



Универзитет „Гоце Делчев“ - Штип  
Факултет за туризам и бизнис логистика



Зборник на трудови од втората меѓународна  
научно-стручна конференција

## “СОСТОЈБИ И ПЕРСПЕКТИВИ ВО ТУРИЗМОТ, ЕКОНОМИЈАТА И БИЗНИС ЛОГИСТИКАТА”

Штип, 2017

# ЗБОРНИК

“Состојби и перспективи во туризмот, економијата и бизнис логистиката”



**Универзитет „Гоце Делчев“ – Штип**  
**Факултет за туризам и бизнис логистика**

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**МЕЃУНАРОДНА НАУЧНО-СТРУЧНА КОНФЕРЕНЦИЈА**

**„СОСТОЈБИ И ПЕРСПЕКТИВИ ВО ТУРИЗМОТ,  
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## **SOME PROBLEMS OF BULGARIAN CULTURAL TOURISM**

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### **Abstract**

The paper discusses how objects and samples presented by tourism cause some problems in society which solution is laid into the social in the common plan and more concretely in the financial control. In their predominant part those are monuments of cultural and pilgrimage tourism which provoke collectors' passions and connected to them illegal acts. The objective of the study is to prove that the development of certain forms of financial control as monetary and customs could create prevention against smuggling of the values of the cultural and historical heritage. In this relation, as objects of the analysis are concerned the operations with objects of white metals and precious stones, numismatic collections, artefacts from archeological excavations and other in the sense of the law.

### **Introduction**

The reality show that only and solely the change guarantees development. Another question is in what direction it is implemented. One way or other, that process could be examined as a material expression of one of the main laws of dialectics about the unity and the battle of the contraries. In more concrete aspects, the development of the relationships between counteracting powers predetermines restructuring in their balance and this explains the specificity of that mechanism. In fact society interpreted as a specific and open management system accepts those signals as challenges for change. In principal, the interest to control the investigated process provokes the implementation of various in their character operations. In so created conditions one of the forms of analysis indicating the direction of change is the critical review of the past and the present.

Although the dynamics in our surrounding world is an indisputable and main characteristics some intransient phenomena exist among which on



the first place the interests could be put. Purposefully notified interests arise in principal of the need to claim imperatively the predominant availability of resources of power which are substantiated by the different property status of individuals and differentiated by their personal formations. The development and the improvement of the claimed interests is objectively connected with various, conscious and purposeful activities. Their broad range registers serious quests and proves that the value of the satisfaction is different. In this context the socium demonstrates a peculiar nihilism towards the formation of the price of the inequality discussed as a misbalance between the parties concerned. The deepening process bears anxiety provoked by the multiplication of the inequality and the limitation of opportunities. Namely both related trends render impact on the economy, on the policy disturbing social development<sup>135</sup>.

One of the field in which people get acquaint with their past and present is the tourism, and more precisely their varieties – cultural and pilgrimage tourism. As much as being specific and independent the mentioned typological tourism kinds they provide opportunities to gain knowledge on cultural and historical heritage. Thematically structured artefacts presented by museums and exhibitions satisfy in some extent the cultural needs of the people but still the contact with cultural and historical heritage also provokes other thoughts.

From centuries the instigations are connected to the certainty that the artefacts gain a special value substantiated by their intrinsic uniqueness. Namely that characteristics turns them into a peculiar and sufficiently profitable source. In the real situation their discovering, usage and conservation, i.e. development and improvement of cultural and historical heritage and a part of the activities and operations connected to it, are an object of control and more concretely of the various forms of the financial control.

In a common plan about the phenomenon of 'control' is very difficult to argue that it has an accidental character. Its usage is hard to be accepted as something incidental or sporadic. Deepening necessity to apply various control forms in a broad spectrum of circumstances and processes proves that the control is a conscious social need. Different social needs predetermine the type of the control they are satisfied through.

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<sup>135</sup> Stiglits Dzh., Tsena neravenstva, M, EKSMO, 2014, s.11.

After the principal specification that there is no development of any idea without foreseeing in the process of its implementation some control, it is very natural also from the point of view of the interests connected to the idea to pay attention to a very significant form of the control, namely the financial control. Maybe it is the most elementary to substantiate the accent on it because it most easily assesses those interests making it in the possibly most understandable and accessible way – through the language of the figures and the money<sup>136</sup>.

The financial control is a strictly determined type of the social control which raises above all by the right of property, i.e. the right to manage that property. This statement could be partially accepted also as a definition but it is necessary to make some particularizations and more serious substantiation<sup>137</sup>.

In a detailed review of the International accounting standards a number of essential peculiarities of the financial control are distinguished purposefully revealing the contents of every one concrete standard. In some cases the control is defined in such a way that the management is directed by the financial and the operational policy of an enterprise as to drag out benefits of its activity. In another standard it is mentioned that the control is equivalent to property or part of it and in that case the fact is touched that the right of control is evinced in dependence of the size of the owned wealth. In next standard the statement is laid down that the direct or indirect property of more than the half of votes in an enterprise predetermines the opportunity to direct in a settled or contracted way the policy of the management in the spheres of finances and exploitation but in that way this policy is not controlled<sup>138</sup>.

It is getting more obvious from the above discussions that the financial control is the power to manage the finances of the enterprise, to impose a certain financial policy and to take the responsibility of course. The right to manage, and hence control, is an expression of the responsibility about the status of the enterprise independently of its subject of activities and the sphere (the branch) of functioning. As a manifestation of power, the control is not just an opportunity to apply a concrete form of control or to force certain procedures but above all it is to put into action the control function.

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<sup>136</sup> Stoyanov E., Valuten kontrol, Flat, B., 2013, s.49.

<sup>137</sup> Dinev M., Hristova L., Oditorski kontrol, ForKom Visulchev, S., 1992, s.10.

<sup>138</sup> See International Accounting Standards.

Along with the right of property, and hence power, the financial control is a significant part of the hierarchy of management of society, an important element of regulated social relations. The right of the state on the certain part of the property defines also its right to exercise control. It is logically to presume that in this case it is a question of right of property and power and the technology of the control function in itself is predetermined by the right of the state to manage its finances and property owned. From that comes the fact that the supreme management bodies possess certain rights to create control institutions for exercising the right of state auditing or state financial control.

It is very interesting to examine the expressions of control connected or coming from some forms of cultural tourism. In fact, the diversity of cultural values and the rights substantiating the operations with them create conditions for the implementation of a number of activities among which not a small part could be defined as illegal.

With the changes in the economic development and the increase in the private property in recent years a rise in the illegal actions with objects of cultural and historical heritage is noticed. In the scope of such expressions various activities could be mentioned ranging from illegal attacks of hunters of treasure to legal sales in auctions, from antique dealers' shops to expositions of museums of repute and private collections. That socially important process embraces the preparation of false documents of origin and trade, incl. created according to the original perfect copies. Concerning the documents of origin, on the basis of sample materials provided by the leading museums in the world it is proved that hardly every fourth artefact has such a document but even its availability in most often cases raises well-grounded doubts.

Objectively, the work of the specific financial control system which objects are such operations and actions experiences problems in a number of directions because every its component is liable to critics and there are alternatives for improvement.

**First.** About the subject exercising that control it could be said that they register deficit both in knowledge in concrete scientific fields and equipment and technological security. Another essential moment is that in their proximity to the objects of control conditions are created for required collaboration and corruption schemes. In this place, the lack of a complete institutional interaction could be added and in some extent abdication of state.

**Second.** The behavior of the control bodies becomes more and more unpredictable and original. The availability of huge interest and a stable market provoke the creation of channels and the presence of serious technological and other logistics. To that it could be also added the fact that the situation in the state and the position of the scientific staff predispose to the acquisition of valuable information on subtle prices. In fact, highly knowledgeable scientific workers turn into mentors of some collectors' and trade interests rather than of the state's.

**Third.** About the set of instruments it could be stated that probably it is the most imperfect and difficult changing. The problems of interinstitutional character and the absence of fast and effective procedures additionally burdens the national system. In that sense, in most cases the coming information is untrustworthy.

In this place it could be added another fact concerning the application into work of different structures and systems of heterogeneous in their contents terms: antiques (Law of antiques, 28.01.1991), cultural and historical values (into the practice of the Ministry of Interior) and a monument of culture (Law of cultural heritage, State gazette No19, 13.03.2009). In fact the terminological misunderstanding exists out of the national level too because in the UNESCO convention the term of cultural property is approved (Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property, 14.11.1970)<sup>139</sup>.

**Fourth.** The standards on which the system is based contain some disparities and discrepancies. They could be explained as a result of not so effective work of the Bulgarian legislation as a whole and more precisely in the belated corrections made in customs and financial, monetary and other relevant normative bases.

Although the problems shared are just a small part of the real picture, the opportunity of the Bulgarian society to protect the national wealth and to provide prevention in the field of such serious crimes is to realize a critical analysis and to search for ways of optimization of the interinstitutional interaction.

In principle, the control as a purposeful and peculiar activity in the management system, and more specifically in the process of its

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<sup>139</sup> For more details: Organiziranata prestapnost v Balgariya – pazari i tendentsii" TSID, S., 2007.

realization, interacts with all management bodies. The interaction implements two functions at a time. The first one is about the assessment of the activity of a concrete body. The second is about the collection of information and the opportunities of analysis on the effectiveness of the decisions taken. In this context, the interaction in the field of the control is an indicator of the social maturity in finding the optimal ways of achievement of the objects put<sup>140</sup>. It is usual to precise that the initiating of the goals could be done in two directions – from the control and/or the management system. In practice there are a few opportunities to develop the relation:

- 1) connection between an object and a subject of control;
- 2) connection between subjects of control;
- 3) a subject of control and a body of executive power;
- 4) a subject of control and a body of jurisdiction.

A main prerequisite for a good relation is to keep the functional sovereignty of all interacting parties. The conditions premising the improvement of the working interrelations are:

- 1) a common goal;
- 2) wish of interaction;
- 3) lack of conflicts bearing.

The process of interaction itself based on the common control activity is objectively accepted as a parallel functioning of a control process in more than one system, i.e. a new social system is created which is different in its structure. As main requirements for its existence and development the availability of the following components is presented:

- 1) availability of a substantiated and purposeful initiative for interaction;
- 2) making concrete the forms and the methods of the interaction;
- 3) regulated incessant exchange of information;
- 4) reports and analyses on the results of the interaction.

Considering that the interaction is interpreted as a collaboration between different bodies for achievement of a common goal it is completely natural those purposeful actions of different structures to be bounded by a common regulatory mechanism for reaching high levels of results and effectiveness. Namely that is the place of the coordination, most

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<sup>140</sup> Stoyanov E., *Teoriya na finansovo-kontrolnite sistemi i institutsii*, B., Libra skorp, 2012, s. 217.

generally stated the set of the methods of the interaction is a typical expression of the coordination. In this row of thoughts, the coordination gains a factor significance for the management of the control processes (incl. the process of interaction).

The presented notions 'interaction' and 'coordination' from the point of view of the control provoke the necessity of some specifications. The processes which expose them have a substantiated purposefulness. Because of this reason and mainly the coordination proves that in its bases is the despotic source of the control activity. In a pure financial and control plan, among the subjects of control that interact each other the rights of a coordinator would gain the possessing the biggest resources of power.

The presented in those lines grounds the reason to make the conclusion that the coordination is an intrinsic attribute of the management and of its functions in separate (incl. the control) and it is not the fifth function. Although every one concrete management function needs a coordination mechanism for optimization, this is not sufficient ground the coordination to be interpreted as a hyperfunction.

The necessity of complete knowledge and application of the opportunities for optimization of the interaction and the wished coordination between the institutions and bodies in the implementation of financial control activities creates conditions as an object of the analysis to be embraced the scope of interaction and coordination too.

The main characteristics challenging that interest is hidden as a whole in the fact that in every one stage of the implementing control process conditions are created which impose the purposeful application of various approaches.

The starting position is theoretical and it is based on the control process and its three-stage implementation. The systematic organization of the process determines the definition of the separate stages in very relative ways. They are realized in the availability of the goal as planned predetermining the necessity of coordination and interaction. It is interesting to note that besides presence in the whole control process, they find application out of it too in the analysis of the results of the control activities when they are turned into an object of the economic statistics and the scientific research and a subject of public discussions.

In the concrete sense, about the control process and its first stage when the control activity is prepared regarding the coordination and the interaction it could be stated that the initiative comes from the control body in charge of the organization and the administration of the control activity. Concerning the goal, the tasks and the situation created the interaction and the coordination are as a whole in the bases of the formation of signal information predetermining the need of control and directing future control activities.

In the second stage of the control process the interaction and the coordination are targeted towards the revealing of the weakness and disadvantages in the behavior of the control objects. As a main result of this stage it could be noticed the acquisition of the information substantiating the effective decisions' taking.

For the third and the last stage of the control process the goal put before the interaction and the coordination is the preparation for the creation of documents about finishing and formulating of decisions having a regulatory and corrective character.

In the most common sense, about the specialized activities out of the structure of a concrete financial control process it could be stated that they are implemented in different formats. To that category of active measures the following could be mentioned: conferences, workshops, production meetings and scientific research activities. Their implementation is substantiated by the principle of voluntary participation and namely that proves the democratic essence of the control. The objective is through the effective interaction and coordination to find solutions on the problems arisen and to search for new alternatives for application of 'good practices'.

## **Conclusion**

All above stated provides the opportunity to make the common conclusion that in their main part the problems of the cultural tourism are connected to illegal activities with objects and specimens of cultural heritage included in different categories and possessing a unique character. Their huge diversity provokes various violations and illegal acts which leads to the search of alternatives for the active improvement of a big part of the forms of both social and financial control. The analyzed active process forms the bases of the creation of prevention against such kinds of infringements and challenges the Bulgarian legislative system to make adequate changes in the normative bases, as

well as it makes prerequisites for the timely structuring of the conditions for a complete interaction to the maximum between all financial control institutions for the establishment of a common national control system.

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