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Ethical and Sustainable Supply Chain Management in a Global Context

Ulas Akkucuk

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Ethical and Sustainable Supply Chain Management in a Global Context

The global supply chain creates environmental and social burdens during different stages of production and distribution. Ethical and sustainable practices along the supply chain seek to minimize these burdens and ensure fair labor practices, lower emissions, and a cleaner environment.

Ethical and Sustainable Supply Chain Management in a Global Context uses cases, qualitative studies, empirical results, and analyses of legal frameworks to focus on ethics and sustainability as they relate to the management of global supply chains. Featuring research on topics such as production planning, consumer awareness, and labor laws, this book is ideally designed for managers, policymakers, professionals, researchers, and students working in the field of sustainable development and related disciplines including marketing, economics, finance, operations management, supply chain management, environmental science, and waste management.

Topics Covered

- Administration
- Consumer Awareness
- Government Policies
- Improving QOL
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- Multinational
- Private Sector
- Production Planning
- Sustainable Construction
- Waste Management

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Ethical and Sustainable Supply Chain Management in a Global Context

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Giner Alor Hernández, Tecnológico Nacional de México, Mexico & Instituto Tecnológico de Orizaba, Mexico

The supplier selection process is one of the daily activities of purchasing departments in the maquiladora industries, but traditionally the attributes analyzed are those that can be quantified, ignoring others because its impact on the production process or on the company's revenues is unknown. This article presents a structural equation model in which three latent variables associated with administrative attributes are integrated, the benefits obtained along production process and marketing, where three hypotheses which relate them are exposed. The information is derived from a survey of 253 managers who work in maquiladoras in Mexico, thus, a descriptive analysis of the sample and the items are obtained. The hypotheses were validated according to a structural equation model and the results indicate that there is a direct and positive effect between the variables analyzed, but the most interesting due to its size, is between the profits made by the production process and the marketing benefits.

Chapter 2
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Yasin Galip Gencer, Yalova University, Turkey

The purpose of this chapter is to explain developments in supply chain management in the global retail business. There are many recent developments which are described in this chapter. As its use is rising in several businesses, we had focused on SCM in retailing business, and this chapter is an enhanced version of that study. Sustainability-related issues have been discussed for many years and the term sustainability has received increased attention in research since the last two decades. This article studies on recent issues and brings an overview of past and current sustainability research in retail applications for examining retailing and sustainability relevance. The article considers supply chain management

facilitates and the development of them in both retailing and general supply chain management practices through innovation, expanded product design, globalization, flexibility, process-based management and collaborative working approaches. Ultimately, the study is exampled from retailing businesses and it is concluded by further discussions.

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Sustainable supply chain practices have been adopted by numerous organizations around the world and continue to grow by selecting innovative solutions coupled with modern technology to achieve a greener environment while maximizing costs. Supply chain management includes multiple functions ranging from forecasting and demand management to transportation operations and customer service. The following chapter explains each function along with a case study to depict how various strategies have improved the profits of a firm while trying to save the environment.

Chapter 4
Lean Supply Chain Management and Sustainability: A Proposed Implementation Model 57
Michael Sony, Namibia University of Science and Technology, Namibia

Lean supply chain management is one of the emergent fields of interest among academics and practitioners. Many organizations are using Lean principles in their supply chain. However, the success of the initiatives is mixed. The purpose of this chapter is to evaluate existing literature on Lean supply chain management and sustainability to construct a model for sustainable implementation of Lean supply chain management through an integrative review. An integrative review methodology is followed to review the existing 39 literature to construct a sustainable LSCM model. This chapter further discusses the integration philosophy of eight pillars of Lean supply chain management with sustainability using the triple bottom line approach. This is the first chapter as per the knowledge of the author to discuss the issues of sustainability in Lean supply chain management.

Chapter 5
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Yasin Galip Gencer, Yalova University, Turkey

The purpose of this chapter is to explain the necessity of sustainability in operations management processes. Sustainability in all areas is a key factor for long term successes and operations management is the baseline for nearly all other business units. Thus, the sustainability of operations management becomes critical for all business units in an organization. The chapter starts with a brief description about the both concepts sustainability and operations management then continues with the strong relationship between them. The applications in the work area are analyzed and real-life examples are also proposed. Health, Retailing and Banking sectors are analyzed on the basis of the previous studies from the literature. The contribution aim of this chapter to the literature is to take attention to the strong relationship between sustainability and operations management.

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Ulas Akkucuk, Bogazici University, Turkey
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Governance has evolved to be an extremely critical notion for the developed world as well as for the developing countries. For the developing world, novel concepts required for good governance practice may not be easily understood or widely practiced by the stakeholders of private or public corporations. Good governance is needed for numerous institutions both public and private. For public entities, good governance results in scientifically motivated policy development, an increase in accountability and transparency and finally the involvement of all stakeholders in the decision-making process. For non-governmental organizations, governance results in better allocation of resources, finding new opportunities for collaboration, and better cooperation with governmental bodies. For the private sector, governance increases the reliability of the organizations and contributes to sustainability, and a climate of trust to be established among the stakeholders. This chapter will include an extant review of the literature on how good governance and sustainable value creation come hand in hand.

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Yasemin Sarıcı Aytan, Istanbul Aydın University, Turkey
Ilknur Sayan, Istanbul Kent University, Turkey

To analyze ethics and sustainability in supply chain management: ethics, business ethics and ethical leadership are briefly explained. Ethics is important for the business in 4 aspects: customers, suppliers, competitors and employees. In this chapter, supply management will be given a more detailed examination with sustainability and an ethical point of view. Besides the governmental regulations, big companies also feel social responsibility and take action for the procurement of their supplier's conditions. Sustainability, ethics, ethical leadership are the main problems for a successful supply chain management system.

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Selcen Anlas, Bogazici University, Turkey

Transforming into a circular economy (CE) requires cooperation and support from all actors within the society. Consumers, as a main actor, can significantly support or obstruct a CE transition through their market power. This chapter attempts to understand the awareness and engagement degree of Turkish consumers regarding the concept and practices of CE. Per results of the survey conducted online, it can be concluded that Turkish people have some awareness (64%) of the concept of CE. However, 61.2% believe CE focuses on recycling whereas 48.2% believe it is about saving. Of the respondents, 25.9% are entirely unaware of the benefits of CE; 95.7% of consumers are not open to buy second hand, hire or reuse as an alternative to traditional ownership. A majority of Turkish consumers practice selective waste management and believe they protect the environment through saving energy and water.

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Mehpare Karahan Gokmen, Ondokuz Mayis University, Turkey

Growing interest in sustainability has gained momentum due to increased globalization. Especially the proliferation of international trade has reinforced the importance of sustainability in supply chains. Internal and external stakeholders are also willing to be informed about these sustainability practices. Accounting provides a proper communication media with sustainability reports. Hence, accounting ensures its relevance in preparation of reports with the inclusion of required information. Additionally, uniformity is brought among sustainability reports that increase comparability and understandability of them. The aim of this chapter is to reveal how companies represent their sustainable supply chain practices in sustainability reports. At the result of the research on companies in Borsa Istanbul it is found that preference for local suppliers, sustainability assessment for suppliers, raw material sustainability, product safety and quality and stakeholder engagement are commonly represented practices that are related with sustainable supply chains.

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Contemporary Challenges of International Economic Relations: Global Trade and Investment Trends 152
Vesna Petrovic, University of East Sarajevo, Bosnia and Herzegovina

The main aim of this chapter is to analyze the contemporary challenges that have affected movements in the global trade and investments, as well as their interdependence. The focus is on the causes and consequences of the fundamental changes in international economic relations. The analysis is based on the following data: value of world trade, dynamics, and structure of exchange. Contemporary faces of the world economy such as transnationalization, intra-sector trade, increasing discourse on whether foreign trade and FDIs represent substitutes or complements, have also been an unavoidable part of this chapter. Depending on the stage of development, global changes have specific consequences on developed countries and developing economies. The chapter in its final part focuses on the analysis of how global value chains are directly affecting the growth of international trade and flows of foreign capital through the inevitable role of multinational companies.

Chapter 11
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Seda Süer, Izmir Katip Çelebi University, Turkey

One of the firm's financial objectives is to minimize the time between making the payment for inputs and receiving payment for the outputs – the period for which working capital financing is required in the supply chain management process. In an attempt to reduce the level of working capital, a firm has to achieve some goals: to minimize cash available, reduce accounts receivables, extend its accounts payable, and shorten inventory days. To achieve these goals supply chain activities should be related with working capital requirements. The aim of this chapter is to provide an overview of the relationship between supply chain management and working capital management. A theoretical framework is proposed as an evidence to prove the relationship between supply chain activities and working capital components. Consequently, this chapter investigates how improvements on working capital components can add value to the supply chain process.

Chapter 12
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Murat Aydın, Uşak University, Turkey

In order to use public resources effectively, budgeting and audit processes should be compatible. There is a performance term in base of this harmony. Public Financial Management and Control Law No. 5108 has brought performance-based budgeting and performance audit institutions to Turkish public finance. According to this law, public administrations should prepare performance-based budgeting with respect to strategic plans. On the other hand, a performance audit, which is a kind of internal audit should be performed according to predetermined performance indicators. This process is called performance management in the literature. This study is a literature review which examine topic of performance-based budgeting and performance audit. Some terms have been researched that are thought to be important in the legislation. One hundred seventeen national and international abstracts have been read and full texts of twenty studies directly related to the subject have been analyzed according to the 4N1K literature screening method.

Chapter 13
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Renata Paksiova, University of Economics in Bratislava, Slovakia
Kornélia Lovciová, University of Economics in Bratislava, Slovakia

The food industry is an important sector in each country with regards to food self-sufficiency, and it is a subject of stricter monitoring compared to other sectors. Disclosure of non-financial information significantly compliments the image of each company and contributes very effectively to the decision making of their customers, not only from the supply chain. Interest in non-financial information as parts of CSR from the perspective of the ethical and sustainable supply chain management is increasing. In the social, environmental, and economic spheres, it is important to determine the specificities of food industry reporting in order to achieve sustainable development. The aim of this chapter is a theoretical analysis of the reporting of non-financial information according to their disclosure requirements in the food industry by enterprises in Slovakia and a quantitative analysis of their reporting in the structure of SK NACE for 2017 in the context of the ethics and sustainability. Slovakia has more requirements for company reporting in the annual report since 2017.

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Renewable Energy Sources Management and Role of Ecological Parks: Improving Quality of Life for Sustainable Development 220
Biljana Stojan Ilic, Megatrend university of Belgrade, Serbia

On the global level, governments are leading the national policy for development of modern technology and alternative energy resources. The tendencies of sustainable development are reflected in the realization of using renewable energy resources that contribute to a more diversified and more efficient use of clean energy. The aim of this chapter is to represent adequate responses to the efficient management at the state level that created all necessary conditions for sustainable development and energy efficiency using renewable energy resources in countries of European Union. Legal regulations, energy policy, short, medium and long-term strategy with a stimulating policy, can contribute for achieving adequate results

in terms of sustainable development. The aims of this policy would be reflected in the development of eco-industrial parks and clean energy that contribute development of new companies, employment, on the state budget and local government levels.

Chapter 15
Solid Waste Management in the Context of Public Policies and Private Sector Participation: Thoughts on the Need of a Comprehensive Approach 229
Gamze Yıldız Şeren, University of Namik Kemal, Turkey

Public policies have undoubtedly a very important position in the economy. The environmental economy is a phenomenon that requires intervention in the market through public policies. This is because environmental problems need to be intervened with public policy tools because they have the characteristics of externalities and are public goods. Accordingly, waste management is a subject of environmental economics, at which point public policies come into play particularly at the level of local governments and gain importance. However, this is not only a matter of public policies but also requires the active involvement of the private sector and social participation. The participation of society and non-governmental organizations, as well as public and private partnerships plays a pivotal role in the effective management of this process because it is difficult to understand the significance of solid waste management for a society that has not completed its intellectual and cultural education.

Chapter 16
Sustainable Development of Islands Using European Funds: An Upgrade of the Operative Coast of Hvar Port 248
Srecko Favro, University of Split, Croatia

The Island of Hvar is part of Split-Dalmatia County and it is surrounded with a group of islands in Central Dalmatia. The island's dependence on the rest of Croatian mainland is inevitable and islanders' lives are still connected with the mainland. The trend of emigrating and abandoning the island is visible. Transport connections and infrastructure between the Island of Hvar and the mainland are unsatisfactory. At the moment, there is not an adequate pier for catamarans intended for a fast island-mainland travel in the area of Hvar Port. Therefore, the topic of this project and research is to present the importance of building infrastructure and the importance of a quality work of fast shipping lines between the town of Hvar and the mainland in order to enhance life quality of people who live on islands.

Chapter 17
Integrating Performance Measurement Systems Into the Global Lean and Sustainable Construction Supply Chain Management: Enhancing Sustainability Performance of the Construction Industry 259
Gamze Tatlici, Istanbul Technical University, Turkey
Begum Sertyesilisik, Istanbul Technical University, Turkey

The construction industry is one of the industries that have a great impact on the economy. A construction supply chain (CSC) is an important process affecting the circular economy (CE) and sustainability in practice. In order to analyze the efficiency of CE and CSC, a performance measurement system (PMS) is needed. At such a point, adopting a PMS to a supply chain at relatively early stages of a project could lead to sustainable supply chain management (SCM). Collaboration between all parties such as designers

and contractors will be advantageous to gain competitiveness in the sector. This chapter aims to determine the need of PMS adaptation to construction supply chain process for sustainable and lean construction supply chain management based on the literature review. This chapter is expected to be beneficial for academics, researchers in the relevant field as well as policy makers and professionals.

Chapter 18
Current Use and Attitude Towards Learning Management Systems (LMS) in Turkish Universities 278
Ulas Akkucuk, Bogazici University, Turkey
Selen Balkaya, Bogazici University, Turkey

Nowadays, online learning has become a phenomenon and many believe that e-learning can be the next revolutionary change in education. E-learning is a way of learning supported by information communication technologies (ICT) that makes it possible to deliver education and training to anyone, anytime and anywhere. Learning management system (LMS) applications are software applications for the administration, documentation, tracking, reporting and delivery of e-learning courses and programs. With the advancement of technology in general, LMS applications are increasingly becoming the preferred method for learning among students, teachers and others. LMS applications enable university students and teachers to benefit from today's technology in their learning process. LMS applications will play a major role in education, and technology will get stronger with effective usage of LMS applications. Therefore, defining the current situation in Turkey about LMS applications usage and factors affecting adoption of LMS applications are important for future LMS design and management.

Chapter 19
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Ulas Akkucuk, Bogazici University, Turkey
Serhat Ata, Düzce University, Turkey

This study aims to explore the factors affecting destination choice for tourism travelers. For this purpose, a survey conducted in the İzmir province has been used to collect data as to what factors drive travelers to choose the İzmir destination. The survey contains demographic questions in addition to questions concerning the reasons for visiting İzmir. 10 multiple choice questions are used in the demographic and descriptive profile. Previous literature has been consulted in order to form 16 questions for the intent to visit İzmir. The questions on the reasons for visiting Izmir have been scaled as (1) does not influence my decision and (5) influence(s) my decision very much. Finally using cluster analysis technique, the visitors are separated into five clusters. A K-means clustering technique is applied by varying k from 2 to 10. The interpretations of the clusters are provided and shed light on the main intentions for the travelers. The cluster interpretations could be used in the area of tourism marketing. The chapter highlights the area of choosing the optimal number of clusters.

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The global supply chain creates environmental and social burdens during different stages of production and distribution. Ethical and sustainable practices along the supply chain seek to minimize these burdens and ensure fair labor practices, lower emissions, and a cleaner environment.

Ethical and Sustainable Supply Chain Management in a Global Context uses cases, qualitative studies, empirical results, and analyses of legal frameworks to focus on ethics and sustainability as they relate to the management of global supply chains. Featuring research on topics such as production planning, consumer awareness, and labor laws, this book is ideally designed for managers, policymakers, professionals, researchers, and students working in the field of sustainable development and related disciplines including marketing, economics, finance, operations management, supply chain management, environmental science, and waste management.

I am very happy to finalize the sixth book project I did with IGI Global. I gave the first book proposal to IGI Global in the summer of 2013. This first book was finalized towards fall 2014 and published as hard copy in January 2015. This gave me the idea for the second book and this came out as a hard copy by 2016 March. Both of the books included a total of 47 papers from eminent authors worldwide. The third book which came out in 2017 included 14 contributions and was readily indexed by Web of Science. The next book entitled "Handbook of Research on Supply Chain Management for Sustainable Development" was published recently in 2018. This title was also indexed in SCOPUS. The last title included 15 chapters and was on the topic of Circular Economy. With the book you are about to read nearly 125 chapters have been sent by authors worldwide on many different aspects of sustainability touching the areas of Finance, Marketing, Operations, Waste Management and Economics. The number of authors has also reached near a figure of 200 with countries of the participants ranging from Turkey, USA, Bulgaria, Russia, Netherlands, Spain, Portugal, Zimbabwe, Saudi Arabia, Greece, Egypt, India, Canada, Malaysia, Thailand, Mexico, Croatia, Serbia, Bosnia and Herzegovina, Namibia, United Arab Emirates, Slovakia and many others. The books enjoy indexation by prestigious indices and citations by eminent authors.

Chapter 1 starts the discussion with a paper titled "Suppliers Administrative Attributes on Supplier Selection and its Effect on Production Process and Marketing Benefits." Supplier selection process is one of the daily activities of purchasing departments in the maquiladora industries, but traditionally the attributes analyzed are those that can be quantified, ignoring others be- cause its impact on the production process or on the company's revenues is unknown. This article presents a structural equation model in which three latent variables associated with administrative attributes are integrated, the benefits obtained along production process and marketing, where three hypotheses which relate them are exposed. The information is derived from a survey of 253 managers who works in maquiladoras in Mexico, thus a descriptive analysis of the sample and the items are obtained. The hypotheses were validated according

to a structural equation model and the results indicate that there is a direct and positive effect between the variables analyzed, but the most interesting due to its size, is between the profits made by the production process and the marketing benefits.

Chapter 2 is about "Developments Concerning Supply Chain Management in Global Retailing Business." The purpose of this chapter is to explain the developments about supply chain management in global retailing business. There are many recent developments which are described in this chapter. As its use is rising in several businesses, we had focused on SCM in retailing business, and this chapter is an enhanced version of that study. Sustainability related issues have been discussed for many years and the term sustainability has received increased attention in research since the last two decades. This paper studies on recent issues and brings an overview of past and current sustainability research in retail applications for examining retailing and sustainability relevance. The paper considers supply chain management facilitates and the development of them in both retailing and general supply chain management practices through innovation, expanded product design, globalization, flexibility, process-based management and collaborative working approaches. Ultimately, the study is exampled from retailing businesses and it is concluded by further discussions.

Chapter 3 investigates "Sustainable Supply Chain Practices in Multinational Organizations." Sustainable Supply Chain practices have been adopted by numerous organizations around the world and continue to grow by selecting innovative solutions coupled with modern technology to achieve a greener environment while maximizing costs. Supply Chain Management includes multiple functions ranging from forecasting and demand management to transportation operations and customer service. The following chapter explains each function along with a case study to depict how various strategies have improved the profits of a firm while trying to save the environment.

Chapter 4 is a discussion on "Lean Supply Chain Management and Sustainability: A Proposed Implementation Model." Lean supply chain management is one of the emergent fields of interest among academics and practitioners. Many organizations are using Lean principles in their supply chain. However, the success of the initiatives is mixed. The purpose of this chapter, through an integrative review, is to evaluate existing literature on Lean supply chain management and sustainability to construct a model for sustainable implementation of Lean supply chain management. An integrative review methodology is followed to review the existing 39 literature to construct a sustainable LSCM model. This chapter further discusses the integration philosophy of eight pillars of Lean supply chain management with sustainability using the triple bottom line approach. This is the first chapter as per the knowledge of the author to discuss the issues of sustainability in Lean supply chain management.

Chapter 5 focuses on "The Necessity of Sustainability in Operations Management in Terms of Various Sectors." The purpose of this chapter is to explain the necessity of sustainability in operations management processes. Sustainability in all areas is a key factor for long term successes and operations management is the baseline for nearly all other business units. Thus, the sustainability of operations management becomes critical for all business units in an organization. The chapter starts with a brief description about the both concepts sustainability and operations management then continues with the strong relationship between them. The applications in the work area are analyzed and real-life examples are also proposed. Health, Retailing and Banking sectors are analyzed on the basis of the previous studies from the literature. The contribution aim of this chapter to the literature is to take attention to the strong relationship between sustainability and operations management.

Chapter 6 is another look at the importance of governance for sustainability. Governance has evolved to be an extremely critical notion for the developed world as well as for the developing countries. For the developing world, novel concepts required for good governance practice may not be easily understood or widely practiced by the stakeholders of private or public corporations. Good governance is needed for numerous institutions both public and private. For public entities, good governance results in scientifically motivated policy development, an increase in accountability and transparency and finally the involvement of all stakeholders in the decision-making process. For non-governmental organizations, governance results in better allocation of resources, finding new opportunities for collaboration, and better cooperation with governmental bodies. For the private sector, governance increases the reliability of the organizations and contributes to sustainability, and a climate of trust to be established among the stakeholders. This paper will include an extant review of the literature on how good governance and sustainable value creation come hand in hand.

Chapter 7 examines "Ethics, Ethical Leadership, and Supply Chain Management." To analyze ethics and sustainability in supply chain management: ethics, business ethics and ethical leadership are briefly explained. Ethics is important for the business basically in four aspects: customers, suppliers, competitors and employees. In chapter, supply management will be given more detailed with sustainability and ethical point of view. Beside the governmental regulations big companies also feel social responsibility and take action for the procurement of their supplier's conditions. Sustainability, ethics, ethical leadership is becoming main problems for a successful supply chain management system.

Chapter 8 focuses on "Consumer Awareness and Degree of Engagement With Circular Economy Practices." Transforming into a circular economy (CE) requires cooperation and support from all actors within the society. Consumers, as a main actor, can significantly support or obstruct a CE transition through their market power. This chapter attempts to understand the awareness and engagement degree of Turkish consumers regarding the concept and practices of CE. Per results of the survey conducted online, it can be concluded that Turkish people have some awareness (64%) of the concept of CE. However, 61.2% believe CE focuses on recycling whereas 48.2% believe it is about saving. Of the respondents, 25.9% are entirely unaware of the benefits of CE; 95.7% of consumers are not open to buy second hand, hire or reuse as an alternative to traditional ownership. Majority of Turkish consumers practice selective waste management and believe they protect the environment through savings of energy and water.

Chapter 9 illustrates "Accounting Perspective for Sustainable Supply Chain Management: Focus on Sustainability Reports." Growing interest in sustainability has gained momentum due to increased globalization. Especially proliferation of international trade remarked the importance of sustainability in supply chains. Internal and external stakeholders are also willing to be informed about these sustainability practices. Accounting provides a proper communication media with sustainability reports. Hence accounting ensures its relevance in preparation of reports with inclusion of required information. Additionally, uniformity is brought among sustainability reports that increase comparability and understandability of them. The aim of this chapter is to reveal how companies represent their sustainable supply chain practices in sustainability reports. At the result of the research on companies in Borsa Istanbul it is found that preference for local suppliers, sustainability assessment for suppliers, raw material sustainability, product safety and quality and stakeholder engagement are commonly represented practices that are related with sustainable supply chains.

Chapter 10 is a study on "Contemporary Challenges of International Economic Relations: Global Trade and Investment Trends." The main aim of this chapter is to analyses the contemporary challenges that have affected movements in the global trade and investments, as well as their interdependence. The focus is on the causes and consequences of the fundamental changes in international economic relations. The analysis is based on the following data: value of world trade, dynamics and structure of exchange. Contemporary faces of the world economy such as transnationalisation, intra-sector trade, increasing discourse on whether foreign trade and FDIs represent substitutes or complements, have also been unavoidable part of this chapter. Depending on the stage of development, global changes have specific consequences on developed countries and developing economies. The chapter in its final part focuses on the analysis of how global value chains are directly affecting the growth of international trade and flows of foreign capital through the inevitable role of multinational companies.

Chapter 11 provides examples on the discussion of "Relationship Between Working Capital Management and Supply Chain Management." One of the firm's financial objectives is to minimize the time between when it makes the payment for inputs and when it receives payment for the outputs – the period for which working capital financing is required in supply chain management process. In order to reduce the level of working capital, a firm has to achieve some goals that are to minimize cash available, reduce accounts receivables, extend its accounts payable and shorten inventory days. To achieve these goals supply chain activities should be related with working capital requirements. The aim of this chapter is to provide an overview of the relationship between supply chain management and working capital management. A theoretical framework is proposed as an evidence to prove the relationship between supply chain activities and working capital components. Consequently, this chapter investigates how improvements on working capital components can add value to the supply chain process.

Chapter 12 performs an analysis of "Performance-Based Budgeting and Performance Auditing in Turkish Public Finance." In order to use public resources effectively, budgeting and audit processes should be compatible. There is a performance term in base of this harmony. Public Financial Management and Control Law No. 5108 have brought performance-based budgeting and performance audit institutions to Turkish public finance. According to this law, public administrations should prepare performance-based budgeting with respect to strategic plans. On the other hand, a performance audit which is a kind of internal audit should be performed according to predetermined performance indicators. This process is called performance management in the literature. This study is a literature review which examine topic of performance-based budgeting and performance audit. Some terms have been researched that are thought to be important in the legislation. National and international 117 abstracts have been read and full texts of 20 studies directly related to the subject have been analyzed according to 4N1K literature screening method.

Chapter 13 explores the relationship between "Reporting on CSR and Ethical and Sustainable Management in Food Industry in Slovakia as an EU Member." The food industry is an important sector in each country with regards to food self-sufficiency, and it is a subject of stricter monitoring compared to other sectors. Disclosure of non-financial information significantly complements the image of each company and contributes very effectively to the decision making of their users, not only from the supply chain. Interest in non-financial information as parts of CSR from the perspective of the ethical and sustainable supply chain management is increasing. In the social, environmental and economic sphere, it is important to determine the specificities of food industry reporting in order to achieve a sustainable development. The aim of this chapter is a theoretical analysis of the reporting of non-financial information according to their disclosure requirements in the food industry by enterprises in Slovakia and a quantitative analysis

of their reporting in the structure of SK NACE for 2017 in the context of the ethics and sustainability. Slovakia has more requirements for company reporting in the annual report with efficiency since 2017.

Chapter 14 explains renewable energy sources management and role of ecological parks: Improving quality of life for sustainable development. On the world global level, governments are leading the national policy for development of modern technology and alternative energy resources. Tendencies of sustainable development are reflected in the realization of using renewable energy resources that contribute to more diversified and more efficient use of clean energy. The aim of this chapter is to represent adequate responses to the efficient management at the state level that created all necessary conditions for sustainable development and energy efficiency using renewable energy resources in countries of European Union. Legal regulations, energy policy, short term, medium- and long-term strategy with a stimulating policy, can contribute for achieving adequate results in terms of sustainable development. The aims of this policy would be reflected in the development of eco-industrial parks and clean energy that contribute development of new companies, employment, on the state budget and local government levels.

Chapter 15 is on "Solid Waste Management in the Context of Public Policies and Private Sector Participation: Thoughts on the Need of a Comprehensive Approach." Public policies have undoubtedly a very important position in the economy. The environmental economy is a phenomenon that requires intervention in the market through public policies. This is because environmental problems need to be intervened with public policy tools because they have the characteristics of externalities and are public goods, which are market failures. Accordingly, waste management is a subject of environmental economics, at which point public policies come into play particularly at the level of local governments and gain importance. However, this is not only a matter of public policies but also requires the active involvement of the private sector and social participation. The participation of society and non-governmental organizations, as well as public and private partnerships plays a pivotal role in the effective management of this process because it is difficult to understand the significance of solid waste management for a society that has not completed its intellectual and cultural education.

Chapter 16 is on the use of EU funds for sustainable development. Chapter 17 is about sustainability in the construction sector. The final chapters 18 and 19 describe studies conducted to analyze the use of LMS systems in universities and tourist destination choice.

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Chapter 13
Reporting on CSR and Ethical and Sustainable Management in Food Industry in Slovakia as an EU Member

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ABSTRACT

The food industry is an important sector in each country with regards to food self-sufficiency, and it is a subject of stricter monitoring compared to other sectors. Disclosure of non-financial information significantly compliments the image of each company and contributes very effectively to the decision making of their customers, not only from the supply chain. Interest in non-financial information as parts of CSR from the perspective of the ethical and sustainable supply chain management is increasing. In the social, environmental, and economic spheres, it is important to determine the specificities of food industry reporting in order to achieve sustainable development. The aim of this chapter is a theoretical analysis of the reporting of non-financial information according to their disclosure requirements in the food industry by enterprises in Slovakia and a quantitative analysis of their reporting in the structure of SK NACE for 2017 in the context of the ethics and sustainability. Slovakia has more requirements for company reporting in the annual report since 2017.

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INTRODUCTION

The food industry holds a significant position in the economy of the Slovak Republic, because it is closely related to agricultural primary production. It has a significant impact on the employment rate and health of the population, as well as on the development of individual regions of the SR. In line with the Food Industry Development Plan 2014 - 2020, it is imperative to perceive the food industry as a strategic industry that provides for Slovakia's food sovereignty with a potential to generate its self-sufficiency at 80% to 2020 and includes the objectives in Table 1.

In April 2018, the Slovak Agriculture and Food Chamber drew attention to the dwindling trend of the food industry in every indicator, which is the result of wholesale practices, whereby retail supermarkets try to negotiate the lowest prices possible with suppliers, and in some cases, suppliers are forced to provide food products and services at prices below the cost of production.

Even in the food industry, profit is seen as the primary goal, but in the long run, the pressure to increase profits when struggling for customers in the food industry can have the opposite effect. Food industry businesses generally hold the positive view that, if they want to create and they add their interest in society and environment, they will benefit not only themselves but also society as a whole. In this context, they have recently become important factors of ethics and sustainability in the supply chain. Therefore, the food business should take into account the ethical behavior of suppliers as they choose them to ensure further production of food products and services, taking into account all CSR attributes. The desired situation is to make it possible for businesses on the market to be ready to continuously improve the food products and services and reduce negative environmental impacts, for example through waste reduction or the greening of production processes, in line with the positive perception of this behavior by consumers (Ulker- Demirel & Demirel, 2016) across the supply chain. If a food industry business wants to be a sustainable one, it needs a reliable base in supplier-customer relationships. Supplier selection, which takes into account responsible business, calls for the need to detect corporate social responsibility in the supply chain before concluding long-term supplier-customer relationships and contracts. The necessary information on CSR can be provided in annual reports as one of the most important freely available sources of information on any businesses.

Food Industry Development Plan introduces measures and actions required for meeting thestrategic goals and objectives and food industry targets effectively and reliably and identifies positive effects on food self-sufficiency, safety, and quality. In this regard, the need for information on food businesses and food industry is currently increasing. Therefore, there should be goals set in the different areas of the Corporate Social Responsibility to help them address these issues. In the social, environmental, and economic sphere, it is therefore important to determine the specifications of information reporting in the food industry. Meeting the individual CSR goals themselves can contribute to meeting the objectives of

Table 1. Food industry development concept objectives

	Food Industry Development Plan 2014 - 2020 of the SR Objectives
1.	Increase food self-sufficiency to 80% of the current consumption in the SR
2.	Improve food industry market position in the SR
3.	Boost the level of competitiveness of the food industry

Source: (Rokovanie vlády SR, 2018)