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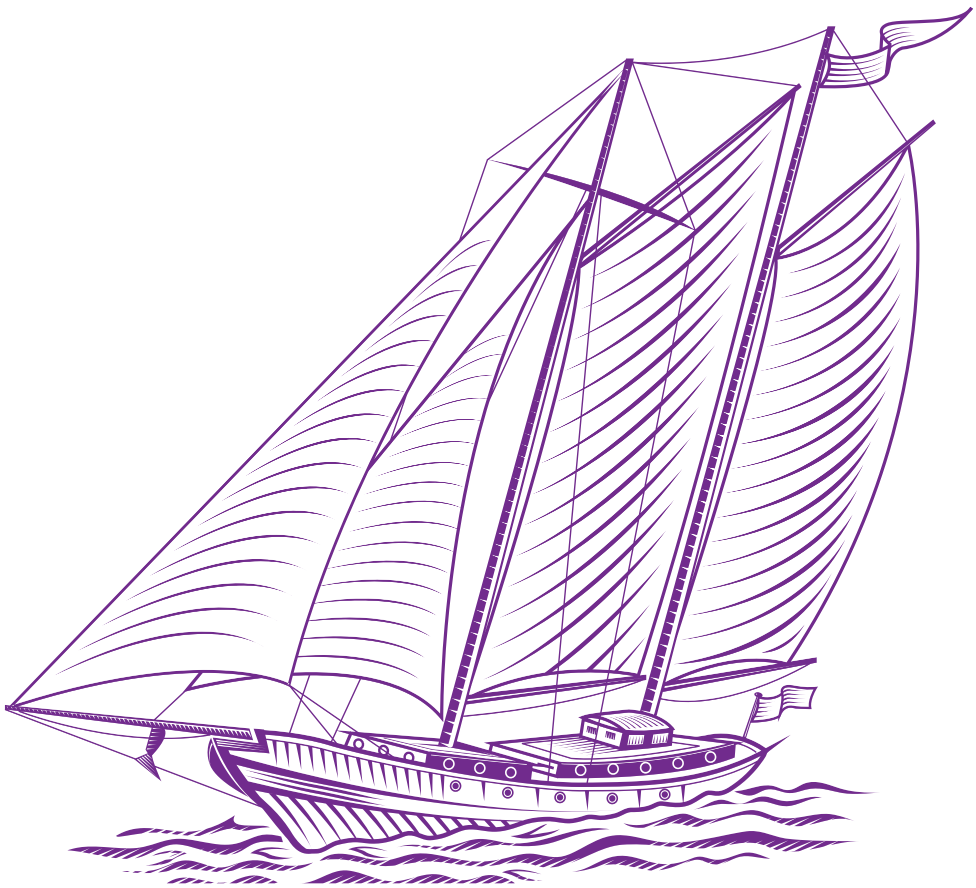

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THE IMPACT OF STUDENTS' INTERNATIONAL MOBILITY ON GLOBAL CITIZENSHIP IDENTITY DEVELOPMENT – A THEORETICAL APPROACH

ADINA LETITIA NEGRUSA[1], CRISTIANA HOREA[2]

ABSTRACT. While universities expanding the short-term study abroad programs and international mobility for their students, these were identified as a substantial contribution toward the increasingly globalisation and promotion of global citizenship values. Lately few authors considered the global citizen dimension from a learning process perspective, suggesting a model of cultural citizenship linked with transformational learning process. This paper review the literature related to citizenship identity characteristics and the benefits resulted from international mobility programs. The final purpose is to create a new research model for evaluating the impact of the international experience through study abroad programs on attaining a set of explicit skills and attitudes which direct towards the classification of a global citizen.

Keywords: educational travel, global citizen, intercultural awareness, intercultural experience

JEL Classification: M53, A13

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Introduction

The involvement of universities in providing educational travel opportunities to their students has increased considerably. Nowadays, there is a visible trend of emphasizing the open access to such opportunities, a high commitment assumed by the educational institutions, which aim to prepare the upcoming workforce as efficiently as possible. Due to international educational travel, students gain a quality to which we can refer to as “global competency”, as well as improve their skills in such a manner that they become more competitive professionally. This state of development is visible, especially when compared to students which lack this specific experience. Education abroad, specifically, leads the individual to gain or further develop a set of explicit skills and attitudes which direct towards the classification of a global citizen.

Perhaps more than any other concept, this idea emerged in the late 1990s as a key strategic principle in higher education (Lewin, 2009). Universities from all over the world are adapting to an international dimension of education and take initiative to drive their students towards a global course of thinking, fit for this new age of globalization. This initiative is reflected in the numerous programmes and opportunities designed for students, to facilitate the experience of studying abroad. On a less noticeable level, this educational experience aims to drive young people to think and live as global citizens.

Study abroad has been growing since the late 1990s and has been expanding continuously ever since with support from the overall process of globalization, increased competitiveness, and perhaps most importantly due to curiosity and an open-minded mentality from the side of the students. A global environment implies transcending the boundaries set by culture, language and personal ideals, as a result of gaining a certain understanding of that which is around the individual. The drive towards global citizenship can be observed in every aspect of our lives, be it work, education or travel; the personal interest of the human species became global, it is reflected through international trade, business, relations, culture and a subtle shift of morals, all adapted to a global society. In the present day, global citizenship signifies new ways of thinking and belonging; this idea encompasses multiple meanings that vary depending on one's circumstances and view of the world and can shift throughout one's life (Schattle, 2008). Higher education institutions pave the road to achieving this global state of being, and it is indisputable that an educational experience abroad opens the mind of the young generation, who strives to improve.

Method of reviewing and analysing the literature

The research method that we developed for analysing the literature implies two stages, first searching based on a set of keywords in different databases like research gate and web of knowledge but also in some archives of different editors and journals. In the second stage based on the academic resources found we enriched our search reviewing the bibliography of the most relevant papers for additional sources.

In the beginning, we established according to our purpose a possible list of keywords like educational travel, global citizen, study abroad programs, and we added more for identifying the relevant studies to our objective like the benefits or effects of short-term international travel, global citizenship skills and competencies. The articles found in the first stage were studied to relevant conclusions and explanations and were organized into three subjects: global citizenship and skills or behaviours associated, educational travel and short-term study abroad programs, and last the benefits and effects of international educational travel for students. After that, all publications founded were curated and selected just those with a direct contribution to the global citizen notion or provide a set of skills associated with it, those which investigated the role played by different short-term programs of educational travel in the learning experience of the students or the learning outcomes that were perceived by students involved in it.

Literature review

Global Citizenship concept

Citizenship can adopt distinctive meanings depending on the attitude and values of a society. In a limited perspective, the word itself suggests being part of a socially organized community, and meeting conditions of this status being specified by law. As diversity globally expands to matters of race, culture, ethnicity and language, the concept of citizenship must follow this expansion from that of belongingness to a sole society, to be part of a larger community - a global one. While the notion of citizenship itself still provides a normative basis, the changes that happen at the global level do not align with some aspects of it anymore, and the concept finds itself in a constant state of development (Turner, 1990). The end state of this development process is what today we refer to as global citizenship. Nowadays, the mean to "be global" implies some criteria. From the globalization perspective, there are two noticeable conditions, on one hand, the primary dimension is a sense of self-in-the-world, respectively knowledge about the lives of others, and on the other hand, the secondary dimension comprises those attributes which enable the individual to act in the world, the potential to influence the others' lives (Kwame, 2008).

Global citizenship is a term which embraces both the psychological and behavioural dimensions associated with the type of world-mindedness supposed to result as an outcome of international transformative learning experiences and refers to actions and beliefs that nurture environmentalism, justice, and civic obligations (Tarrant & Lyons, 2012).

The global citizen adheres to a normative perspective - what needs to happen to create a better world (Brecher, Brown, & Cutler, 1993). It could be argued that the notion of 'global citizenship' is nothing more than a metaphor, considering that people cannot be citizens of the world in the same way that they are of a country (Davies, 2006). Global citizenship additionally transcends the artificiality of national boundaries and regards the planet as a whole as the common home of humanity

(Griffiths, 1998). By this affirmation, a new perspective is brought into the discussion, that of the common identity which unites humans being an ethical one as opposed to that of any other nature- cultural, political, social or economic. For Brownlie (2001), global citizenship is not limited to approaching current global issues like sustainable development, conflict and international trade, but extends to acknowledging the global dimension of local issues, likewise. Be that as it may, the possibility of becoming global is unbalanced (Dobson, 2005). The decisive factor for whether one can become a global citizen or not is being willing to place oneself as an individual from the local space frame to the global one. As far as it can be seen, the capacity of each person to act globally is limited. Those who can and choose to properly act globally are often projecting their local assumptions and desires as everyone else's global ones (Dobson, 2005). In this manner, the transition becomes easier and the process of embracing the global culture and attitudes emerges rapidly.

Adapting oneself's behaviour in terms of cultural awareness, responsibility and empathy, starting from a local community level and slowly advancing towards a more international environment, seems to be the appropriate approach to and strategy towards global citizenship. Before achieving the status of a global citizen, one must first identify as a proper citizen. Nonetheless, global citizenship is all about the willingness to cross intangible borders that others might regard as impossible to breach or of no interest, about being the outsider in a community but still wanting to connect with it and about building a comfortable space for oneself in a foreign environment. The fully developed concept of global citizenship implies that people who identify as global citizens (Cabrera, 2012):

- Cross international boundaries, or internal boundaries of differential citizenship
- Accept and respect fundamental rights
- Work towards achieving a state in which the system is morally correct.

According to other researchers (Brecher, Brown, & Cutler, 1993), global citizens are those who feel at home anywhere in the world, can accept and eventually adapt to conditions of specific societies. A global citizen is also viewed as someone who knows how the world works, is outraged by injustice and who is both willing and enabled to take action to meet this global challenge' (Richardson, 1979). This definition suggests that there must exist strong motivational factors which drive an individual to strive for the title of a global citizen.

The global citizen profile that this research is mainly taking into consideration for further analysis is the one created by Oxfam (1997), who sees the global citizen as someone who:

- Is aware of the immense world and has a sense of what their role as a world citizen is
- Respects and values diversity
- Proves an understanding of how the world works economically, politically, socially, culturally, technologically and environmentally
- Is outraged by social injustice
- Participates in and contributes to the community at a range of levels from the local to the global
- Is willing to act to make the world a more unbiased and sustainable place
- Takes responsibility for their actions.

Educational travel for global citizenship

Educational institutions actively support students to enhance their cross-cultural competencies, by aiding them and providing opportunities for travelling abroad to study - what we refer to as educational travel. Nowadays, students can opt for different forms of educational travel, ranging from short-term field trips, exchanges, international projects and even internships abroad. Be that as it may, the tourism industry is unaware of the true size of this market segment (Ritchie, Carr, & Cooper, 2003). This travel experience places students into an environment of favourable circumstances for dealing with real-world challenges, by living and working or studying alongside people of a foreign community. Thus, educational travel opens the mind of the young generation to different values, customs, and worldviews specific to other societies. The transitional experience encompasses an evolutionary shift from a state of low self and cultural awareness to a state of high self and cultural awareness, and the development of competencies to deal with the new environment (Adler, 1975).

Short-term study abroad is the fastest growing area of international education and there is an increasing interest in the role of applications of this form of study (e.g. faculty-led, field/environmental, and/or educational travel) in influencing global citizenship (Tarrant & Lyons, 2012). The inclusion of educational travel programs in universities does not naturally generate globally competent individuals. Significant learning outcomes can only exist when unlearning takes place, which often happens when one experiences severe or long periods of culture confusion (Hottola, 2004).

The culture confusion comes as a result of differences in terms of behaviour, values, attitudes, language, implemented systems (legal, political, etc.). These visible differences may indeed create a barrier to effectively communicate with people from the host community, and it is important to not applying country-level cultural values at the individual level (Hofstede, 2003). Seeing that for educational institutions, studying abroad has gained a new academic value, and that understanding the globalizing world is nowadays a priority for higher education, educational travel can be recognized as a vital strategy in preparing the students for active engagement in the global community. Well-structured study abroad programs, of any duration, have come to create an extraordinary learning opportunity for students that, in many ways, surpass the impact of traditional hometown-based instruction (Tarrant & Lyons, 2012).

So, the implication is that the length of time spent abroad is of no significance in the context of experience outcomes and that becomes crucial for students to have educational travel experience, of any duration, rather than none at all. Through educational travel, universities introduce to the society globally competent students - possessing global awareness, critical skills and expertise, students that are prepared to analyse and perform professionally in a globalized world.

Global competence is what leads to global citizenship, that is, in practice, having the ability to work cooperatively, to find and implement solutions to issues of global significance. Moreover, all this is of increased priority for students, as they enter a high and constantly developing competitive global marketplace.

The set of critical skills that are a crucial component of global competence should and do include:

- The ability to work efficiently and effectively in international settings
- The adaptability to and awareness of diverse cultures, values and individuals
- A certain familiarity with major trends of global change, as well as with the issues they raise
- The capacity to effectively and efficiently communicate across cultural and linguistic boundaries.

If universities are successful when it comes to their students possessing the above-mentioned skills after practising educational travel, then studying abroad truly is a way of getting closer to achieving the status of a global citizen. However, studying abroad cannot yet be generalized as an ordinary learning experience for all students, even though the need for global awareness, acceptance and cross-cultural understanding is widely recognized. Educational travel experiences represent a valuable part of the educational path of a student who shall become a global citizen and who most likely aims to perform professionally in an intercultural environment, in a world that is already interconnected. Compared to the students who do not dispose of such educational opportunities, supposedly after returning to their hometown, the students travelling strive to engage themselves in an increased number of educational activities (as compared to their involvement before the experience of educational travel) and look to actively express their newly acquired capabilities. The educational value of studying abroad reaches beyond solely the development of the internationalization of perspectives or increased intercultural communication skills. Educational travel experiences aim to influence students' personal development and deepen their intellectual maturity. Students that return from abroad become more engaged in their education, are more confident of both their interpersonal and intellectual abilities and are more committed to exploring how they can be active members of their communities. All things considered, students who experience educational travel gain new understandings of themselves and their position in the world.

The recollection or reflection of past events is a key component of study abroad programs because it is through such interpretations that students begin to understand their origin and their role in the community vis-à-vis other nations and people of the world (Tarrant & Sessions, 2008). By reflecting and manifesting new values and beliefs framed within an international context, students build towards a new identity for themselves- one of the global citizens.

Analysis of the benefits of educational travel in the literature

There are numerous studies in the literature which analysed and revealed the impact of educational travel programs on student learning outcomes. These approaches are in areas like intercultural awareness and understanding (van 't Klooster, van Wijk, Go, & van Rekom, 2008), personal development (Harrison, 2006), and functional knowledge and learning (Pearce & Foster, 2007). All studies in this field addressed questions concerning the validation of studying abroad as a legitimate academic strategy and showed a particular interest in the value of short-term programs in terms of learning outcomes.

Using our method of reviewing the literature, four categories of benefits emphasised by different studies resulted. The summary of the most representative studies done in this regards and their key findings and conclusions are presented in the following tables (from 1 to 4)

Table no. 1. Studies highlighting specific knowledge as outcomes of international educational travel

Studies	Learning outcomes of educational travel/exchange programs:	Key findings	Subjects
Hansel (1988)	Specific knowledge and generic skills	Students perceived some changes in values, as well as the development of skills that are important to culture learning. International awareness was considered as a clear outcome of this experience especially for short-programs together with adaptability and understanding other cultures. The impact of cultural engagement continues after students come back to their homes.	Case studies
Pearce and Foster (2007)		Respondents perceived acquisition of generic skills: dealing with pressure, self-confidence, time management, planning and forward-thinking. Skills gained through travel experience were considered relevant to future employment (interpersonal social skills, self-management, social and cultural awareness).	372 backpackers
Cotten and Thompson, (2017)		Results reflect a positive change in students 'perceived competencies relative to their knowledge and skills.	12 students

Table no. 2. Studies highlighting the personal development as outcomes of international educational travel

Studies	Learning outcomes of educational travel/exchange programs:	Key findings	Subjects
Gmelch (1997)	Personal development: self-confidence, self-awareness	Independent travels help students to gain more personal skills and educational outcomes. Organized study trips by universities are not suitable for experiential learning, only travelling in small groups enable students to interact with locals and learn how to deal with different situations.	51 students
Harrison (2006)		The value of international tours regards personal development and cultural connectivity.	102 students

Studies	Learning outcomes of educational travel/exchange programs:	Key findings	Subjects
		The personality traits can influence the measure of outcomes, especially two factors which comprise self-monitoring — ability and sensitivity – indicated a significant positive correlation with cultural connectivity.	present in an international study tour
Jones et al, (2012)		Participants returned with a new perspective on what was important in the world, reconsidering their role in the world, challenging the bubble in which they found themselves on campus, and determining how their experiences would influence plans. The study indicated that these trips enabled students to more meaningfully engage across differences.	37 students
Boateng and Thompson (2013)		The study abroad experience seems to have fostered the students' self-awareness, especially concerning recognizing and critically analysing their ways of thinking, as well as the norms of their own country.	15 students

Table no. 3. Studies highlighting the intercultural awareness as outcomes of international educational travel

Studies	Learning outcomes of educational travel/exchange programs:	Key findings	Subjects
Richards and Wilson (2003)	Intercultural awareness and understanding	Culture appears to play an important role in the satisfaction that the youth get from travelling. Also, exploring other cultures' is the most important motivation. Increased cultural tolerance and an interest in learning about other cultures are a relatively constant effect of travel, irrespective to region visited.	2300 students
Chieffo and Griffiths (2004)		The learning outcomes from short-term programs are intercultural awareness and functional knowledge. Students involved	2300 students

Studies	Learning outcomes of educational travel/exchange programs:	Key findings	Subjects
		in these programs additionally engaged in more internationally-minded activities.	
van 't Klooster, van Wijk, Go, & van Rekom (2008)		The study shows that students learn a broad range of management and cross-cultural competences. The interaction with locals is less for those who travel to countries characterized by higher power distance, higher uncertainty avoidance or lower individualism, or high psychic distance.	967 alumni AIESEC
Weaver and Tucker (2010)		Students reported personal growth in their cultural awareness, and in their confidence to live and work in a foreign culture. They learnt more about respecting different cultures.	9 students and 3 staff members
Sybille Heinzmann, Roland Künzle, Nicole Schallhart, & Marianne Müller (2015)		This study demonstrates the positive effects of short-term programs on intercultural learning. The U shaped development pattern characterize the students' intercultural skills growth. The longer length of stay in the target culture area, the more growth of the students' intercultural skills.	405 - students involved in an exchange programme 135 – students without this experience
Sakurai, Y. (2018)		The influences of short-term international courses are interrelated, most closely are global perspective and personal development. Less significant impact is revealed in correlation with the subject-specific matter.	100 students

Table no.4. Studies highlighting the acquiring of global citizenship competencies as outcomes of international educational travel

Studies	Learning outcomes of educational travel/exchange programs:	Key findings	Subjects
Tarrant & Sessions (2008)	Acquire global competences and environmental citizenship attitudes	Study abroad programs require a delivery mechanism that engages students with the real world and enables them to think beyond their own immediate needs for nurturing global citizenship. This mechanism is dependent	Conceptual approach

Studies	Learning outcomes of educational travel/exchange programs:	Key findings	Subjects
		upon a transformational learning process in which new values, beliefs, and meanings are created and formed and one in which the ideals of justice-oriented citizenship are promoted.	
Tarrant & Lyons (2012)		Results showed that participation in the study abroad program significantly moderates (decreases) the difference in environmental citizenship scores for first-timers vs. those with experience in study abroad and for program destination, but increases the difference in environmental citizenship for males vs. females.	650 students
De Andreotti, (2014)		A key element for students to be encouraged and motivated to understand cultural roots, global context, the inequalities of power and to take actions accordingly is the critical global citizenship education. For this new approach, the study abroad programs are suitable and desirable.	Conceptua l approach
Tarrant, Rubin& Stoner (2014)		The short-term, faculty-led, field-based programs can have an important role in fostering some of the outcomes considered critical to national security, globalization and global competitiveness, and social norms. It was argued that alone study abroad is not optimal to nurturing global citizenship, but contributes as facilitators of citizen activism, promoting opportunities for civic engagement, responsibility and global awareness.	357 students

Proposed research model

However, the research remains inconclusive regarding the extent to which and the manner in how exactly students acquire certain qualities and knowledge to be able to identify as global citizens. In *Global*

Visions: Beyond the New World Order (Brecher, Brown, & Cutler, 1993), four levels of implication regarding the meaning of "global citizen" are mentioned, out of which we considered the following two as a potential core consequence of the international educational travel:

- The global citizen as a type of global reformer – accordingly the individuals who knowledgeably identify a better way of organization
- An extension of "citizenship" as an affirmation of human unity - the global citizen is not just a formal member of a community, but he or she acts for the sake of the human species, for the most vulnerable and disadvantaged; as a result, global citizenship is feeling, thinking and acting such that to reach a better state of the world.

Thus, we consider the opportunity to initiate a new direction for studying the perceived effects of international educational travel on the development of students' identity as global citizens. Global citizens cannot be considered international only due to having practised educational travel, but this status comes as a result of environmental integration and assimilation.

In this research, the second implication is the point of reference for sketching the global citizen profile. Considering that global citizenship is based on responsibility, action-taking and respecting human rights, a preoccupation of the global citizen should also be how to treat culture. A partial loss of cultural specificity occurs, meaning that the feeling of attachment to only one place or community ceases to exist for the individual.

Starting from Value-Belief-Norm (VBN) Model proposed by Tarrant & Sessions (2008) we wonder what other types of factors besides personal values influence the awareness of global citizenship approach. In this regards, we assumed that the international context experience through the educational travel/programme determined a solid changed at the individual's values related to global citizenship awareness. According to Tarrant & Sessions (2008), it is assumed that the so-called pro-environmental behaviour (specifically, both the intention to act and the self-reported behaviour) represent a function of beliefs and values.

The values form inside the mind of the individual before beliefs, which means having a more general view of the world and its global issues; values are formed earlier in life and become increasingly more stable as time passes by. Individuals experience what is called a sense of obligation (personal norms) to act or have the intention to act in environmentally responsible ways, by maintaining a conscious awareness of global environmental conditions and the possible consequences that their actions may generate in the surrounding environment. The modification of interest for this research, brought by Tarrant to the VBN model, is the inclusion of the "citizen-type" which the author identifies as a personally responsible participatory and justice-oriented citizen. From a global point of view, these characteristics blend such that to create the frame for a global citizen profile.

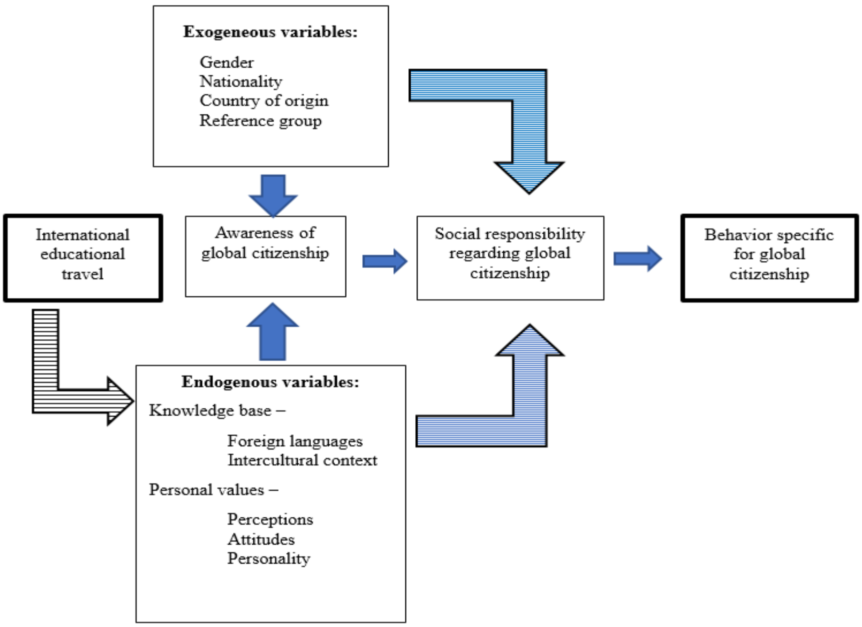

Fig. 1. The proposed model of analysing the perceived effects of international educational travel on the development of students' identity as global citizens

Thus, personal values and competencies are affected by the students' international experiences also in the sense of acquiring those skills and perceptions associated with global citizens.

We considered an important set of variables which influence the entire process of acquiring global citizenship skills as Exogenous variables, meaning those factors from the external environment of an individual like social, economic and cultural context. Regarding to these elements we also established two hypotheses:

- H1: The nationality influences the willingness to enrol in international educational travel and individuals' awareness of intercultural context and global citizenship – those students who are from cultures characterized by low uncertainty avoidance are more interest to get an international educational travel experience and by femininity are more involved in civic and sustainable activities.
- H2: The reference group influences the awareness of global citizenship responsibilities – students who have relatives, friends or colleagues in other countries are more interest to study abroad and feel to be more open to the international context.

Also, another important part of factors is represented by Endogenous variables, more inner to the individual and related to his/her values, attitudes and beliefs. The international experience through educational travel or short-term mobility can influence the personal knowledge, attitudes and beliefs and through them to contribute solidly to the acquiring of skills and competences characteristics for the global citizenship concept. We expect to be identified as the influence upon both awareness and responsibility regarding global citizenship. Regarding these aspects, we intend to verify the following hypothesis:

H3: International knowledge influences awareness and responsibility regarding global context – solid international knowledge base favours willingness to look after the global environment and to engage in global issues.

H4: The more students are aware of the global context, the more they are involved in different civic activities and display a pro-environmental behaviour.

In conclusion, the construction of this model will give us the possibility to analyse and measure the degree to which international experience through short-term study abroad contributed to the acquired by students a set of explicit skills and attitudes which are characteristics for a global citizen.

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THE IMPACT OF TOURISM ON ECONOMIC DEVELOPMENT – A CROSS-COUNTRY PERSPECTIVE

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ABSTRACT. Tourism is one of the main economic activities in many countries. The core idea of this paper is to conduct a comparative analysis of the economic impact of tourism in Romania, Spain and Turkey during 2000 - 2018. Thus, the aim of the present paper is three-fold. The first is to analyze the direct, indirect and induced contributions of Travel & Tourism to GDP in these countries. The second is to determine the impact of Internal T&T Consumption on GDP growth. The third is to measure tourism multiplier and tourism efficiency.

Keywords: Tourism, Economic development, Romania, Spain, Turkey

JEL Classification: O57, Z32

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INTRODUCTION

The contribution of tourism on economic growth has attracted the attention of researchers, practitioners and governments in the last years (Gunduz & Hatemi, 2005, Lee &d Chang, 2008, Badulescu et al., 2020).

In 2018, Travel & Tourism directly contributed US$2.75 trillion and 122 million jobs worldwide. Considering the indirect and induced impacts, the sector contributed US$8.8 trillion to the global economy and supported 319 million jobs in 2018, being forecast to grow by 3.6% in 2019. Travel & Tourism's direct contribution to GDP grew by 3.9% in 2018, meaning that the sector outperformed the global economy for the eighth consecutive year and also some major global economic sectors, like the healthcare, information technology and financial services. Travel & Tourism's direct contribution to GDP is expected to grow at an average of 3.6% per year over the next ten years (WTTC, 2019 a and b).

Travel & Tourism is an export sector, attracting foreign spending to a country in the form of international visitors. In 2018, global visitor exports accounted for 6.5% of total world exports and 27.2% of total world services exports (WTTC, 2019b). This is forecast to grow by 4% in 2019, and grow by 3.8% pa, by 2029 (WTTC, 2019b). In terms of investment, Travel & Tourism accounted for 4.4% of total investment in 2016 (US$940.9bn) being forecasted to grow by 4.4% in 2019, and by 4.2% pa over the next ten years (WTTC, 2019b).

The important role of tourism in economic growth and social progress has been recognized all over the World and many countries are attempting to develop their tourism potential as quickly and effectively as possible (Dritsakis, 2004).

The potential of tourism as a driver of growth resides on its provision of foreign currency earnings that can be used to import capital goods to produce goods and services, which in turn leads to economic growth (McKinnon, 1964 cited in Pablo-Romero and Molina, 2013) and also attracts direct foreign investments in infrastructure and services (hotels, tour operators, transport) (Proença & Soukiazis, 2008). Other benefits of tourism development include generation of investments flows and tax revenues for local and central public administrations (Sehleanu, 2019), employment opportunities (given the relatively labour-intensive nature of tourism and the limited substitution of capital in the production of tourism services), an additional source of income, it promotes efficiency and competitiveness, facilitates the exploitation of scale economies at the local level (Archer, 1995; Durbarry, 2002; Khan et al., 1990; Uysal & Gitelson, 1994; Krueger, 1980; Helpman & Krugman, 1985 cited in Pablo-Romero & Molina, 2013; Blake et al., 2006, Proença & Soukiazis, 2008).

Given that to capitalize on tourism potential countries need to invest in infrastructure and in the capacity to supply the services required by tourists (accommodation, food, transportation, entertainment etc.) it can be argued that tourism has strong links with other economic sectors, including transport, retailing, wholesaling, manufacturing, agriculture, arts and crafts and other services (Proença & Soukiazis, 2008).

The purpose of this paper is to investigate the economic impact of Travel and Tourism in Romania, Spain and Turkey for the period 2000 - 2018 by: 1) analyzing the direct, indirect and induced impacts of tourism to GDP; 2) determining the influence of Internal T&T Consumption on GDP growth and 3) measuring the tourism multiplier and efficiency.

The remainder of this paper is organized as follows: Section 1 reviews various studies related to tourism development; Section 2 describes the research methodology that has been applied, Section 3 presents and discusses the research results, and finally, the last section of the paper concludes this research.

1. LITERATURE REVIEW

Given the importance of tourism industry in the economy worldwide there has been an increasing number of articles that analyzed the relationship and causality between tourism and the economic growth in the case of specific countries but also cross-countries research has been conducted. Further on we will review some of the studies that tackled this issue at the level of the countries studied also by us: Spain, Turkey and Romania.

Balaguer & Cantavella-Jorda (2002) analyzing the period 1975-1997 concluded that earnings from international tourism positively impact the Spanish economic growth and a long-run stable relationship between economic growth and tourism expansion exists. They confirmed the tourism-led growth hypothesis through cointegration and causality testing.

Nowak, et al. (2007) investigated the link between tourism exports and economic growth in the Spanish context using data from 1906-2003. They concluded that tourism exports finance imports of capital goods, which in turn affect the economic growth of the Spanish economy. Cortes-Jimenez & Pulina (2010) conducted an empirical investigation of the evolution of the Spanish and Italian economies and their respective tourism sectors from the 1950s and 1960s respectively, until 2000, the results showing the influencing role of inbound tourism for both economies.

Ivanov & Webster (2006) investigated the contribution of tourism (determined on the basis of GVA in hotels and restaurants) to economic growth in the case of Cyprus, Greece and Spain and concluded that the hospitality industry is much stronger contributor to economic growth in Greece than in Spain and Cyprus, the industry showing a decreasing growth in the latter two countries.

Demiroz & Ongan (2005) examined the causal relationship between international tourism receipts and GDP for the period 1980 – 2004 in the case of Turkey. Their findings support the existence of a bidirectional causal relationship between the two variables in both the short and the long-run meaning that economic growth contributes to the sectoral development of tourism while tourism contributes to the economic growth. Another study focusing on Turkey has been conducted by Gunduz & Hatemi (2005) analyzing the period 1963–2002 and using international tourist arrivals, output and an exchange rate variable. They found a unidirectional causal relationship between tourism and economic growth in the long term. Arslanturk & Atan (2012) using a data set of 1987 and 2009 period identified a causal relationship running from tourism incomes to economic growth in the case of Turkey.

Surugiu & Surugiu (2013) studied the relationships between tourism expansion and economic growth the long-run in the case of Romania, using data from 1988 to 2009. Their findings showed the existence of causal relationship running from tourism development to economic growth. Bădulescu et al. (2020) investigating the 1995–2016 period identified the existence of a causal effect of the GDP on the international tourist arrivals and on the international tourism receipts in the long run in Romania, while in the short run has been established a unidirectional causal relationship from the international tourism receipts to GDP, and a bidirectional causal relationship between GDP and the number of international tourist arrivals.

2. MATERIALS AND RESEARCH METHODS

The present research is part of a larger study focused on analyzing the impact of Travel & Tourism sector on GDP at global level, at European level, as well as in the case of Romania, Spain and Turkey on one hand, and on analyzing Travel & Tourism contribution to GDP compared to other sectors such as agriculture, banking, communications, education, financial services, automotive manufacturing and retail, for the period 2000 – 2018, on the other hand. The above sectors have been chosen because they are considered to have a similar global presence as Travel & Tourism sector in the economy.

This study highlights the contribution of Travel & Tourism sector in Romania (ranking 68/56th in The Travel and Tourism Competitiveness Index 2017/2019 Overall Rankings), Spain (ranking 1st) and Turkey (ranking 44/43th) to their respective economies, as share of GDP. We emphasize its direct contribution, as well as its indirect and induced contribution in order to reveal the economic importance of this sector in the economy of these countries. Moreover, we intended to identify in the case of each country how much Internal T&T Consumption accounted for GDP growth and also to assess tourism impact by determining the multiplier of tourism and this industry efficiency.

Considering this research goal, we used, on one hand, World Travel & Tourism Council (WTTC) database, due to the fact that WTTC around the world is referenced as the authoritative source for the role of Travel & Tourism in generating GDP, as well as employment, exports, and investment. On the other hand, we used the World Bank database as it is one of the world's largest sources of knowledge for many countries and share a commitment to promoting sustainable development.

The data was collected for a period of 19 years (2000 – 2018) and computed accordingly to our main research objective.

Out of all metrics available on WTTC Data Gateway we analyzed the following three metrics: Total Contribution to GDP, Direct Contribution to GDP and Internal T&T Consumption. Based on the online available data, we computed the Indirect and Induced Contribution to GDP.

The direct contribution of Travel & Tourism to GDP highlights the total spending on tourism by residents and non-residents for business and leisure purposes (internal spending), as well as the spending by government on tourism services directly related to visitors. It refers to services such as catering, accommodation, entertainment, recreation, transportation and other Travel & Tourism related services.

The indirect contribution of Travel & Tourism to GDP includes the GDP and jobs supported by Travel & Tourism investment spending, government collective spending in order to help tourism activity in many different ways and domestic purchases of goods and services by the sectors dealing directly with tourists and includes services such as: sanitation services, printing/publishing, utilities, administration, financial services, furnishing & equipment suppliers, security services, rental car manufacturing, ship building, tourism promotion, aircraft manufacturing, resort development, glass products.

The induced contribution of Travel & Tourism to GDP measures the GDP and jobs supported by the spending of those who are directly or indirectly employed by the tourism sector (such as, food and beverages, clothing, housing, recreation, household goods, wholesalers, personal services).

Internal T&T Consumption reflects the total revenue generated within a country by industries that deal directly with tourists, including visitor exports, domestic spending and government individual spending.

Out of all indicators available on The World Bank – World Development Indicators Database we analyzed GDP (current US$), GDP growth (annual %), respectively Agriculture, Industry and Services - value added indicators (% of GDP).

For each metrics we computed the minimum, the maximum and the average value for the analyzed period of time. The correlation between the Internal T&T Consumption growth (%) and the annual GDP growth (%) in the case of each country was also determined. The correlation coefficient measures the strength and direction of a linear relationship between the Internal T&T Consumption growth (%) and GDP growth (%) on a scatterplot. Tourism multiplier (K GDP) was computed as the ratio between the total contribution of T&T to GDP and its direct contribution to GDP while tourism efficiency (E TOTAL) as the ratio between the total contribution of T&T to GDP and its impact on employment.

3. RESEARCH RESULTS

To establish the context of our study we consider appropriate to start with analysing the gross domestic product (GDP) and its three components (agriculture, industry and services) based on the value added in Romania, Spain and Turkey.

GDP is the most frequently used measure for reflecting the overall size of an economy. Figure no. 1 points out the evolution of GDP during 2000 – 2018 in the analysed countries, revealing the economic position of each country. Out of these three countries, Romania and Spain are part of the European Union (Romania has been part of the European Union since 2007, while Spain since 1986).

While Romania is an upper-middle income economy according to 2018 gross national income per capita calculated using the World Bank Atlas method, Spain is one of the highest economy in the European Union and Turkey is rated as an upper-middle income economy.

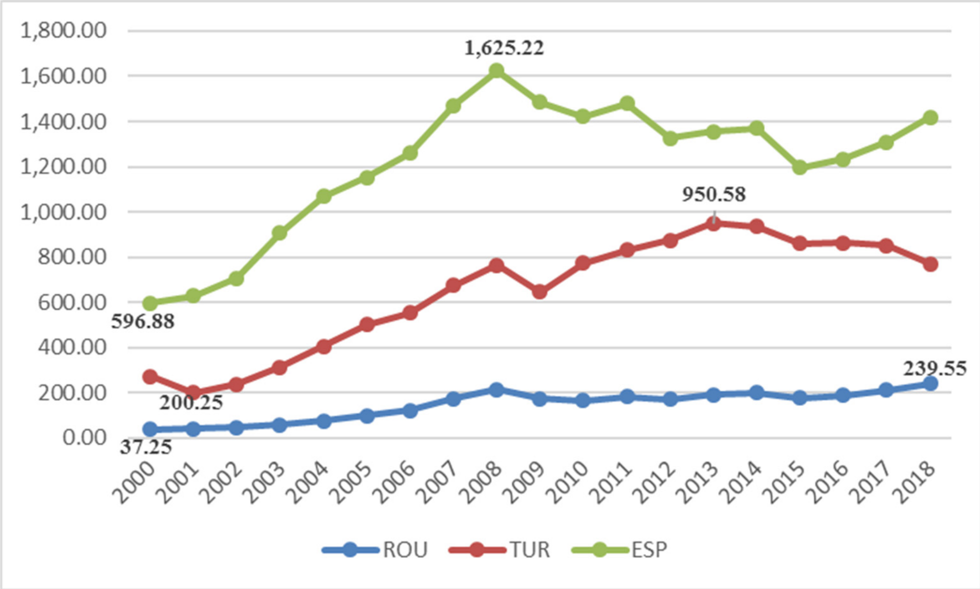


Figure no. 1: GDP (US $ billions)

Source: Authors' own elaboration based on World Development Indicators Database, World Bank

Despite periods of time when the economy of each country plunged into recession, all three economies expanded during the analysed period of time. During 2000 – 2018, Romania reached the maximum value of GDP in 2018, Spain in 2008, while Turkey in 2013. The average GDP value registered in Romania was 145,74 US$ billions, in Spain 1.210,62 US$ billions, while in Turkey was 646,19 US$ billions. The economic crisis marked a decline of the GDP in all three countries, the most significant fall being registered by Spain. We compared the dynamic of economic development over time and between the three countries. Our results show that the highest average GDP annual growth was registered in Turkey (5.12%) followed by Romania (4.04%) and Spain (1.84%).

The main components as value added of GDP (Figure no. 2) are services (main component), industry (the second component) and agriculture (the third component). This hierarchy is the same in each country, with Spain being the country in which agriculture generated the less value added to GDP: the average contribution of agriculture as % of GDP during 2000 – 2018 in Spain was 2.81%, while in Romania was 7.22% and in Turkey 8.02%. On the other hand, Spain represents the country in which services generated the highest value added to GDP: the average contribution of services as % of GDP in the analysed period was 64.24% in Spain, while in Turkey 53.77% and in Romania was 49.36%. Romania represents the country in which industry generated the highest value added to GDP between 2000 and 2018 (an average of 32.79%), followed by Turkey (an average of 26.54%) and Spain (an average of 24.03%).

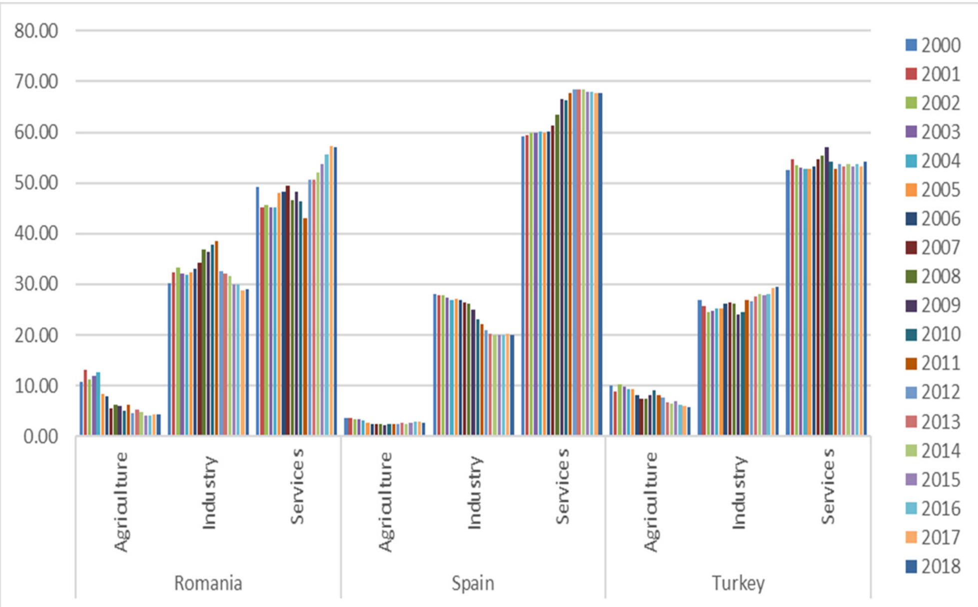


Figure no. 2: Value added of sectors to GDP (%)

Source: Authors' own elaboration based on World Development Indicators Database, World Bank

Over time, tourism has faced continued growth and extensive diversification to become one of the fastest growing economic sectors in the world. These dynamics have turned tourism into a key driver for economic development.

Tourism is one of the main economic activities in many countries, such as Spain. Further, we analysed the total contribution of Travel & Tourism to GDP, defined as GDP generated by the Travel & Tourism sector plus its indirect and induced impacts (i.e., the sum of direct, indirect and induced impacts equals the total economic impact of Travel & Tourism).

Tourism in Spain is a major contributor to the national economic life, contributing 13.41% of Spain's GDP as average for the analysed period of time. Tourism in Romania is based on the country's natural landscapes and its history, contributing 5.72% of Romania's GDP as an average for the analysed period of time. Tourism in Turkey is focused on seaside resorts along its Mediterranean Sea and Aegean coasts, on a variety of historical sites and on health care tourism. Its total contribution to Turkey's GDP was 10.77% as an average for the analysed period of time.

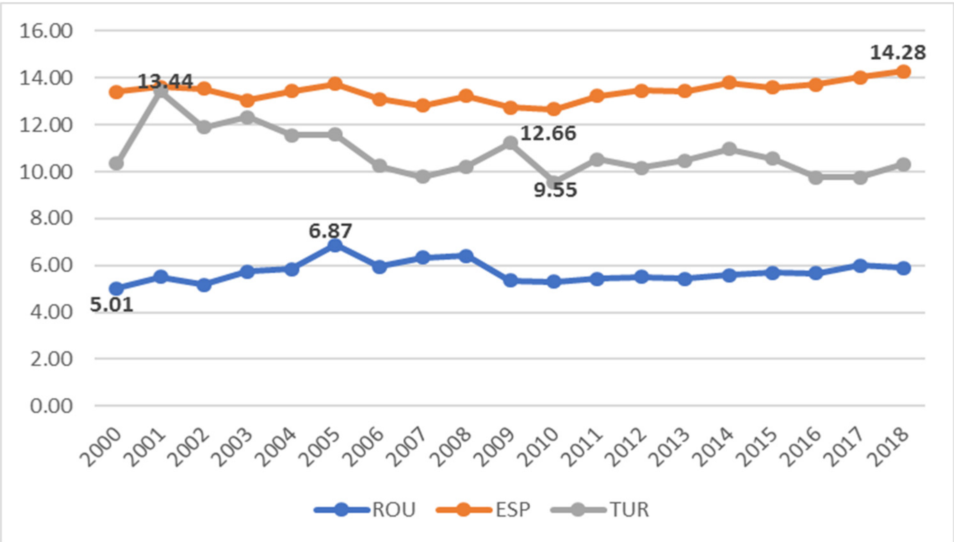
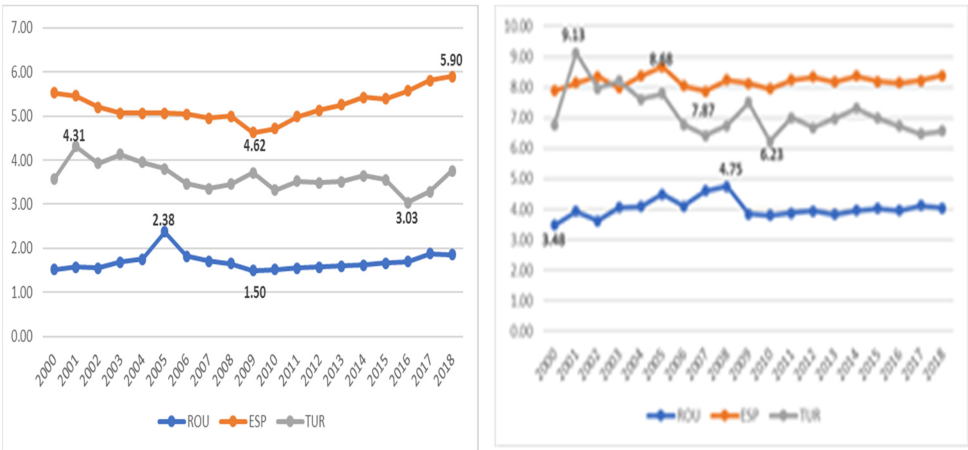


Figure no. 3: Total contribution of Travel & Tourism to GDP (%)

Source: Authors' own elaboration based on World Travel & Tourism Council

Regarding the evolution of tourism's total contribution to GDP for all three countries, the period under review is characterized by an alternation of periods that marked increases and periods in which declines were recorded. The minimum contribution was 5.01% and was registered in 2000, and the maximum of 6.87% was recorded in 2005 for Romania. As far as Turkey is concerned, the maximum contribution was 13.44% being registered in 2001, while the minimum value was 9.55% in 2010. For Spain, the maximum contribution was 14.28% being registered in 2018, while the minimum value was 12.66% in 2010.

In Romania, the total contribution of Travel & Tourism to GDP is expected to grow by 2.7% (up to 5.8% of GDP) in the next ten years, in Spain by 1.8% (up to 15% of GDP), while in Turkey is forecast to grow by 4.4% (up to 13.8% of GDP) (WTTC a), b), c), 2017).



a) Direct contribution to GDP (%)

b) Indirect and induced contribution to GDP (%)

Figure no. 4: Travel & Tourism contribution to GDP (%)

Source: Authors' own elaboration based on World Travel & Tourism Council

Based on the total and the direct contribution of tourism to GDP we have computed the indirect and induced contribution of tourism to GDP. As pointed out in Figure no. 4 (a&b), additionally to its direct economic impact, the industry has significant indirect and induced impacts. As average for the analysed period of time, the direct contribution in Romania was 1.69%; in Spain was 5.22% and in Turkey 3.62%, while the average indirect and induced contribution in Romania was 4.03%; in Spain was 8.19% and in Turkey 7.15%.In terms of direct contribution of tourism to GDP data shows a period of continuous growth in Spain from 2009 to 2018 with a maximum of 5.90% registered in 2018, and a minimum value of 4.62% in 2009. For Romania we noticed a period of decrease between 2005 and 2009, with a minimum value of 1.5% in 2009 and a maximum value of tourism direct contribution to GDP of 2.38% in 2005. For Turkey it can be noticed a period of constant growth from 2010 to 2015, the maximum contribution (4.31%) being registered in 2001, and the minimum (3.03%) in 2016.

In the next ten years, the direct contribution of Travel & Tourism to GDP is forecast to grow in Romania by 2.9% (up to 1.6% of GDP); in Spain by 2.0% (up to 5.5% of GDP), while in Turkey is expected to grow by 4.9% (up to 4.8% of GDP) (WTTC a), b), c), 2017).

The value of indirect and induced contribution of tourism to Romania's GDP does not show a clear trend, periods of decline alternate with growth periods, the minimum value of 3.48% being recorded 2000, while the maximum value of 4.75% in 2008. In the case of Spain, the minimum value of 7.87% was achieved in 2007 and the maximum value of 8.68% in 2005. After the alternation between growth and decline periods, the last three years recorded a constant but moderate increase of indirect and induced contribution of tourism to GDP. Between 2000 and 2018 in Turkey the value of indirect and induced contribution does not show a clear trend, the maximum value of 9.13% being registered in 2001 and the minimum value of 6.23% registered in 2010.

We also analysed the Internal T&T Consumption. Figure no. 5 shows the growth (%) of this indicator during 2000–2018 in all three analysed countries. The average Internal T&T Consumption growth (%) registered in Romania was 5.11%, in Spain 2.36%, while in Turkey was 7.92%.

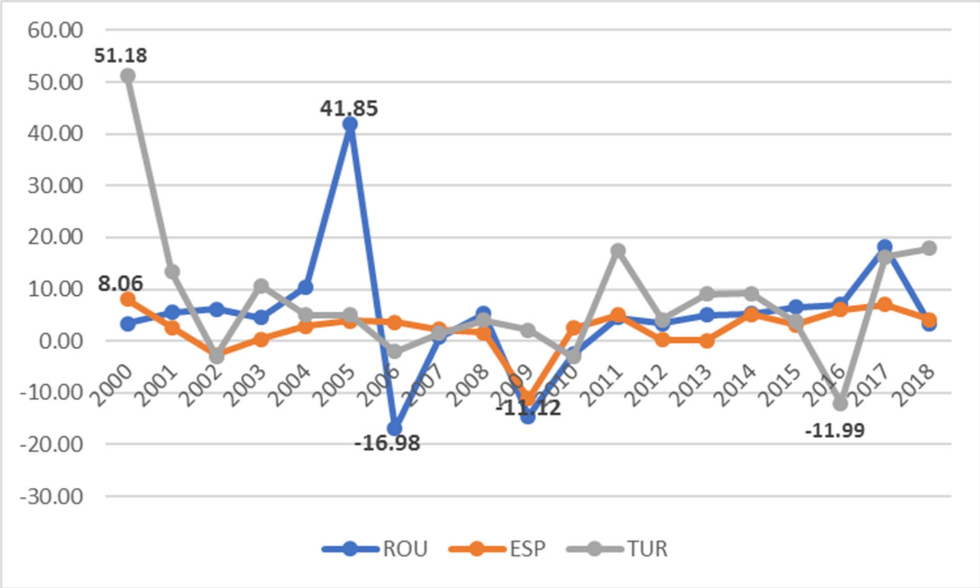
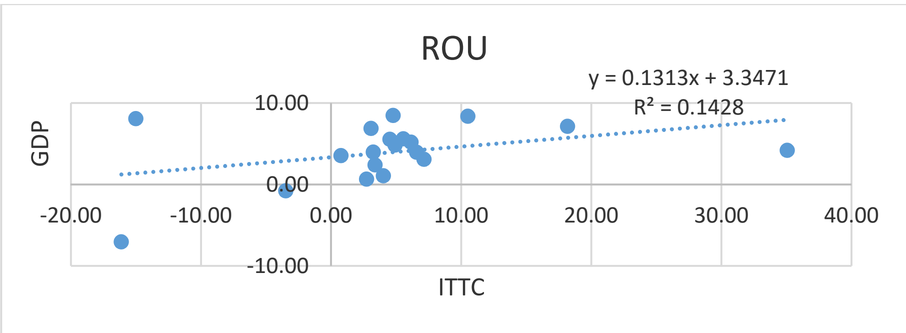


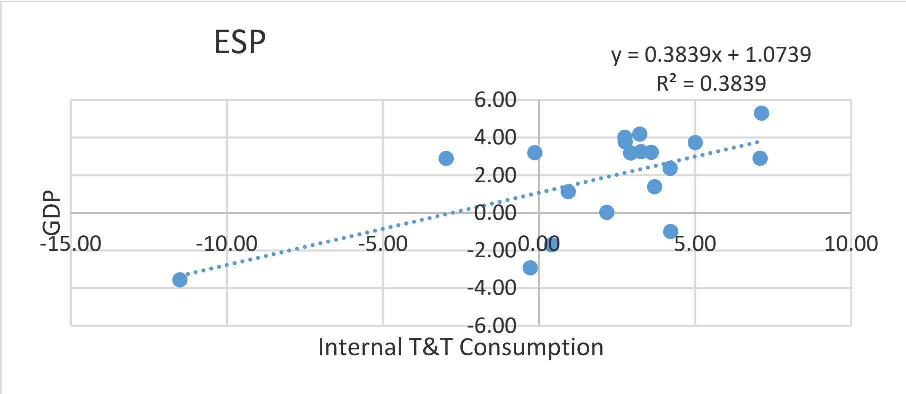
Figure no. 5: Internal T&T Consumption growth (%)

Source: Authors' own elaboration based on World Travel & Tourism Council

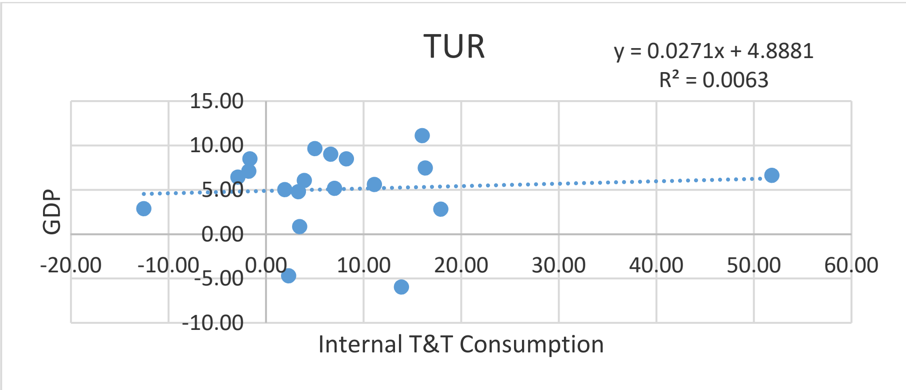
Furthermore we tested the correlation between the annual percentage growth rate of GDP with the percentage growth rate of Internal T&T Consumption in Romania, Spain and Turkey.



6a) Romania



6b) Spain



6c) Turkey

Figure no. 6: Best fit linear regression for Internal T&T Consumption growth (%) and GDP growth (%)

Source: Authors'own elaboration

The above figures illustrate the best fit linear regression line for the Internal T&T Consumption growth (%) and GDP growth (%) in the case of Romania, Spain and Turkey, as an indicator for the correlation between the two variables. As it can be observed, the coefficient of determination varies significantly between the three models. Whilst for

Spain, the graphs indicate an acceptable coefficient of determination (R^2=0.38) with an implicitly acceptable correlation coefficient (r=0.62); the other two models (for Romania and Turkey) return poor model fits (R_{Rou}^2=0.14 and R_{Tur}^2=0.01) implicating low correlation coefficients (r_{Rou}=0.38 and r_{Tur}=0.08). These results indicate that for Romania and Turkey, there is no correlation between the two variables indicated above. In the case of Spain, however, a clear positive correlation can be observed. This indicates that, for Spain, as the Internal T&T Consumption growth (%) increases a growth (%) in GDP is registered.

We can thus conclude that the correlation is different in each country: in the case of Turkey (correlation is very close to 0) no percentage of the variation in Internal T&T Consumption accounts for GDP growth; in the case of Romania there exist a positive weak correlation (a correlation of +0.11, meaning that 11% of the variation in Internal T&T Consumption accounts for GDP growth), while in the case of Spain a positive moderate relationship (a correlation of +0.38, meaning that 38% of the variation in Internal T&T Consumption accounts for GDP growth). If for Romania we wouldn't consider in our analysis the data for the years in which there was a huge difference between the percentage growth of our variables (2005, 2006 and 2009) the correlation would become a moderate one (a correlation of +0.41).

To assess tourism impact, we have computed the multiplier of tourism and this industry's efficiency.

Given the reference value in the literature for tourism multiplier (K = 3), only Romania scored higher for the entire period under review, with a maximum value of 3.87 in 2008. In Spain's case, the value registered was below 3 for the entire period of time analysed, while in Turkey's case only in six years out of the total 19 years analysed the value was above 3. The highest value of the multiplier was recorded in 2016 (3.22).

In terms of efficiency the results show that Spain is the most inefficient one, the results emphasizing that in Spain's case the impact of tourism on GDP is lower than on employment as the value of the indicator total efficiency ranges between 0.93 and 0.99. Out of the three countries, Turkey is the most efficient, the indicator measuring tourism total efficiency registering scores between 1.15 and 1.25. On the other hand, in Romania's case the value of the indicator total efficiency does not show a clear trend and it ranges between 0.94 and 1.05.

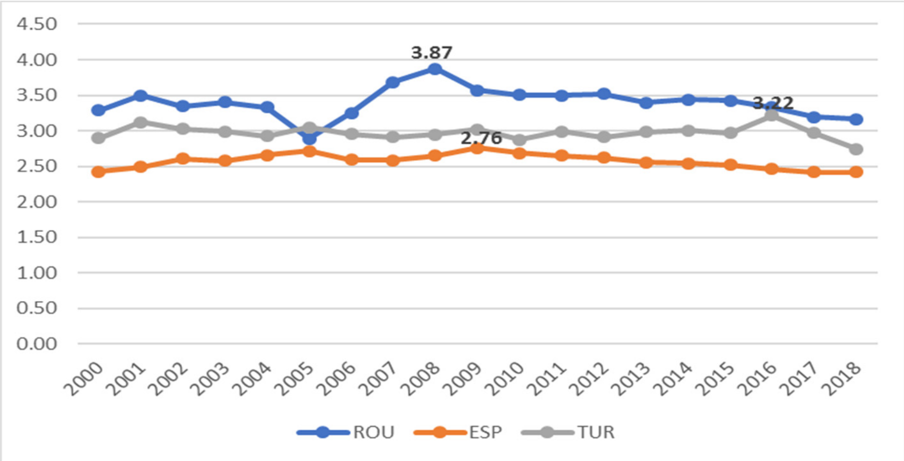


Figure no. 7: Tourism Multiplier

Source: Authors' own elaboration based on World Travel & Tourism Council

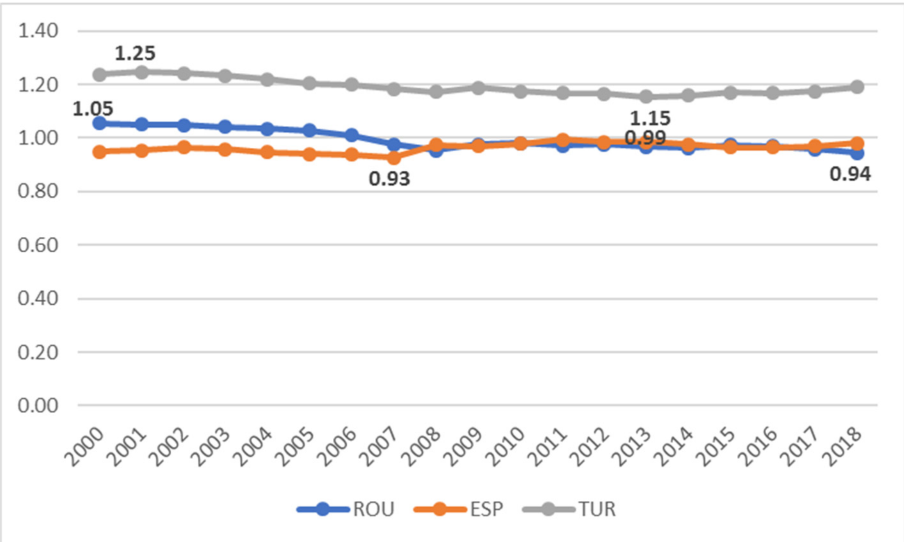


Figure no. 8: Tourism Industry Efficiency

Source: Authors' own elaboration based on World Travel & Tourism Council

4. CONCLUSIONS

The results of the present research provide new aspects on the relative significance of Travel & Tourism sector in driving current and future global economic development in Romania, Spain and Turkey.

To asses T&T economic impact we have identified the contribution of T&T to GDP (total contribution with its components - direct, indirect and induced), we have determined the correlation between the annual Internal T&T Consumption (%) and GDP growth (%) and we have also computed tourism multiplier and industry efficiency in Romania, Spain and Turkey.

One of the main conclusions that can be drawn from our study is that during the period 2000 – 2016 the average total contribution of Travel & Tourism sector to GDP in Romania was 5.17% that signifies a rather low impact on the economy compared to Spain (14.12%) and also Turkey (12.94%).

In the case of Romania and Spain we identified a positive relationship between Internal T&T Consumption (%) and GDP growth (%) while in the case of Turkey the coefficient of correlation (r) indicates no relationship or a very weak one. Research limitations in our analysis are given by the qualitative factors not included in our study, such as political conflicts and instability (especially in the case of Turkey).

The tourism multiplier showed that Romania scored higher for the entire period under analysis. On the other hand, the total contribution of Travel & Tourism sector to GDP in Romania is nearly four times greater than its direct contribution, while in Spain and Turkey is nearly three times greater. This multiplier effect highlights that in the case of Romania the money spent by a tourist circulates through the country's economy four times, while in Spain and Turkey nearly three times.

The present study evaluates tourism efficiency using basic characteristics that affect the efficiency of tourism industry: total impact of T&T to GDP and total impact of T&T to employment. According to our findings Tukey is identified to be the most efficient country out of the analysed countries. In the case of Romania we concluded that the T&T has a more positive impact on employment than on economic level in terms of value added and impact on GDP.

In the case of Romania, we consider that government should increasingly recognise Travel & Tourism as an important activity with the capacity to stimulate the economy, due to the fact that there exist a direct relationship between the growth of tourism sector and the economic growth: tourism has frequently demonstrated the capacity to create employment, stimulate capital markets, attract foreign investment, earn foreign currency and add value locally, regionally and nationally. One government policy that could be implemented is to focus on travel facilitations and attracting, respectively expanding, financial programs destined to the above mentioned capacities of tourism.

An important future research direction could consist in revising the number of countries analyses with the purpose to identify variables affecting tourism efficiency.

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NEW PERSPECTIVES ON THE PRIORITIES AND CHALLENGES OF THE INTERNAL AUDIT FUNCTION

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ABSTRACT. In recent years, in the context of an increasingly dynamic economic environment, internal audit function knows an ascending trajectory as a consequence of the qualitative changes recorded following the application of a methodological and procedural framework appropriate to this activity. The present research highlights the priorities and the current challenges that the internal audit function faces in the Romanian space, but also worldwide faced in terms of expanding roles, emergence of new risks, grater stakeholder scrutiny and resourcing pressures. This scientific approach is made possible by using the information provided by the Institute of Internal Auditors through the Research Foundation of it, focused on Global Internal Audit Common Body of Knowledge (CBOK) 2015 Practitioner Survey in order to achieve a global perspective and a better understanding of stakeholders' expectations of internal audit' s purpose, function and performance and data documented following the opinion surveys of internal auditors conducted by KMPG and other specialist in the field- Deloitte, Protiviti.

Keywords: internal audit function, priorities, challenges, cybersecurity, technologies.

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Introduction and review of literature

The present research is intended to be a continuation, even an extension of some older concerns focused on internal audit, through which we want to highlight the latest priorities and challenges of the internal audit function (further IAF). In view of the research undertaken by the Global Internal Audit Common Body of Knowledge (further CBOK) if in the developed countries such as US, Canada and other Western European countries, the IAF has a considerable age, our country is in a similar situation to that of the countries belonging to the former communist block, where the structures of internal audit have a duration of up to two decades.

In general, according to the most qualified specialists in the field, the IAF faces multiple problems raised by occupying a place at the table of the companies managers; carrying out missions in complete independence and with professional skepticism; maintaining an open and transparent relationship with both the audit committee and the board of directors; to gain the respect and trust of managers; to establish an independent and trusting relationship with external auditors; to establish the risk tolerance level of the organization; to prepare and issue independent internal audit reports.

From the perspective of the international literature review, we point out the studies carried out by Moeller and Witt (1999); Anderson (2003); Ramamoorti (2003); Ratliff and Reding (2002); Flemming Ruud (2003); Moeller (2005) which realized some studies focused on internal audit in an exhaustive and detailed manner, beginning with the definition and the evolution of internal audit, the discussion on the current trends in the field, talking about subjects such as the way in which internal audit relates to the management structures of organizations, the way in which internal audit is managed as a profession, the impact of information systems on internal audit, techniques and instruments used in assurance and advisory assignments.

Ramamoorti (2003) describes the contemporary internal audit practices, mentioning the influence that changes in the business environment have a great impact on internal audit, specifically the need to assume new roles and responsibilities.

Flemming Ruud's (2003) in research pointed out the evolution of internal audit which evolved from providing assurance services to consulting. The author discussed the new role internal auditors need to assume and the relationships they need to maintain and develop with company management structures.

Deloitte (2014, 2018, 2019), *Head of Internal Audit Survey 2014-Capturing insight* pointed out the major challenges facing the IAF, including also the extra demands on IAF in terms of increased reporting requirements; additional risks such as security, expanded roles such as risk advisory, all against the backdrop of resourcing issues (over 30% of respondents do not complete an independent assessment of their IA function, yet 95% state that their methodology is consistent with IIA standards). In April 2018, Deloitte in the study *Internal audit 3.0. The future of internal audit is now* emphasized the next generation of internal audit, a function that attuned to the challenges of emerging risks, technologies, innovation and disruption as the organization itself, a function able to assist in safeguarding processes and assets as management pursues new methods of creating and delivering value. Deloitte (2019) in the research *Internal audit insights. High-impact areas of focus-2020,* was the 8th annual edition of internal audit insights which identified activities and risks that present opportunities for IAFs to make a positive impact within their organisation. This report identifies the main internal audit key initiatives relating to digitalisation, as well as to sustainability, crisis management, extended enterprise risk management and the three lines of defence (the business, supporting functions, internal audit).

Potriviti (2017, 2019), the growing pressure bearing down an IAFs is reflected in the financial services industry of Protiviti's Annual Internal Audit Capabilities and Needs Survey, the findings discussed are based on responses from nearly 200 chief audit executives and internal audit professionals in the US financial services industries on which we will return to the other sections of the present research.

In the first quarter of 2019, Potriviti in cooperation with ISACA had conducted the survey focused on Global IT Audit Benchmarking, when over 2.200 IT audit leaders and professionals worldwide have participated. The global survey was conducted online and it consisted of a series of questions structured into seven categories: emerging technology and business challenges; strategic technology project involvement; IT audit in relation to the overall audit department; risk assessment; audit plan; cybersecurity and the audit plan; skills, capabilities and hiring. The key result of this study identified cybersecurity, privacy and technologies still remain in the top overall challenges for IT audit teams and leaders.

KMPG: *Top 10 in 2020: considerations for impactful internal audit departments* – internal audit play an important role in helping organizations manage the risk environment while making progress on strategic and growth priorities.

CBOK 2015 Practitioner Survey was conducted by the Internal Audit Foundation, which had developed 26 reports based on the respondents' answers, and they prove to be an eloquent reference source for this scientific approach.

Roussy and Perron (2017) realized a new perspectives in internal audit research: a structured literature review in which the authors adopt a multi method and multi theoretical approach to identify current knowledge about internal audit as well as related knowledge gaps, ending with an overview of post-Sarbanes-Oxley Act literature, organizing in three sections: the multiple roles of internal audit, internal audit quality and the practice of internal audit. The authors mentioned above pointed out that because opinions differ about the expected or actual roles of internal audit, the literature gives the impression that IAF has become the "jack of all trades" of governance, but it fails to clearly capture the IAF's core business role.

Jing, Andre and Richard (2017) realized an international study of internal audit function quality, starting with the prior studies and hypothesis development; organizational factors associated with IAF quality environmental factors associated with IAF quality, ending with additional analysis structured in individual IAF attributes and practices, IAF outsourcing.

From the perspective of the national specialized literature, we centralize without the claim of completeness of all the existing works the scientific contributions signed by the following specialists:

Boța-Avram (2010) in a study focused on the current challenges of internal audit function, debates the study conducted in 2010 by one of the big audit firms in the Big Four Group and which was carried out following questionnaires of three samples: members of the audit committees, internal auditors and executive managers, anticipating for 2015 different views on internal audit. Therefore, in general, the new internal audit strategy had to position the internal audit in that posture which will allow it to meet the expectations of the executive directors as well as the audit committee. The study highlighted that the interviewees perceived the future role of the IAF as evolving towards a management consultant role, thus offering recommendations for process improvement as a result of a good knowledge of the business models and processes within the organization.

Boța-Avram and Popa (2011) pointed out the atypical evolution of internal audit in Romania, namely its initial development in the public sector and only later in the private sector. This evolution is at least partially explained by the cultural peculiarities of the Romanian economic environment.

Precob and Rusu-Buruiană (2015) described the current characteristics of the internal auditing carried out by Romanian auditors, the internal auditors' opinions on their role in Romanian firms and the auditors' s opinions on the subsequent evolution of internal audit.

Chersan (2016, 2017) highlighted the results obtained globally in Europe and our country, capitalizing the CBOK study carried out in 2010 on the level of education and the skills of internal auditors, the entities that they work for, the trends in using various techniques and tools for auditing assignments, the certifications and the experience they have.

Zinca Voiculescu (2016) integrated in a research the major trends of the IAF in credit institutions, in order to be able to fulfill its role to assist the organization in achieving its objectives by carrying out an assessment of the internal control system, and by providing recommendations in order to improve corporate governance processes and ensuring compliance with the regulatory framework.

Fülöp and Szekely (2017) documented the evolution of the IAF in the context of corporate transparency undertaken a qualitative study which covered the perspectives of the internal auditing function, ending with the evolution of the priorities within the function of internal auditing.

Furtună and Ciucioi (2019) provided an overview of the priorities identified by companies in the field of internal audit and to illustrate opportunities to improve the efficiency and effectiveness of the internal audit departments activity.

Scientific research methodology

We used a theoretical research methodology, combining the review of the scientific literature relating to the priorities and challenges of the IAF, making a critical analysis of the recent articles/studies, other publications from the specialized literature which represent the main sources of information and documentation in order to meet the requirements imposed for such a scientific approach. Next to them, the reports issued following CBOK – the world's largest ongoing study of the internal audit profession, including studies of international audit practitioners and other stakeholders, KMPG though the surveys of internal auditors, other studies conducted by Deloitte, Potriviti were interrogated to highlight areas where internal audit should focus to add value across the organization and maximize its priorities on the company.

Major priorties and challenges of the internal audit function

On 21-22 March 2013, the members of the Audit Committee Leadership Networks in North America (ACLN) and Europe (EACLN) met in Washington, DC for their eight summit meeting to discuss the challenges facing internal audit and the responses of internal audit departments and audit committees. Internal audit recorded an increase of the importance in the condition of the changing business environment. In this context, Mr. Harrington, vice president of internal audit at Raytheon Corporation, and the audit chairs discussed several aspects of this evolution and its oversight by the audit committee, included in the ACLS View Points- "Challenges of global internal audit":

- Internal audit faces escalating challenges- today's business environment is both elevating the importance of internal audit and subjecting it to significant challenges. As companies extend their operations across the globe, internal audit departments must recruit, train and manage staff that can operate across a variety of culture and far-flung locations. They must deal with multiple regulatory regimes, which require both tracking and interpreting new legislation and regulations, as well as an understanding of the legislative process and policy;
- Internal audit departments are responding in several ways, they must secure a strong position within their companies underpinned by trust and close relationship with staff in other business units. They must balance the advantages of centralization and decentralization, and they must marshal capable staff through hiring, training and co-sourcing. An understanding of the company's business and strategy is critical. New approaches in data analytics (big data) are transforming audit processes even as they present their own challenges such as the need for additional expertise;

The internal audit function plays a number of key roles in large global companies. Thus, in terms of operating in a global environment, we refer here to the fact that large companies today operate in multiple countries, large distance separate corporate headquarters from offices around the world and business is conducted in many languages and across diverse culture, the main challenges noted by the members were: resourcing- the challenges include staffing teams that have to understand not only language in a particular location, but also the business norms and the general culture; multiple regulatory regimes- which include tracking and interpreting new legislation and regulation as well as understanding the legislative process and the political dynamics that are driving policy.

In terms of intensifying focus on risk and risk management, internal audit plays a critical role in addressing:

- IT risks- internal audit can play a key role in testing security systems, protocols and policies at both the technical and procedural level. It can also help mitigate the risks of large scale IT systems implementations and it can ensure that there are business continuity and crisis management plans in place. Companies that have grown internationally through acquisitions may face special challenges around IT systems.
- Compliance risks- the challenges of operating in multiple jurisdictions were exacerbated by the pace of regulatory change in recent years, which has made it even more difficult to tack, implement and monitor compliance with regulations.

The internal audit departments are responding to the challenges facing them in a number of ways, using various organizational and resourcing strategies:

- positioning internal audit within the company as a trusted and valued player. Also, internal audit function must maintain its objectivity and independence;
- ensuring a balance between regional presence and centralized control, where two basic approaches emerged: decentralization- where it is necessary and effective presence of the audit teams with local staffing and centralization- when the presence of local audit teams is not efficient from cost- effectiveness point of view, or cannot be ensured an appropriate audit consistency, or by combining both mentioned above approaches;

- ensuring several resourcing options to help internal audit achieving it requires to tackle issues such as globalization, cyber security and compliance through the following aspects: staffing the audit department with qualified staff; training the staff through continuing education, moving people around, more engagement with business leaders;
- co-sourcing of the internal audit activity or outsourcing some elements. One of the common way of obtaining more resources and/or specific skills which was mentioned, was to hire consultants, often from audit firms.
- Using data analytics including the promise of big data as a tool for internal audit, which offers new possibilities for analysing business processes, policies and systems which auditors are beginning to leverage. In the same time, big data presents its own challenge for internal audit departments, ensuring the integrity and privacy of the data such challenges requires skills that are scarce.

Regarding the quality and oversight of the internal auditing function, important perspectives about it are reported from the CBOK 2015 Global Internal Audit Practitioner Survey, the largest survey of internal auditors in the world. The CBOK survey data indicates that there is a strong link between internal audit reporting lines and conformance to Standard 1300. More than 40% of CAEs who said that they were in full or partial conformance to Standard 1300 reported functionally to a board, audit committee, or equivalent. At organizations where these functional reporting lines were not in place, only 14% of CAEs said that they were in full or partial conformance. The link between audit committee oversight and conformance to the Standards should come as no surprise. In a separate CBOK survey, internal audit stakeholders were asked whether or not they had knowledge of the Standards; and if so, whether or not they believed that the Standards have value for the performance of internal auditing. Roughly half (53%) knew of the Standards, and nearly all of these believed that there was value in conformance to the Standards (94%).As a board member in the United States stated, "Conformance to the Standards is expected and must occur." Active oversight of the internal audit function is essential for assuring internal audit quality, but active oversight is impossible if oversight bodies do not receive the information they need to fulfill their responsibilities. The 2015 CBOK survey data indicates that in a dismaying number of organizations where CAEs are not in conformance with the quality standards, their nonconformance may not be disclosed to the audit committee or any other oversight body. The 2015 CBOK practitioner survey found significant and troubling differences between actual internal audit practices and those described in the Standards. These differences may have profound implications for the profession of internal auditing and its stakeholders. Internal auditors should work together to enhance both conformance to the Standards and enforcement of these essential expectations (O' Loughlin, Swauger, 2016).

From the studies conducted by Protiviti (2014, 2016, 2017, 2018, 2019) resulted an increasing interest in IT technology, thus the internal auditor should be an expert in auditing activity, but also in IT area. Therefore, the auditors can use the following IT elements (Fülöp and Szekely, 2017): electronic worksheets; instruments for the management of the collected information; data analysis instruments; data mining instruments; continuous auditing instruments; mission planning instruments; instruments for tracking the implementation of the recommendations; software application for risk evaluation etc. The report relating with the navigating technology's, identified the top 10 risks using interwiews with chif audit executives (CAEs) and information trchnology (IT) specialists from Africa, Latin America, the Middlea East, Europe, Canada and the United State. Among of these: ***cybersecurity*** is probably the most discussed IT topic among executives internal auditors, audit committees, and the board of directors. According to the answers, internal auditors can play an integral role in the organization to ensure that cybersecurity risks are addressed appropriately. Depending on the size of the organization, the role they play may vary in terms of the activities they perform and the questions they may ask. Within small organizations (with fewer than 1,500 employees), 5 out of 10 internal audit departments perform minimal or no cybersecurity-related audit activity; whereas the internal audit department performs extensive audit activity related to cybersecurity within 4 out 10 of large organizations. Secondly, the ***information security*** refers to protecting the confidentiality, integrity, and availability of information that is critical to the organization. Internal audit has a major role to play in ensuring that an organization's information security program is effective and efficient. Internal audit plans should continue to include both physical security and cybersecurity activities, although cybersecurity activities will probably increase more rapidly. In this respect, more than 75% of respondents plan to increase cybersecurity activity, compared to 52% for physical security (Flora and Rai, 2015). Others risks are associated with IT systems development projects, IT governance, outsourced IT services, social media use, mobile computing, IT skills among internal auditor, emerging technologies, board and audit committee technology awareness.

From the internal audit' s 2019 priority list, the respondents of *Protiviti' s Annual Internal Audit Capabilities and Needs Survey* held up the following areas as top areas they are striving to improve: agile risk and complinace; dynamic risk assessment; Consumer Finance Protection Bureau exam readiness; stress testing for comprehensive capital analysis and review; model risk management; Anti-Money Laundering and Bank Secrecy Act. The reported challenges documented in Protiviti's survey are related to technology, including: cybersecurity, cloud computing, big data business inteligence, smart devices, mobile applications and digital transformation. While these issues figured prominently among the very top concerns in the survey findings, respondents also identified numerous other internal audit areas - some unique to the financial services industry (derivatives and hedging), others unique to financing activities (the current expected credit loss accounting standard) and still others applicable across all industries (the updated cloud computing accounting standard) — they intend to strengthen in the coming months. We have organized the chapters and call-outs that follow to reflect the priorities and focal points respondents identified: cybersecurity: robust cybersecurity programs required; technology: supporting innovation through risk-based technology auditing; auditing the cloud requires strategic clarity; mobile and digital's speed and convenience risks; stress testing: regulators stress internal audit's role in model risk management; data analytics capabilities go deeper; model risk management: addressing CECL requirements; risk management: evolving opinions: an agile approach to assessing enterprise risk; facing the future with confidence: responding to regulatory volatility and other emerging risks; emerging risks get political; BSA/AML gets programmatic (and personal); CFPB examination readiness requires regulatory agility.

While internal auditors cannot project the future state of financial regulation, their work can help ensure that the organization remains equipped to handle likely regulatory shifts. The function needs to have the leadership, strategy, processes, technology and relationships in place that enable it to continually monitor how all emerging risks, including regulatory changes, along with all other elements of the organization's risk taxonomy, are developing. The findings and analyses that follow in this report are designed to help financial services industry internal auditors ensure that their organizations are prepared for an unknowable future.

The Deloitte Internal Audit 3.0 survey conducted in 2018, offers a future perspective about the next generation of internal audit as a function well attuned to the challenges of emerging risks, technologies and 'disruption'. It seeks to bring a culture of innovation, help functions keep pace with technological change, and enhance their impact and influence across the organisation. In order to successfully lead that transformation, internal audit will need to focus on domains such as: skills and capabilities (people), ways of working (processes – agile models are quite popular options recently) and digital assets and solutions (technology). Many leading internal audit functions have already begun their journey into the world of automation by extending their use of traditional analytics to include predictive models, robotic process automation (RPA), and artificial intelligence (AI).

Assure, advise, and anticipate constitute the triad of value that internal audit stakeholders now want and need, they are enabled through: digital assets, which have already begun to transform internal audit work, and are about to revolutionize it; skills and capabilities, which position internal audit to improve the interface with stakeholders and better meet their needs; enablers, which engage the system to deliver new value in desirable ways.

Assurance constitutes and remains the core role of internal audit. Yet the range of activities, issues, and risks to be assured should be far broader and more real-time than they have been in the past. Assurance on core processes and the truly greatest risks is essential but so is assurance around decision governance, the appropriateness of behaviours within the organization, the effectiveness of the three lines of defence (LoD), and oversight of digital technologies. Assurance is central to internal audit's role but must not be the limit. Advising management on control effectiveness, change initiatives, enhancements to risk management related to the three LoD and other matters – including business effectiveness and efficiency – falls well within internal audit's role and stakeholders' expectations. All sources confirm that a strong advisory role is key to maximizing the value of internal audit. Anticipating risks and assisting the business in understanding risks, and in crafting preventative responses, transforms Internal Audit from being a predominantly backward-looking function that reports on what went wrong to a forward-looking function that prompts awareness of what could go wrong, and what to do about it, before it happens. Internal Audit becomes more proactive and, through its assurance and advisory roles, helps management intervene before risks materialize (Deloitte, April 2018).

In a study accomplished in 2019, Deloitte and his partners, had presented the latest viewpoint on the information technology, the IT internal audit hot topics through the years: 2012-2020 in financial services. The continued presence of cybersecurity and transformation/change are placed at the top of the list, particularly in the past 4-5 years cannot be ignored as well as the recent emergence of the new technologies enabling digital business models and transformation initiatives across financial services organisations.

Thus the main priorities and challenges faced by the internal audit functions during the above mentioned chronological segment are (Deloitte, 2019):

- **Cybersecurity**- internal audit's role over the past few years has been critical in terms of applying a risk lens to the organisations' cyber agenda, driven by regulatory, senior management and board demands on assurance and challenge';
- **Transformation and Change**- internal audit should reinforce the benefits and position 'change assurance' as pivotal for successful change delivery, offering healthy challenge that is far from acting as an inhibitor.Some areas that internal audit should focus on are: where organisations are delivering digital transformation and adopting new technologies and methods, auditors may require considerable shift to ways of working to mirror those by the business and technology functions alike. Internal audit should seek to understand the risks of disruptive digital and cloud technologies, in the context of transformation initiatives and beyond, and provide assurance over the risks to the realisation of benefits in a competitive landscape, but also the impact on customers, stakeholders and employees. Lack of the relevant technical and change management skills in internal audit functions can lead to misinterpretation and underestimation of the change impact to business as usual operations as well as strategic implications;
- **Operational resilience**- financial institutions operate in a complex and challenging environment, where the protection of customers and other market participants is paramount. Some of the challenges include: technical innovation, system complexity, changing consumer behaviours and expectations. This helpswiden the discussion of what operational resilience covers; it needs to be considered as a holistic,

enterprise-wide domain, straddling a broader range of strategic, technology, regulatory and operational risks. Improved alignment of risk management systems promotes better sharing of good practices and helps establish common understanding of what is important to the business, the impact of a disruption and the priorities during response and recovery. Internal audit functions auditing the effectiveness of operational resilience frameworks or capabilities should focus on whether firms can practically align what are often seen as separate risk management systems, such as business continuity, cyber and information security, operational risk and third-party risk. They need to better understand how they can collectively contribute to the overall resilience of business services.

- **Extended enterprise risk management**- financial services organisations are still facing challenges in the management of the extended enterprise, with a staggering 83 percent of organisations experiencing a third-party incident in the past three years, and many still struggling with the basic risk management practices and control in this area. These challenges against a backdrop of programmes to improve the management of third party risk by bringing efficiencies, investing in talent, cutting-edge technologies, and robust operating models, mean that internal audit should maintain their well-warranted focus on this area.
- **Digital Technologies**- the EU Commission's announcements highlight that the ethical dimension when it comes to disrupting new technologies is increasingly becoming a priority and, as such, it will need to become an integral part of firms'digital journey. In this regard, it makes sense from a regulatory and business perspective for internal audit functions to start challenging how these seven key requirements for trustworthy AI are integrated in both the solutions their firms are deploying, as well as those that are already in use. Naturally, the rate of adoption of disruptive technologies may be different for each company, and the approach and maturity levels of each internal audit department to respond to the risks posed will vary. Auditors need to accept that the business will be 'disrupted' and need to stay ahead of how to deliver quality

reporting, insightful assurance, and impactful advice. Internal audit should assess whether appropriate controls are being implemented to prevent and detect new and emerging risks, and they should find a balance among their responsibilities to: assure, advise and anticipate, preparing for new risks on the horizon.

- **Data protection & data privacy-** internal audit should challenge management on their customer data breach readiness procedures. Organisations that have experienced such events, recognise these are hugely complex events on many levels, technically, strategically and operationally. Internal audit should review these areas, focusing on clear accountabilities, crossfunctional collaboration, and readiness to timely respond in order to contain the issue while providing high-levels of customer service to safeguard reputation. Some of the areas that can be covered, include: technical and cyber response playbooks and forensic investigation strategies; customer and stakeholder notification, support strategies and implementation plans; insurance awareness, strategy and reality; legal support and access to privacy expertise; regulatory strategy and response; incident response capabilities; training, awareness and exercising; media monitoring, management and social media response. In addition, internal audit should consider the following in their data governance scope: assess the implemented data protection policies, procedures and controls to comply with GDPR; consider the gaps between current state and full compliance and the risks associated with the data privacy programmes to achieve full compliance; evaluate the effectiveness of the implemented framework and controls in response to the regulatory requirements; focus on technical data protection controls, including Data Leakage Prevention solutions and other security controls to prevent data breaches; evaluate effectiveness of high risk functions (e.g. incident management, marketing and any other functions handling large amount of personal data); and assess the accountability framework and data processing taking place abroad.

- **cloud governance and security**- it is imperative that risk, assurance and control functions ensure that businesses remain on top of the risks. It is also important to recognise that the cloud user organisation always remains accountable for the governing and safeguarding of its data (including data discovery, classification, assessing and mitigating risks of data exposure) while the cloud provider is responsible to address operational, security and privacy concerns. The focus of internal audit functions will vary depending on the level of cloud adoption by the business, but some of the areas functions can consider for their 2020 reviews are: cloud governance and strategy: benefits realisation; business alignment; appropriateness of cloud service model and deployment type (given the type of service, data and risk appetite of the organisation). This can also include a review of the shared responsibility and accountability model. The cloud consumer always remains accountable for the governing and safeguarding of its data.
- **IT governance and IT risk**- when auditing governance in IT or performing assessments of CIO or CISO functions of an organisation, internal audit teams should challenge whether their objectives are achieved, ascertain whether risks are managed appropriately and verify that the enterprise's resources are used responsibly. They should provide an opinion as to whether the IT is effectively and efficiently managed to deliver value to the business, whilst ensuring that associated risks are managed. IT Risk Management (risk management structures, policies and processes are in place to ensure that risks have been adequately managed including the assessment of the risk aspects of IT operations, projects or investments). IT internal audit has also a key role to play in evaluating the effectivenes and maturity of first or second line of defence IT risk functions. The role of such functions is elevated in recent years, with the emergence of cyber and technology risks as some of most complex and critical challenges organisations are (and will be) facing. Indicative areas that can be covered in such an assessment include: governance and organisation (including accountability structure,

resource, skills and capability); risk identification and assessment practices (threat intelligence and risk identification and assessment process); compliance, assurance and monitoring (controls self-assessment; ongoing controls effectiveness monitoring; risk and issue remediation tracking); reporting processes and mechanisms.

- **Application development**- knowledge is increasing across internal audit teams around the principles of Agile and DevOps practices and how these are applied in IT application development. Their approach towards assuring these has also needed to be adapted to accommodate these deliver methods. Agile is now being used outside of IT functions, including within internal audit, where we are seeing internal audit teams applying scrum practices and principles to transform their functions and ways of working. In such cases, reviews are carried out iteratively and in increments in accordance with more streamlined and shorter audit cycles. Initiatives such as these are bringing better alignment and understanding between IT and other parts of the business. Internal audit teams are required to challenge the consistency and diligence in which Agile and DevOps methods are applied across the end to end IT Application Development lifecycle.
- **Legacy technology environment**- legacy systems can pose a number of risks, such as security vulnerabilities, shortage of skills to manage and externally support the systems effectively, increased complexity caused by add-on interfaces to core systems and limited interoperability. It is imperative that internal audit works closely with stakeholders in CIO and CTO areas to understand the technology architecture and ensure they can achieve sufficient audit coverage of legacy platforms, interfaces and information flows. Internal audit functions also have a challenge in how to address this risk in their audit plans in a way that adds value to management, rather than simply echoing a known problem. Some of these ways could include: planning audit activity to assess the large-scale programmes in place to replace legacy systems; focusing on upgrading and consolidation change activity with respect to the impact this may have on the stability of the existing environment; and placing such considerations front and centre of routine continuity and resilience audit activity.

In Romania, in the survey conducted by Furtuna, C. and Ciucioi, A. At the end of 2018, the authores identified the following three main areas of focus for companies in 2019: operational efficiency and effectiveness, alignment with company objectives, and compliance with current regulations. According to the respondents answers, an effective internal audit function provides the following benefits to companies, such as: it provides a means to monitor and improve the company's internal control environment; it provides independent reporting to the board of directors; it focuses on the major risks and issues for the company, as advised by the board of directors; it provides valuable information on a wide range of risks for companies, including financial, operational, technological, strategic, fraud and compliance risks; it improves internal controls by risk mitigation, increasing efficiency and effectiveness and/or ensuring compliance with regulatory requirements; it provides recommendations to increase the efficiency and effectiveness of operational procedures; it facilitates a rapid alert system to identify and rectify deficiencies in a timely manner (Furtuna, Ciucioi, 2019).

Conclusions

In the light of these information presented, we can conclude that the most successful internal audit functions will anticipate and through proactive assurance, help organizations to keep pace with and get ahead of emerging risks. Internal audit functions need new skills and capabilities to position internal audit to improve their interface with stakeholders and change traditional thinking, approaches and mind-sets. The next generation of internal audit will be a function attuned to the challenges of emerging risks, technologies and disruptions.

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STRENGTHS AND WEAKNESSES OF (INTER)NATIONAL BRANDS: IKEA, L'ORÉAL, STARBUCKS AND FORD, BASED ON THE OPINION OF CONSUMERS

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ABSTRACT. In our everyday lives the presence of global brands is indisputable, as we decorate our homes with furnishings, purchase cosmetics to reverse the time, use services to make our everyday lives more enjoyable and purchase cars, all of which are available in several countries. It is also true that we typically buy and use those products and services that contribute to our personal appearance and to the development of our personality. In addition, the country of origin of a given product/brand also plays an important role in our purchasing decision. There are products/brands that we immediately associate with a particular country and nation, but there are countries to which we cannot associate any product or brand. This paper analyses the

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consumer opinions of international brands that are strongly associated with a particular country. The objectives of the analyses are the following: to identify (1) the strengths - (2) weaknesses of IKEA, L'Oréal, Starbucks and Ford, (3) to identify those factors, based on the results, that have an important role in case of two (inter)national brands at least, even though they represent different products/services, and finally, (4) to describe the opinion of the participants.

Keywords: IKEA, L'Oréal, Starbucks, Ford, consumer opinion, strengths and weaknesses

JEL Classification: M31

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Introduction and Review of Literature

It is clear that international brands are not (totally) independent of the influence of their country of origin. Nebenzahl's research concludes that consumers' perceptions of the value of a product change, which is "evidenced by brand-country dimensions" (Nebenzahl & Jaffe, 1996, p. 5). Furthermore "the reputational capital of a nation with respect to a product category will influence choice more than a nation's overall attractiveness, though fragments of a nation's imagery may nonetheless be successfully exploited" (O'Shaughnessy and O'Shaughnessy, 2000, p. 56). From this point of view, it does not matter what consumers know about a particular nation or country, which concepts are associated with them. Some countries are very fortunate in this respect. The Eiffel Tower, Notre Dame, Louvre, Sacré Coeur, Moulin Rouge, Cannes Film Festival, Chanel, Dior, Givenchy, Louis Vuitton, L'Oréal, Estée Lauder, Bordeaux, Burgundy, Champagne, the baguette, the croissant, the éclairs, the béchamel, Michelin star are all products that have made France one of the best-known and most popular tourist destinations in the world at a certain point of time. The roulette[8], the ballet, the Matryoshka dolls, the Molotov cocktail are specific products of Russia. The flamenco, the bullfight (fiesta brava)[9], the bull-run (the festival of San Fermín), the Fallas Festival in València, the paella, gazpacho, churro and the sangria are Spain's heritage on the other hand. The most valuable trademark of Hungary is folk music, acknowledged even internationally, which focuses on topics like love and sorrow, life and death, exile, poverty and wealth. The best-known folk song is entitled 'Spring wind floods water', was also sang by Freddie Mercury in Budapest at a concert in 1986 – and the song 'Love, love' (performed by Márta Sebestyén) has become part of the soundtrack of the movie: *The English Patient*. Music has also significantly contributed to the promotion of Romania, as Gheorghe Zamfir is the only European performer to win two gold discs rewards in the United States (Brădățeanu, 2018, available at: http://www.rador.ro/2018/04/06/portret-gheorghe-zamfir-cel-mai-important-interpret-la-nai-din-toate-timpurile-un-rebel-care-a-metamorfozat-sunetul-2/), and at the same time, he made the pan flute world famous. The above mentioned examples are of national value and their importance will not diminish as long as customers are aware which country has proven to have the best products throughout history. It is accepted that the Scots make the best whisky, the Russians make the best vodka, while the Cubans make the

[8] *"However dangerous (...) Russian roulette is, it is well-suited to national identity. It blends romance into a gesture, the legendary unfathomability of the Russian soul, the stylization of death as a playmate - it is all conceivable." (available at: http://oroszok.reblog.hu/az-orosz-rulett-titka)*

[9] *The astonishing spectacle also sparks contradictory views in Spain, as there are regular animal protection demonstrations and there is a growing popular belief that this is just a barbaric habit that by no means follows today's social norms. The International Council of Bullfighting (ILC), formed in 2018, is just the opposite, and aims to promote the cultural, economic, social and educational values of bullfights. (available at: https://hu.wikipedia.org/wiki/Bikaviadal)*

best cigar; and elegance, the "haute couture" is associated with the French, while style is the trademarks of the Italians. The relationship between a nation and a brand is very strong and deeply embedded in collective consciousness. The Volvo brand remains a Swedish brand, even if it was bought by the American company Ford, then by the Chinese Geely Holding Group. In fact, people buy Volvo cars as they believe in Swedish values: well-built, safe, not ostentatious but yet self-conscious (Olins, 2004). Another well-known Swedish brand, standing in the centre of attention, is the brand IKEA. A number of scientific articles have been written in order to comprehensively study the IKEA phenomenon. According to research results, the following factors play a significant role in its success:

(1) low prices, colourful product range (Salzer, 1994). At the same time,

(2) consumers believe that self-made products are competitive with products created by experts (Norton et al. 2012), because assembling products fulfils a core psychological need, namely that consumers feel competent, which leads to products' increased valuation (Mochon et al., 2012). Furthermore,

- a "visual and olfactory sensory cues have a positive impact on shoppers' touching behaviour, purchase intentions and total sale" (Hultén, 2012, available at: https://www.emerald.com/insight/content/doi/10.1108/09590551211211774/full/html), as well as
- "the standardization of IKEA products, rather than a creative constraint, is seen as a benefit to communication and sharing" (Rosner & Bean, 2009, p. 2) as the consumer needs to recognize the IKEA product no matter where they meet it (Jonsson and Foss, 2011). It is also a fact, that

(3) "the hierarchical-type of value-chain governance" does not characterize overall the IKEA, "except in a few special fields (Swedwood)" (Ivarsson & Alvstam, 2010, p. 21) and at the same time "the loading ledge increases the adaptability of IKEA's packaging system, making it more adaptable to different logistics activities and markets" (Hellström & Nilsson, 2011, p. 651). In conclusion the IKEA is characterized by:

(4) "a strong and dynamic service culture" (Edvardsson & Enquist, 2002, p. 153) because the "IKEA has become the world's most recognized and reproduced archive of Swedish national culture" (Lindqvist, 2009, p. 46).

Home furnishing is very popular nowadays, as there are many brands and experts who specialize in this area and make homes that satisfy or represent the personality of the customers. At the same time, the market is also attentive to the needs of those who design their own homes. In this case, the various interior design magazines, online platforms and specialized sites are of great help, and provide ideas based on the latest trends to help their customers find the perfect solution for their home decoration and furnishing.

On the other hand, brands of home furnishings should not overlook the fact that home and interior design significantly determines home furnishing, which strongly influences the decor of homes. In order to investigate interior design, it is necessary to analyse the following criteria: (1) pattern following: hierarchy of cultural values and norms, (2) identification and conformity, norms and conventions, (3) the importance of certain forms of consumption (Nagy, 1987, pp. 175-176). The factors of interior design are determined by (1) family structure and function, (2) household size and composition, (3) use of dwellings, (4) interaction and communication among household members, (5) residents' value system (Nagy, 1987, p. 27).

Personality is reflected not only in the furnishings of the home but also in the cosmetics we use. Furthermore, using cosmetics gives us the feeling that we have made steps in order to preserve our youth. And preserving youth is a priority for most people. It is a well-known fact that the French are at the forefront regarding beauty and cosmetics. L'Oréal proves to be the world's most valuable brand in this field. L'Oréal, in our opinion, has also become one of the best brands in the world because it makes effort and does a lot to highlight the importance of women's role in areas dominated by men. In most countries women are still highly under-represented in scientific careers, even more strikingly than in other fields, as many young women do not dare to pursue a scientific career because of social stereotypes. The L'Oréal - UNESCO for Women in Science Award was created because of the conviction that the world needs science and science needs women. Each year, the program encourages and rewards women around the world who have contributed to the advancement of science through their discoveries (available at: https://www.loreal.hu/csr-%E2%80%93-t%C3%A1rsadalmi-felel%C5%91ss%C3%A9gv%C3%A1llal%C3%A1s/l%E2%80%99or%C3%A9al-%E2%80%93-unesco-a-n%C5%91k%C3%A9rt-%C3%A9s-a-tudom%C3%A1ny%C3%A9rt). L'Oréal - UNESCO's Program for Women in Science awards women in three categories: (1) L'Oréal - UNESCO's Women in Science International Awards program rewards women who have achieved significant results in their research "either in Life sciences or in the fields of Physical sciences, Mathematics and Computer science" (available at: https://www.forwomeninscience.com/en/awards). (2) L'Oréal - UNESCO's Women in Science International Rising Talents Award aims to support young talented researchers in their careers, (3) National and Regional Programmes L'Oréal – UNESCO for Woman in Science encourages young researchers to continue their scientific careers in their own countries (available at: https://www.loreal.hu/csr-%E2%80%93-t%C3%A1rsadalmi-felel%C5%91ss%C3%A9gv%C3%A1llal%C3%A1s/l%E2%80%99or%C3%A9al-%E2%80%93-unesco-a-n%C5%91k%C3%A9rt-%C3%A9s-a-tudom%C3%A1ny%C3%A9rt).

Using the services of a particular cafe chain, we "communicate" something about ourselves/our personality. We also communicate by using services of cafes, since we, as customers, typically buy brands that come with a brand personality similar to ours. The logo, however, is one of the central elements of the brand identity, which expresses the personality of the company/brand (Németh, 2018, available at: http://blog.webshark.hu/2018/06/04/milyen-jo-logo/). The world's most well-known coffee chain logo is that of the American Starbucks, which has evolved over the years together with the company, but its basic elements have remained the same: the two-tailed mermaid has always been in the centre. In the international arena, the significance of brand image elements becomes even more important. Moreover, brand identity, as a concept, includes the brand's "uniqueness, meaning, purpose, values and individuality" (Janonis et al., 2007, p. 77). The research by He et al. "confirms the presence of significant direct and indirect effects of brand identity and brand identification on traditional antecedents of brand loyalty (i.e. perceived value, satisfaction and trust)" (He et al., 2012, p. 648). In addition, emphasis should be placed on the internal factors of the organization and on the role of employees in the brand building process (Harris and de Chernatony, 2001).

Personalization is not new in the car industry either, as, undoubtedly, vehicles make a major contribution to a better representation of our personality and can even appear as symbols of status. When we talk about Ford and its history, everyone is familiar with the saying that "From the beginning of the century, American industry stands for Ford" (available at: http://mediapedia.hu/ford). This has become a meaningful statement in the car industry, because when people buy a product they actually buy stories, legends and emotions (Stompff, 2003). Ford means a lot to the American nation, and the brand devoted itself to remain one of the world's most valuable automotive brands, as engineers make improvements (in partnership with other international brands) that make driving more comfortable and enjoyable: (1) the BLIS (Blind Spot Information System) is a function designed for providing support for the driver when driving in dense traffic on roads with several lanes in the same direction, and reacts if another vehicle is quickly approaching the vehicle, (2) the Stop-start is a system on most modern cars that cuts the engine when the car is stationary, in order to reduce fuel consumption and emissions. The engine starts again when the clutch is engaged or the brake is released, or when the driver is ready to move again. This technology is very effective when waiting for red lights or in traffic jams. When the engine is restarted, all you need to do is push the accelerator, (3) the Roll Advance Trac Roll Stability Control (RSC) is an electronic stability system that helps the driver navigate through tough terrains like ice, snow, gravel, and dry pavement. The Advance Trac is designed to enhance stability and traction in the vehicle, (4) the Hill Start Assist Control maintains the brake pressure for a set period of time while switching from the brakes to the gas pedal in order to prevent the vehicle from accidentally rolling backwards (available at: https://www.ford.com/suvs-crossovers/ecosport/).

Material and Method(s)

- The following criteria were taken into account when selecting the products to be included in the analysis:

1. The product contributes to a better expression of the consumer / user personality.

2. The selected brand is strongly linked to a particular nation / country.

3. The selected brand is present on Interbrand's Best Global Brands 2019 ranking and had a growth in 2019, compared to 2018.

- The following products / brands were included in the analysis:
  1. Decor products – IKEA.
  2. Cosmetics - L'Oréal.
  3. Coffee chain – Starbucks.
  4. Vehicles – Ford.

The above mentioned brands were selected, because:

1. IKEA is one of Sweden's best known and most valued brands, being the 30th best brand in the world in 2019, increasing its brand value by 5% compared to 2018 (available at: https://www.interbrand.com/best-brands/best-global-brands/2019/ranking/). No other furniture / home furnishing retail chain has achieved such a performance.
2. Cosmetics are closely linked to France. L'Oréal is the world's most valuable cosmetics brand and managed to increase its brand value by 5% in 2019 compared to 2018 (available at: https://www.interbrand.com/best-brands/best-global-brands/2019/ranking/). In addition, L'Oréal is also a valuable (international) brand because it plays a major role in increasing the number of women in science.

3. American brands actually dominate the Best Global Brands rankings[10]. One of the most well-known brands in the US is Ford, which has greatly contributed to the development of the industry. For many years, Ford was in the top 10 of the best brands list. In 2019, Ford was the 5th best car brand in the world. In 2019, it recorded a 2% increase compared to the previous year (available at: https://www.interbrand.com/best-brands/best-global-brands/2019/ranking/). Starbucks managed the presentation of changes over time in its logo very well and managed to preserve its core values. Starbucks recorded significant growth (23%) in 2019 compared to 2018. Starbucks is one of the most well-known and most valuable cafe chains in the world (available at: https://www.interbrand.com/best-brands/best-global-brands/2019/ranking/).

- There are several sites presenting opinions on different brands, but in many cases the same person expresses opinions several times (especially when dissatisfied with the quality level of a particular international brand): this behaviour leads to distortion of results. The Consumer Affairs website avoids this problem, and it has been proven to be the best in terms of credibility.

1. Source of IKEA customer/consumer reviews: https://www.consumeraffairs.com/furniture/ikea.html.
2. Source of L'Oréal customer/consumer reviews: https://www.consumeraffairs.com/retail/loreal.html.
3. Source of Starbucks reviews:
4. https://www.consumeraffairs.com/food/starbucks.html.
5. The source of reviews regarding Ford: https://www.consumeraffairs.com/automotive/ford-cars-and-trucks.html.

- Reviewers could rate the product / service with the help of stars (1* very bad, 5* very good).

[10] *This is the reason why two global American brands have been selected.*

- Reviews provided over the year 2019 were included in the analysis (sort: top reviews, filter by: any).

- Time interval set for reading the reviews [01.01.2020 – 05.01.2020][11].

- After reading the reviews for each brand, the first step was to identify the positive and negative aspects. The next step was to group these aspects based on criteria regarding their significant role in marketing. These are the following:

  A. Product,
  B. Price,
  C. Market manipulation,
  D. Employees,
  E. Additional services,
  F. Communication (between company and customers, employees and customers),
  G. Process,
  H. Physical evidence/Physical environment,
  I. Customer complaint management.

- While reading the reviews, the most striking, interesting aspects were recorded.

Results and Discussions

In the following we present the strengths and weaknesses of (international) brands involved in the analysis, based on the criteria that determine marketing and thus have a significant impact on consumer satisfaction.

[11] *We consider it important to mention the time interval for data collection because of consumers "may choose to change a star rating after communicating and working with a company with regards to review or comment" (available at: https://www.consumer-affairs.com/about/faq/#what-is-consumeraffairs-for-brands)*

The strengths and weaknesses of IKEA

The reviewers expressed their positive opinion regarding the following:

A. Product
1. Wide range of products (including the complementary products as well).
2. Level of quality (for example: good, awesome).
3. The frequency of new products.
4. The products inspire the customers (they could even create a new function for a particular products).
5. IKEA is the best choice if customer loves assembling their own products.
6. Products have (visual/emotional) value because they are lovable, beautiful, nice, and pleasant to look at, and bring happiness.

B. Price (for example: appropriate, modest, favourable, and very good).

C. Market manipulation
1. Direct sale: sales staff is helpful.
2. The atmosphere of the shop: presentation of the goods.

D. Employees
1. During face-to-face conversation they are kind and patient.

E. Additional services/Complementary products
1. Delivery service (for example: each all parts were present, product is not damaged, delivery time is correct).
2. Restaurant service (good quality).

F. Process
1. The shopping process is fun, provides good experience.

G. Customer complaint management

1. Efficiency[12] (for example: kind, patient, friendly, pleasant, helpful, and very polite).
2. Compensation (making apology is part of the process).
3. After-sale service policy (for example: fast product exchange, delivery service fee refund).

The weaknesses of IKEA are the following:

A. Product

1. Quality (for example: the softness of wood, manufacture error).
2. Removal of previously introduced products from the supply chain, which makes it difficult/impossible to comply with the warranty promises.
3. Ignoring differences regarding differences between geographical regions (i.e. sizes).

B. Price (high).

C. Market manipulation

1. Direct sale: product description (for example: Employees assure the customer that the size of the product to be shipped is as expected and this is not proven after purchase).
2. Sales incentives: the coupon is not applied and the discounted price is not met.

D. Employees

1. Lack of cooperation (they do not meet expectations).
2. Irresponsible behaviour (for example: the returned product is replaced by a non-conforming product, the consumer has paid twice which is due to the employee’s fault).

[12] *Refers to the attitudes and behavior of employees dealing with complaints.*

E. Additional services/Complementary products

1. Delivery service (for example: defective products, ordered products are incomplete, delivery time is long, failure to meet deadlines is an extra expense, not the ordered items are delivered, employee behaviour: mislead the consumer, they are impolite, inattentive).
2. Assembly service (for example: abominable, fraudulent, and violent behaviour on the part of employees regarding the use of these additional services). The assembly instructions are difficult to understand/follow.
3. Lack of delivery/assembly services.
4. Measurement services (for example: erroneous/poor measurement resulting in: sale of inadequate parts, improper installation, and waste).
5. Restaurant services with inappropriate quality (including the quality of coffee as well).

F. Communication

1. Incomplete or no communication (for example: failure to call customer/ consumer attention to every detail, invalid order without buyer's consent, blocked credit card for no reason).

G. Process

1. The online shopping process is cumbersome, complex because it is:

- A larger amount is deducted than the total purchase value.
- The website is not working properly (blueprints cannot be saved).
- The information is incorrect (the online system shows stock of particular product, however the information is not up-to-date).
- Tracking of goods is unreliable or difficult (order number is required).

H. Customer complaint management

1. Being well-prepared and competent (for example: ignoring company policy, being not helpful, rude, unfriendly, uneducated or uncivilized; showing lack of knowledge, mistakes being not acknowledged, not following the needs of customers, not responding to each written comment).
2. Compensation (for example: no compensation or lack of apology, no price discount regardless of inconvenience; however, if given the discount is usually of low value).
3. After sale service policy (for example: defective product replacement is time consuming, refund shipping fee is refused).

Conclusions based on reviews:

- Review writing consumers gave the lowest rating (1 star) even if there were positively rated details. Despite of the good quality of the product, or the positive evaluation of the delivery service, if the assembly cannot be carried out due to the lack of an item, the consumer is disappointed: the review is not an unbiased one then.
- Previously loyal customer becomes disloyal to the brand even if he or she has had a positive experience for ten years.
- IKEA has a better reputation in Europe than in the United States.
- Loyal consumers expect to be treated in an exceptional but fair way.
- Although the literature mentions saving time as one of the benefits of online shopping, reviewers believe it is much more beneficial to shop in stores if saving time and money is a primary consideration. Online shopping leads to waste of time and money.
- Problem solving (in many cases) is simpler through face-to-face encounter.

- Closer coordination between departments is needed, especially with regard to transport. XPO logistics does not meet consumer expectations.
- Consumers value quality on the basis of price.
- Reducing the number of employees leads to overload, which is immediately perceived by customers.
- If everything is not perfect (e.g. assembly/installation), the customer will encounter a feeling of lack.
- It is not always possible to cancel an order.
- There are also cases where unilateral decision is made.
- IKEA products evoke emotions (happiness) and contribute to personal development (creativity) of consumers.

Positive and negative aspects of L'Oréal

Positive aspects have been identified in case of L'Oréal products, such as:

A. Product
1. Variety of product range (such as: foundations and powders match so many different complexion, blushes and eye shadows come in a variety of complementing colours).
2. Quality (such as: truly waterproof mascara, does not dry out or cake up and crack, sustainable, all products are hypoallergenic, natural sun kissed glow, light weight).
3. Easy application.

B. Price (such as: affordable, very reasonable).

Negative aspects have been identified, such as:

A. Product
1. Quality (very poor standards).
2. Withdrawal of previously launched (original) products.

B. Market manipulation
1. Commercial: the TV commercial promises are not kept by the product

C. Communication (such as: change of product ingredients without informing consumers, the information on the packaging does not correspond to reality).

D. Customer complaint management
1. After-sale service policy (the product was not taken back after a single use).

Conclusions regarding reviews:
- A brand switching customer can also become a loyal customer.
- Buying hair-related products is the biggest risk factor.
- Consumers expect to be notified of changes in product composition.

The bright and dark side of Starbucks

The positive aspects of Starbucks are the following:

A. Product
1. Quality (for example: creamy texture and taste, professional, not too hot).

B. Employees (for example: nice, friendly, emphatic, they help to solve personal problems: it can be felt that the consumer who uses the service comes first).

C. Physical evidence/Physical environment (background music also plays a significant role in creating a pleasant environment).

D. Customer complaint management
1. Preparedness (appropriate).
2. Compensation (for example: there is a discount or free product if the order is not trouble-free).

The negative aspects of Starbucks are the following:

A. Product
1. Quality (for example: appearance of health issues, too hot, burnt taste experienced, the 80-85% of the product is foam, plastic found in the cake).

B. Price (for example: high price, rising price).

C. Market manipulation
1. Promotional promises are not kept.

D. Employees (for example: inexperienced, rude, inattentive, untrained, do not meet expectations, their behaviour disturb users/customers).

E. Communication (for example: do not inform users/customers about changes related to the product, credit cards are blocked without the customer's knowledge).

F. Physical evidence/Physical environment (for example: needs of seniors not taken into account; no seating or mirror in the toilets; inadequate cleanliness, lack of neatness; pets are allowed).

G. Customer complaint management
1. Preparedness (for example: consumers are not treated as customers, lack of explanations, and lack of solution to the problems).
2. Compensation (lack of discount for inconveniences).

Conclusions regarding reviews:

- Management does not pay attention to environmental protection (a female customer, however, mentioned the use of transparent plastic wrap), greedy CEO.
- Customers expect to use gift cards anywhere they want (not to be linked to a particular outlet).

- A smile (for users/customers) should be part of the service product - however, it is missed in certain cases.
- Management must be aware that customers notice changes in the quality and quantity of products.
- Although the coffee chain is the same, the experience is different depending on the place where customers use the service.
- Customers expect special (fair) treatment.
- Experience is very important in judging a service product.
- Compensation alone is not enough: a solution to the problem must be found.
- The workload and underpayment of employees has an effect on the perceived quality.
- Knowing client's name expresses a sense of empathy.

Positive and negative aspects of Ford

Positive aspects have been identified in case of the Ford brand:

A. Product
1. Speed (excellent acceleration).
2. Safety (such as: very responsive ABS braking system, reliable vehicle, centre lane is great as well as the adaptive control which works even is slow traffic, safety features).
3. Consumption (for example: ok, great).
4. Adaptation to driving circumstances (for example: equally good in urban or mountain environment, good is any weather).
5. Towing capacity.
6. Many technological features, the Microsoft Sync system and USB plug-ins, build jukebox.

B. Price (such as: ok, "right", affordable).

C. Employees (for example: honest, very approachable and knowledgeable).

D. Physical evidence/Physical environment[13]
1. Cargo space (for example: huge, roomy compartment).
2. Comfort/ergonomics (for example: spacious interior, good shocks and very comfortable seats with lumbar support, the needs of seniors are also kept in mind when it comes to ergonomics, automatic folding seats, plus room for two more passengers).
3. Ambient (for example: light colour selections, well-designed dashboard).

The negative aspects of the Ford brand are the following:

A. Product
1. Servicing (for example: very high servicing fees/replacement of parts is expensive, frequency of repairs due to poor quality workmanship/parts).
2. Fuel consumption (is not good).
3. Safety (for example: use of chrome rear-view mirror, loose wires, warning lights are problematic, the shifter reflected the sun in the most intense way, blind spots on driver and passengers side near mirrors is dangerous, lost power, design flaw: rodents can destroy wires).
4. Loss of engine oil pressure.
5. Collisions sensor and some of the USB connections with the Phone does not work properly.
6. The radio would not turn off causing the battery to die.
7. Withdrawal of certain models/types from production ("not everyone wants to drive an SUV").

B. Communication (for example: there are details not communicated towards the costumer: the Navigation only works if the vehicle has an SD card, the service manager cannot give a meaningful answer regarding repairs not requested by the customer).

[13] *In this case, it does not assume the environment in which the vehicle is purchased, but refers to the interior design/construction and physical evidence of the vehicle itself.*

C. Physical evidence/Physical environment ("feel like you're driving in a moving clean glass box").

D. Customer complaint management

1. After sale service policy (for example: there is no appointment communicated regarding the solution of the problem, there is a long waiting time for the solution of the problem).

Conclusions regarding reviews:

- Driving a Ford vehicle is comfortable and fun.
- Negative opinions do not rule out the possibility that other costumers will be satisfied with the car they have purchased.
- Old vehicles work well, and hybrid models are surprisingly responsive (agile responsive).
- Reviewers tend to give a 3 star, even if the purchase has turned out to be a wrong decision.
- More intensive application of innovation is a female need.
- Reviewer gave only a 4 star, even if no negative aspects were met.
- The number of employees is low, which has a negative effect on perceived facts.
- Attention to every detail appears as a customer demand.
- Attention is paid to senior customers' needs.
- It fulfils warranty obligations.

Conclusion

The relationship between nations and brands is significant, as the values that define a particular nation are transferred to the products/ brands of that nation. Moreover, the brands will be judged according to these values, before their purchase. Among the motivational tools to become a global brand, competition also appears as an incentive, as a brand has to compete on an international scale if (1) it wants to take advantage of new opportunities in new markets before its competitors become stronger, and (2) it has to protect domestic market from global, larger-scale competitors (Randall, 2000), as foreign direct investments of global brands can pose potential threats to national brands (Mihailovich, 2006). From this approach, each country has the right to make decisions that serve to protect the values of its own nation. Giving up on this right, national identity would be undermined.

In the following, aspects that are common in case of several brands included in the analysis are listed below.

- Whether it is a physical product or a service, the values of a brand are perceived by customers through employees, because despite the increasing range of communication channels/opportunities, a brand communicates with its actual and potential customers/consumers primarily through their employees. However, performance fluctuates over time, presenting a big risk for brands, for a number of reasons, because in case of multi-person services the quality of services also varies due to different abilities of individuals (Veres, 2005). Regarding international brands, the problem becomes even more complex by the fact that the brand is represented by employees belonging to different nations. The number of employees, how motivated they are, and the extent to which they identify themselves with the brand they represent can be reflected by customer satisfaction.
- Close collaboration between company departments: process managers need to work with marketers, as this is the only way to prove if the process system itself is working well, and if it can meet fluctuations in demand and staff to a certain extent.
- Subjectivity is unavoidable, no brand can steer clear of it, and it may represent an obstacle for them. Consumer behaviour is not always consistent.
- The importance of additional services is undeniable and their impact is significant in terms of customer satisfaction, whether these services happen before, during or after transactions. Providing information,

setting dates and resolving complaints are all important to consumers. Consequently, treating additional services as part of an extended marketing mix is, in our view, justified.

- A brand is (also) judged on the basis of its response to a particular problem, i.e. the response is: yes, no, reluctant or negative.
- Neither the user nor the customer, who has already had a positive experience, ignores the mistakes. Not all customers give a second chance.
- A weak link in the purchasing process is enough to give a brand a negative overall rating.
- Consumers are frustrated with the withdrawal of previously introduced products.
- Consumers expect communication to be continuous: if something changes, they expect the company/employees to communicate it.
- Customers expect more attention/care.
- Consumers demand that old products be kept in the supply basket.
- The importance of customer service should not be underestimated in terms of consumer satisfaction.

With regard to the reviewers' opinion, the following conclusions can be drawn:

- Dissatisfied customers express their opinions in much more detail way than satisfied ones.
- Dissatisfied users are more active in terms of word of mouth than satisfied ones.
- Overestimation is less visible in the evaluations than underestimation, as the buyer/ consumer gave only one star even if he/she had a positive experience with the given brand, or did not rate it as high as possible even in the absence of a negative feature. However, there was also a case where a brand received an acceptable (3 star) rating despite the consumer being dissatisfied with their purchase decision.

To be successful, companies need to know consumers' "beliefs, behaviours, product or service attributes, and competitors" (Ghodeswar, 2008, p. 4) which actually presupposes a holistic approach. Holistic knowledge of consumers and an appropriate approach to complaint management represent two problems that no (inter)national brand can ignore, as:

- caring attitude of employees, paying attention to consumers 'personal problems and solving them also adds value to a brand. Of course, this kind of care is not necessarily assessed positively by everyone: a person working in the front line needs to know / feel where the limit lies. Limited openness in this case appears as a selection criterion for human resources,
- compensation should only be used if the dissatisfied consumer feels that it has relevance: there is no point in making unnecessary compensation if customers do not feel that the company does everything in order to remedy the problem or prevent it from happening again in the future. An empty apology does not improve, but rather worsens the relationship between a particular brand and the customer. Furthermore, employees with the most comprehensive knowledge should be involved in handling of complaints, as otherwise the principle of competence is violated. However, the value of the principle of preparedness can only be achieved if the particular customer becomes a satisfied customer again.

In conclusion, the possibility of creativity, the ease of use of the product, empathy (knowing the name of the customer); solving the personal problems of the users/customers, paying attention to the seniors appear as a differentiating element in the life of the brands and significantly contribute to their assessment.

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