tehnološke i zakonodavne načine na koje bi ograničili negativne učinke lažnih vijesti i neprijateljske propagandne aktivnosti.

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POLITICAL PROPAGANDA AND FAKE NEWS: TRENDS ON SOCIAL MEDIA

ABSTRACT

The main topic of this article is to analyse the concept of political propaganda and its transition from traditional media to social networks and the consequences that it has in the public space through the development of a whole new paradigm of information bubbles in which users are surrounded only by like-minded people, and information and news that support their worldview and value system. This entire system is often bordered by fake news that are difficult to distinguish from true news. Different academic researches, as well as the examples given in the paper, show that there are numerous examples of successful political propaganda based on fake news and its viral transmission through social networks. The paper examines contemporary solutions and efforts of various social networks as well as national legislation to mark and limit the spread of misinformation. For now, it seems that the solution lies not only in advanced algorithms and large number of employed "fact checkers", but also in the systematic education and awareness of users to actively seek different views and solutions to issues that interest them in order to expand and ultimately break their informational "bubble".

KEY WORDS: fake news, propaganda, social networks

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Knjigu „Foundations of marketing“ (šesto izdanje) napisali su autori John Fahy i David Jobber, a izdana je od strane McGraw-Hill Education, 2019. godine. Zbog svojega velikog doprinosa marketinškoj literaturi, doživjela je niz izdanja te se smatra jednim od najznačajnijih udžbenika u području marketinga. Namijenjena je prvenstveno studentima koji se prvi put susreću s marketingom. Na vrlo jednostavan, slikovit, zanimljiv i interaktivan način prikazuje temeljne marketinške pojmove i koncepte te ih objašnjava na različitim primjerima iz svakodnevice, kao i na poslovnim slučajevima. Osim studentima, ova se knjiga obraća i marketinškim stručnjacima, kao i široj publici s interesom u području marketinga.

Knjiga „Foundations of marketing“ u svom šestom izdanju sadrži ukupno 616 stranica te vrlo slikovito prikazuje teorijske koncepte putem mnoštva praktičnih primjera iz poslovnog i stvarnog života. Na početku prikazuje životopise autora, kratku tablicu sadržaja, pregled poglavlja i potpoglavlja te nešto duži prikaz istoga, listu poslovnih slučajeva korištenih u knjizi, predgovor, posvete, vodič kroz knjigu, kao i video te digitalne resurse. Nakon toga slijedi dvanaest poglavlja knjige, rječnik pojmova, te indeksi autora, kompanija, marki i subjekata u knjizi. Knjiga se sastoji od tri dijela. Prvi dio obrađuje tržištem vođenu organizaciju, a sastoji se od pet poglavlja: 1. Priroda marketinga, 2. Globalno marketinško okruženje, 3. Razumijevanje ponašanja potrošača, 4. Istraživanje tržišta, 5. Segmentacija tržišta, odabir ciljnih tržišta i pozicioniranje. Drugi dio knjige bavi se područjem kreiranja vrijednosti za potrošača te ga čine tri poglavlja: 6. Vrijednost putem proizvoda i marki, 7. Vrijednost putem usluga, odnosa i iskustava te 8. Vrijednost putem cijena. Treći dio knjige odnosi se na isporuku i upravljanje vrijednošću za potrošača te ga čine poglavlja: 9. Distribucija korisničke vrijednosti, 10. Integrirana marketinška komunikacija 1. masovne komunikacijske tehnike, 11. Integrirana marketinška komunikacija 2. direktne komunikacijske tehnike te 12. Digitalni marketing.

Sva poglavlja ove knjige imaju istu strukturu – započinju navođenjem ciljeva učenja, a završavaju sažetkom, pitanjima za razmatranje, prijedlozima za dodatno čitanje te poslovnim slučajem koji na stvarnom praktičnom primjeru prikazuje sve teorijski obrađene koncepte.

U prvom dijelu knjige, prvo poglavlje opisuje prirodu marketinga, počevši od definiranja marketinga, opisa razvoja marketinga, marketinškog planiranja i strategije, kao i poslovne misije. U ovom poglavlju opisuje se i marketinška publika, strategije i akcije, kao i evaluacija marketinškog i poslovnog uspjeha te marketinška metrika. Drugo poglavlje bavi se globalnim marketinškim okruženjem. Obrađuje tematiku makro-okruženja, ekonomskih, društvenih, političkih, pravih, ekoloških i tehnoloških snaga, kao i mikro-okruženja. Treće poglavlje analizira ponašanje potrošača počevši od definiranja dimenzija potrošačevog ponašanja, sudionika u procesu kupovine, opisa načina i kriterija odlučivanja o kupnji te samih utjecaja na ponašanje potrošača, ali i utjecaja na ponašanje organizacija prilikom odlučivanja o kupnji. Četvrto poglavlje govori o istraživanju tržišta. Konkretno, bavi se ulogom marketinških informacijskih sustava, marketinškom inteligencijom, različitim pristupima istraživanju tržišta te fazama u procesu istraživanja tržišta. Peto poglavlje analizira marketinšku segmentaciju, odabir ciljnih tržišta i pozicioniranje. U ovom poglavlju opisuju se načini i kriteriji uspješnog segmentiranja potrošačkih i poslovnih tržišta, kao i procesi odabira ciljnih tržišnih segmenata, pozicioniranja i repozicioniranja.

U drugom dijelu knjige, šesto poglavlje obrađuje vrijednosti proizvoda i marki, definirajući sam proizvod i diferencijaciju proizvoda, dajući uvid u proces označavanja markom, stvaranja i upravljanja markom, kao i upravljanje portfeljem proizvoda i marki te životnog ciklusa proizvoda, kao i razvoja novog proizvoda. Sedmo poglavlje bavi se vrijednošću, no u kontekstu usluga, odnosa i iskustava. U ovom poglavlju opisuju se jedinstvene karakteristike usluga, načini upravljanja uslužni poduzećima, kao i marketing odnosa, eksperimentalni marketing te marketing neprofitnih organizacija. U osmom poglavlju analizira se vrijednost koja se ostvaruje određivanjem cijene. Prikazuju se glavne strategije određivanja cijena, faktori koji utječu na odlučivanje prilikom donošenja odluka o cijenama, upravljanje promjenom cijena. Deveto poglavlje obrađuje distribuciju, odnosno isporučivanje vrijednosti klijentu. U ovom poglavlju opisuju se tipovi distribucijskih kanala, integracija kanala, fizička distribucija, prodaja te glavne marketinške prodajne odluke.

U trećem dijelu knjige, deseto i jedanaesto poglavlje bave se integriranom marketinškom komunikacijom, odnosno masovnim i direktnim komunikacijskim tehnikama. Deseto poglavlje detaljnije obrađuje masovne komunikacijske tehnike, pritom definira i opisuje integriranu marketinšku komunikaciju, faze u razvoju integrirane komunikacijske kampanje, oglašavanje, promociju, odnose s javnošću, publicitet, sponzorstvo te druge promocijske tehnike. Jedanaesto poglavlje analizira direktne komunikacijske tehnike, važnost baza podataka, upravljanje odnosima s klijentima, direktni marketing, osobnu prodaju te upravljanje prodajom, dok je dvanaesto poglavlje posvećeno digitalnom marketingu. U ovom poglavlju obrađuju se pojmovi vezani za digitalni marketing, web dizajn, istraživanje tržišta, društvene medije, mjerenje kampanja te se daje osvrt na budući potencijal digitalnog marketinga.

Ova knjiga daje bitan doprinos marketinškoj literaturi, a njezinu važnost i relevantnost potvrđuje i činjenica da je knjiga publicirana čak u šestom izdanju. U odnosu na prethodno, peto izdanje, koje je objavljeno tri godine ranije, u ovo izdanju stavljen je još veći naglasak na promjene u ponašanju potrošača, ali i odgovorima organizacija uzrokovanih revolucionarnim tehnološkim napretkom te na utjecaj društvenih mreža na ponašanje potrošača. Na mnogim ekonomskim fakultetima diljem svijeta koristi se kao glavna i dopunska literatura, a svojom interaktivnošću i dinamičnim stilom pobuđuje interes čitatelja prvenstveno studentske dobi, ali i drugih dobnih skupina.



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