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# International Balkan and Near Eastern Social Sciences Conference Series

## PROCEEDINGS

**Editors**

**Prof.Dr. Dimitar NIKOLOSKI**

**Prof.Dr. Rasim YILMAZ**

**Emilija MATESTA**

**October 28-29-30, 2016**

**Prilep / MACEDONIA**

International Balkan and Near Eastern Social Sciences Conference Series  
IBANESS Conference Series-Prilep / Republic of Macedonia

October 28-29-30, 2016

University of “St. Kliment Ohridski” Bitola, Republic of Macedonia

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## FOREWORD

International Balkan and Near Eastern Conference Series brings together many distinguished social and behavioral science researchers from all over the world. Participants find opportunities for presenting new research, exchanging information, and discussing current issues.

We are delighted and honored to host the ***IBANESS Conference Series*** in Prilep / Republic of Macedonia at the University of Agribusiness and Rural Development. Presented papers have been selected from submitted papers by the referees. Sincere thanks to those all who have submitted papers.

We hope that through exchange of the presented researches and experiences, the Conference will enhance communication and dissemination of knowledge in Balkan and Near Eastern Countries.

The Organization Committee  
October 28-29-30, 2016

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**SESSION CHAIRS**

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Dilek Altaş

Savaş Selahattin Ateş

Marjan Angeleski

Tatjana Spaseska

Snezana Obednikovska

Dejan Zdraveski

## Program

### October 29, 2016 - Saturday

09:00 – 17:45	Registration	Congress Center	
10:00 – 10:45	Opening Ceremony	Congress Center	Prof. Dr. Sasko Korunovski, Rector of the University "St. Kliment Ohridski"-Bitola Spiro Ristovski, Minister of Education and Science, Republic of Macedonia Prof. Dr. Gjorgji Mancheski, Dean of the Faculty of Economics-Prilep Prof. Dr. Dimitar Nikoloski, University "St. Kliment Ohridski"-Bitola, Macedonia Emilija Matesta, Center for Innovation and Development (CINNOD) Prof. Dr. Rasim Yilmaz (IBANESS)

### 10:45 - 11:00 Coffee Break

11:00 – 13:00	Parallel Session I	Lecture Hall 1 Chair Person: Meri Boshkoska	Meri Boshkoska	Financing options for SMEs in the Republic of Macedonia
			Kolawole Olabode Olufemi	Short- Term Finance and Micro, Small and Medium Scale Enterprises (MSMEs) Survival in Nigeria
			Hamid Boustanifar, Danielle Zhang	CEOs' Personal Portfolio and Corporate Policies
			Feride Hayirsever Basturk, Arif Damar	The Investigation of Saving Tendency in Turkey: The Case of Bilecik
			Stojanka Dakić, Mirko Savić	Modeling of Gender Pay Gap on the Serbian Labour Market
			George Paily	Analyzing the Drivers of Innovation Development in Selected Technology Intensive Sectors in India: An Innovation System Approach
			Aram Ghazaryan	Choosing a Bundle
			Yasemin Oraman	How to Successfully Execute a Customer Relationship Management Strategy for SME Food Industries in Turkey?

11:00 – 13:00	Parallel Session I	Lecture Hall 2 Chair Person: Dimitar Nikoloski	Dimitar Nikoloski, Miroslav Gveroski, Ljupcho Pechijareski, Slavica Rocheska	Assessing the impact of economic growth and income inequality on poverty reduction: The case of Macedonia
			M.Omer Azabagaoglu, Beyhan Tuncer	A Behavioral Finance Application Influence To Farmers' Decision on Loan And Agricultural Credit Usage
			Veneta Gaydardzhieva, Nadka Kostadinova	EU industrial policy and regional differences in Bulgaria
			Todorka Atanasova-Kalaydzieva, Miroslava Ivanova	Assessment of the conditions for the development of Bulgarian business
			Zdravko Đuričić, Predrag Đurić, Boris Novarlić	The role of the modern model of communication in creating a positive gap between citizens and local government: Projected on Bosnia and Herzegovina
			Gökhan Unakitan, Derya İlkay Abdikoğlu	SWOT Analysis of Broiler Industry in Turkey
			Dushica Saneva, Sonja Cortosheva	Research the customers, satisfaction of the hotel service
			Burçin Başaran, Mustafa Kara	Contribution of Cooperatives in the Determination of Legislation Concerning Cooperatives: Case Of Tekirdağ Province's Regional Unions

11:00 – 13:00	Parallel Session I in Turkish	Lecture Hall 3 Chair Person: İlknur Kumkale	İlknur Kumkale	Strategic Agileness in Creating a Competitive Advantage
			Miray Özden, Çağdaş İnan, Oktay Hekimler	EU Tourism Policy and the Future of Cultural Tourism
			Ahmet Kubaş	Entrepreneurship and Innovation
			Ertuğrul Recep Erbay, Handan Baydar	Effects of Fairs and festivals in Thrace Region on the Socio-Economic Structure of the Region
			Yasemin Çabuk	Crimes and Misdemeanor in Health
			Hamdi Sarier	Socio-Economic Structure of Ergene Town of Tekirdağ Province
			Beyhan Tuncer, M. Ömer Azabağaoğlu	Contribution of Behavioral Finance Approach To Solving Issues Faced By Farmers
			Harun Hurma, Nursel Türksoy	The Role of Tourism Activities in Rural Development

11:00 – 13:00	Parallel Session I in Turkish	Lecture Hall 4 Chair Person: Füsün Uysal	Erdem Öngün, Dilek Altaş	A Study On University Students' Use Of Social Media Tools
			Sevi Baloğlu, Aytaç Güt	Climate Change and Marketing
			Selin Bahar, Füsün Uysal	Factors Affecting Profession Choice and Profession Idealism of Logistics Associate Program Students
			Betül Akan, Beste Burcu Kasap	SWOT Analysis Evaluation of Yenice County of Canakkale Province in Location Marketing Framework
			Leyla Çelik	Transition into Integrated Reporting Process and Its Risks and Opportunities Provided to Firms
			Savaş Selahattin Ateş	The Factors Influencing Career Start Preferences of Students in Higher Education Institutions: The Application in Aviation Area
			Haluk Kayıcı	From Kypsela to İpsala : The History of the Town
			Ayşe Nuray Cebeci, Hakan Uğur Ersöz	Türkiye'de Yenilenebilir Enerji Kooperatiflerinin Gerekliliği ve Uygulanabilirliği Üzerine
			Ayşegül Uçan, Haluk Kaba, Duygu Özkan	Active Employment Policy to Fight Against Unemployment

13:00 - 13:30 Lunch

13:30 – 15:30	Parallel Session II	Lecture Hall 1 Chair Person: Aneta Risteska	Miroslav Gveroski, Aneta Risteska-Jankuloska	Determinants of Investment Decisions in SMEs
			Ezeni Brzovska, Tatjana Petkovska-Mircevska	Evaluating the importance of the determinants of the image of Croatia among Macedonian citizens with different demographic characteristics
			Stanka Rinkova, Irina Atanasova	Economic analysis of law. Practical dimensions in transforming economies
			Ali Faruk Açıkgöz, Sudi Apak, Ertuğrul Recep Erbay	A long-term appraisal of the corporate liquidity dynamics in the selected nonfinancial sectors: Evidence from Turkey
			Ljupce Markusheski, Aleksandra Jovanoska	The Role of Information Technology in Knowledge Management
			Monika Angeloska-Dichovska, Katerina Bojkovska, Julijana Siljanovska	Consumer behavior and challenges in the strategic planning of the company in the digital environment: case of Macedonia
			Sebahate Krasniqi	The Impact of Cultural Factors on the Marketing Communication of Companies
			Gökhan Unakitan	Analysis of Relationship of R&D Expenditure and Economic Growth in Turkey



13:30 – 15:30	Parallel Session II	Lecture Hall 2 Chair Person: Hasret Elçin Kürşat Coşkun	Snezhana Hristova	Women in the Workplace: Does the Glass-Ceiling Shows Signs of Breaking?
			Mladen Karadjoski, Branko Dimeski	European Union in the 21st Century – a Supranational Entity or a Simple Amount of Plural Interests?
			Shpresa Kaciku	Examining the Collaboration Between Ministries and Civil Society Organizations in the Republic of Kosovo
			Arbiana Govori, Qemajl Sejdij	The Impact of Working Capital Management on SMEs Profitability
			Viktorija Trajkov	Advertising and its Effects on Children as Consumers in Small Countries with Case Study
			Ferit Belder	Securing EU Borders in non-EU Territories: An Area of Cooperation or Contestation
			Hasret Elçin Kürşat Coşkun	Factors of Collective Violence in the Ottoman Empire and the Balkan Wars(1903-1914)
			Aysel Güney, Arif Damar	Sustainability in Accounting Education

13:30 – 15:30	Parallel Session II in Turkish	Lecture Hall 3 Chair Person: Dilek Altaş	Dilek Altaş, Bilge Serdarer Kuzu	The Study on Creating of Measurement and Evaluation Process of Attitude Scale
			Samet Yılmaz	A Historical Analysis of Israel's Defense and Armament Policy
			Betül Akan, Funda Er Ülker	A Field Study on the Career Values of Undergraduate Students Who Taking or Not Taking Entrepreneurship Course
			Nursel Türksoy, Özgür Altinel	The Role of Local Gastronomy on Tourism Promotion: The Case of Keşan's Line Meat
			Mehmet Kiziloglu	A Study on the Impact of Organizational Commitment on Charismatic Power
			Yılmaz Özdemir	Private Security Sector As a Law Enforcement and Economy and Problems of the Security Sector in Turkey
			Hande Özolgun	Accounting Transactions in Cooperatives
			Havva Gültekin, Adil Oğuzhan	Economic Growth Impact of Energy Imports And Expenses in Turkey
			Hasibe Yazıt, Hamide Salha	Tourism as a Tool for Socio-Cultural Change

13:30 – 15:30	Parallel Session II in Turkish	Lecture Hall 4 Chair Person: Savaş Selahattin Ateş	Mehmet Yüce, Muhammed Çelik	Electronic Notification in Turkish Tax Law and Analysis of the Problems to be Encountered in Practice
			İlter Ünlükaplan, Ebru Canikalp	Olivera Tanzi Effect: An Empirical Analysis on Turkey
			Seval Aygün	A Study on Evaluation of Financial Performance of Firms Taking Part in Istanbul Stock Exchange Sustainability Index
			Savaş Selahattin Ateş, A.Kenan Sayın, Harun Yılmaz, Yener Kardeş	An Investigation of the Relationship between Organizational Commitment and Career Commitment: The Case of Airport Security Officers in Turkey
			Serdar Yurga	"Leader Farmers" Project
			Emin Genç	Financial Dimensions and Problems of Private Security Sector in Turkey
			Bige Küçükkefe, Dünder Murat Demiröz	Turkey's Comparative Current Account Balance
			Ali Samast, Ebru Sargın, Erdem Ceylan, Çağatay Ordu	The Importance of the Transportation Sector and Container Transport in Turkey

15:30 - 15:45 Coffee Break

15:45 – 17:45	Parallel Session III	Lecture Hall 1 Chair Person: Marjan Angeleski	Rasim Yilmaz	Borrowing Tendencies of Small, Medium and Large Sized Enterprises in Tekirdağ Region from Foreign Owned Banks and Domestic Banks
			Kujtim Zylfijaj, Dimitar Nikoloski	The Impact of Access to finance in performance of formal and informal SMEs: evidence from Kosovo
			Miroslav Andonovski, Marjan Angeleski, Janka Dimitrova	The role of the international and regional organisations in regulation of the legal issues in the electronic commerce The role of information technology in knowledge management
			Shaip Gashi	Some common barriers of entrepreneurship development – the case of Kosovo and neighboring countries
			Füsün Uysal, Selin Bahar	Green Port Environmental Policies And Logistics Effects
			Gjorgji Gockov, Goran Petrevski, Suzana Makresanska - Mladenovska	Determinants of the Real Convergence in Central and Eastern Europe
			Nikola Dimeski	Effective business English teaching at university level in Macedonia – needs analysis
			Emilija Mateska	Activities of the Customs Administration for Protecting the Intellectual Property Rights
15:45 – 17:45	Parallel Session III	Lecture Hall 2 Chair Person: Tatjana Spaseska	Tatjana Spaseska, Gordana Vitanova, Kosta Sotirovski, Dragica Odzaklieska, Aneta Risteska-Jankuloska	The Impact of Macedonian Stock Exchange Performance on Economic Growth in Republic of Macedonia
			Marija Magdinceva-Sopova, Dushko Josheski, Ubavka Vegova	Decision Making and Employee Participation and Type of Business Conduct of Firms as a Determinant of the Firms Results
			Jovanoska Andrijana	Human Capital in Innovation
			Marija Ackovska, Neda Petroska-Angelovska, Katerina Hadzi Naumova-Mihajlovska	Absorption Efficiency of IPARD Funds in Financing Macedonian Agritourism Development
			Mirjana Borota Popovska, Vesna Zabijakin Chatleska, Marija Topuzovska Latkovikj	Young entrepreneurs' Capacity for Public Policy Advocacy in Macedonia
			Pece Nikolovski, Marina Blazhekovikj Toshevski, Igor Zdravkoski	Internal Audit of the Banking Sector in the Republic of Macedonia
			Muharrem BAKKAL	External Debt and the IMF in Turkey's Economy
			Liridon Veliu, Mimoza Manxhari, Besnik Kaleci, Arsim Veliu	Barriers on Women Managers Career Development in SME's, Kosovo
15:45 – 17:45	Parallel Session III	Lecture Hall 3 Chair Person: Snezana Obednikovska	Elizabeta Tosheva	Women's entrepreneurship in the republic of Macedonia
			Aseda Banushaj	Inequality in Education and Personal Income
			Igor Zdravkoski, Pece Nikolovski, Marina Blazekovic	Harmonization of Accounting Standards – Multinational Standardized Financial Statements
			Snezana Obednikovska, Natasha Trajkova	The Globalization as a factor of competitiveness
			Janka Dimitrova, Miroslav Andonovski, Riste Temjanovski, Eftimija Dimitrova	Information Systems Auditing - Legislation and Standards
			Veronija Nolcheska	Brand consciousness among Macedonian tweens and their influence on the families' purchasing
			Natasha Daniloska, Diana Boshkovska, Elizabeta Djambaska, Aleksandra Lozanoska	Customer-oriented transformation of postal communications in the republic of Macedonia
			Arzu Karakurt	Pollution of Language: Use of Foreign Words in Television Commercials

15:45 – 17:45	Parallel Session III	Lecture Hall 4 Chair Person: Dejan Zdraveski	Gentian Picari	Integration of Stock Markets in Balkan, Case of Albania
			Goce Menkinoski	The role of the marketing department in the strategic planning of companies in Macedonia
			Pece Nikolovski, Marina Blazhekovikj Toshevski, Igor Zdravkoski	Internal audit of the sales function
			Gligor Bishev, Tatjana Boshkov	De-Euroization in Macedonia: Is Euroization Irreversible?
			Jasmina Jovanovska, Katerina Zdravkova, Goce Armenski	A Comprehensive Study of Question Answering Systems
			Blagica Sekovska, Boris Anakiev	Macedonian livestock breeding in decreasing lines – economical reasons and consequents
			Dejan Zdraveski, Gjorgji Manceski, Margarita Janeska	New trends in business intelligence
			Süreyya BAKKAL	The Effects of Macro Economic Factors on Value of the Companies' Shares

19:00 Gala Dinner

October 30, 2016 - Sunday (Distance Presentations)

11:00 – 13:00	Parallel Session I	Lecture Hall 1	Özge Habiboğlu, Teoman Akpınar	Examining Costing Method in the Case of a Firm Operating in Logistics Sector
			Nazlı Çağıl Küçüköksel, Teoman Akpınar	The Cyprus Conflict
			Nilüfer Serinikli	The Importance of Cooperatives in the Economic Empowerment of Poor Women Receiving Service from Edirne Community Centers
			Mert Kalender, S. Ahmet Menteş	Management and Organization in Joint Stock Companies
			Fatma Fidan, Yeliz Yeşil	Approaches of the employer against the Minimum Wage Increases: A Study in Sakarya
			Abdullah Özdağ, Tekin Önal	Kosovo Issue And Kosovo's Independence Process

11:00 – 13:00	Parallel Session I	Lecture Hall 2	Hicran Özlem Ilgın, Hakan Uruç	Globalization as a Reflection of Television Serials Context of Western Culture
			Gulizar Tanridag	Socio-Economical Structure And Potential Of Corlu District in Tekirdag Province
			S.Ahmet Menteş, Levent Yılmaz	The Impact of Fire Support Automatisation Which is One of the Decision Support System on Military Decision Making Process and Contemporary Battles
			Rasim Yılmaz	Competitive Advantage of Cities: The Case of Saray Town of Tekirdağ Province
			Fatma Fidan, Yeliz Yeşil	Generation Y and E-Contact Usage in Turkey: A Research on University Students
			Seda Ekmen Özçelik	Trade Potential Between Balkan Countries and Turkey

11:00 – 13:00	Parallel Session I	Lecture Hall 3	Duygu Özkan, Nur Yanık, Kürşat Emre	Administrative Structures and Its Impact on Management of SMEs in Turkey
			Emre Can Şahan, Çağatay Ordu, Nur Yanık	Employment of Disabled Persons and its Macro Economic Contribution
			Süreyya Bakkal	The Results of Monetary Policy After the year 2000 In Turkey
			Muharrem Bakkal, Hakan Kılıcı	The Impact of Lean Manufacturing on the Firm's Operational Efficiency and Profitability: An Empirical Study on Firms Operating in Tekirdag Province
			Mustafa Çalım	Industrial enterprises in the Ergene County
			Süreyya Bakkal, Hakan Kılıcı	The Effect of Motivation on the Productivity of Business Managerial Process: An Empirical Study on Firms Operating in Tekirdağ Province
11:00 – 13:00	Parallel Session I	Lecture Hall 4	Nur Yanık, Kürşat Emre, Ebru Sargın, Haluk Kaba	A Solution to Poverty : Micro-credits
			Ali Samast, Ebru Sargın, Erdem Ceylan, Çağatay Ordu	The Importance of the Transportation Sector and Container Transport in Turkey
			Erdem Ceylan, Ali Samast, Emre Can Şahan, Ayşegül Uçan	The impact of Electronic Banking Applications in the Turkish Banking System on the Turkish Economy
			Muharrem Bakkal	The International Trade Organizations' Effects to the World Economy
			Selçuk Eti, M.Ömer Azabağaoğlu	Attitudes of Consumers Towards Green Products
			S.Ahmet Menteş	Governance of Sovereign Wealth Funds

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## **INFORMATION SYSTEMS AUDITING - LEGISLATION AND STANDARDS**

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### **Abstract**

The second half of the 20-th and early 21-st century, marked the expansive growth of ICT and software solutions that invaded all spheres of everyday life and work. Effective management of ICT is essential not only for the successful execution of daily activities and processes, but also in achieving the strategic goals of each company. ICT management is not only management costs incurred in doing business operations but also control of their efficiency and security, since advances in technology may result in increased exposure to operational risks. Enterprises should have an adequate system of internal control which is consistent with the nature, complexity and risk profile of operations. According to the legislation, it is mandatory the establishment of internal audit service as an independent department within the internal organizational structure, and conducting an external audit to verify the information presented in the financial statements. The Internal Audit provides objective and independent assessment of the adequacy and effectiveness of the internal control system, the accuracy of accounting records and financial statements, compliance with internal policies and procedures, and with laws and regulations that are in force, as well as general efficiency operations. As an indispensable part of the operation or the scope of the internal audit is an evaluation of the adequacy and effectiveness of processes and control mechanisms in information systems. Also and the external audits, which are mandatory and are performed annually, among other should provide opinion and assessment of the information security in terms of its compliance with the work and objectives of the bank, data protection and established control systems.

**Keywords:** audit, control, management, information systems, information technology