

**SCIENTIFIC PAPERS OF THE UNIVERSITY OF PARDUBICE**

**Series D**

**Faculty of Economics and Administration**

**No. 45 (1/2019)**

**Vol. XXVII**

# **SCIENTIFIC PAPERS OF THE UNIVERSITY OF PARDUBICE**

**Series D**

**Faculty of Economics and Administration**

**No. 45 (1/2019)**

**Vol. XXVII**

Registration MK ČR E 19548

ISSN 1211-555X (Print)

ISSN 1804-8048 (Online)

Contribution in the journal have been reviewed and approved by the editorial board.  
Contributions are not edited.

© University of Pardubice, 2019

## ABOUT JOURNAL

Scientific Papers of the University of Pardubice, Series D journal aims to be an open platform for publication of innovative results of theoretical, applied and empirical research across a broad range of disciplines such as economics, management, finance, social sciences, law, computer sciences and system engineering with the intention of publishing high quality research results, primarily academics and researchers.

The journal is published every year since 1996 and papers are submitted to review. The paper is included in the List of reviewed non-impacted periodicals published in the Czech Republic, it is also indexed in Scopus, EBSCO Publishing, ProQuest and CNKI Scholar. The journal is published 3x per year.

## CONTENTS

<b>DOES GENDER MATTERS IN FINANCIAL LITERACY? A CASE STUDY OF YOUNG PEOPLE IN TIRANA</b> ÇERA GENTJAN, TUZI BRUNA.....	5
<b>ACHIEVING A GREAT REPUTATION FOR CORPORATE SOCIAL RESPONSIBILITY: STUDY FROM THE CZECH HOSPITALITY INDUSTRY</b> ČECH PETR, JINDŘICHOVSKÁ IRENA, NEUBAUER JIŘÍ .....	17
<b>IMPACT OF SELECTED FACTORS ON THE PERCEPTION OF THE MACROECONOMIC AND FINANCIAL ENVIRONMENT OF SMES (EMPIRICAL STUDY FROM CZECH REPUBLIC AND SLOVAK REPUBLIC)</b> DOBEŠ KAMIL, VIRGLEROVÁ ZUZANA, KRAMOLIŠ JAN .....	29
<b>FINANCIAL STATEMENTS RISKS: CASE STUDY OF A SMALL ACCOUNTING UNIT</b> DRÁBKOVÁ ZITA, PECH MARTIN.....	41
<b>LEVERAGE CERTIFICATES' DESIGN WITHIN THE PORTFOLIO MANAGEMENT</b> HARČARIKOVÁ MONIKA, BOBRIKOVÁ MARTINA .....	53
<b>AN ANALYSIS OF TWO NEW PROCESS APPROACH-RELATED TERMS IN ISO 9001:2015: RISK-BASED THINKING AND CONTEXT OF THE ORGANIZATION</b> HRBÁČKOVÁ LUCIE, TUČEK DAVID .....	65
<b>DETERMINATION THE EFFICIENCY OF SECONDARY SCHOOLS IN THE PARDUBICE REGION</b> CHLEBOUNOVÁ DENISA .....	77
<b>KONCENTRACE KRIMINALITY A VÝDAJE OBCÍ NA BEZPEČNOST A VEŘEJNÝ POŘÁDEK</b> KRAFTOVÁ IVANA.....	89
<b>INVESTICE DO VĚDY A VÝZKUMU A PRODUKTIVITA PRÁCE V MSP V EUROZÓNĚ</b> KRKOŠKOVÁ RADMILA.....	101
<b>MOBILIZATION OF DOMESTIC RESOURCES FOR ECONOMIC DEVELOPMENT FINANCING IN NIGERIA: DOES TAX MATTER?</b> OBI CALLISTAR KIDOCHUKWU, IFELUNINI INNOCENT.....	113
<b>THE EVALUATION OF THE PROGRAMME FOR CRIMINALITY PREVENTION IN THE CZECH ARMED FORCES</b> PERNICA BOHUSLAV .....	126
<b>WORKPLACE FLEXIBILITY TO IMPROVE ORGANIZATIONAL PERFORMANCE</b> SHAH BINAL, GREGAR ALEŠ.....	140
<b>PERFORMANCE MANAGEMENT OPTIMIZATION VIA GRAPH COLORING APPROACH</b> ŠKRABUŤÁKOVÁ ERIKA FECKOVÁ, GREŠOVÁ ELENA.....	152

<b>THE CURRENT PERCEPTION OF PERSONNEL MARKETING</b> UNGERMAN OTAKAR, MYSLIVCOVÁ SVĚTLANA, DĚDKOVÁ JAROSLAVA .....	<b>161</b>
<b>ANALYSIS OF E-COMMERCE ACCEPTANCE USING THE TECHNOLOGY ACCEPTANCE MODEL</b> VALENCIA DANIEL CARDONA, VALENCIA-ARIAS ALEJANDRO, BRAN LEMY, BENJUMEA MARTHA, VALENCIA JACKELINE .....	<b>174</b>