

Creating and Designing Sustainable Management on the Global Level

Ilic S. Biljana

Megatrend University of Belgrade, Serbia
biljana.ilic@fmz.edu.rs

Djukic P. Gordana

Faculty of Economics, Belgrade, Serbia
gordanadkc048@gmail.com

Abstract

In the domain of sustainable development, management has great importance because its creativity and knowledge undoubtedly contribute to the improvement of the economic environment. In overcoming the global economic crisis, a society based on the knowledge and concept of sustainable development plays the largest role in the economy of any country. The concept of sustainable development implies favoring learning and developing an organizational culture in business entities. It is necessary to establish new social values based on the knowledge, creativity, and ability of human resources. In other words, there is a need to educate and create quality management with a tendency to transform the current society into a learning society. Such a society, through proper and well-defined sustainable development strategies, would be a society that thinks of tomorrow, i.e. on the future. The paper aims to point out certain forms of management and to transform management as a science in terms of favoring sustainability in business as well as in all spheres of social life. Authors consider designing as a process of good development strategy, while creation is considered as a concrete implementation of that good strategy. Sustainable management at the global level implies the general approach of a new way of managing all activities of human society. The focus is on knowledge-based society, sustainable development principles, development strategies and environmental policies, cleaner production, biodiversity conservation, and socially responsible business. The authors will also present an example of good practice in Australia, as the country in which management at the national level applies social responsibility, especially in the social sphere of sustainable development. It will be considered the sustainability of the Australian pension system, i.e. the model applied in this country.

Keywords: Development strategies, environment, social insurance, social responsibility, sustainable development

1. INTRODUCTION

Because the modern world is already faced with the need for a global common responsibility for development following the needs of humanity and nature, the moral reasons of today's generation must be strong in terms of adequate chances for future generations' development and survival. This way of thinking is based on the fundamental principle of moral justice, in other words, that all people have equal rights for freedoms that will be not contradicted the freedoms of others. The right of the present generation to exploit resources and to a healthy environment must not be compromised the same right of the future generations (Ilic, Djukic and Simonovic 2021). The concept of sustainable development implies balanced economic, social and cultural development without environmental threats. This will also enable the development of future generations at the same or higher level. The essence of the concept of sustainable development is the correlation between economic and environmental development, respecting the legality of ecological systems.

This concept is aimed at rational use of natural resources and on raising the quality of the environment but also the quality of life. For achieving sustainable development, human society must establish new social values based on knowledge, creativity, and human resource capacity, in other words, to create quality management with a tendency of transforming the present society into a future, learning (Mensah 2019; Djukic and Ilic 2020a).

2. KNOWLEDGE-BASED SOCIETY

Creating a society based on knowledge and sustainable development involves fostering the coordination of key factors such as investment in education, research and development, and practical application of research results. The use of information and communication technologies is also a way of expanding and acquiring knowledge. The level of education of the entire population is one of the basic factors influencing the formation of social knowledge bases (Ilic and Djukic, 2020b). In this sense, the higher education system is being upgraded at the society level, adequate training of human resources carried at the level of economic entities. Management plays a key role in human resource education. Viewed through history, economic development was based primarily on the dominant participation of natural factors and physical labor within the concept of an agrarian society (Djukic and Ilic, 2021). During the expansion of industrial society, both in production and in commercial activity, the most important productive factor was real and financial capital (money, industry, energy). Technological developments have led to the participation of physical labor, including material technology, as well as natural and financial resources. During the twentieth century, there was a "post-industrial society", an "information society", or so-called a "weightless economy" dominated by intangible factors (Krstic and Vukadinovic, 2008). In the human society where the economy is based on knowledge and comparative advantage, the key production factor becomes the whole set, or complex of intangible factors. Information, knowledge, skills, and culture are factors that are gaining economic impact and increasing market value. Significant changes concerning the creation, collection, processing, and use of information are happening today and these changes are conditioned by the expansion of the information services sector. Massive offerings and the increasing availability of information-based services are leading to a rapid reduction of their prices, and further, open opportunities for their use by an unlimited number of users. This data leads to the conclusion that knowledge is unlimited and that its "division" increases the richness of knowledge. Therefore, without good and quality management at both the micro and macro levels, this is impossible to achieve knowledge, in other words, the "know-how" (Vujic, 2000).

3. SUSTAINABLE DEVELOPMENT PRINCIPLES AND ENVIRONMENTAL DEVELOPMENT STRATEGIES

Modern civilization has developed on the paradigm of constant material growth, encouraging unscrupulous consumption of natural resources. The consequences of this way of thinking and behaving are more than known on a global level. Humanity is entering the third millennium with major environmental problems at the global level, such as (<http://www.endemit.org.rs>): damage of biosphere and its ecosystems; demographic explosion - 10 billion expected by 2040; global climate change; exhaustion of natural resources; waste in unmanageable quantities, and damage to human health, etc. On the one side, industrialization makes it possible to improve living standards, but on the other side, it has a negative impact on the quality of the environment and human health. It is inevitable for humanity to finally realize that a further strategy for the survival of the whole Planet (and society) depends on a different attitude towards the environment. The ecological crisis is only an inseparable part of the civilizations' "great events". First of all, it is part of a deep crisis of modes of production, consumption patterns, and economic growth. The second part of the crisis is losing basic human values. Such a way of life leads human society in a condition that is not balanced with nature. Balance can be achieved with fundamental socio-cultural alternatives in new modes of production and consumption. Preserving and improving the environmental system is an inevitable feature of the modern world. The reduction of pollution and pressure on the environment can be achieved through the use of natural resources by economic and other entities, but in a way to ensure their availability for future generations. Good

environmental development strategies must be implemented for this purpose. Businesses, i.e. companies as well as management at the social level, should rely on the following postulates: 1. Establishment of a system for protection and sustainable use of natural resources, i.e resources that include: air, water, soil, minerals, forests, etc.; 2. Strengthening synergies and achieving significant effects between environmental protection and development policies of other sectors; 3. Investing in reducing environmental pollution and developing clean technologies; 4. Reduction of high energy intensity of the economy of the Republic of Serbia and more efficient use of fossil fuels; 5. Encouraging the use of renewable energy sources; 6. Planning for sustainable production and consumption and reducing waste per unit of product; 7. Protection and conservation of biodiversity. These elements, like environmental factors, depend to a large extent on CSR in sustainable development.

4. SUSTAINABILITY DEVELOPMENT AND SOCIAL PRINCIPLES AND SOCIAL SECURITY

Global principles of social security are defined in Convention No. 102 (1952), as an international treaty. It recognizes minimum standards and human rights based on the sustainable development of social protection. The principles are also used as a basis for social rights and to adopt national strategies and models in the field of social protection. The principles include: "1. responsibility of the State, 2. rights defined by law, 3. minimum levels of protection for both contributory, and non-contributory schemes, 4. collective financing and financial sustainability, 5. participatory management, and 6. transparency and compliance mechanisms" (Markov et al., 2019). The achievement of results in the field of universal social protection is reflected in: "reducing poverty and inequality - lessens social tensions and conflict, and builds political stability; increasing consumption and aggregate demand – support crisis response and structural change and promotes economic growth; better access to food and better nutritional status and higher utilization of health services – improved health; higher school attendance and reduction in child labor – better educational performance; facilitates the search for jobs and riskier decision-making – promotes productive employment and entrepreneurship" (Pinheiro, 2017). Convention No 128 (1952) defines the obligation of pension benefits and standards for the financing of pension systems. Governments are responsible for the adequacy of pension benefits and take steps to ensure the sustainability of the pension system.

5. ENVIRONMENTAL AND SOCIAL SECURITY POLICY

Establishing an environmental management system in business entities, maintaining it, and continually improving it, while improving the quality of services, is one of the priority tasks in achieving a long-term business policy at the state level. Contributing to environmental protection can be achieved by preventing or reducing the negative impacts of harmful business activities, processes, and services. In addition to protecting the environment, the primary task of every organization as well as of the state (each state) is to care for its employees. When an employee completes their working life, their (states, organizations) care should not be less. People who have become retirees must still have basic life benefits, nursing care, and necessary assistance. To care for retirees, it is necessary to establish a sustainable pension system that will be written in detail. Following the example of the Serbian company "MIVA" from Indjija, the following environmental measures are presented, which this organization applies (<http://www.miva.rs/Politika>): 1. Enforcement of laws and regulations in the field of environmental protection; 2. Constant improvement of the organization of work for the rational use of raw materials, energy, and water, as well as reducing emissions and preventing water and soil pollution; 3. The tendency to reduce total waste as well as eliminate waste, which cannot be processed in a non-threatening manner; 4. Continuous improvement of environmental performance; 5. Environmental training to gain new knowledge and raise awareness of all employees about the importance of preserving it; 6. Establishing effective communication with all stakeholders and other relevant organizations to better share environmental information; 7. Impact on suppliers, suppliers, and subcontractors that they too take action on environmental protection; 8. Make the environmental policy available to the public. In business entities, top management should take responsibility for implementing such a policy. However, based on the fact that human capital is one of the most important resources of any state, it is necessary to emphasize the promotion of this

(human) capital. Employee care is a concern for the entire society and it has to be in the first place. What happens when an employee completes his or her work life? What is the situation in Serbia and what is the situation in other parts of the world? It can not be thinking and speaking about environmental protection unless society does not care for its senior citizens, for those who have lost the possibility to work, for retirees. How to establish a sustainable pension system and whether such a sustainable system is operational? In the following text, the authors will give an overview of the social component of sustainable development, the pension system for which the top management of the state (any state) is responsible. Global management would thus really gain in importance and could be said to have been applied globally (Schildberg and Wodsak, 2019). It is further explained that in many countries of the world has been achieved in an impressive way the welfare system and social security for all residents. In the process of adopting an adequate strategy, formulating social policy, and implementing social protection, you have had the involvement of governments, social partners, and other numerous key actors. The authors Schildberg and Wodsak presented that many other countries' experiences show that the effective participation of workers, employers, and other stakeholders contributes to the adoption of adequate social policy and its implementation, which is in line with the Social Welfare Recommendations (No. 202). For a social security strategy and sustainable social development, effective governance is important for defining clear goals. Adequate funding is needed to implement the social security strategy coordinated roles and social responsibility. In the report "Old-Age Income Support in the 21st Century", the World Bank defined in 2005, in addition to the existing three, two more pillars. The first zero pillar was introduced to provide minimum social security based on social pensions and, fifth, for family social protection, with public pension plans, administered by the state. The second pillar introduced is the informal sector which represents non-financial arrangements/informal support. This modality aims to provide minimum social protection at the local, regional or national level to all socially excluded older categories of the population, including those who have not or have partially participated in their work in the formal economy. Social pensions provide minimal income for the livelihood and absolute standard of living of the elderly. They are financed mainly from public budget revenues (Holzman and Hinz, 2005). Rudolph (2016) indicated that the implementation of social pensions depends on management as well as on management in the area of the pension system and social protection, which as a form of public pension is implemented so far with only about 50% in countries around the world. Experts in the field of pension insurance with the view that the implementation of social pensions is generally a long-term process, that before the introduction of the zero pillar, relevant experts are hired to "carefully" analyze, plan and evaluate the social program (Rudolph, 2016). The research has discussed the influence of state policy, political institutions, and the impact of the application of the democratic principles of the political system to the introduction and commission of social pension when based on results. Democratic systems are positively correlated with social pensions. In the result of hypothesis: "the strength of governments and ist socialist orientation increase the probability of social pension provision, ceteris paribus", Rudolph concluded that in political systems both democratic and autocratic the introduction of social pensions can be a means of raising votes by older voters in political elections. This is especially important in countries dominated by the elderly, such as in Serbia due to the migration of young people and "brain drain". In further analysis, Rudolph tested the hypothesis: "international leverage through trade and aid provision increases the probability of social pension implementation, ceteris paribus" and in the empirical analysis using the variables: economic and demographic, political system, and international influence variables. It is indicated that the decision about providing social pension may be different. It is estimated according to Rudolph's methods and results, that there is a conditional probability that the country has a long term social pension model as follows in Formula 1:

$$P\left(Y_{it} = \frac{1}{x_{it-1}}\right) = \int(\alpha + \beta'X_{it-1} + \delta_r + \Lambda_t + \varepsilon_{it}) \quad (1)$$

$i = 1, \dots, N, t = 1, \dots, T$. Y_{it} indicates whether or not a country i has a noncontributory pension in period t , X_{it-1} is a vector of covariates, α is a common constant, β are parameters to be estimated and ε_{it} is the idiosyncratic multivariate normal error term. Rudolph presented link ($f(\cdot) = \phi(\cdot)$) to modulate binary dependency variables.

In doing so, it controls the dependence of the duration of application social pensions. The analysis found that the higher the expenditures, the higher the social benefits, respectively that it is a positive and meaningful relationship between government spending and social security benefits, at 5 percent. The analysis showed that social pensions and their effectiveness are more important for developing countries and demographic factors. However, this requires the introduction of state social funds. For this reason, the greater introduction of social pensions is taking place in more developed countries. Based on the (WSPR, 2017), social protection for the elderly is practiced almost all over the world. Social protection is a key component of sustainable development. In the world, about 68% of pensioners receive or have no pension. Although universal pensions are common in many countries, in countries with “poorer” economies, less than 20% of old people receive pensions from the state. Also, many (older people) are dependent on the material support of their families because of minimal pensions (WSPR, 2017). Contributions for Social security are accounted from the salary of employees, in a certain limit and percentage amount following legal regulations. Income from social security contributions intended for social security programs. These contributions are paid by the employer to the gross salary of the employee and treated as an operating expense, the portion that the employee pays is taken from the gross salary. Serbia's Social Security Rate averaged 36.83 percent from 2004 to 2019. The highest percentage was reached 37.8 in 2015 and the lowest percentage was 34.05. in 2004, and 37,05 in 2019 (Trading Economics, 2020). The share of social protection expenditures is determined according to the government classification, as a percentage of total GDP expenditure, income earmarked for social protection, at the republic and local levels of governments. According to Trading Economics Site, the Social Security Rate in Australia stands at 11.50 percent. The social security rate is a labor income tax levied on businesses and employees. From Social Security tax contributions are funded social and health care and social programs and other benefits. The amount of the Social Security Rate from 2010 to 2013, was 10.50 percent and 10.75 percent in 2014. The contribution rate increased significantly from 2015 to 2019, namely: 11.25 percent to 11.50 percent (Trading Economics, 2020). Figure 1 shows the specific Social Security Rate in two countries from 2010 to 2020:

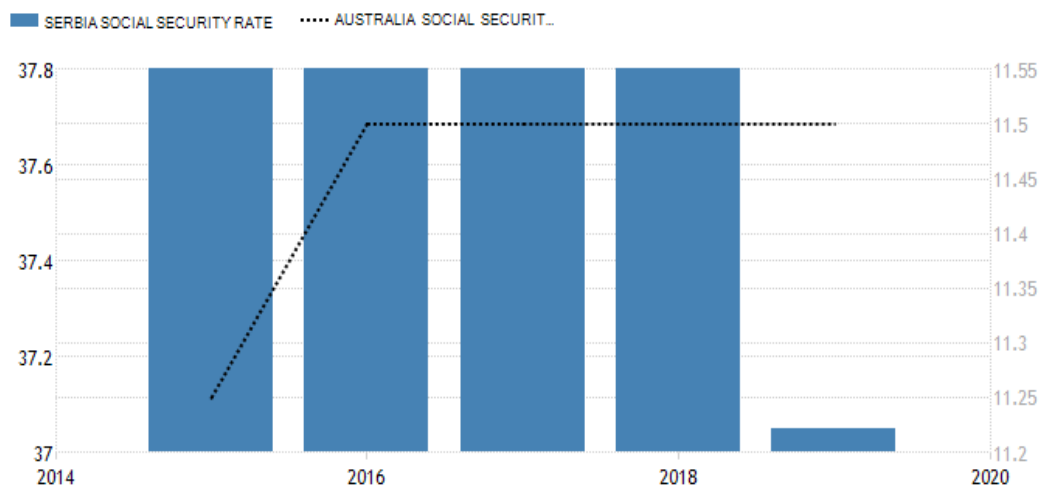


Figure 1: Social Security Rate in Serbia and Australia, February 2010- February 2020
Source: <https://tradingeconomics.com//social-security-rate>

The "main key messages" for Serbia, to implement the social component (1.3) of the sustainable development of cohesion Europe to contribute to regional and global transformation, the Serbian government has identified six strategic directions for the development of sustainability for each individual with projections until 2020, namely: 1. connecting with European partners and the world for global integration of sustainable development, 2. achieve faster inclusive and sustainable development based on economic scientific and innovative resources, 3. efficiency and effectiveness of public service, 4. promotion of human rights and security, 5. education for the twenty-first century, 6. trans-transformative digitization (RS, 2019).

Australia has over the past 26 years "recognized" the importance of sustainable development. State management has established well-being and well-being for all residents in the country. Legislation and policies The Government of Australia has adequately targeted environmental, social, and economic development, in line with the Global Sustainable Development Goals (SDGs). Through their programs and plans, activities are aimed at ensuring that businesses, organizations, and each individual have opportunities to access existing problems for collective activities, partnerships in problem-solving. Although it has achieved economic success through economic, trade, industrial reforms, there are a "main key message": that "politicians", or government, should continue to address long-standing problems, such as improving health, economic, justice, and well-being outcomes for Australia's Aboriginal and Torres Strait Islander peoples (HLPF, 2018). Australia, as an example of good practice, has achieved the goals of global sustainable development, thanks to the knowledge, experience, and skill, through partnerships and developed economic sectors, a large number of highly educated and engaged people in quality institutions. In this regard, Australia is ready to contribute with their expertise to other countries and to share knowledge of new technologies and other development areas to help other countries. According to (HLPF, 2018), through legislation, policies, and programs at the federal, state, and territorial level human rights are respected. All accounts and illegal instruments are judged by the federal parliament that must be compatible with federal and international human rights treaties, ratified by Australia. In the Report at each institutional level, jurisdictions have been introduced that respect the rules and regulations.

6. DISCUSSION – THE SIGNIFICANCE OF SOCIALLY RESPONSIBLE BUSINESS IN SUSTAINABLE DEVELOPMENT

Corporate Social Responsibility (CSR) is, in essence, an awareness of the new position and importance that companies have in the contemporary, global society, and is reflected in the responsibility that arises from that awareness. The practice of this kind of business is related to the overall activity of an enterprise, ie: what it produces, how it buys and sells, whether it obeys the laws, how it treats its employees, whether it invests in the local community and how it contributes to environmental protection (Corporate Social Responsibility in Serbia, 2005) Corporate social responsibility can bring the following business benefits: protecting and improving existing resources (human capital or the environment) on which the company's operations depend; forecasting, avoiding and reducing business risks and associated costs; increasing the financial efficiency of the company by reducing the cost of doing business; opening new business opportunities and new markets; protecting, building and enhancing the company's reputation, especially concerning consumers; the company becomes attractive to investors, educated and motivated workers. Many arguments are in favor of the existence of real business interest of a company for socially responsible behavior, and any business activity, including those related to incorporating social responsibility into its business, has a more or less direct interest. The first thing is certainly reputation, which no longer represents the intangible category, but is directly linked to the value of the company. The second argument, also related to employees, is their better motivation, greater loyalty, and the ability to attract better staff. In the social sphere, investing in education, working conditions, and adopting good relationships with employees can also contribute to productivity. Being socially responsible means not only fulfilling legal obligations but more than that, investing in human capital, the environment, and relationships with other stakeholders.

7. COMPANY MANAGEMENT LIMITATIONS ON CORPORATE SOCIAL RESPONSIBILITY

The need to implement the concept of social responsibility in the process of corporate governance arises due to increasing pressure from the state, consumers, and other stakeholders for environmental protection, employees, human rights organizations, and others. The key constraints to the broader implementation of the CSR concept at home are most often. In a society that has been stagnant for many years regarding social norms, social and economic development, there are opportunities to mitigate or eliminate the negative phenomena of poverty and social inclusion through adaptive collaborative management (IGSASG, 2019). This implies management that is desirable in complex and insecure systems. The key constraints to the widespread

implementation of the CSR concept at home are most common: unstable political conditions; inadequate legislation; insufficient awareness of the benefits and possibilities of implementation; insufficient support from the state and other institutional infrastructures; management and employee resistance, and insufficient support from financial institutions (Figar, 2005). For social responsibility to be more prominent in the process of managing a company, it is necessary first and foremost to give the necessary support to the development of this concept. In the previous period, entrepreneurs were completely left to their abilities and personal finances. They were faced with an unfavorable environment in which they did business in the absence of advisory, financial, organizational, and any other support in the process of establishment and subsequent development. For the CSR practice to be more prevalent at the state level, the following steps need to be taken: Reduce taxes; lower interest rates with banks and other financial institutions; get support from governmental and non-governmental institutions; reform legal regulations in the field of environmental protection, labor, etc., and enable information sharing with other stakeholders. Due to the increasing importance of economic and social activities in Serbia, these topics are becoming more prominent. Stakeholders from all sectors start to think and talk about concepts such as sustainable development, corporate social responsibility, and resource engagement in all social sectors for the common good (Djordjevic and Urosevic, 2009).

8. CONCLUSION

The business performance of businesses in the global economy must be based on the principles of social responsibility and aligned with the requirements for environmental protection and improvement. Sustainable development guidelines are defined globally, which should strike a balance between economic development goals on the one hand and social development on the other while respecting the need for environmental protection. All this influences businesses to take a more serious approach to meet the goals of more stakeholders in their environment. The near future points to the need to incorporate the concept of social responsibility into corporate practice. To achieve the goals for the socially endangered and the poor, it is necessary to cooperate not only through dialogue but also through the Internet with partners, state domestic and foreign institutions, local authorities, academics and scientists, and stakeholders. Through social cooperation, processes such as dissemination of knowledge and information, mapping, and reporting, adequate living conditions are created for every socially endangered individual, both within the state and beyond. Management at the national, regional, and local levels is only required to implement social policy in an informed and knowledge-intensive society. In this connection, the appropriate approach to the principles of management by the state authorities is emphasized to ensure minimum living conditions for the socially disadvantaged, especially the elderly.

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