

Povzetki *Abstracts*

Velikost podjetja, ureditev revidiranja in odkrivanje goljufij: empirični dokazi iz Irana

Mahdi Salehi in Ali Mansoury

Revizor je odgovoren za preprečevanje, odkrivanje in poročanje o goljufijah. Pri revidiranju so najspornejši nezakoniti akti in napake. Ti področji sta tudi najpogostejši predmet razprave med revizorji, politiki, mediji, zakonodajalci in javnostjo (Gay in dr. 1997). S predhodno raziskavo je bila ugotovljena pozitivna povezanost med kakovostjo revizije ter velikostjo revizorskega podjetja. Medtem ko so nekatere študije kot nadomestilo za kakovost revidiranja uporabile revizijske stroške, so druge študije uporabile bolj neposredna merila, kot so rezultati poročil o nadzoru kakovosti. Vendar so slednje študije uporabljale vzorce, ki so močno geografsko omejeni ali pa so omejeni v smislu vrste naročnika. To še ni vse. Večina raziskav o povezanosti med velikostjo in kakovostjo se je tudi osredotočila na dokaj velika pooblaščenca revizijska (CPA) podjetja. Zadnja leta se je veliko razpravljalo o naravi revizijske prakse (Salehi 2007). Revizorji so odgovorni tudi za zagotavljanje točnosti in natančnosti izjav, ki jih pripravijo managerji.

Gljučne besede: ureditev revidiranja, odkrivanje goljufij, revizijska pristojnost, Iran

Cost of Equity Capital: An Example of Evaluation for Selected Slovene Joint-Stock Companies

Igor Stubelj

The article sheds light on the evaluation of cost of equity, which is important as it determines the minimum yield the investors require on the invested capital. We use the cost of equity as a discount rate to calculate the present value of the expected free cash flows which belongs to the owners of equity capital. In the article, the methodological solutions for the evaluation of the equity capital cost with the CAPM on the Slovene financial market are shown. The Slovene capital market is a developing market with a short time line of available historical data. We evaluate the equity capital cost for selected Slovene companies.

Key words: : cost of equity capital, CAPM, yield, risk

Stress, Sports Activity, Health Condition and Lifestyle of Casino Park Employees

Damir Karpljuk, Maja Meško, Mateja Videmšek and Suzana Mlinar

The aim of this study was to determine the differences in socio-demographic characteristics such as sports activity, health condition

and lifestyle of Casino Park employees considering the frequency of experiencing stress. The study included 251 employees. Data analysis was performed using basic statistical parameters and χ^2 . The results of the study have shown that 129 (51.4%) employees are regularly physically active. Most employees experience stress occasionally 115 (45.8%), among them 63 (47.7%) women and 52 (43.7%) men. Individuals who evaluate their health condition as excellent never experience stress and also have less health problems than others.

Key words: stress, sports activity, health condition, lifestyle

An Example of Performing a Text Analysis in a Qualitative Research

Vasja Roblek

The article presents an example of a text analysis and interpretation based on a qualitative research. In the first part we focus on the theoretical definition of analytical tools and characteristics of the text analysis and interpretation within the frame of qualitative research. We continue with presenting an option of analysing and interpreting acquired data by using the analytical tool thematic network. The presented option is based on the results we obtained by half-structured interviews, personal notes and by observing the functioning of two networks.

Key words: text interpretation, encoding, qualitative research, thematic network

Lie and Lying: Definition, Detection and Role in Management

Marija Karačić

Lie and lying are a part of daily life as well as management. The shortest definition of lying would be harming other person by deceiving them intentionally. We can detect lying by different communication channels: volume, talking speed, articulation, eye gaze, gesticulation, face expressions and other clues. Conclusions made on the ground of only one clue can often be deceiving. Thus it is necessary to take into account several clues at once and seek inconsistencies among them. Some authors assert that lie and lying in management are just a part of the game while others say that the two should not be a part of management in any case.

Key words: lie, lying, nonverbal communication, management

9th Scientific Conference 'Globalisation of Culture'

Armand Faganel

The 9th scientific conference titled Globalisation of Culture, which was organised by the Political Science Research Centre (PSRC) from

Zagreb, was held in the middle of October 2008 at the University of Dubrovnik. 20 selected papers cast light on different aspects of mutual relationships between globalisation and culture. The plenary speaker Robertson is one of the pioneers of research in the field of cultural globalisation and is also the one who introduced the Japanese term globalisation into Western culture. By participating actively in the conference, the authors of the papers turn into co-workers of the centre.

Key words: globalisation of culture, political science, democracy, international conference

9th International Scientific Conference MIC 2008 in Barcelona

Suzana Sedmak, Marijana Pregarac and Janez Šušteršič

The 9th International Scientific Conference MIC 2008 was held in November in Spain. The conference titled Intercultural Dialogue and Management took place during the European year of intercultural dialogue and was organised by the Faculty of Management Koper, a member of the University of Primorska, the University Centre for the Euro-Mediterranean Studies (Centre EMUNI) and the European Institute of the Mediterranean from Spain (IEMed). 169 papers were accepted to be presented at the conference and there were more than 200 participants. The next, that is the 10th conference MIC 2009 will be held in the Tunisian town Sousse.

Key words: international scientific conference, management, intercultural dialogue