GODIŠNJI TROŠKOVI DISFUNKCIONALNE FLUKTUACIJE NA PRIMERU PROIZVODNE KOMPANIJE U SRBIJI

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Apstrakt

Visoka fluktuacija zaposlenih je velik problem savremenog poslovanja koji ima negativan efekat kako na uspešnost organizacije, tako i na profitabilnost. Cilj ovog rada je da izmeri finansijki efekat neželjene fluktuacije zaposlenih na godišnjem nivou u jednoj velikoj proizvodnoj kompaniji, kao i da proveri da li postoji značajnost razlike u finansijkim troškovima prilikom napuštanja kompanije od strane različitih kategorija zaposlenih. Rezultati finansijke analize disfunkcionalne fluktuacije, koju je sproveo Sektor za ljudske resurse, pokazuju da je negativan finansijki uticaj blizu 284.000 eura na godišnjem nivou. Utvrđeno je i da su troškovi ponovnog zapošljavanja kandidata za rukovodeće pozicije približno deset puta veći nego prilikom zapošljavanje operatera, a skoro šest puta veći nego za zapošljavanje kandidata na poslovima vezano za administaciju.

Ključne reči: *disfukcionalna fluktuacija, troškovi fluktuacije,finansijska analiza, ljudski resursi*

JEL: J3, M51

Uvod

Savremeni menadžment ljudskih resursa podrazumeva šire poslovne kompetencije profesionalaca koji se u praksi bave ovom oblašću, koje bi im omogućile lakšu izgradnju partnerstva sa rukovodstvom organizacije i postizanje očekivanog poslovnog rezultata. Sve više studija iz oblasti menadžmenta otvoreno ukazuju da poslovna funkcija koja se bavi upravljanjem ljudskim resursima mora postati strateški partner biznisu (Ulrich, Schieman and Sartain 2020) ukoliko želi da ima kredibilnu ulogu u organizaciji. Od profesionalaca iz oblasti ljudskih resursa (u daljem tekstu umesto ljudskih resursa koristiće se skraćenica HR) se danas očekuje da imaju široko razumevanje poslovnih principa iz različitih oblasti poput

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proizvodnje, finansija, marketinga, prodaje i sl. kako bi ispravno usmerili organizacione aktivnosti vezane za upravljanje zaposlenima.

U skladu sa ovim očekivanjima, u oblasti menadžmenta ljudskih resursa relativno dugo je bio zanemaren napor da se računaju finansijske i ekonomske posledice uticaja i posledica različitih obrazaca ponašanja zaposlenih na samu organizaciju. Jedna od najčešćih analiziranih pojava tiče se razumevanja fluktuacije zaposlenih, stalnog i dugogodišnjeg problema gotovo svih organizacija (Smith, 2018). U cilju uspešnog upravljanja organizacijom je i efikasno rešavanje fluktuacije, kao jedna od važnijih aktivnosti kojima se, u savremenim organizacijama, bavi sektor ljudskih resursa. Ova pojava je kadrovski i organizacioni problem, i ima negativan uticaj na poslovnu uspešnost i finansijske pokazatelje organizacija.

Pregled literature

Nije svaka fluktuacija obavezno negativna pojava po organizaciju jer je to i prirodan način da se nadopuni radna snaga i izvrši pozitivan uticaj na postojeće znanje i ustaljene načine rada u organizaciji. Do funkcionalne fluktuacije dolazi kada organizacija inicira prekid radnog odnosa sa zaposlenom ili zaposleni, ne svojom voljom, podnese ostavku na svoj položaj. Razlog za napuštanje organizacije su različiti, a najčešće je u pitanju loš učinak od strane zaposlenog, disciplinski problemi ili pak do otpuštanja dolazi zbog prevremeno penzionisanje, restrukturiranja ili reorganizacije (Dwesini, 2019). S druge strane, dobrovoljna ili disfunkcionalna fluktuacija se dešava kada zaposleni odluči da napusti kompaniju svojom voljom, zbog čega se svi otkazi ugovora o radu koji nisu formalno pokrenuti od strane poslodavaca, smatraju dobrovoljnom fluktuacijom (Dwesini, 2019). U ovom slučaju, fluktuacija ima negativne efekte jer, po pravilu, najbolji zaposleni odlaze kod drugih poslodavaca, dok oni koji su lošiji ostaju i dalje u organizaciji (Asimah, 2018). Iako je mali broj istraživanja na ovu temu, nalazi nekih autora (Sulek, Trembath et al. 2017), sugerišu da fluktuacija ima negativan uticaj na kvalitet rada i poslovno postignuće na preostale zaposlene u okviru organizacije.

Neizbežna fluktuacija je rezultat poslovnih i životnih odluka i okolnosti koje su van kontrole zaposlenih, dok se do fluktuacije koja se može izbeći dolazi kada rukovodstvo unapredi sprovođenje efektivnih praksi u oblasti menadžmenta ljudskih resursa (Dwesini, 2019). Važno da se poslodavac na sistemskom nivou bavi dobrovoljnom ili disfunkcionalnom fluktuacijom u cilju pronalaženja prave strategiji za zadržavanje svojih zaposlenih. Da bi zadržala svoje radnike, organizacija mora da razumevanje potreba svojih zaposlenih, što bi bila osnova za razvijanje i usvajanje adekvatne strategije za zadržavanje zaposlenih.

Fluktuacija je organizacioni fenomen koji se relativno sporo razvija, jer odlazeći zaposleni ne napuštaju organizaciju odjednom, pa je socijalnim trendovima potrebno neko vreme da se manifestuju. Podaci o fluktuaciji zaposlenih se procesuiraju u odnosu na određene vremenske periode koji te podatke čine značajnijim. Visina fluktuacija se izražava u procentima, a odnosi se na broj zaposlenih koji napuštaju organizaciju u toku određenog vremenskog perioda, odnosno procenat otišlih u odnosu na ukupan broj zaposlenih (Siebert and Zubanov, 2009). Za procenu stope fluktuacije u odnosu na godišnji ciklus se najčešće kumulativno analiziraju stope fluktuacije za određene mesece ili kvartale tokom godine (Newcomb, Camblin et al. 2019). Važna činjenica koja se odnosi na fluktuaciju u organizacijama jeste da li rukovodstvo organizacije ima tačnu procenu i empirijske dokaze vezano za troškove ove pojave, kako bi se bavilo strategijom za minimiziranje fluktuacije. Iako je zbog procena koje dolaze iz različitih organizacionih okruženja, teško generalizirati nalaze, autori (Larson et al. 2016) su izneli opšte smernice za troškove koje organizacija treba da uzme u obzir prilikom izračunavanja troškova fluktuacije. Ne smeju se izgubiti iz vida izgubljeni resursi poput potrošenog vremena za traženje novog kandidata i smanjene produktivnosti na tom radnom mestu u vreme dok je radna pozicija bila nepopunjena (Beato, 2017). Odlazak zaposlenih dovodi do troškova poput dodatnog vremena zaposlenih u ljudskim resursima potrebnog za ispunjavanje zahteva procedure za prestanak rada, troškove prekovremenog rada i druge troškove privremenih zaposlenih potrebnih za obavljanje tekućih dužnosti. Kada organizacija angažuje zamenskog zaposlenog, treba da izračuna troškove obuke, uključujući materijale, vreme za obuku novo zaposlenog za samostalan rad i dodatno vreme trenera. Organizacija mora da identifikuje i ove troškove, kao i sve druge relevantne troškov, da ih pažljivo notifikuje, prati i analizira kako bi mogla da izračuna stvarni trošak koji se odnosi na specifični kontekst organizacije, jer visoki troškovi koji proizilaze iz fluktuacije zaposlenih negativno utiču na učinak organizacije, na prodaju, konkurentnost i profitabilnost (Osborne and Hammoud, 2017). Potrebno je dodati i da visoka fluktuacija zaposlenih, ima ozbiljan negativan uticaj na organizaciju ne samo na finansijskom, nego i na emocionalnom nivou zbog loše i demotivišuće radne atmosfere u kolektivu (Reina, Rogers et al., 2018). Problemi se dodatno multipliciraju kada odlaskom zaposlenog nestanu i profesionalna znanja, veštine i iskustva stečena radom u samoj organizaciji (Noh, Jang and Choi, 2019).

Iako je fenomen fluktuacije zaposlenih, u poslovnom životu, takoreći permanentno prisutan (Smith, 2018), istraživanja na temu razloga i namera napuštanja organizacije od strane zaposlenih je dugo bila jedna od glavnih razloga za strepnju kod menadžmenta savremenih organizacija (Belete, 2018) posebno uzimajući u obzir veliku globalnu konkurenciju na tržištu sa kojom se savremene organizacije susreću (Alias, Ismail et al., 2018). Potrebno je reći i da visok nivo nezaposlenosti, samo po sebi otežava radnicima da pronađu odgovarajući posao, što pored dominantno negativnog uticaja na ekonomski razvoj, ima i pozitivan uticaj na smanjenje fluktuacije zaposlenih, uglavnom zbog spoljašnjih faktora vezano za organizaciju kao što je opšta nestabilnost na tržištu radne snage (Al-suraihi, Wahab et al., 2020).

Ključni nalazi istraživanja na temu fluktuacije radnika pokazuju da zaposleni imaju nekoliko razloga da napuste svoja radna mesta, poput stresa na poslu (Chiat and Pantik, 2019). Stres je napetost koja uglavnom negativno utiče na emocije, misli i fizičko stanje osobe, i kao takav ima značajan uticaj na nameru za napuštanjem organizacije, a takođe negativno utiče i na nedostatak zadovoljstva poslom, uključujući i zadovoljstvo platom (Hakim and Sudarmiatin, 2018). Jedan od važnih uslova za ostanak i nenapuštanje organizacije je i zadovoljstvo zaradom zaposlenih, zahvaljujući strukturi i sistemu plata u organizaciji, kao i doživljaju pravičnosti politika plata i beneficija (Hung et al., 2018).

Pored toga, potrebno je obratiti pažnju i na fenomen izgaranja ili sagorevanja na poslu, koje je posledica hroničnog stresa kojem zaposleni može biti izložen na radnom mestu, a koga, između ostalog, karakteriše emocionalna iscrpljenost, nezadovoljstvo i smanjena, ne samo radna nego i opšte životna efikasnost zaposlenih (Yu and Lee, 2018). Dodatno, zaposleni sve češće napuštaju organizaciju i zbog i nemanjem mogućnosti za balansom između poslovnog i privatnog života (Hakim and Sudarmiatin, 2018).

Neka istraživanja pokazuju da lideri i menadžeri svojim ponašanjem i ličnim primerom, mogu uticati i na fluktuaciju, kao i na zadržavanje zaposlenih (Reina, Rogers, Peterson at al. 2018). Faktori poput promena u stilu i načinu upravljanja, način tretiranja zaposlenih,agresivnost i nepoverenje u radu prema zaposlenima, utiču na povećanje fluktuacije (Reina, Rogers, Peterson at al. 2018) i smanjenja entuzijazma i nezadovoljstva zaposlenih. Nedostatak stručnog kredibiliteta i snage rukovodstva, takođe vodi do fluktuacije zaposlenih (Azam, Khan and Khan, 2019). Zaposleni imaju tendenciju da ostanu u onim organizacijama u kojima menadžeri ne pokazuju autoritarno ponašanje i nezainteresovanost za ljude, a mnogi studije (Hom et al., 2017) pokazuju da percepcija fer i pravednog tretmana koje se tiču same prirode posla imaju veliki uticaj na zadržavanje zaposlenih

Takođe i organizaciona kultura koja je usklađena sa potrebama i ciljevima zaposlenih, pozitivno utiče na poboljšanu percepciju radnika vezano za kvalitet njihovog profesionalnog života, što rezultira posvećenošću radnika, što dovodi do poboljšanja organizacionih performansi i poboljšanja efikasnosti (Holston-Okae and Mushi, 2018). Efektivna organizaciona kultura angažuje zaposlene na osnovnom nivou i transformiše to angažovanje ka visokoj produktivnosti, što je između ostalog, dobra strategija za zadržavanje radnika.

Nivoi fluktuacije mogu varirati u odnosu na zanimanje zaposlenih, industriju i sektor u kome rade. Tradicionalno, fluktuacija je visoka u trgovini (poput maloprodaje ili velikih trgovinskih lanaca), uslužnim delatnostima (poput hotelijerstva, ugostiteljstva i rekreacije), *call centrima* i sl., odnosno u industrijama i oblastima rada koje spadaju u niže plaćene grupe poslova, najčešće u privatnom sektoru.

Troškovi fluktuacije

Kada je stopa fluktuacije u organizaciju visoka, to negativno utiče na konkurentnost i profitabilnost organizacije. Zato što se radi o negativnom fenomenu koji je u vezi sa gubitkom ljudskog kapitala (Dwesini, 2018). Organizacioni lideri mogu razviti adekvatnu strategiju za poboljšanje konkurentnosti i profitabilnosti, ukoliko upoznaju uzroke fluktuacije. Dodatno, za analizu je neophodno i tačno definisati vrstu i visinu troškova vezanih za fluktuaciju. U praksi se mnogi elementi, posebno oni vezani za indirektne troškove, se ne prate i ne beleže, ili se teško kvantifikuju. Takođe je važno proceniti razliku između funkcionalne i disfunkcionalne fluktuacije jer je jedna poželjna, a druga nepoželjna.

Disfukncionalan trošak visoke fluktuacije je, po pravilu, visok trošak za organizaciju, a predstavlja i direktan i indirektan trošak (*Tabela 1*). Za stručnjake iz oblasti menadžmenta ljudskih resursa je veoma važno da izračunaju i analiziraju ovaj trošak, kako zbog sveobuhvatnog sagledavanja uzroka i posledica problema vezanih za fluktuaciju, tako i zbog dobijanja podrške od strane top menadžmenta za dalje organizacione inicijative za rešavanje ovog problema.

Tabela 1. Direktni i indirektni troškovi fluktuacije zaposlenih

Direktni troškovi fluktuacije	**Indirektni troškovi fluktuacije**
Vreme potrebno administraciji u Sektoru ljudskih resursa za obradu dokumentacije za odlazećeg radnika	Zaposleni je manje motivisan i produktivan od momenta kada je odlučio da napusti organizaciju
Troškovi oglašavanja slobodne pozicije	Novozaposleni je nedovoljno produktivan i efikasan u početku
Vreme HR osoblja potrebno za proces novog zapošljavanja (pregled pristiglih Cv-ja, intervju itd.)	Smanjena motivacija i pad produktivnosti kod zaposlenih sa kojima je odlazeći zaposleni radio
Troškovi ’pokrivanja’ nepopunjene pozicije (prekovremeni rad, privremena zamena i sl.)	Moguće narušavanje relacije sa poslovnim partnerima
Rad HR tima sa novim zaposlenim	Smanjeni ROI za sve treninge i razvojne programe koje je odlazeći zaposleni pohađao
Troškovi za novog zaposlenog (npr. radno odelo i cipele, telefon, kompjuter i sl.)	Informacije o kompanije mogu lako procuriti do konkurencije
On boarding i osnovni treninzi za uvođenje u posao (bezbednost na radu i sl.)	Šteta za reputaciju kompanije ukoliko je visoka fluktuacija ili zaposleni ode u lošim okolnostima

Izvor: Taylor and Woodhams, 2016

Postoji i klasifikacija troškova fluktuacije u različite kategorije, uključujući direktni ili indirektni, vidljivi ili nevidljivi, pre i posle angažovanja zaposlenog (Kiernan, 2018). Većina ovih modela uključuje troškove regrutovanja, selekcije, zapošljavanja, obuke i popunjavanja konkursa. Mnogi takođe uključuju i trošak izgubljene produktivnosti, kada postojeći zaposleni moraju da prihvate neke od obaveza odlazećeg zaposlenog zbog upražnjenog radnog mesta. Neki modeli uključuju i troškove kao što su gubitak organizacionog znanja i druge negativne efekti na radno okruženje. Bez obzira koji model se koristi, mnogi od ovih troškova nisu vidljivi, ni lako kvantifikovani. Kao rezultat toga, poslodavci imaju tendenciju da potcenjuju cenu fluktuacije.

Najèešæa klasifikacija kategorija troškova kao posledice neželjene fluktuacije je na: direktne, indirektne i oportune troškovi fluktuacije.

U samom momentu kada zaposleni napušta organizaciju, ovaj događaj se ne smatra direktnim troškom. Prateæi administrativni poslovi vezani za napuštanje posla, kao što su, na primer, odjava sa centralne baze zaposlenih, priprema radno-pravne dokumentacije za završetak radnog odnosa, pisanje preporuke, vracìanje i kontrola opreme za rad, izlazni intervju i sl. su aktivnosti koje ipak proizvode troškove, ali se oni uobièajeno u finansijskom smislu vode kao zajednièki (engl. *overhead*), administrativni troškovi. Međutim, radi se o troškovima koji po svojoj prirodi ipak nisu zajednièki, jer se mogu direktno alocirati (Plinke and Rese, 2006, str. 36).

Ako se vratimo na trenutak davanja otkaza od strane zaposlenog i korake koji slede nakon ove odluke, pojednostavljeno gledište da se ovaj događaj ne smatra direktnim troškom se, ipak, menja. Naime, novi konkurs kojim se mora pronaæi i zaposliti zamena za odlazeæeg zaposlenog, provocira širok spektar direktnih troškova. Pojava i visina ovih troškova zavisi od toga da li je upražnjeno radno mesto popunjeno iznutra (internim resursima) ili van organizacije (spoljašnje tržište rada). Dodatno, za zaposlene koji napuste organizaciju, veæ na samom poèetku svog radnog angažmana, u prva tri meseca rada u organizaciji, se smatra da imaju mali ili nikakav povracìaj investicija uloženih u njihovo zapošljavanje, a sa finansijskog aspekta ovakvo zapošljavanje predstavlja èist gubitak.

Indirektni troškovi fluktuacije zaposlenih uključuju narušene organizacione procese, smanjenu motivaciju i radni moral, potrebno vreme adaptacije za rad novih zaposlenih.

Sa aspekta samog procesa zapošljavanja, za analizu indirektnih troškova, pitanje internog ili eksternog zapošljavanja za zamenu odlazeæeg zaposlenog postaje manje relevantno. Takođe, sa aspekta kolièine i vrste posla u okviru kadrovske administracije, mala je razlika između novo-regrutovanog zaposlenog i postojecìeg zaposlenog koji je premešten na drugo radno mesto. Jedine dodatne aktivnosti su pregovaranje o elementima novog ugovora o radu i eventualno novi lekarski pregledi, ukoliko su potrebni. Obièno su to vrste troškova koje se mogu dodeliti prema mestu porekla, iako prema principu uzroènosti to nije u potpunosti taèno. S tim u vezi se može desiti da u sluèaju da pojedinaèna organizaciona jedinica uzrokuje neopravdano visoke troškove fluktuacije u poreðenju sa drugima, sistem alociranja troškova bude prilagoðen, iako najèešæa trenutna praksa obièno funkcioniše sa fiksnim formulama alokacije troškova.

U poređenju sa relativno zanemarljivim indirektnim troškovima, oportuni troškovi fluktuacije su relevantni koliko i direktni troškovi. Posebno se moraju uzeti u obzir i znanja i veštine koje su izgubljene dotadašnjim ulaganjem u profesionalni razvoj odlazećeg zaposlenog. Praksa u oblasti ljudskih resursa pokazuje i da ostanak bez, na primer, specijaliste za treninge, može dovesti do toga da se interni treninzi ne mogu više obavljati u samostalnoj organizaciji zbog nedostatka internih kompetencija i resursa, i da ih je potrebno nabaviti spolja po znatno većim troškovima.

Cilj i metodologija rada

Primarni cilj poslovne analize privrednog društva XY, koje predstavlja veliku internacionalnu proizvodnu kompaniju, koja posluje u oblasti industrije nameštaja, bio je da se izmere finansijske posledice disfunkcionalne fluktuacije, na godišnjem nivou. Drugi cilj je bio da se utvrdi da li postoji i kolika je razlika u visini troškova, u odnosu na kategoriju zaposlenih koji su napustili kompaniju XY.

Kompaniju XY je u toku jedne kalendarske godine, u periodu od oktobra 2020. do septembra 2021. godine, svojevoljno napustilo ukupno 194 zaposlena. U to vreme kompanija je zapošljavala, u proseku, na godišnjem nivou oko 1.000 zaposlenih. Svi zaposleni koji su svojevoljno napustili kompaniju, su u svrhu ove analize, podeljeni u tri kategorije, a u odnosu na vrstu posla koju su obavljali: operateri (N = 158), administracija (N = 30) i rukovodstvo (N = 6). Prilikom obraèuna ukupnih troškova fluktuacije, korišæen je on-line kalkulator fluktuacije prema formulama implementiranim u excel dokumentu (https:// www.collage.co/tools/cost-of-employee-turnover-calculator).

Rezultati i diskusija

Prva faza analize podrazumevala je klasifikaciju svih razloga napuštanja organizacije. Podaci su uzimani iz baze dokumentacije iz oblasti radno-pravnih odnosa kako bi se za procenu visine troškova disfunkcionalne fluktuacije izdvojili samo sluèajevi samoinicijativnog napuštanja (otkaz ugovora o radu od strane zaposlenog). Drugi izvor podataka za analizu je bio platni spisak i svi povezani troškovi vezano za zarade zaposlenih koji su vlastitom voljom napustili organizaciju. U ovom konkretnom sluèaju radilo se o ugovorenoj zaradi, ali i o varijabilnoj zaradi, kao i pripadajuæim bonusima i beneficijama koje su zaposleni ostvarili. Ovi troškovi su prikazani sa pripadajuæim porezima i doprinosima, odnosno u bruto[2] iznosu, kao ukupni trošak zarada za kompaniju.

Visina godišnje zarade su raèunate na bazi 285 radnih dana za radnike koji pripadaju kategoriji operatera u proizvodnji, jer proizvodnja radi i subotom, kao i na bazi 261 radna dana za administraciju i rukovodioce. U obzir su uzete i sve ostvarene varijabilne zarade i bonusi koji su isplaæeni u periodu za koji je rađena anliza.

Tabela 2. Troškovi zarada po radnoj poziciji odnosno kategoriji, po danu i na godišnjem nivou sa ukljuèenim porezima i doprinosima, izraženi u dinarima (RSD)

Troškovi zarada zaposlenih	**OPERATERI**		**ADMINISTRACIJA**		**RUKOVODIOCI**	
	Po osobi	**Ukupno**	**Po osobi**	**Ukupno**	**Po osobi**	**Ukupno**
Broj radnika koji napuštaju organizaciju	1	158	1	30	1	6
Godišnja bruto 2 zarada (RSD)	713,640	112,755,120	1,321,704	39,651,120	4,898,448	29,390,688
Godišnji bonusi, dodaci (RSD)	259,920	41,067,360	52,200	1,566,000	448,920	2,693,520
Dnevni trošak (Plata + Beneficije) - RSD	3,416	539,728	5,264	157,920	20,488	122,928

Paralelno su procenjivani troškovi koji su nastajali kao posledica smanjene produktivnosti zbog privremeno nepopunjenih ranih mesta i èinjenice da su u to vreme postojeæi zaposleni popunjavali upražnjena radna mesta dok se ne zaposli nova osoba (*Tabela 3*). Ovo je trošak prekovremenih radnih sati postojeciìh zaposlenih koji su obavljali posao upražnjenog radnog mesta zajedno sa svojim poslom. Ova cifra je raèunata korišæenjem stope obraèuna od 37% cene dnevnice odlazeæeg radnika, a po ugledu na sliènu kalkulaciju, dostupno na sajtu (www.collage.co/tools/cost-of-employee-turnover-calculator/).

Tabela 3. Troškovi slobodnog radnog mesta (smanjena produktivnost zaposlenih koji zamenjuju radnika koji je otišao, izražen u dinarima (RSD)

Troškovi slobodnog radnog mesta	Operater		Administracija		Rukovodioci	
	Po osobi	**Ukupno**	**Po osobi**	**Ukupno**	**Po osobi**	**Ukupno**
Broj zaposlenih koji su napustili radno mesto	1	158	1	30	1	6
Dnevni trošak zamene za nepopunjenu poziciju	1,263.92	199,699.36	1,947.68	58,430.40	7,580.56	45,483.36
Proseèan broj dana da su radne pozicije nepopunjene	5	5	30	30	60	60
Troškovi slobodnog radnog mesta	**Operater**		**Administracija**		**Rukovodioci**	
	Po osobi	**Ukupno**	**Po osobi**	**Ukupno**	**Po osobi**	**Ukupno**
Ukupni trošak da se "pokrije" pozicija	6,319.60	998,496.80	58,430.40	1,752,912	454,833.60	2,729,001.60

Vršena je i procena troškova izlaznog intervjua, kao proizvod visine satnice Specijaliste za zapošljavanje i potrebnog vremena za ovu vrstu posla. Ove poslove u Sektoru ljudskih resursa obavlja Specijalista za zapošljavanje. Kalkulacija obračuna satnice specijaliste za zapošljavanje je bazirana na 261 radnom danu ili ukupno 2088 radnih sati na nivou godine. Bruto godišnja zarada specijaliste za zapošljavanje iznosi 1,401,197.00 RSD ili po satu 715.81 RSD.

Slično su procenjivani i administrativni troškovi vezani za pripremu dokumentacije za prekid radnog odnosa, odjavljivanje sa Centralnog registra socijalnog osiguranja (CROSO), promene na platnom spisku, vreme provedeno na raznim formularima poput obeveštavanja kreditora i sl. Troškovi zapošljavanja zamene za odlazećeg zaposlenog podrazumevali su troškove objavljivanja oglasa za slobodno radno mesto (internet, radio). Iskazani su i troškovi vezani za potrebno vreme specijalisti za zapošljavanje za pregled pristiglih biografija, telefonske pozive kandidatima, vođenje intervjua, procene kandidata, proveru referenci, pripreme ponude za zapošljavanje i slanja obaveštenja neuspešnim kandidatima. Za operaterske pozicije, u odnosu na druge, ovo vreme je značajno kraće jer su i selektivni kriterijumi za prijem u radni odnos daleko niži. Broj potrošenih radnih sati koje je specijalista za zapošljavanje proveo intervjuišući interno kandidate, zajedno sa troškovima odsustva tih kandidata sa posla prilikom intervjuisanja, ovom prilikom nisu računati. Naime, nije bilo dostupno dovoljno relevantnih podatka poput, na primer, broja radnih mesta koja su popunjena internim resursima, kao ni broja, a ni vrste internih kandidata koji su učestvovali u ovim selekcijama.

Određivan je i trošak učestvovanja rukovodećeg kadra u procesu zapošljavanja, uzimanjem u obzir vremena za objašnjenje zahteva slobodne pozicije, pregleda biografija kandidata, te intervjuisanje.

Tabela 4. Troškovi napuštanja i troškovi zapošljavanja zamene odlazećeg zaposlenog, izraženi u dinarima (RSD)

TROŠKOVI NAPUŠTANJA & TROŠKOVI ZAPOŠLJAVANJA ZAMENE	**Operateri**		**Administracija**		**Rukovodioci**	
	Broj sati	**Trošak (RSD)**	**Broj sati**	**Trošak (RSD)**	**Broj sati**	**Trošak (RSD)**
Odlazeći zaposleni - Troškovi izlaznog intervjua	0.50	357.90	2	1,431.62	2	1,431.62
Odlazeći zaposleni - Drugi troškovi	2	1,431.62	2	1,431.62	2	1,431.62
Zapošljavanje - Pregled CV-jeva	1.25	894.76	10	7,158.09	15	10,737.14
Zapošljavanje - Intervjui	0.50	357.90	1.80	1,288.46	4	2,863.24
Ukupan broj radnih sati da se popuni pozicija	1.75	1,252.67	11.80	8,446.55	19	13,600.38
Zapošljavanje - Troškovi oglašavanja ili korišćenja specijalizovanih agencija za zapošljavanje za pozicije rukovodilaca	/	5,000	/	10,666	/	476,750
Zapošljavanje - Drugi troškovi (uniforma, oprema za rad, lap topovi, telefoni i sl.)	/	12,700	/	65,000	/	120,000
Total troškovi zamene po zaposlenom (rsd)	20,742.19		86,975.79		613,213.62	

Broj odlazećih zaposlenih	158	30	6
Total troškovi zapošljavanja zamene (rsd)	3,277,266.05	2,609,273.68	3,679,281.70

Troškovi treninga orijentacije u toku procesa uvođenja u posao za novozaposlenog su računati tako što je pomnožena vrednost radnog sata pozicije koja najčešće sprovodi proces orijentacije u kompaniji sa potrebnim brojem sati za ovaj proces, a u odnosu na kategoriju zaposlenih koji se zapošljavaju. Broj radnih sati za ovu aktivnost se razlikuje kao i broj potrebnih sati svih uključenih lica u ovaj proces, poput mentora i rukovodioca odeljenja.

Tabela 5. Troškovi treninga u toku procesa orijentacije za novozaposlene izraženi u dinarima (RSD)

Troškovi treninga orjentacije za novozaposlene	Operateri	Administracija	Rukovodioci
Broj radniih mesta za koje je potrebno organizovati proces orjentacije	158	30	6
Prosečna plata rukovodioca/menadžera (RSD)	1.401.197,00	1.401.197	4.955.640
Cena radnog sata za proces orjentacije u koju su uključeni rukovodioci i menadžeri (RSD)	5.368,57	5.368,57	18.987,13
Ukupan broj trening dana	316	30	6
Total trošak treninga novozaposlenog po kategoriji radnih mesta (RSD)	1.696.468,40	161.057,13	113.922,76

I na kraju su dodati procenjeni troškovi izgubljene produktivnosti (*Tabela 6*) koje se prirodno može očekivati u početku rada na novom radnom mestu kod svih zaposlenih, nevezano za radnu poziciju. Sve dok se novozaposleni adaptiraju na posao, ili uèe kako se odreðeni procesi i poslovi obavljaju, dok se upoznaju sa politikama, procedurama i radnom praksom kompanije, oni nisu u potpunosti produktivni. Koristitili smo se procenom da zaposleni doprinosi sa 50% svog potencijalnog nivoa produktivnosti u odnosu na zaposlenog koji je otišao. Vreme adaptacije se naravno razlikuje od individue, do individue i zavisi od brojnih elemenata poput obrazovanja, iskustva, vrste radnog mesta i sl. Za potrebe ovog projekta Sektor ljudskih resursa je u odnosu na svoje profesionalno iskustvo dao procenu da se na administrativnim i menadžerskih poslovima može očekivati puna produktivnost već nakon mesec dana (kandidati na ovim pozicijama su uglavnom visoko obrazovani, sa relevantnim poslovnim iskustvom). Sa druge strane, za operaterske poslove, zbog specifičnog proizvodnog procesa i načina rada (kao i nižeg nivoa obrazovanja), puna produktivnost se može očekivati nakon 45 radnih dana.

Tabela 6. Trošak smanjene produktivnosti (50%) u odnosu na vreme potrebno do pune produktivnosti po kategorijama radnih mesta, izražen u dinarima (RSD)

Potrebno vreme do pune produktivnosti	Operateri	Administracija	Rukovodioci
Broj radnika koji napuštaju	158	30	6
Dnevni trošak zaposlenog (RSD)	3,416	5,264	20,488
Broj dana do 100% Produktivnosti	45	30	30
Trošak smanjene produktivnosti (RSD)	12,143,880	2,368,800	1,843,920

Ukupni troškovi su dobijeni zbirom svih do sada navedenih, a prikazani su u *tabeli 7.*

Tabela 7. Ukupni trošak disfunkcionalne fluktuacije iskazan u dinarima i evrima

	Operateri	Administracija	Rukovodioci
Ukupan trošak (RSD) disfunkcionalne fluktuacije za period:X 2020. – IX 2021.	18.116.111,24	6.892.042,81	8.348.958,64
Total (RSD)	33.357.112,69		
Total (EUR)	283.721,30		

Nakon proračuna ukupnog troška vezanog za disfunkcionalnu fluktuaciju, a koji se odnosi na period od godinu dana, želelo se istražiti da li postoji statistički značajna razlika u visini troškova fluktuacije u odnosu na kategoriju zaposlenih koji su napustili kompaniju.

U tu svrhu je korišćena analiza varijanse kojom su obuhvaćeni svi troškovi koji se odnose na pojedinačnog zaposlenog. Svi indikatori koji su se odnosili na ukupan broj radnika su preračunati tako da se svedu na trošak za jednom otišlom radniku (osobi). U *tabeli 8* prikazani su indikatori troškova izraženi u dinarima, koji su se koristili u analizi varijanse.

Tabela 8. Prosečne vrednosti troškova fluktuacije u odnosu na poziciju

Kategorija	Aritmetička sredina	SD
Operateri	13542.42	26035.60
Administracija	21413.05	31602.70
Rukovodioci	117440.09	179796.25

Legenda: SD – standardna devijacija

Razlike u prosečnim vrednostima troškova proverene su jednosmernom analizom varijanse za nezavisne uzorke. Analiza varijanse je pokazala da bez ozbira na numeričke razlike u aritmetičkim sredinama, one nisu statistički značajne: $F(2,21)=2.36$, $p=0.12$. Odsustvo značajnosti je posledica toga što se varijanse grupa statistički značajno razlikuju (Levinov test jednakosti varijansi je statistički značajan $p<0.001$), tako da razlike između grupa nisu mogle dostići statističku značajnost.

Ipak, bez obzira na odsustvo značajnosti, može se zaključiti na osnovu prosečnih troškova (*Tabela 8*), da su troškovi za zapošljavanje kandidata za rukovodeće pozicije skoro deset puta veći nego za zapošljavanje operatera, a skoro šest puta veći nego za zapošljavanje ljudi na poslovima administratora.

Zaključak

Pitanjem praktičnog rešavanja visoke fluktuacije, u najvećem broju organizacija, se obično bavi funkcija ljudskih resursa. Uobičajeni način je orijentisan ka razumevanju najčešćih uzroka zbog kojih zaposleni odlaze, kao i ka osmišljavanju strategije za njihovo zadržavanje. Međutim, za podizanje poslovnog kredibiliteta i pozicioniranje funkcije menadžmenta ljudskih resursa na strateški nivo, kao relevantnog biznis partnera, od ove poslovne funkcije se očekuje da ume da pripremi obračun finansijskih posledica različitih obrazaca ponašanja zaposlenih na organizaciju ~~(Tziner and Birat, 1996).~~ Oslanjanjem na konkretne podatke i njihove finansijke implikacije, funkcija ljudskih resursa lakše donosi relevantne poslovne odluke. Ovakvim pristupom se istovremeno obezbeđuje adekvatna podrška od strane top menadžmenta kompanije, za inicijative koje su usmerene ka smanjenju fluktuacije.

U želji da obezbedi i usmeri pažnju celokupnog menadžmenta kompanije na ovu patološku pojavu i njene posledice u organizaciji, sektor ljudskih resursa XY kompanije je uradio procenu i proračun troškova izazvanih disfunkcionalnom fluktuacijom. Svojevoljni odlazak 194 zaposlena je za kompaniju bio trošak u visini od blizu 284.000€ na godišnjem nivou. Sa aspekta pojedinačnog troška u odnosu na radno mesto, očekivano je najveći trošak prilikom odlaska i zamene rukovodioca, a posledično najmanji prilikom napuštanja operatera.

U daljim analizama posledica disfunkcionalne fluktuacije, da bi se dobila još potpunija slika, bilo bi potrebno uraditi procenu kako disfunkcionalna fluktuacija utiče na ukupnu produktivnost kompanije, kvalitet proizvoda, visinu škarta i sl. Ovom analizom nije bila procenjena šteta zbog negativnog uticaja na reputaciju kompanije i njen brend poslodavca, što bi bila svakako preporuka za dalje istraživanje.

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ANNUAL COSTS OF DYSFUNCTIONAL FLUCTUATION ON THE EXAMPLE OF A MANUFACTURING COMPANY IN SERBIA

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Original scientific paper

Abstract

High turnover of employees is a major problem of modern business, which has a negative effect on the success of the organization as well as on profitability. The aim of this paper is to measure the financial effect of unwanted turnover of employees on an annual basis in a large manufacturing company, as well as to check whether there is a significant difference in financial costs when leaving the company by different categories of employees. The results of the financial analysis of dysfunctional turnover, conducted by the Human Resources Department, show that the negative financial impact is close to 284,000 euros on an annual basis. It was also determined that the costs of re-employing candidates for management positions are approximately ten times higher than when hiring operators, and almost six times higher than when hiring candidates for jobs related to administration.

Keywords: *dysfunctional turnover, turnover costs, financial analysis, human resources*

JEL: J3, M51

Introduction

Modern management of human resources implies broader business competencies of professionals who in practice deal with this field, which would enable them to more easily build a partnership with the management of the organization and achieve the expected business result. More and more studies in the field of management openly indicate that the business function that deals with human resource management must become a strategic partner of the business (Ulrich, Schieman and Sartain 2020) if it wants to have a credible role in the organization. Today, professionals from the field of human resources (in the following text instead of human resources, the abbreviation HR will be used) are expected to have a broad understanding of business principles from various fields such as production, finance, marketing, sales, etc. in order to properly direct organizational activities related to employee management.

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In accordance with these expectations, in the field of human resources management, an effort to calculate the financial and economic consequences of the influence and consequences of different behavior patterns of employees on the organization itself was neglected for a relatively long time. One of the most common phenomena analyzed concerns the understanding of employee turnover, a constant and long-standing problem of almost all organizations (Smith, 2018). Effective management of turnover is one of the most important activities that the human resources sector deals with in modern organizations. This phenomenon is a personnel and organizational problem, and has a negative impact on the business performance and financial indicators of organizations.

Literature review

Not every turnover is necessarily a negative phenomenon for the organization because it is also a natural way to replenish the workforce and exert a positive influence on the existing knowledge and established ways of working in the organization. Functional fluctuation occurs when the organization initiates the termination of the employment relationship with the employee or the employee, against his will, resigns from his position. The reason for leaving the organization is different, and most often it is a question of poor performance on the part of the employee, disciplinary problems, or dismissal occurs due to early retirement, restructuring or reorganization (Dwesini, 2019). On the other hand, voluntary or dysfunctional turnover occurs when an employee decides to leave the company of his own free will, which is why all terminations of employment contracts that are not formally initiated by employers are considered voluntary turnover (Dwesini, 2019). In this case, turnover has negative effects because, as a rule, the best employees go to other employers, while those who are worse remain in the organization (Asimah, 2018). Although there is a small amount of research on this topic, the findings of some authors (Sulek, Trembath et al. 2017) suggest that turnover has a negative impact on the quality of work and business achievement on the remaining employees within the organization.

Inevitable turnover is the result of business and life decisions and circumstances beyond the control of employees, while avoidable turnover occurs when management improves the implementation of effective human resource management practices (Dwesini, 2019). It is important that the employer at the systemic level deals with voluntary or dysfunctional turnover in order to find the right strategy for retaining its employees. In order to retain its employees, the organization must understand the needs of its employees, which would be the basis for developing and adopting an adequate strategy for employee retention.

Fluctuation is an organizational phenomenon that develops relatively slowly, because outgoing employees do not leave the organization all at once, so social trends take some time to manifest. Data on employee turnover are processed in relation to specific time periods that make the data more significant. The level of turnover is expressed in percentages, and refers to the number of employees who leave the organization during a certain period of time, that is, the percentage of those who left in relation to the total number of employees (Siebert and Zubanov, 2009). To assess the fluctuation rate in relation to the annual cycle, the fluctuation rates for certain months or quarters during the year are usually analyzed cumulatively (Newcomb, Camblin et al. 2019). An important fact related to turnover in organizations is whether the management of the organization has an accurate assessment and empirical evidence related to the costs of this phenomenon, in order to deal with a strategy to minimize turnover. Although due to the estimates coming from different organizational settings, it is difficult to generalize the findings, the authors (Larson et al. 2016) presented general cost guidelines that an organization should consider when calculating turnover costs. We must not lose sight of lost resources such as time spent searching for a new candidate and reduced productivity in that workplace while the position was unfilled (Beato, 2017). Employee departures lead to costs such as additional HR staff time required to meet the requirements of termination procedures, overtime costs, and other temporary employee costs required to perform ongoing duties. When an organization hires a replacement employee, it should calculate training costs, including materials, time to train the new employee to work independently, and additional trainer time. The organization must identify these costs, as well as all other relevant costs, carefully notify, monitor and analyze them in order to be able to calculate the real cost related to the specific context of the organization, because high costs arising from employee turnover negatively affect performance organizations, on sales, competitiveness and profitability (Osborne and Hammoud, 2017). It should also be added that high turnover of employees has a serious negative impact on the organization not only on a financial, but also on an emotional level due to a bad and demotivating working atmosphere in the collective (Reina, Rogers et al., 2018). The problems are further multiplied when the professional knowledge, skills and experiences gained from working in the organization disappear with the departure of the employee (Noh, Jang and Choi, 2019).

Although the phenomenon of employee turnover is, as it were, permanently present in business life (Smith, 2018), research on the topic of reasons and intentions to leave the organization by employees has long been one of the main reasons for anxiety among the management of modern organizations (Belete, 2018), especially taking taking into account the great global competition in the market that modern organizations face (Alias, Ismail et al., 2018). It should also be said that a high level of unemployment, in itself, makes it difficult for workers to find a suitable job, which, in addition to a dominantly negative impact on economic development, also has a positive impact on reducing employee turnover, mainly due to external factors related to the organization, such as general instability in labor market (Al-suraihi, Wahab et al., 2020).

The key findings of research on employee turnover show that employees have several reasons to leave their jobs, such as stress at work (Chiat and Pantik, 2019). Stress is a tension that mainly negatively affects a person's emotions, thoughts and physical condition, and as such has a significant impact on the intention to leave the organization, and also negatively affects the lack of job satisfaction, including salary satisfaction (Hakim and Sudarmiatin, 2018). One of the important conditions for staying and not leaving the organization is employee satisfaction with earnings, thanks to the organization's salary structure and system, as well as the perception of the fairness of salary and benefits policies (Hung et al., 2018).

In addition, it is necessary to pay attention to the phenomenon of burnout or burnout at work, which is a consequence of chronic stress to which an employee may be exposed at the workplace, and which, among other things, is characterized by emotional exhaustion, dissatisfaction and reduced, not only work, but also general life efficiency of employees (Yu and Lee, 2018). In addition, employees leave the organization more and more often due to the lack of opportunities for balance between work and private life (Hakim and Sudarmiatin, 2018).

Some researches show that leaders and managers, by their behavior and personal example, can influence turnover as well as retention of employees (Reina, Rogers, Peterson at al. 2018). Factors such as changes in the style and method of management, the way employees are treated, aggressiveness and mistrust in work towards employees, influence the increase in turnover (Reina, Rogers, Peterson et al. 2018) and the decrease in enthusiasm and dissatisfaction of employees. Lack of professional credibility and leadership strength also leads to employee turnover (Azam, Khan and Khan, 2019). Employees tend to stay in those organizations where managers do not show authoritarian behavior and lack of interest in people, and many studies (Hom et al., 2017) show that the perception of fair and just treatment concerning the very nature of the job has a great impact on employee retention

Also, an organizational culture that is aligned with the needs and goals of employees has a positive effect on the improved perception of employees regarding the quality of their professional life, which results in employee commitment, which leads to improved organizational performance and improved efficiency (Holston-Okae and Mushi, 2018). An effective organizational culture engages employees at the grassroots level and transforms that engagement into high productivity, which is, among other things, a good employee retention strategy.

Levels of turnover can vary in relation to the occupation of the employees, the industry and the sector in which they work. Traditionally, turnover is high in trade (such as retail or large retail chains), service activities (such as hotel, catering and recreation), *call centers*, etc., i.e. in industries and areas of work that fall into lower-paid job groups, most often in the private sector. sector.

Fluctuation costs

When the turnover rate in an organization is high, it negatively affects the competitiveness and profitability of the organization. Because it is a negative phenomenon related to the loss of human capital (Dwesini, 2018). Organizational leaders can develop an adequate strategy for improving competitiveness and profitability, if they know the causes of turnover. In addition, for the analysis it is necessary to accurately define the type and amount of costs related to fluctuation. In practice, many elements, especially those related to indirect costs, are not monitored and recorded, or are difficult to quantify. It is also important to appreciate the difference between functional and dysfunctional turnover because one is desirable and the other is undesirable.

The dysfunctional cost of high turnover is, as a rule, a high cost for the organization, and it represents both a direct and an indirect cost (*Table 1)*. It is very important for experts in the field of human resource management to calculate and analyze this cost, both for a comprehensive overview of the causes and consequences of problems related to turnover, and for obtaining support from top management for further organizational initiatives to solve this problem.

Table 1. Direct and indirect costs of employee turnover

Direct turnover costs	**Indirect turnover costs**
The time required by the administration in the Human Resources Sector to process the documentation for the departing employee	The employee is less motivated and productive from the moment he decided to leave the organization
Costs of advertising a vacant position	The new employee is insufficiently productive and efficient in the beginning
HR staff time required for the new hire process (review of incoming CVs, interview, etc.)	Decreased motivation and drop in productivity among employees with whom the departing employee worked
Costs of 'covering' an unfilled position (overtime, temporary replacement, etc.)	Possible disruption of relations with business partners
The work of the HR team with the new employee	Reduced ROI for all training and development programs attended by the departing employee
Expenses for a new employee (e.g. work clothes and shoes, phone, computer, etc.)	Company information can easily leak to competitors
On-boarding and basic training for introduction to work (safety at work, etc.)	Damage to the company's reputation if turnover is high or an employee leaves in bad circumstances

Source: Taylor and Woodhams, 2016

There is also a classification of turnover costs into different categories, including direct or indirect, visible or invisible, before and after hiring an employee

(Kiernan, 2018). Most of these models include the costs of recruitment, selection, hiring, training and filling of vacancies. Many also include the cost of lost productivity, when existing employees must assume some of the responsibilities of a departing employee due to a vacancy. Some models also include costs such as loss of organizational knowledge and other negative effects on the work environment. Regardless of which model is used, many of these costs are not visible, nor easily quantified. As a result, employers tend to underestimate the cost of turnover.

The most common classification of cost categories as a consequence of unwanted fluctuation is: direct, indirect and opportunity costs of fluctuation.

At the very moment when the employee leaves the organization, this event is not considered a direct cost. Accompanying administrative tasks related to leaving the job, such as, for example, deregistration from the central database of employees, preparation of labor-legal documentation for the termination of employment, writing a recommendation, returning and checking work equipment, exit interview, etc. are activities that nevertheless produce costs, but they are usually managed in the financial sense as joint (English *overhead),* administrative costs. However, these are costs that by their nature are not shared, because they can be allocated directly (Plinke and Rese, 2006, p. 36).

If we return to the moment of resignation by the employee and the steps that follow after this decision, the simplistic view that this event is not considered a direct cost changes, however. Namely, the new competition in which a replacement for a departing employee must be found and employed provokes a wide range of direct costs. The appearance and amount of these costs depends on whether the vacant position is filled from within (internal resources) or outside the organization (external labor market). Additionally, for employees who leave the organization, already at the very beginning of their employment, in the first three months of working in the organization, it is considered that they have little or no return on the investment invested in their employment, and from the financial aspect, such employment represents a pure loss.

Indirect costs of employee turnover include disrupted organizational processes, reduced motivation and work morale, necessary adaptation time for the work of new employees.

From the aspect of the employment process itself, for the analysis of indirect costs, the question of internal or external employment to replace a departing employee becomes less relevant. Also, from the perspective of the amount and type of work within personnel administration, there is little difference between a newly recruited employee and an existing employee who has been transferred to another workplace. The only additional activities are the negotiation of the elements of the new employment contract and possibly new medical examinations, if necessary. Usually these are the types of costs that can be allocated according to the place of origin, although according to the principle of causation this is not entirely true. In this regard, it may happen that in the event that an individual organizational unit causes unreasonably high turnover costs compared to others, the cost allocation system will be adjusted, although the most common current practice usually works with fixed cost allocation formulas.

Compared to the relatively negligible indirect costs, the opportunity costs of turnover are as relevant as the direct costs. In particular, the knowledge and skills that have been lost due to previous investment in the professional development of the departing employee must be taken into account. Practice in the field of human resources also shows that remaining without, for example, a training specialist, can lead to the fact that internal trainings can no longer be carried out in an independent organization due to the lack of internal competences and resources, and that they need to be procured externally at significantly higher costs. expenses.

Objective and methodology of work

The primary objective of the business analysis of company XY, which represents a large international manufacturing company operating in the furniture industry, was to measure the financial consequences of dysfunctional turnover on an annual basis. The second objective was to determine if there is and how much difference there is in the amount of costs, in relation to the category of employees who left the company XY.

A total of 194 employees voluntarily left the XY company during one calendar year, in the period from October 2020 to September 2021. At that time, the company employed, on average, around 1,000 employees annually. All employees who voluntarily left the company, for the purpose of this analysis, were divided into three categories, in relation to the type of work they performed: operators (N = 158), administration (N = 30) and management (N = 6). When calculating the total fluctuation costs, an online fluctuation calculator was used according to the formulas implemented in the excel document (https:// www.collage.co/tools/cost-of-employee-turnover-calculator).

Results and Discussion

The first phase of the analysis included the classification of all reasons for leaving the organization. The data was taken from the documentation base in the field of labor-legal relations in order to estimate the cost of dysfunctional turnover, only cases of self-initiated leaving (cancellation of the employment contract by the employee) were singled out. Another source of data for analysis was the payroll and all related costs related to the wages of employees who voluntarily left the organization. In this particular case, it was about the contracted salary, but also about the variable salary, as well as the related bonuses and benefits that the employees received. These costs are shown with the corresponding taxes and contributions, that is, in the gross amount, as the total cost of wages for the company.

The annual salary is calculated on the basis of 285 working days for workers who belong to the category of production operators, because production also works on Saturdays, as well as on the basis of 261 working days for administration and managers. All realized variable wages and bonuses paid out in the period for which the analysis was made were also taken into account.

Table 2. Salary expenses by job position or category, by day and on an annual basis with taxes and contributions included, expressed in dinars (RSD)

Employee salary costs	OPERATORS		ADMINISTRATION		MANAGERS	
	Per person	In total	Per person	In total	Per person	In total
Number of workers leaving the organization	1	158	1	30	1	6
Annual gross 2 salary (RSD)	713,640	112,755,120	1,321,704	39,651,120	4,898,448	29,390,688
Annual bonuses, allowances (RSD)	259,920	41,067,360	52,200	1,566,000	448,920	2,693,520
Daily cost (Salary + Benefits) - RSD	3,416	539,728	5,264	157,920	20,488	122,928

In parallel, the costs that arose as a consequence of reduced productivity due to temporarily unfilled early positions and the fact that at that time existing employees were filling vacant positions until a new person was hired were estimated (Table 3). This is the overtime cost of existing employees who performed the job of the vacant position along with their own job. This figure was calculated using a calculation rate of 37% of the daily wage of the departing employee, based on a similar calculation, available on the website (www.collage.co/tools/cost-of-employee-turnover-calculator/).

Table 3. Costs of a vacancy (reduced productivity of employees who replace the employee who left, expressed in dinars (RSD)

Vacancy costs	Operator		Administration		Managers	
	Per person	In total	Per person	In total	Per person	In total
The number of employees who left the workplace	1	158	1	30	1	6
Daily replacement cost for an unfilled position	1,263.92	199,699.36	1,947.68	58,430.40	7,580.56	45,483.36
Average number of days that job positions are unfilled	5	5	30	30	60	60
Vacancy costs	Operator		Administration		Managers	
	Per person	In total	Per person	In total	Per person	In total
The total cost to "cover" the position	6,319.60	998,496.80	58,430.40	1,752,912	454,833.60	2,729,001.60

An assessment of the costs of the exit interview was also carried out, as a product of the hourly rate of the Employment Specialist and the time required for this type of work. These tasks in the Human Resources Sector are performed by the Employment Specialist. The calculation of the employment specialist's hourly rate is based on 261 working days or a total of 2088 working hours per year. The gross annual salary of an employment specialist is RSD 1,401,197.00 or RSD 715.81 per hour.

Administrative costs related to the preparation of documentation for termination of employment, deregistration from the Central Register of Social Insurance (CROSO), changes in the payroll, time spent on various forms such as notifying creditors, etc., were similarly estimated. The costs of hiring a replacement for a departing employee included the costs of publishing an advertisement for a vacant position (internet, radio). Costs related to the time required for employment specialists to review incoming CVs, make phone calls to candidates, conduct interviews, evaluate candidates, check references, prepare job offers and send notifications to unsuccessful candidates are also shown. For operator positions, compared to others, this time is significantly shorter because the selective criteria for employment are much lower. The number of working hours spent by the recruitment specialist interviewing candidates internally, together with the costs of those candidates being absent from work while interviewing, are not counted on this occasion. Namely, there was not enough relevant data available, such as, for example, the number of jobs that were filled with internal resources, as well as the number and type of internal candidates who participated in these selections.

The cost of the participation of management personnel in the recruitment process was also determined, taking into account the time for explaining the requirements of the vacant position, reviewing the candidate's resumes, and interviewing.

Table 4. Costs of leaving and costs of hiring a replacement for a departing employee, expressed in dinars (RSD)

LEAVING COSTS & REPLACEMENT HIRING COSTS	Operators		Administration		Managers	
	Number of hours	Cost (RSD)	Number of hours	Cost (RSD)	Number of hours	Cost (RSD)
Outgoing employees - Exit interview costs	0.50	357.90	2	1,431.62	2	1,431.62
Outgoing employees - Other expenses	2	1,431.62	2	1,431.62	2	1,431.62
Recruitment - Review of CVs	1.25	894.76	10	7,158.09	15	10,737.14
Recruitment - Interviews	0.50	357.90	1.80	1,288.46	4	2,863.24
Total number of working hours to fill the position	1.75	1,252.67	11.80	8,446.55	19	13,600.38
Recruitment - Costs of advertising or using specialized recruitment agencies for executive positions	/	5,000	/	10,666	/	476,750
Employment - Other costs (uniform, work equipment, laptops, phones, etc.)	/	12,700	/	65,000	/	120,000
Total replacement costs per employee (rsd)	20,742.19		86,975.79		613,213.62	
Number of outgoing employees	158		30		6	

Total replacement recruitment costs (rsd)	3,277,266.05	2,609,273.68	3,679,281.70

Orientation training costs during the induction process for a new employee are calculated by multiplying the value of the working hours of the position that most often carries out the orientation process in the company with the required number of hours for this process, in relation to the category of employees being hired. The number of working hours for this activity varies, as do the number of hours required by all persons involved in this process, such as mentors and department heads.

Table 5. Training costs during the orientation process for new employees expressed in dinars (RSD)

Orientation training costs for new employees	**Operators**	**Administration**	**Managers**
The number of jobs for which it is necessary to organize an orientation process	158	30	6
Average executive/manager salary (RSD)	1,401,197.00	1,401,197	4,955,640
Hourly cost of orientation process involving executives and managers (RSD)	5,368.57	5,368.57	18,987.13
Total number of training days	316	30	6
Total cost of new employee training by job category (RSD)	1,696,468.40	161,057.13	113,922.76

And finally, the estimated costs of lost productivity were added (*Table 6)*, which can naturally be expected at the beginning of work at a new workplace for all employees, regardless of the job position. As long as new employees adapt to the job, or learn how certain processes and jobs are performed, while they familiarize themselves with the policies, procedures and work practices of the company, they are not fully productive. We used the estimate that the employee contributes 50% of his potential productivity level compared to the employee who left. The time of adaptation naturally varies from individual to individual and depends on numerous elements such as education, experience, type of workplace, etc. For the purposes of this project, the Human Resources Department has given an assessment in relation to its professional experience that full productivity can be expected in administrative and managerial jobs after only one month (candidates for these positions are mostly highly educated, with relevant business experience). On the other hand, for operator jobs, due to the specific production process and way of working (as well as the lower level of education), full productivity can be expected after 45 working days.

Table 6. The cost of reduced productivity (50%) in relation to the time required to reach full productivity by job category, expressed in dinars (RSD)

Time needed to reach full productivity	Operators	Administration	Managers
Number of workers leaving	158	30	6
Employee Daily Cost (RSD)	3,416	5,264	20,488
Number of days to 100% Productivity	45	30	30
Cost of Reduced Productivity (DCR)	12,143,880	2,368,800	1,843,920

The total costs were obtained by summing up everything mentioned so far, and are shown in *table 7.*

Table 7. Total cost of dysfunctional fluctuation expressed in dinars and euros

	Operators	Administration	Managers
Total cost (RSD) of dysfunctional fluctuation for the period: X 2020 - IX 2021.	18.116.111.24	6,892,042.81	8,348,958.64
Total (RSD)	33,357,112.69		
Total (EUR)	283,721.30		

After calculating the total cost related to dysfunctional turnover, which refers to a period of one year, we wanted to investigate whether there is a statistically significant difference in the amount of turnover costs in relation to the category of employees who left the company.

For this purpose, variance analysis was used, which included all costs related to an individual employee. All indicators that related to the total number of workers were recalculated so that they were reduced to the cost of one departed worker (person). Table *8* shows the cost indicators expressed in dinars, which were used in the variance analysis.

Table 8. Average values of fluctuation costs in relation to position

Category	Arithmetic mean	SD
Operators	13542.42	26035.60
Administration	21413.05	31602.70
Managers	117440.09	179796.25

Legend: SD – standard deviation

Differences in mean cost values were tested by one-way analysis of variance for independent samples. The analysis of variance showed that regardless of numerical differences in arithmetic means, they are not statistically significant: F (2,21)=2.36, p=0.12. The absence of significance is due to the fact that the variances of the groups are statistically significantly different (Levin's test of equality of variances is statistically significant $p<0.001$), so the differences between the groups could not reach statistical significance.

Nevertheless, regardless of the absence of significance, it can be concluded based on the average costs (*Table 8)*, that the costs for hiring candidates for management positions are almost ten times higher than for hiring operators, and almost six times higher than for hiring people in administrative positions.

Conclusion

The issue of practical solutions to high turnover, in most organizations, is usually dealt with by the human resources function. The usual way is oriented towards understanding the most common reasons why employees leave, as well as designing a strategy for their retention. However, in order to raise business credibility and position the human resources management function at a strategic level, as a relevant business partner, this business function is expected to be able to prepare the calculation of the financial consequences of different patterns of employee behavior on the organization (Tziner and Birat, 1996). By relying on concrete data and its financial implications, the HR function makes relevant business decisions more easily. This approach simultaneously ensures adequate support from the company's top management for initiatives aimed at reducing turnover.

In order to ensure and focus the attention of the entire management of the company on this pathological phenomenon and its consequences in the organization, the human resources department of the XY company made an assessment and calculation of the costs caused by dysfunctional turnover. The voluntary departure of 194 employees cost the company close to €284,000 per year. From the aspect of the individual cost in relation to the workplace, the highest cost is expected when the manager leaves and is replaced, and consequently the lowest when the operator leaves.

In further analyzes of the consequences of dysfunctional fluctuation, in order to get an even more complete picture, it would be necessary to assess how dysfunctional fluctuation affects the company's overall productivity, product quality, scrap height, etc. This analysis did not assess the damage due to the negative impact on the company's reputation and its employer brand, which would certainly be a recommendation for further research.

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