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Suizdavači:
Univerzitet za poslovne studije, Banja Luka, Republika Srpska, Bosna i Hercegovina
Institut primenjenih nauka Beograd, Republika Srbija
Visoka škola za menadžment i ekonomiju Kragujevac, Republika Srbija
Visoka škola modernog biznisa, Beograd, Republika Srbija
Univerzitet MB, Poslovni i pravni fakultet, Beograd, Republika Srbija

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ANALIZA EFIKASNOSTI RADA KOMUNALNE POLICIJE PRILIKOM PRUŽANJA ASISTENCIJE: PRIKAZ SLUČAJA GRADA ZAJEČARA

Aleksandar Manić[1]*, Darjan Karabašević*[2]*, Srđan Novaković*[3]

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Rezime

Zadatak komunalne policije se pre svega ogleda u pružanju pomoći i usluga koje imaju svoje specifičnosti. Kada je reč o komunalnoj policiji u Republici Srbiji, u tom slučaju zaduženja se ogledaju u vršenju nadzora i kontrole u skladu sa zakonskim ovlašćenjima gradskim propisima. Shodno tome, komunalna policija vršenjem poslova iz svoje nadležnosti obezbeđuje realizacjiu poslova iz nadležnosti Grada Zaječara, u oblastima komunalne delatnosti, zaštite životne sredine, ljudi i dobara, zaštite i održavanja reda u korišćenju zemljišta, prostora, lokalnih puteva, ulica i drugih javnih objekta, kao i nesmetano obavljanje pojedinih poslova iz nadležnosti grada. Imajući u vidu specifičnosti komunalne policije, cilj istraživanja je da se kroz sistematski pristup obrade podataka iz arhivske građe grada, pokaže efikasnost rada Komunalne policije u pružanju asistencija u periodu 2014-2019. godine, u primeru pruženih asistencija gradskom javnom preduzeću JP Parking servis Zaječar.

Ključne reči: *Komunalna policija, Asistencija, Materijalna efikasnost, Nematerijalna efikasnost*

JEL: A3; D61

[1] Doktorand, Aleksandar Manić, Gradska uprava Grada Zaječara, Odeljenje za inspekcijske poslove i komunalnu policiju, aca.manic.za@gmail.com
[2] Prof. dr Darjan Karabašević, vanredni profesor, Fakultet za primenjeni menadžment, ekonomiju i finansije Beograd, Univerzitet Privredna akademija u Novom Sadu, darjan.karabasevic@mef.edu.rs
[3] Prof. dr Srđan Novaković, redovni profesor, Fakultet za primenjeni menadžment, ekonomiju i finansije Beograd, Univerzitet Privredna akademija u Novom Sadu, srdjan.novakovic@mef.edu.rs

Uvod

Komunalna policija pruža pomoć i usluge (asistencije) koje sa svojim specifičnostima (Janjuš et al., 2017; Stojanović & Kostić, 2013). Jedna od njih se ogleda kroz pružaje usluge građanima i drugim subjektima i one podstiču odgovornost (prema sebi i drugima, prema radnim obavezama, društvu u celini, itd.), edukuju građane o njihovim dužnostima i pravima u cilju održivog razvoja društva, kako na lokalnom tako i na globalnom nivou (Crepelle et al., 2022; Manić et al., 2017; Pilipović, 2011).

Osnovna delatnost Odeljenja komunalne policije je pružanje usluga koje su u osnovi nematerijalne. Time se Komunalnoj policiji daje posebno mesto na poslovnoj lestvici samostalnih organizacionih jedinica u okviru Gradske uprave (Kekić & Milenković, 2016; Soltes et al., 2021).

Komunalna policija, kao samostalna organizaciona jedinica u sastavu Gradske uprave (Benito et al., 2021; Allen, 2021; Harmon & Harman-Heath, 2022), osnovana je sa ciljem da se obezbedi puno i nesmetano izvršavanje odluka i drugih pravnih akta iz nadležnosti grada (Sitsma & Laming, 2019; Donnelly, 2013; Julseth et al., 2011). Pored osnovne namene, ima još tri važne uloge koje se odnose na pružanje pomoći gradskim vlastima: preduzimanje hitnih mera i učešće u obavljanju spasilačke funkcije i nesmetano obavljanje određenih poslova iz nadležnosti grada (Kešetović & Milosavljević, 2016; Milisavljević, 2010) i delimična kontrola javne bezbednosti.

Ovaj rad, predstavlja drugačiji pristup i analizu efikasnosti rada (Živković et al., 2014) pri pružanju pomoći (asistencije) komunalne policije u jednom od gradova Republike Srbije. Razlika između ovog istraživačkog rada i prethodnih radova je u pristupu analizi pružene usluge i drugačijoj podeli na osnovu njenih karakteristika, pre svega na primenjene preventivne i represivne mere, koje u osnovi mogu biti materijalne i nematerijalne.

Rezultati prikazani u radu odnose se na organizacionu jedinicu Komunalne policije grada Zaječara, jednog od 23 grada u Republici Srbiji koji u svojim organizacionim jedinicama imaju Komunalnu policiju. Podaci dobijeni ovim istraživanjem biće korišćeni samo u svrhu izrade naučnoistraživačkih radova, predstavljanja i promocije rada Komunalne policije, kao i za unapređenje rada ovog odeljenja.

Zbog specifičnosti podataka i integriteta organizacione jedinice Komunalne policije čiji se postignuti rezultati obrađuju u ovom tekstu, istraživanje je započeto nakon pribavljene saglasnosti (odobrenja) načelnika Gradske Uprave Zaječara, gospodina Slobodana Videnovića *(Saglasnost načelnika Gradske Uprave grada Zaječara, gospodina Slobodana Videnovića, dobijena je na* *pismeni zahtev autora ovog teksta Aleksandra Manića; njome se daje saglasnost na istraživačku delatnost navedenog autora, dok se tekst i podaci iz Arhive grada Zaječara mogu koristiti samo u naučne i obrazovne svrhe, u cilju unapređenja rada Komunalne policije i drugih službi grada Zaječara).*

Pristup obradi dobijenih rezultata istraživanja, sam po sebi, određuje dva vida efikasnosti rada Komunalne policije: efikasnost koja je materijalna i efikasnost koja je nematerijalna.

Konačna, odnosno ukupna efikasnost rada Komunalne policije (Kostić & Milojević, 1996) dobija se sinergijom materijalne i nematerijalne efikasnosti, koje predstavljaju sveobuhvatan rad Komunalne policije, a to može biti:

– *Vidljiva efikasnost rada,* koja predstavlja represivno postupanje Komunalne policije, koje za učinjeni prekršaj ili krivično delo imaju svoju brojčanu i materijalnu vrednost (određenu visinom kazne kao jedinicom mere) i koja se odvija u vreme ili neposredno nakon učinjenog dela
– *Nevidljiva efikasnost rada,* koja predstavlja svaki vid preventivnog delovanja Komunalne policije koje ima svoju brojčanu vrednost, dok se njihova materijalna vrednost kao jedinica mere dobija prelaskom iz preventivnog u represivno delovanje, gde je za učinjen prekršaj ili krivično delo određena visina kaznene mere relevantnim zakonima Republike Srbije i odlukama gradova.

Na osnovu gore navedenog, cilj istraživanja je da se kroz sistematski pristup obrade podataka iz arhivske građe prikaže efikasnost rada Komunalne policije prilikom pružanja asistencije u vremenskom periodu od 2014-2019. godine, na primeru usluge koja se pruža gradu, tj. JP Parking servis Zaječar.

Jedan od vidova pomoći gradskim vlastima je pružanje asistencije javnim preduzećima u gradu (*Zakon o komunalnoj policiji, Službeni glasnik RS, 2019*). Primer pružanja pomoći i rezultati asistencija, obrađeni su u nastavku teksta.

U cilju pružanja usluge - asistencije *(Asistencija komunalne policije, podrazumeva pružanje usluge javnim preduzećima, Inspekcijskim službama, Vatrogasnoj službi i Ministarstvu Unutrašnjih Poslova - Uprava policije)* kada je prilikom sprovođenja zakonskih procedura došlo do ometanja inspekcijskih radnika iz delokruga komunalnih delatnosti ili pri obavljanju poslova javne bezbednosti. Zahtev za asistenciju Javno preduzeće (inspekcijska služba...) podnosi Komunalnoj policiji najmanje 48 sata pre pružanja asistencije. U zahtevu se navodi razlog i cilj, vreme pružanja asistencije i broj potrebanih komunalnih policajaca. U zavisnosti od kapaciteta i raspoloživih sredstava, načelnik Komunalne policije odobrava ili ne odobrava pružanje asistencije.

Metodologija

Do validnih podataka koji govore o rezultatima rada komunalne policije i pruženim asistencijama Javnom Preduzeću parking servisa grada Zaječara, došlo se ličnim prikupljanjem podataka iz arhive grada Zaječara (osnivača Komunalne policije) i arhive Organizacione jedinice Komunalne policije grada Zaječara.

Prikazani rezultati rada su rezultati trinaest (13) pripadnika komunalne policije i odnose se na pružane asistencije (usluge) Javnom Preduzeću parking servisa, u vremenskom periodu od 2014. do 2019. godine (period od šest godina). Osnovni hipotetički problemi u radu komunalne policije proističe iz njihove kompleksnosti, to jest složenosti i raznovrsnosti poslova koje obavljaju.

Teorijski deo istraživanja baziraće se na primeni više analitičkih i sintetičkih osnovnih metoda saznanja sa težištem na induktivno-deduktivnoj metodi, opštoj metodi analize i sinteze, metodama klasifikacije i generalizacije, a od opštenaučnih i metoda za prikupljanje podataka i komparativnoj metodi.

Kod induktivne metode sistematski će se primenjivati induktivni način zaključivanja, što na osnovu analize pojedinačnih činjenica prikupljenih iz pomenute arhive, a stečenih u radu iskustvom komunalnih policajaca, dovodi do opštih zaključaka. Analiza induktivnog metoda obuhvatiće osnovni element svakog induktivnog rasuđivanja, a to je odnos specifičnog ka opštem.

U ovom istraživačkom radu primenjivaće se deduktivni metod, kao princip izvođenja zaključaka koji polazi od postavljenog cilja istraživanja i kao osnovu koristi poznatu činjenicu (dokumentaciju o radu Komunalne policije), a nedokazane stavove (nevidljiv - materijalni rad Komunalne policije) u odnosu od opštih ka specifičnim rezultatima rada.

Metodom analize rezultati istraživanja razložiće se na sastavne delove, a pojedinačni rezultati dobijeni empirijskim istraživanjem, metodom sinteze biće grupisani u kompleksnije celine, po principu mogućih međusobnih veza i odnosa.

Deskriptivnom statističkom analizom predstaviće se rezultati koji se koriste u daljoj obradi podataka. Rezultati dobijeni obradom podataka, biće iskazani brojčano i kroz određivanje visine procenta, kao i tabelarno.

Mora se naglasiti da zbog validnosti rezultata do kojih se dolazi obradom podataka iz tabele br. 1. uzete su u obzir razlike u iznosima kaznenih mera za određene vremenske periode koje je donela i usvojila Skupština grada Zaječara. *(Odluka o javnim parkiralištima na teritoriji grada Zaječara,* *2014,2015,2016,2020).* Visine novčanih kazni pisanog prekršajnog naloga usvojenih odluka grada, prikazane su i predviđene samo za Fizička lica, i to:

– od 2014. do 2016. godine, visina novčanih kazni pisanog prekršajnog naloga, bila je 5 000 dinara, za uplatu u roku od sedam dana 2 500 dinara;
– od 2017. do 2019. godine, visina novčane kazne pisanog prekršajnog naloga bila je 8 000 dinara, za uplatu u roku od sedam dana 4 000 dinara;

Nadoknada za podizanje i odlaganje vozila na plac JP parking servisa, bila je:

– od 2014. do 2015. godine, naknada za podizanje i prevoz vozila na plac JP Parking servisa bila 4 000 dinara;
– od 2016. do 2017. godine bila 6 000 dinara;
– od 2018. do 2019. godine bila 8000 dinara;

Nadoknada za postavljanje i skidanje blokade na točku vozila, bila je:

– od 2018. do 2019. godine bila je 4 000 dinara;

Pružene asistencije, prikazane u nastavku ovog rada klasifikovane su kao represivno postupanje komunalne policije jer je krajnji rezultat postupanja tj. rada komunalne policije ostvarivanje novčanih materijalnih sredstava – prihoda, koji se ostvaruje na dva načina:

1. Prvi deo postupka i generisanje finansijskih sredstava kroz pomoć koja je materijalno vidljivaipredstavlja rad Komunalne policije, realizuje se na osnovu izdatih prekršajnih naloga, za period od 2014. do 2019. godine, izraženih formulama *(Iskazane formule koje se koriste u računarskim operacijama koje slede, sastoje od skraćenica, znakova, brojeva i simbola i objašnjeno je u „Skraćenice, znakovi, simboli i brojevi“ na kraju rada).*

a) Prihod od izdatih prekršajnih naloga prilikom asistencija

$$PrIzPknAs_{(2014\text{-}2019)} = (PrIzPknAsg_4 + PrIzPknAsg_5 + PrIzPknAsg_6 + PrIzPknAsg_7 + PrIzPknAsg_8 + PrIzPknAsg_9)$$

b) Prosečan prihod po izdatom prekršajnom nalogu prilikom asistencija

$$ProsPrIzPknAs_{(2014\text{-}2019)} = PrIzPknAs_{(2014\text{-}2019)} : IzPknAs_{(2014\text{-}2019)}$$

c) Prihod realizovanih prekršajnih naloga prilikom asistencija

$$PrRePknAs_{(2014\text{-}2019)} = ProsPknAs_{(2014\text{-}2019)} \times RePknAs_{(2014\text{-}2019)}$$

d) Efikasnost materijalno vidljivog rada u pruženim asistencijama

$$EfMvidrAs_{(2014\text{-}2019)} = (PrRePknAs_{(2014\text{-}2019)} : PrIzPknAs_{(2014\text{-}2019)}) \times 100\%$$

2. Drugi deo postupanja u ostvarivanju novčanih sredstava putem asistencija koje predstavljaju materijalno nevidljiv rad komunalne policije, realizuju se na osnovu izdatih naloga za podizanje vozila. Realizacija ostvarenih novčanih sredstava u vremenskom periodu od 2014. do 2019. godine, iskazano je putem istih formula u kojima su upotrebljeni skraćeni nazivi i podaci za obradu iz tabele 2:

a) Prihod od izdatih naloga za podizanje vozila prilikom asistencija:

$$PrIznPovAs_{(2014\text{-}2019)} = PrIznPovAs_{g4} + PrIznPovAs_{g5} + PrIznPovAs_{g6} + PrIznPovAs_{g7} + PrIznPovAs_{g8} + PrIznPovAs_{g9)}$$

b) Prosečan prihod od podignutih vozila prilikom asistencija:

$$ProsPrPovAs_{(2014\text{-}2019)} = PrIznPovAs_{(2014\text{-}2019)} : IznPovAs_{(2014\text{-}2019)}$$

c) Prosečan prihod od podignutih vozila prilikom asistencija:

$$PrRePovAs_{(2014\text{-}2019)} = ProsPrPovAs_{(2014\text{-}2019)} \times RePovAs_{(2014\text{-}2019)}$$

d) Efikasnost materijalno nevidljivog rada prilikom asistencija:

$$EfMnevidrAs_{(2014\text{-}2019)} = (PrRePovAs_{(2014\text{-}2019)} : PrIznPovAs_{(2014\text{-}2019)}) \times 100\%$$

Rezultati rada komunalne policije prikazaće se kroz pružene asistencije – usluge, koje su u tekstu istraživačkog rada predstavljene putem materijalno vidljivog i materijalno nevidljivog rada i kroz Efikasnost materijalnog i nematerijalnog rada komunalne policije, u vremenskom periodu od 2014. do 2019. godine:

Efikasnost rada ($EfAs_{(2014\text{-}2019)}$) je predstavljena prosekom matrijalno vidljivog ($EfMvidrAs_{(2014\text{-}2019)}$) i materijalno nevidljivog ($EfMnevidrAs_{(2014\text{-}2019)}$) rada - pruženih asistencija Javnom Preduzeću parking servisa, grada Zaječara.

$$\boldsymbol{EfAs_{(2014\text{-}2019)}} = (EfMvidrAs_{(2014\text{-}2019)} + EfMnevidrAs_{(2014\text{-}2019)}) : 2$$

Rezultati istraživanja

Pružanje asistencije prikazane u nastavku ovog rada, klasifikovane su kao represivno postupanje komunalne policije. Ovakvim načinom postupanja za krajnji rezultat ima ostvarivanje novčanih materijalnih sredstava – prihoda, koji se ostvaruje na dva načina:

1. Izdavanjem prekršajnog naloga (novac se uplaćujena račun Gradske Uprave grada);
2. Izdavanjem naloga za podizanje vozila (novac se upaćuje na račun JP Parking servisa).

Ovakvim pristupom, predstavlja se deo materijalnog i nematerijalnog rada komunalne policije i prikazaće se matematičkom obradom podataka, za grad koji je tema ovog istraživanje. Treba napomenuti da su pužene asistencije u navedenom primeru deo asistencija koje pruža komunalna policije kao uslugu gradskim institucijama, a koje mogu biti i preventivnog karaktera, bez ostvarivanja novčanih sredstava.

1. Prvi deo postupanja koji je materijalno vidljiv, objasniće se postupanjem komunalne policije dolaskom na licu mesta i sprovođenja zakonske procedure. Po dolasku na mesto prekršaja komunalna policija sagledava činjenično stanje i ukoliko je vlasnik vozila prisutan, uručuje mu prektršajni nalog za učinjen prekršaj. Ukoliko vlasnik vozila nije prisutan, a nije ni u blizini vozila koje je u prekršaju, komunalni policajac vrši fotografisanje vozila i piše zapisnik – obaveštenje o zatečenom stanju i ostavlja na vidljivom mestu na vozilu kako bi ga vlasnik vozila po dolasku uočio, a nakon toga piše nalog za stavljanje blokade na točku vozila radnicima JP parking servisa. Radnici JP parking servisa, nakon stavljanja blokade na jednom od točkova, na vratima lepe obaveštenje o prekršaju i broj telefona koji treba vlasnik vozila da pozove. Po pozivu JP parking servisa od strane vlasnika vozila, radnici parking servisa obaveštavaju komunalnu policiju koja piše i uručuje vlasniku vozila prekršajni nalog za učinjen prekršaj. To je vidljivi deo represivnog rada komunalne policije tokom pružanja asistencije i njen materijalni rad tj. materijalno vidljiv rad komunalne policije. Obrada podataka za materijalno vidljiv rad (pružanje asistencije), vršiće se na osnovu podataka o rezultatima rada komunalne policije, predstavljen u tabeli 1.

Tabela 1. Asistencije pružene JP Parking servisu grada Zaječara - Vidljiv materijalni rad za period od 2014 – 2019. godine

Vidljiv materijalni rad	2014	2015	2016	2017	2018	2019	Укупно
Vrednost prekršajnog naloga za fizička lica *(u dinarima)*	5000 ½ 2500	5000 ½ 2500	5000 ½ 2500	8000 ½ 4000	8000 ½ 4000	8000 ½ 4000	
Zapisnik-obaveštenje	63	73	78	60	64	82	420
Prekršajni nalog	63	73	78	60	64	82	420
Realizovanih naloga	**63**	**72**	**77**	**57**	**60**	**80**	**409**
Nerealizovanih naloga	/	1	1	3	4	2	11
Uplaćen Novac u budžet grada *(u dinarima)*	252000	292000	468000	360000	512000	656000	**2540000**

Izvor: Obračun autora

Ostvarena novčana sredstava putem asistencija koja su vidljive, a koja su ostvarena na osnovu izdatih prekršajnih naloga za vremenski period od 2014. do 2019. godine, prikazana su putem formula na sledeći način:

a) Prihod od rešenih prekršajnih naloga prilikom asistencija

(PrRePknAs$_{(2014\text{-}2019)}$), u vremenskom periodu od 2014. do 2019. godine:

$PrRePknAs_{(2014\text{-}2019)} = (PrRePknAsg_4 + PrRePknAsg_5 + PrRePknAsg_6 + PrRePknAsg_7 + PrRePknAsg_8 + PrRePknAsg_9)$

$PrRePknAs_{(2014\text{-}2019)} = 52000 + 292000 + 468000 + 360000 + 512000 + 656000) = 2540000$

$\boldsymbol{PrRePknAs_{(2014\text{-}2019)} = 2540000}$ (*dinara*)

b) Prosečan prihod po rešenom prekršajnom nalogu prilikom asistencija
($ProsPrRePknAs_{(2014\text{-}2019)}$),u vremenskom periodu od 2014. do 2019. godine:

$ProsPrRePknAs_{(2014\text{-}2019)} = PrRePknAs_{(2014\text{-}2019)} : RePknAs_{(2014\text{-}2019)}$

$ProsPrRePknAs_{(2014\text{-}2019)} = 2540000 : \mathbf{409} = 6210.26$

$\boldsymbol{ProsPrRePknAs_{(2014\text{-}2019)} = 6210}$ (*dinara – zaokruženo bez decimala*)

c) Očekivan prihod od izdatih prekršajnih naloga prilikom asistencija
($OPrIzPknAs_{(2014\text{-}2019)}$), u vremenskom periodu od 2014. do 2019. godine:

$OPrIzPknAs_{(2014\text{-}2019)} = ProsPrRePknAs_{(2014\text{-}2019)} \times IzPknAs_{(2014\text{-}2019)}$

$OPrIzPknAs_{(2014\text{-}2019)} = 6210 \times \mathbf{420} = 2608200$

$\boldsymbol{OPrIzPknAs_{(2014\text{-}2019)} = 2608200}$ (*dinara*)

d) Efikasnost materijalno vidljivog rada prilikom asistencija
($EfMvidrAs_{(2014\text{-}2019)}$), u vremenskom periodu od 2014. do 2019. godine:

$EfMvidrAs_{(2014\text{-}2019)} = (PrRePknAs_{(2014\text{-}2019)} : OPrIzPknAs_{(2014\text{-}2019)}) \times 100\%$

$EfMvidrAs_{(2014\text{-}2019)} = (2540000 : 2608200) \times 100\%$

$EfMvidrAs_{(2014\text{-}2019)} = 0.9738 \times 100\% = 97.38\%$

$\boldsymbol{EfMvidrAs_{(2014\text{-}2019)} = 97.38\%}$ – (*zaokruženo bez decimala*)

2. Drugi deo postupanja koji je materijalno nevidljiv rad komunalne policije, realizuje se nakon pisanja zapisnika i izdavanja naloga JP parking servisu za podizanje i premeštanje vozila na prostor predviđen za odlaganje podignutih vozila, ili stavljanja blokade na točak vozila.

U prvom slučaju, vozilo se po nalogu komunalne policije podiže i premešta na plac istoimenog servisa posebnim specijalizovanim vozilom za te namene. Po dolasku vlasnika vozila na plac preduzeća (kako bi preuzeo vozilo), radnici JP parking servisa zovukomunalnu policiju kako bi uručila vlasniku prekršajni nalog za učinjen prekršaj, dok oni naplaćuju svoju uslugu podizanja i premeštanja vozila, kao i ležarinu. Ova novčana sredstva, lice koje je bilo u prekršaju uplaćuje na račun JP parking servisa.

U drugom slučaju (deo postupka objašnjen je tekstu prvog dela postupanja – u rezultatima istraživanja), radnici JP naplaćuju novčanu kaznu za postavljanje i skidanje blokade na točku vozila. Novčana sredstva za ovaj rad se uplaćuju na račun JP parkin servisa. Ovaj rad komunalne policije nije materijalno vidljiv za Gradsku upravu i Organizaciju komunalne policije (osim izdatih naloga komunalnih policajaca), zato što se novčana materijalna sredstva ne uplaćuju na račun Gradske Uprave. Obrada podataka za ovako materijalno nevidljiv rad komunalne policije, vršiće se na osnovu podataka o rezultatima rada komunalne policije koji su predstavljeni u tabeli 2.

Tabela 2. Asistencije pružene JP Parking servisu grada Zaječara - nevidljiv materijalni rad za period od 2014 – 2019. godine

NeVidljiv materijalni rad	2014	2015	2016	2017	2018	2019	Укупно
Vrednost usluge JP za podizanje, nošenje i ležarine vozila na plac *(u dinarima)*	4 000	4 000	6 000	6 000	8000	8000	
	½ 2000	½ 2000	½ 3000	½ 3000	½ 4000	½ 4000	
Nalog za podizanje vozila	63	73	78	60	64	82	420
Realizovani nalozi za podizanje vozila	**63**	**73**	**78**	**60**	**64**	**82**	**420**
Prihod od podignutih vozila	252000	292000	468000	360000	512000	656000	2540000
Visina usluge JP za postavljanje i skidanje blokade na točku *(u dinarima)*	0	0	0	0	4000	4000	0
Postavljene blokade na točku vozila	**0**	**0**	**0**	**0**	**14**	**29**	**43**
Prihod od postavljenih blokada	0	0	0	0	56000	116000	172000
Ukupam Prihod uplaćenih novčana sredstva JP Parking Servisu *(u dinarima)*	252000	292000	468000	360000	568000	772000	**2712000**

Izvor: Obračun autora

Obrada podataka u izračunavanju materijalno nevidljivog rada, je u potpunosti ista kao u izračunavanju materijalno vidljivog rada, stim da je broj izdatih naloga za podizanje vozila i broja rešenih podignutih vozila isti *(Svaki izdati nalog za podizanje vozila od strane komunalne policije, naplaćuje se od strane radnika JP parking servisa kao započeta radnja transporta, kao što se naplaćuje novčana nadoknada za vozila donesena na plac JP.),* to znači da je očekivani prihod isti kao i prihod od realizovanih podignutih vozila i izdatih naloga za podizanje vozila:

IznPovAs$_{(2014\text{-}2019)}$ *= 420 vozila (Izdat nalog za podizanje vozila)*

RePovAs$_{(2014\text{-}2019)}$ *= 420 возила (realizovana podignuta vozila)*

IznPovAs$_{\boldsymbol{(2014\text{-}2019)}}$ = ***RepovAs***$_{\boldsymbol{(2014\text{-}2019)}}$

Ostvarena novčana sredstava putem asistencija koje su materijalno nevidljiva, a ostvarena na osnovu naloga za podizanje vozila (1.), za vremenski period od 2014. do 2019. godine, prikazana su na sledeći način:

1. Prihod od podignutih vozila prilikom pružanja asistencija
($PrRePovAs_{(2014\text{-}2019)}$), u vremenskom periodu od 2014. do 2019. godine:

$PrRePovAs_{(2014-2019)} = PrRePovAs_{g4}+PrRePovAs_{g5}+PrRePovAs_{g6}+ PrRePovAs_{g7}+PrRePovAs_{g8}+PrRePovAs_{g9)}$

$PrRePovAs_{(2014-2019)} = 252000 +292000+468000+360000+512000+ 656000 = 2540000$

$\boldsymbol{PrRePovAs_{(2014-2019)} = 2540000}$ *динара*

Ostvarena novčana sredstava putem asistencija koje su materijalno nevidljiva, a ostvarena na osnovu naloga za postavljanje blokade na točku vozila (2.), za vremenski period od 2018. do 2019. godine, prikazana su na sledeći način:

2. Prihod od postavljenih blokada na točku vozila prilikom asistencija
($PrBloAs_{(2018\text{-}2019)}$), u vremenskom periodu od 2014. do 2019. godine:

$PrBloAs_{(2018-2019)} = PrBloAs_{g8} +PrBloAs_{g9)}$

$PrBloAs_{(2018-2019)} = 56000 + 116000 = 172000$

$\boldsymbol{PrBloAs_{(2018-2019)} =172000}$ *(dinara)*

a) Ukupan Prihod od pruženih asistencija *- od podignutih vozila i postavljenih blokada na točku vozila (**$UkPrAs_{(2014-2019)}$**), u vremenskom periodu od 2014. do 2019. godine:*

$UkPrAs_{(2014-2019)} = PrRePovAs_{(2014-2019)} + PrBloAs_{(2018-2019)}$

$UkPrAs_{(2014-2019)} = 2540000 + 172000 = 2712000$

$\boldsymbol{UkPrAs_{(2014-2019)} = 2712000}$ *(dinara)*

b) Prosečan prihod po podignutom vozilu prilikom asistencija
($ProsPrPovAs_{(2014\text{-}2019)}$, u vremenskom periodu od 2014. do 2019. godine:

$ProsPrPovAs_{(2014-2019)} = PrRePovAs_{(2014-2019)}: RePovAs_{(2014-2019)}$

$ProsPrPovAs_{(2014-2019)} = 2540000: 420 = 6047.61$

$ProsPrPovAs_{(2014-2019)} = \mathbf{6048}$ ***(****dinara,zaokruženo bez decimala)*

c) Očekivan prihod od izdatih naloga za podizanje vozila prilikom asistencija (*$OPrIznPovAs_{(2014-2019)}$)*, u vremenskom periodu od 2014. do 2019. godine, isti je kao i ostvaren prihod rešenih podignutih vozila *($PrRePovAs_{(2014-2019)}$):*

$OPrIznPovAs_{(2014-2019)} = PrRePovAs_{(2014-2019)}$

$2540000 = 2540000$ *(dinara)*

d) Efikasnost materijalno nevidljivog rada prilikom pasistencija
(EfMnevidrAs), u vremenskom periodu od 2014. do 2019. godine:

$EfMnevidrAs_{(2014-2019)} = (RePovAs_{(2014-2019)}: IznPovAs_{(2014-2019)}) \times 100\%$

$EfMnevidrAs_{(2014-2019)} = (420: 420) \times 100$

$EfMnevidrAs_{(2014-2019)} = 1 \times 100 = 100$

$$\boldsymbol{EfMnevidrAs_{(2014\text{-}2019)} = 100\%}$$

Efikasnost materijalno nevidljivog rada je stoprocentna (100%), što dokazuje potpunu efikasnost pri pružanju asistencije koju pruža komunalna policija, što se može podvesti pod represivne radnje Komunalne policije.

Ukupan prihod prikazanih rezultata rada komunalne policije, koji je prikazan kroz pružanje usluge (asistencije) predstavljene u tekstu istraživačkog rada, dobiće se sinergijom ostvarenih rezultata rada (prihoda), vidljivih materijalnih i nevidljivih materijalnih novčanih sredstava, tabela 3.

Tabela 3. Ukupan prihod od pruženih asistencija JP Parking servisu

<table>
<tr><td>Uplaćen novčana sredstva u budžet grada (u dinarima)</td><td rowspan="2">2540000</td></tr>
<tr><td>Vidljiva Materijalana sredstva (u dinarima)</td></tr>
<tr><td>Uplaćeno novčana sredstva JP Parking Servisu (u dinarima)</td><td rowspan="2">2712000</td></tr>
<tr><td>Nevidljiva Materijalana sredstva (u dinarima)</td></tr>
<tr><td>UKUPNI PRIHODI ostvareni od pružene pomoći PC Parking servisu za period 2014 - 2019. (u dinarima)</td><td>5252000</td></tr>
</table>

Izvor: Obračun autora

U Tabeli 3., prikazan je Ukupani prihod ostvaren prilikom pružanja asistencija i iznosio je 5252000 dinara, u vremenskom periodu od 2014. do 2019. godine.

Efikasnost pruženih asistencija *($EfAs_{(2014\text{-}2019)}$)* JP parking servisu, u vremeskom periodu od 2014. do 2019. godine, predstavljeno je prosekom materijalno vidljive i materijalno nevidljive vrednosti rada:

$$EfAs_{(2014\text{-}2019)} = (EfMvidrAs_{(2014\text{-}2019)} + EfMnevidrAs_{(2014\text{-}2019)}): 2$$
$$EfAs_{(2014\text{-}2019)} = (97.38\% + 100\%): 2$$
$$EfAs_{(2014\text{-}2019)} = 197.38\%: 2 = 98.69\%$$
$$\boldsymbol{EfAs_{(2014\text{-}2019)} = 98.69\%}$$

Iz priloženih rezultata dobija se Efikasnost pruženih asistencija u visini od 98.69%, što predstavlja izuzetno efikasan rad komunalne policije u pružanju asistencije (pomoći) Javnom Preduzeću Parking servisa u Zaječaru, Republika Srbija.

Diskusija i zaključak

Dobijeni rezultati sprovedenog istraživanja u navedenom prikazu slučaja, u periodu od 2014. do 2019. godine, ističu 2014. godinu kao najefikasniju godinu po rešenim prekršajnim nalozima (materijalno vidljiv rad), sa 100% efikasnim radom. Efikasnost u 2015. godini iznosila je 98,63%, u 2016. godini 98,71%, u 2017. godini 95%, u 2018. godini 93,75%, dok je u 2019. godini iznosila 97,56%. Prosečna efikasnost za period od 2014. do 2019. godine iznosila je 98,69% uz prihod od 5252000 dinara.

Rezultati pokazuju da je najefikasnija godina po ostvarenim finansijskim sredstvima bila 2019. godina, kada je ostvaren prihod od 772.000 dinara. Na ovako visoku efikasnost materijalno vidljivog rada (ostvarena finansijska sredstva) u 2019. godini najviše je uticala visina kazni za isti učinjeni prekršaj, kao i smanjen broj komunalnih policajaca, tako da je prosečno ostvaren prihod po jednom komunalnom policajcu za 2019. godinu iznosio oko 96500 dinara dok je u 2014. godini iznosio samo 19385 dinara. Ovako mali prihod u 2014. godini pripisuje se učestalijem preventivnom delovanju na terenu i ranom razvoju

Ovako postavljena metodološka metoda istraživanja Komunalne policije grada Zaječara može se primeniti na iste ili slične organizacione strukture koje imaju radnike sa statusom službenog lica i policijskih ovlašćenja, ili deo policijskih ovlašćenja.

Sagledavanje efikasnosti kao materijalno vidljivog rada i materijalno nevidljivog rada, način je i metod detaljnog i preciznog utvrđivanja efikasnosti rada komunalnih policajaca, kroz sveobuhvatnu analizu i sagledavanje svih postignutih rezultata i radnji tokom rada komunalnih službi. Policija.

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Skraćenice, simboli, znakovi i brojevi

As – asistencija; Blo – blokada; Ef – efikasnost; Iz – izdato; Izn - izdat nalog; Uk – ukupno; JP - javno preduzeće; M – materijalno; vidr - vidljiv rad; nevidr - nevidljiv rad; O – očekivano; Pr – prihod;Pkn - prekršajni nalog; Pov - podignuto vozilo; Pros - prosek; Re - realizovano; g_4 - predstavlja 2014. godinu; g_5 - predstavlja 2015. godinu; g_6 - predstavlja 2016. godinu; g_7 - predstavlja 2017. godinu; g_8 - redstavlja 2018. godinu;g_9 - predstavlja 2019. godinu; (2014-2019) - period od 2014. do 2019. godine.

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ANALYSIS OF THE EFFICIENCY OF WORK OF COMMUNAL POLICE WHEN PROVIDING ASSISTANCE: CASE REPORT OF THE CITY OF ZAJECAR

Aleksandar Manić[4], Darjan Karabašević[5], Srđan Novaković[6]

Original scientific paper

Abstract

The task of the communal police is primarily reflected in the provision of assistance and services that have their own specifics. When it comes to the communal police in the Republic of Serbia, in that case the duties are reflected in the performance of supervision and control in accordance with the legal authorizations of the city regulations. Accordingly, the communal police, by performing tasks within their jurisdiction, ensures the performance of tasks within the jurisdiction of the City of Zajecar, in the areas of communal activities, environmental protection, people and goods, protection and maintenance of order in the use of land, space, local roads, streets and other public facilities, as well as the unhindered performance of certain tasks within the jurisdiction of the city, and so forth. Having in mind the specifics of the communal police, the aim of the research is to show the efficiency of the work of the Communal Police when providing assistance (2014-2019) through a systematic approach to the processing of data from archival materials, on the example of the service provided to the city authorities, which refers to providing assistance to PC Parking Service Zajecar.

Key words: *Communal police, Assistance, Service, Materijal efficiency, immaterial efficiency*

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[4] PhD candidate, Aleksandar Manić, City Administration of the City of Zajecar, Department for Communal Police and Inspection Affairs, aca.manic.za@gmail.com
[5] Associate Professor, Darjan Karabašević, PhD, Faculty of Applied Management, Economics and Finance, University Business Academy in Novi Sad, darjan.karabasevic@mef.edu.rs
[6] Professor, Srđan Novaković, PhD, Faculty of Applied Management, Economics and Finance, University Business Academy in Novi Sad, srdjan.novakovic@mef.edu.rs

Introduction

Communal Police provides assistance and services that have their own specificities (Janjuš et al., 2017; Stojanović & Kostić, 2013). They are viewed as services provided to citizens and other entities that encourage responsibility (to ourselves and others, to work obligations, to society as a whole, etc.), educate citizens about their duties and rights in order to sustainably develop society, both locally and globally (Crepelle et al., 2022; Manić et al., 2017; Pilipović, 2011).

The main activity of the Communal Police department is to provide services that are basically immaterial. This gives a special place to the Communal Police on the business ladder of an independent organizational unit within the City Administration (Kekić & Milenković, 2016; Soltes et al, 2021).

Communal Police, as an independent organizational unit within the City Administration (the founder) (Benito et al., 2021; Allen, 2021; Harmon & Harman-Heath, 2022), was established with the purpose of ensuring full and unhindered execution of decisions and other acts within the competences of the city (Sytsma & Laming, 2019; Donnelly, 2013; Julseth et al., 2011). In addition to its basic purpose, it has three other important roles related to providing assistance to the city authorities, taking emergency measures and participating in performing the rescue function and unhindered performance of certain tasks within the city’s competences (Kešetović & Milosavljević, 2016; Milisavljevic, 2010) and public safety.

This paper presents a different approach and analysis of work efficiency (Zivkovic et al., 2014) when providing assistance by Communal Police in one of the cities of the Republic of Serbia. The difference between this research work and previous works is in the approach to the analysis of provided assistance and a different division based on the characteristics of provided services, primarily preventive and repressive services provided (preventive and repressive measures).

The results presented in the paper refer to the organizational unit of the Communal Police of the city of Zajecar, one of the 23 cities in the Republic of Serbia that have Communal Police in their organizational units. The data obtained by this research will be used only for the purpose of making scientific research papers, presenting and promoting the work of the Communal Police, as well as to improve the work of this department.

Due to the specificity of the data and the integrity of the organizational unit of the Communal Police whose achieved results are processed in this text, the research was initiated after obtaining the consent (approval) by the Head of the

City Administration of Zajecar, Mr. Slobodan Videnovic (*The consent of the Head of the City Administration of the City of Zajecar, Mr. Slobodan Videnovic, was obtained upon the written request of the author of this text, Aleksandar Manic; it approves the research activities of the above stated author of the text and the data from the Archives of the city of Zajecar can be used for scientific and educational purposes aimed at improvement of work of Communal Police and other services of the city of Zajecar*).

The approach to processing of the obtained research results, in itself, determines two types of efficiency of Communal Police work: efficiency which is material and efficiency which is immaterial.

The final or overall efficiency of the work of the Communal Police (Kostic & Milojevic, 1996) is obtained by the synergy of material and immaterial efficiency, which represent the comprehensive work of the Communal Police, which can be:

– *Visible efficiency of work*, which represents the repressive actions of the Communal Police and which, for the committed offence or criminal offence, have their numerical and material value (determined by the amount of penalty as a unit of measurement) and which takes place at the time of the committed offence or immediately after the committed offence.
– *Invisible efficiency of work*, which represents every type of preventive action of Communal Police that have their numerical value, while their material value as a unit of measurement is obtained during the transformation from preventive to repressive action, for which certain penalty measures (shown in dinars) for offence or criminal offence are determined by relevant Laws of the Republic of Serbia and Decisions of cities.

Therefore, the aim of the research is to show the efficiency of the work of the Communal Police when providing assistance (2014-2019) through a systematic approach to the processing of data from archival materials, on the example of the service provided to the city authorities, which refers to providing assistance to PC Parking Service Zajecar.

One of the types of assistance to the city authorities is the provision of assistance to public companies in the city (*Law on Communal Police, Official Gazette of RS*, 2019). Example of providing assistance and their work results are processed below.

In order to provide assistance – service (*Assistance provided by the Communal Police means assistance and services provided to public companies, Inspection Departments, the Fire Department and the Ministry of the Interior (Police Administration); the assistance is provided through joint actions and* *situations when more officials with police powers are needed to perform the Public Safety task*) of the Communal Police, it is necessary to follow the legal procedure and have a written request submitted by the Public Company to the Communal Police, stating the reason and objective, time of assistance and the required number of communal police officers for the requested assistance. Depending on the capacities and available resources, the Head of the Communal Police approves or disapproves to provide the service - assistance and states the reason for the decision.

Methodology

Valid data on the results of the work of the Communal Police and the assistance provided to the Public Company of Parking Service was obtained by personal data collection from the Archives of the city of Zajecar (founder of the Communal Police), as well as from the archives of the Organizational Unit of the Communal Police of Zajecar.

The presented results of the work are the results of thirteen (13) members of the Communal Police and refer to the provided assistance (services) to the Public Company of Parking Service, in the period from 2014 to 2019 (six-year period). The basic hypothetical problems in the work of the Communal Police stem from their complexity, i.e. the complexity and diversity of the work they perform.

The theoretical part of the research will be based on the application of several analytical and synthetic basic methods of knowledge with a focus on the inductive-deductive method, general method of analysis and synthesis, methods of classification and generalization, general scientific and data collection methods and comparative method.

With the inductive method, the inductive way of reasoning will be systematically applied, which, based on the analysis of individual facts collected from the mentioned archives, and gained in the work by the experience of communal police officers, leads to general conclusions. The analysis of the inductive method will include the basic element of any inductive reasoning, and that is the relation from the specific to the general.

In this research work, the deductive method will be applied, as a principle of drawing conclusions that starts from the set goal of the research and uses as a basis a known fact (documentation on the work of Communal Police), but unproven attitudes (invisible material work of Communal Police) in relation from general to specific.

By the method of analysis, the subject of research will be broken down into its constituent parts. The individual results obtained by empirical research, by the method of synthesis will be grouped into more complex wholes, according to the principle of possible mutual connections and relations.

The descriptive statistical analysis will present the results obtained by collecting data from the city archives and the archives of the organizational unit of the Communal Police of the city of Zajecar, which are used in further data processing. The results obtained by processing the data will be expressed numerically and by determining the amount of percentage, as well as through tables.

It must be emphasized that due to the validity of the results that should be obtained by processing the data from table no. 2., the differences in the amounts of penalty measures for certain time periods were taken into account, which were passed and adopted by the Assembly of the City of Zajecar *(Decision on Public Parking lots on the territory of the City of Zajecar, 2014,2015,2016,2020)*. The amounts of fines of the written offence order of the adopted decisions of the city are shown and envisaged only for physical entities, as follows:

– from 2014 to 2016, the amount of fines of the written offence order was 5,000 dinars, for payment within seven days 2,500 dinars;
– from 2017 to 2019, the amount of fines of the written offence order was 8,000 dinars, for payment within seven days 4,000 dinars;

The fee for towing and storing the vehicle in the PC Parking Service area was:

1. from 2014 to 2015 the fee for lifting and transporting the vehicle to the PC Parking Service area was 4,000 dinars;

– from 2016 to 2017 it was 6,000 dinars;
– from 2018 to 2019 it was 8,000 dinars;

The fee for setting and removing the lock on the vehicle wheel, was:

– from 2018 to 2019 it was 4,000 dinars;

The provided assistance, presented below, is classified as repressive actions of the Communal Police because the end result of the actions, i.e. work of the Communal Police, is generation of financial material resources - revenue, which is generated in two ways:

1. The first part of the procedure and the generation of financial resource through assistance which is **materially visible work** of the Communal Police, is realized on the basis of issued offence orders, for the period from 2014 to 2019, expressed through formulas *(The stated formulas used in the computer operations that follow, consist of abbreviations, characters, numbers and*

symbols and are explained in "Abbreviations, Characters, Symbols and Numbers" at the end of the paper..):

a) Revenue from issued offence orders when providing assistance

$$PrIzPknAs_{(2014\text{-}2019)} = (PrIzPknAsg_4+PrIzPknAsg_5+PrIzPknAsg_6+PrIzPknAsg_7+PrIzPknAsg_8+PrIzPknAsg_9)$$

b) Average revenue per issued offence order when providing assistance

$$ProsPrIzPknAs_{(2014\text{-}2019)} = PrIzPknAs_{(2014\text{-}2019)} : IzPknAs_{(2014\text{-}2019)}$$

c) Revenue from realized offence orders when providing assistance

$$PrRePknAs_{(2014\text{-}2019)} = ProsPknAs_{(2014\text{-}2019)} \text{ x } RePknAs_{(2014\text{-}2019)}$$

d) Efficiency of materially visible work in provided assistance

$$EfMvidrAs_{(2014\text{-}2019)} = (PrRePknAs_{(2014\text{-}2019)} : PrIzPknAs_{(2014\text{-}2019)}) \text{ x } 100\%$$

2. The second part of the procedure in generating financial resources through assistance, which represents the materially invisible work of the Communal Police, is realized on the basis of issued orders for towing vehicles. The realization of generated financial resources in the period from 2014 to 2019 is expressed through the same formulas in which the abbreviated names and data for processing from Table 2 were used:

a) Revenue from towed vehicles when providing assistance:

$$PrIznPovAs_{(2014\text{-}2019)} = PrIznPovAs_{g4}+PrIznPovAs_{g5}+PrIznPovAs_{g6}+PrIznPovAs_{g7}+PrIznPovAs_{g8}+PrIznPovAs_{g9)}$$

b) Average revenue from towed vehicles when providing assistance:

$$ProsPrPovAs_{(2014\text{-}2019)} = PrIznPovAs_{(2014\text{-}2019)} : IznPovAs_{(2014\text{-}2019)}$$

c) Revenue from realized towed vehicles when providing assistance

$$PrRePovAs_{(2014\text{-}2019)} = ProsPrPovAs_{(2014\text{-}2019)} \text{ x } RePovAs_{(2014\text{-}2019)}$$

d) Efficiency of materially invisible work when providing assistance:

$$EfMnevidrAs_{(2014\text{-}2019)} = (PrRePovAs_{(2014\text{-}2019)} : PrIznPovAs_{(2014\text{-}2019)}) \text{ x } 100\%$$

The results of the work of the Communal Police will be presented through the provided assistance - services, which are presented in the text of the research through materially visible and materially invisible work and through the

Efficiency of material and immaterial work of the Communal Police, in the period from 2014 to 2019.

Work efficiency *($EfAs_{(2014\text{-}2019)}$)* is represented by the average of materially visible *($EfMvidrAs_{(2014\text{-}2019)}$)* and materially invisible *($EfMnevidrAs_{(2014\text{-}2019)}$)* work - assistance provided to the Public Company of Parking Service, City of Zajecar

$$\boldsymbol{EfAs_{(2014\text{-}2019)}} = (EfMvidrAs_{(2014\text{-}2019)} + EfMnevidrAs_{(2014\text{-}2019)}) : 2$$

Research Results

The assistance provided in this paper is classified as repressive acting of the Communal Police. This way of acting has as its end result generation of monetary material resources - revenue, which is realized in two ways:

1. By issuing an offence order (money is paid to the account of the City Administration);
2. By issuing an order to tow the vehicle (money is paid to the account of PC Parking Service).

With this approach, it represents a part of the material and immaterial work of the Communal Police and it will be presented by mathematical data processing, for the city which is the subject of this research. It should be noted that the assistance provided in this example is part of the assistance provided by the Communal Police as a service to city institutions, which can also be of a preventive nature, without the generation of financial resources.

1. The first part of the procedure, which is materially visible, will be explained by the actions of the Communal Police by coming on the spot and implementing the legal procedure. Upon arrival on the spot of the offence, the Communal Police reviews the factual situation and if the owner of the vehicle is present, hands him an offence order for the offence committed. If the owner of the vehicle is not present, and is not near the vehicle that is in offence, the Communal Police officer writes a report - notification of the current condition and leaves it in a visible place on the vehicle so that the vehicle owner can see it upon arrival and writes an order to block the vehicle wheel. Workers of the PC Parking Service, after placing a lock on one of the wheels, put a notice of the offence on the door and the phone number that the vehicle owner should call. Upon the call of the PC Parking Service by the owner of the vehicle, the workers of the Parking Service inform the Communal Police, who writes and hands over an offence order for the committed offence to the owner of the vehicle. This is a visible part of the repressive work of the Communal Police during the provision of assistance and its material work, i.e. materially visible

work of the Communal Police. Data processing for materially visible work (provision of assistance) will be performed on the basis of data on the results of the work of the Communal Police, presented in Table 1.

Table 1. Assistance provided to PC PARKING SERVICE of the city of Zajecar Visible material work for the period 2014 - 2019

Visible material work	2014	2015	2016	2017	2018	2019	Total
Value of offence order for physical entities (in dinars)	5000 ½ 2500	5000 ½ 2500	5000 ½ 2500	8000 ½ 4000	8000 ½ 4000	8000 ½ 4000	
Records - Notification	63	73	78	60	64	82	420
Offence order	63	73	78	60	64	82	420
Realized order	**63**	**72**	**77**	**57**	**60**	**80**	**409**
Non-realized order	/	1	1	3	4	2	11
Money paid into the city budget (in dinars)	252000	292000	468000	360000	512000	656000	**2540000**

Source: Authors

Generated financial resources through visible assistance, which were realized on the basis of issued offence orders for the period from 2014 to 2019, are presented through formulas as follows:

a) Revenue from resolved offence orders when providing assistance
$(PrRePknAs_{(2014\text{-}2019)})$, in the period from 2014 to 2019:

$$PrRePknAs_{(2014\text{-}2019)} =(PrRePknAsg_4+PrRePknAsg_5+PrRePknAsg_6+PrRePknAsg_7+PrRePknAsg_8+PrRePknAsg_9)$$

$$PrRePknAs_{(2014\text{-}2019)} = (252000+292000+468000+360000+512000+656000)= 2540000$$

$$\boldsymbol{PrRePknAs_{(2014\text{-}2019)} = 2540000}\ (dinars)$$

b) Average revenue per resolved offence order when providing assistance
$(ProsPrRePknAs_{(2014\text{-}2019)})$, in the period from 2014 to 2019:

$$ProsPrRePknAs_{(2014\text{-}2019)} = PrRePknAs_{(2014\text{-}2019)}: RePknAs_{(2014\text{-}2019)}$$

$$ProsPrRePknAs_{(2014\text{-}2019)} = 2540000: \mathbf{409} = 6210.26$$

$$\boldsymbol{ProsPrRePknAs_{(2014\text{-}2019)} = 6210}\ dinars \text{ - rounded without decimals}$$

c) Expected revenue from issued offence orders when providing assistance
$(OPrIzPknAs_{(2014\text{-}2019)})$, in the period from 2014 to 2019:

$$OPrIzPknAs_{(2014\text{-}2019)} = ProsPrRePknAs_{(2014\text{-}2019)}\ x\ IzPknAs_{(2014\text{-}2019)}$$

$$OPrIzPknAs_{(2014\text{-}2019)} = 6210\ x\ \mathbf{420} = 2608200$$

$$\boldsymbol{OPrIzPknAs_{(2014\text{-}2019)} = 2608200}\ dinars$$

d) Efficiency of materially visible work when providing assistance
($EfMvidrAs_{(2014\text{-}2019)}$), in the period from 2014 to 2019:

$EfMvidrAs_{(2014\text{-}2019)} = (PrRePknAs_{(2014\text{-}2019)}: OPrIzPknAs_{(2014\text{-}2019)}) \times 100\%$

$EfMvidrAs_{(2014\text{-}2019)} = (2540000: 2608200) \times 100\%$

$EfMvidrAs_{(2014\text{-}2019)} = 0.9738 \times 100\% = 97.38\%$

$\boldsymbol{EfMvidrAs_{(2014\text{-}2019)} = 97.38\%}$ *- rounded without decimals*

2. The second part of the procedure, which is the materially invisible work of the Communal Police, is realized after writing the records and issuing orders to the PC Parking Service for lifting and moving vehicles to the space provided for disposing of towed vehicles, or putting a block on the vehicle wheel.

In the first case, the vehicle is, by the order of the Communal Police, lifted and moved to the site of the Parking Service by a special specialized vehicle for those purposes. Upon the arrival of the owner of the vehicle on the site of the company (in order to take over the vehicle), the workers of the PC Parking Service charge for the service of lifting and moving the vehicle, as well as the storage fee. This fee is paid to the account of the PC Parking Service by the person who made the offence.

In the second case (part of the procedure is explained in the text of the first part of the procedure - in the results of the research), the workers of the PC charge a fine for setting and removing the lock at the vehicle wheel. Funds for this work are paid into the account of JP Parking Service. This work of the Communal Police is not materially visible for the City Administration and the Organization of the Communal Police (except for the issued orders of the Communal Police Officers), because the material financial resources are not paid to the account of the City Administration. Data processing for such materially invisible work of the Communal Police will be performed on the basis of data on the results of the work of the Communal Police which are presented in Table 2.

Table 2. Assistance provided to PC PARKING SERVICE of the city of Zajecar Invisible material work for the period 2014 - 2019

Invisible material work	2014	2015	2016	2017	2018	2019	Total
Value of the PC service for lifting, moving and storage of vehicles on the site (in dinars)	4 000	4 000	6 000	6 000	8000	8000	
	½ 2000	½ 2000	½ 3000	½ 3000	½ 4000	½ 4000	
Vehicle lifting order	63	73	78	60	64	82	420
Realized vehicle lifting orders	**63**	**73**	**78**	**60**	**64**	**82**	**420**
Revenue from the lifted vehicles	252000	292000	468000	360000	512000	656000	2540000
Value of PC service for setting and removing the lock on the wheel (in dinars)	0	0	0	0	4000	4000	0
Setting the lock on the vehicle wheel	**0**	**0**	**0**	**0**	**14**	**29**	**43**
Revenue from the set locks	0	0	0	0	56000	116000	172000
Total revenue of funds paid to PC Parking Service (in dinars)	252000	292000	468000	360000	568000	772000	**2712000**

Source: Authors

Data processing in the calculation of materially invisible work is completely the same as in the calculation of materially visible work, with the number of issued orders for lifting vehicles and the number of resolved lifted vehicles is the same *(Each order issued for the lifting of vehicles by the Communal Police is charged by the employees of the PC Parking Service as the started transport operation, the same as a fee is charged for the vehicles brought to the site of the PC.)*, which means that the expected revenue is the same as revenue from realized lifted vehicles and issued vehicle lifting orders:

$IznPovAs_{(2014\text{-}2019)}$ = *420 vehicles (issued vehicle lifting orders)*

$RePovAs_{(2014\text{-}2019)}$ = *420 vehicles (realized lifted vehicles)*

$\boldsymbol{IznPovAs_{(2014\text{-}2019)} = RepovAs_{(2014\text{-}2019)}}$

Generated financial resources through assistance that are materially invisible, and generated on the basis of the vehicle lifting order (1), for the period from 2014 to 2019, are presented as follows:

1. Revenue from lifted vehicles when providing assistance

($PrRePovAs_{(2014\text{-}2019)}$), in the period from 2014 to 2019:

$PrRePovAs_{(2014\text{-}2019)} = PrRePovAs_{g4}+PrRePovAs_{g5}+PrRePovAs_{g6}+PrRePovAs_{g7}+PrRePovAs_{g8}+PrRePovAs_{g9})$

$PrRePovAs_{(2014\text{-}2019)} = 252000 +292000+468000+360000+512000+656000 = 2540000$

$\boldsymbol{PrRePovAs_{(2014\text{-}2019)} = 2540000}$ *(dinars)*

Generated financial resources through assistance that are materially invisible, and generated on the basis of the order to set a lock on the vehicle wheel (2), for the period from 2018 to 2019 *(The vehicle lock was introduced by the City Decision in 2018, so there was assistance only in 2018 and 2019)*, are presented as follows:

2. Revenue from locks set on the vehicle wheel when providing assistance
($PrBloAs_{(2018\text{-}2019)}$), in the period from 2014 to 2019:

$PrBloAs_{(2018\text{-}2019)} = PrBloAs_{g8} + PrBloAs_{g9}$

$PrBloAs_{(2018\text{-}2019)} = 56000 + 116000 = 172000$

$\boldsymbol{PrBloAs_{(2018\text{-}2019)} = 172000}$ *(dinars)*

a) Total Revenue from assistance provided - from lifted vehicles and vehicle wheel locks
($UkPrAs_{(2014\text{-}2019)}$), in the period from 2014 to 2019:

$UkPrAs_{(2014\text{-}2019)} = PrRePovAs_{(2014\text{-}2019)} + PrBloAs_{(2018\text{-}2019)}$

$UkPrAs_{(2014\text{-}2019)} = 2540000 + 172000 = 2712000$

$\boldsymbol{UkPrAs_{(2014\text{-}2019)} = 2712000}$ *(dinars)*

b) Average revenue per lifted vehicle when providing assistance
($ProsPrPovAs_{(2014\text{-}2019)}$, in the period from 2014 to 2019:

$ProsPrPovAs_{(2014\text{-}2019)} = PrRePovAs_{(2014\text{-}2019)} : RePovAs_{(2014\text{-}2019)}$

$ProsPrPovAs_{(2014\text{-}2019)} = 2540000 : 420 = 6047.61$

$ProsPrPovAs_{(2014\text{-}2019)} = \mathbf{6048}$ *(dinars), rounded without decimals*

c) Expected revenue from issued vehicle lifting orders when providing assistance
($OPrIznPovAs_{(2014\text{-}2019)}$), in the period from 2014 to 2019: it is the same as the generated revenue of the resolved lifted vehicles *($PrRePovAs_{(2014\text{-}2019)}$):*

$OPrIznPovAs_{(2014\text{-}2019)} = PrRePovAs_{(2014\text{-}2019)}$

$2540000 = 2540000$ *(dinars)*

d) Efficiency of materially invisible work when providing assistance
($EfMnevidrAs$), in the period from 2014 to 2019:

$EfMnevidrAs_{(2014\text{-}2019)} = (RePovAs_{(2014\text{-}2019)} : IznPovAs_{(2014\text{-}2019)}) \times 100\%$

$EfMnevidrAs_{(2014\text{-}2019)} = (420 : 420) \times 100$

$EfMnevidrAs_{(2014\text{-}2019)} = 1 \times 100 = 100$

$\boldsymbol{EfMnevidrAs_{(2014\text{-}2019)} = 100\%}$

The efficiency of materially invisible work is one hundred percent (100%), which proves complete efficiency in providing assistance, which can be classified as repressive actions of the Communal Police.

The total revenue of the presented results of the work of the Communal Police, which is presented through the provision of services (assistance) presented in the text of the research, will be obtained by synergy of the achieved results of work (revenue), visible material and invisible material financial resources, table 3.

Table 3. Total revenues from assistance provided to PC PARKING SERVICE

Financial resources paid into the city budget (in dinars) **Visible material resources** (shown in dinars)	2540000
Financial resources paid to PC Parking Service (in dinars) **Invisible material resources (shown in dinars)**	2712000
TOTAL REVENUES generated from assistance provided to PC Parking Service for the period 2014 - 2019	**5252000**

Source: Authors

Table 3 shows the total revenues generated during the provision of assistance and amounted to 5252000 dinars, in the period from 2014 to 2019.

The efficiency of the provided assistance *($EfAs_{(2014\text{-}2019)}$)* to the PC Parking Service, in the period from 2014 to 2019, is presented by the average of the materially visible and materially invisible value of work:

$EfAs_{(2014\text{-}2019)} = (EfMvidrAs_{(2014\text{-}2019)} + EfMnevidrAs_{(2014\text{-}2019)}): 2$

$EfAs_{(2014\text{-}2019)} = (97.38\% + 100\%): 2$

$EfAs_{(2014\text{-}2019)} = 197.38\%: 2 = 98.69\%$

$\boldsymbol{EfAs_{(2014\text{-}2019)} = 98.69\%}$

From the presented results, the efficiency of the provided assistance in the amount of 98.69% was obtained, which is an extremely efficient work of the Communal Police in providing assistance to the Public Company Parking Service in Zajecar, Republic of Serbia.

Disccussion and Conclusion

The obtained results of the conducted research in the above case report, in the period from 2014 to 2019, highlight 2014 as the most efficient year according to resolved offence orders (materially visible work), with 100% efficient work. The efficiency in 2015 was 98.63% and in 2016, it was 98.71%, in 2017 it was 95%, in 2018 it was 93.75%, while in 2019 it was 97.56%. The average efficiency for the period from 2014 to 2019 was 98.69% with a revenue of 5252000 dinars.

The results show that the most efficient year based on the generated financial resources was 2019, when the revenue in the amount of 772,000 dinars was generated. Such a high efficiency of materially visible work (generated financial resources) in 2019 was mostly influenced by the level of penalties for the same committed offence, as well as the reduced number of Communal Police Officers, so that the average generated financial resources per one Communal Police Officer for 2019 year was about 96500 dinars while in 2014 it was only 19385 dinars *(Such a small revenue in 2014 is attributed to more frequent preventive action in the field and the early development of Communal Police Department).*

The methodological method of research of the Communal Police of the city of Zajecar set in this way can be applied to the same or similar organizational structures that have workers with the status of an official and police powers, or a part of the police powers.

The view of efficiency as materially visible work and materially invisible work, is a way and method of detailed and precise determination of the efficiency of work of Communal Police Officers, through an overall analysis and consideration of all achieved results and actions during the work of Communal Police.

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Abbreviations, Characters, Sings and Numbers

As - assistance; **Blo** - lock; **Ef** - efficiency; **Iz** - issued; **Izn** - issued order; **Uk** - total; **JP** - public company; **M** - material; **vidr** - visible work; **nevidr** - invisible work; **O** - expected; **Pr** - revenue; **Pkn** - offence order; **Pov** - lifted vehicle; **Pros** - average; **Re** - generated/implemented/realized; $\mathbf{g_4}$ - stands for 2014; $\mathbf{g_5}$ - stands for 2015; $\mathbf{g_6}$ - stands for 2016; $\mathbf{g_7}$ - stands for 2017; $\mathbf{g_8}$ - stands for 2018; $\mathbf{g_9}$ - stands for 2019; ***(2014-2019)*** - period from 2014 to 2019.

IZAZOVI CILJNOG OBLIKOVANJA FINANSIJSKIH IZVEŠTAJA U SAVREMENIM USLOVIMA POSLOVANJA

Bojan Savić[7], Ivan Milojević[8]

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Rezime

Prilikom sastavljanja finansijskih izveštaja saglasno MSFI moguće je za obuhvatanje efekata pojedinih događaja i transakcija primeniti više postupaka i metoda. Okolnost da je kvalitet računovodstvenih informacija direktno uslovljen odabirom računovodstvenih politika, izvršenih procena prilikom pripremanja finansijskih izveštaja, kao i sprovedenog profesionalnog prosuđivanja sastavljača finansijskih izveštaja, postoji naglašena potrebu da se sagledaju dometi ciljnog oblikovanja finansijskih izveštaja, budući da na osnovu prikazanih informacija primarni korisnici finansijskih izveštaja donose odluke u domenu alokacije kapitala.

Cilj rada je da osvetli područje koncipiranja i odabira računovodstvenih poltiika i time doprinese boljem razumevanju prikazanih finansijskih informacija kao značajne pretpostavke efikasnog odlučivanja investitora i funkcionisanja tržišta kapitala.

Ključne reči: *politika finansijskog izveštavanja, računovodstvene politike, MSFI, kvalitet dobitka.*

JEL: *M41.*

Uvod

Računovodstvene politike se mogu posmatrati sa dva aspekta: na makro nivou odnosno iz perspektive regulatora procesa finansijskog izveštavanja i njegove

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[7] Vanredni profesor, dr Bojan Savić, Univerzitet u Beogradu, Poljoprivredni fakultet, Nemanjina 6, Zemun-Beograd, Telefon: +381 11 44 13 211, E-mail: bsavic@agrif.bg.ac.rs ORCID ID: https://orcid.org/0000- 0002-3863-9630

[8] Redovni profesor, dr Ivan Milojević, Ministarstvo odbrane Republike Srbije, Sektor za ljudske resurse, Telefon: +381 69 270 26 97, E-mail: drimilojevic@gmail.com ORCID ID (https://orcid.org/0000-0003-3653-33477)

harmonizacije na internacionalnom planu i sa mikro nivoa, kada je reč o izboru računovodstvenih procedura od strane menadžmenta preduzeća. Za potrebe rada fokusiraćemo se na sastavljanje i oblikovanje finansijskih izveštaja preduzeća.

Pod računovodstvenim politikama se prema MRS-8 Računovodstvene politike, promene u računovodstvenim procenama i greške podrazumeva skup specifičnih načela, osnova, konvencija, pravila i postupaka koje menadžment preduzeća koristi za potrebe sastavljanja i prikazivanja finansijskih izveštaja (Picker, Clark, Dunn, Kolitz, Livne, Loftus, Tas, 2016). Reč je o segmentu politike finansijskog izveštavanja preduzeća, koji je predominantno usmeren na materijalnu sadržinu finansijskih izveštaja, odnosno oblikovanje performansi preduzeća. Navedeno oblikovanje rezultat je odgovarajuće politike bilansiranja i procenjivanja. Vrhovni cilj preduzeća i njegove karakteristike predstavljaju ishodište računovodstvenih politika. Naime, svako preduzeće saglasno prirodi svog poslovanja vrši izbor računovodstvenih politika na način da obezbedi fer prezentaciju finansijskog položaja, uspešnosti i promena u finansijskom položaju. Okolnost da računovodstvene politike predstavljaju važan instrument za realizaciju ciljeva preduzeća, implicira da je osim računovođa, u procesu njihove selekcije nužno participiranje i menadžmenta preduzeća (Savić, 2011-a).

Cilj rada je da osvetli područje koncipiranja i odabira računovodstvenih poltiika i time doprinese boljem razumevanju prikazanih finansijskih informacija kao značajne pretpostavke efikasnog odlučivanja investitora i funkcionisanja tržišta kapitala.

Pojam i ciljevi računovodstvenih politika

Polaznu osnovu za koncipiranje portfolija računovodstvenih politika predstavljaju MRS, MSFI, tumačenja Komiteta za tumačenja MSFI (IFRIC), računovodstvena načela i principi. Međunarodni računovodstveni i standardi finansijskog izveštavanja pružaju mogućnost odabira računovodstvenih metoda na osnovu raspoloživih prava izbora odnosno alternativnih računovodstvenih postupaka koji su u njima inkorporirani (Škarić-Jovanović, 2006). To sugeriše da je identičan predmet računovodstvenog obuhvatanja (ekonomski događaj ili transakciju) moguće u finansijskim izveštajima prikazati na različite načine, saglasno definisanim ciljevima preduzeća. Konsekvence pomenutih razlika reflektuju se u različitom kvalitetu finansijskih informacija.

Iako važni i u prethodnom slučaju, značaj računovodstvenih principa dolazi posebno do izražaja u uslovima kada određeno računovodstveno pitanje nije tretirano posebnim računovodstvenim standardom, odnosno ukoliko nije predmet Tumačenja. U tom slučaju, sastavljači finansijskih izveštaja upućuju se na uvažavanje sledeće hijerarhije: smernice iz standarda i tumačenja koji se bave srodnim pitanjima, definicije i kriterijumi za priznavanje kao i koncepti vrednovanja elemenata finansijskih izveštaja koji su prikazani u Okviru, izjave donosioca standarda zasnovanih na sličnom Okviru, računovodstvena literatura, prihvaćena rešenja u privrednoj praksi i drugo (Gray, Needles, 2002).

Respektovanje računovodstvenih principa preduslov je za produkovanje relevantnih i pouzdanih informacija. Ovo stoga što kvalitet finansijskih informacija ne zavisi samo od ulaznih podataka, nego i primenjenih računovodstvenih politika kojima se procesiraju finansijsko-računovodstvene informacije. Značaj uvažavanja računovodstvenih principa u prethodnom slučaju ogleda se u redukovanjeu verovatnoće od pojave skrivenih gubitaka u finansijskim izveštajima. Prilikom sastavljanja finansijskih izveštaja nije neophodno navoditi koji principi su respektovani jer se njihova primena per se podrazumeva.

Da bi se sagledao značaj računovodstvenih politika, neophodno je ukazati na tipove odluka menadžmenta u procesu finansijskog izveštavanja: rashodovanje vs. kapitalizacija troškova, izbor računovodstvenih metoda, računovodstvene procene, iniciranje poslovnih događaja, detalji iz domena politike obelodanjivanja korproativnih izveštaja. Sadržinu računovodstvenih politika čine odluke o izboru računovodstvenih metoda, zatim određena procenjivanja, kao i odluke o tome da li specifičan izdatak koji se saglasno Konceptualnom okviru može priznati kao imovina (odnosno pripisati njenoj vrednosti), kapitalizovati u bilasnu stanja ili tretirati kao rashod perioda u računu uspeha. Navedene odluke označavaju se kao diskrecioni obračun menadžmenta, i za rezultat imaju nejednakost novčanih tokova i iskazanog dobitka preduzeća (Savić, 2011-a).

Iz navedenog proizilaze sledeće karakteristike računovodstvenih politika: Politika finansijskog izveštavanja, a time i računovodstvene politike predstavljaju instrument za realizaciju ciljeva preduzeća. To znači da postizanje korporativnih ciljeva pretpostavlja da se računovodstvene politike izvode iz poslovne politike preduzeća, kao i da je neophodna njihova usaglašenost (Škarić, 2006).

Donosioci standarda prilikom koncipiranja alternativnih rešenja u pojedinim standardima imaju pre svega u vidu informativnu perspektivu, odnosno potrebu da se unapredi kvalitet publikovanih informacija. Drugim rečima, determinisana rešenja za posledicu bi imala neadekvatno iskazivanje performansi pojedinih preduzeća. Cilj je da se preko prava izbora obezbedi pouzdana osnova za procenu budućih novčanih tokova preduzeća, a time i vrednosti firme, što je od posebnog značaja za investitore (Savić, 2013).

Navedena karakteristika doprinosi kvalitetu uporedivosti finansijskih informacija s vremenskog aspekta, čime se pruža mogućnost sagledavanja razvoja određenog preduzeća tokom niza godina. Konzistentnost ne treba razumeti doslovno, već je reč o modifikovanom principu konzistentnosti, a to znači da se računovodstvene politike ne menjaju proizvoljno, nego sa ciljem da se doprinese transparentnijem prikazu ekonomske realnosti preduzeća (Savić, 2016).

Usvajanje novih ili revidiranje postojećih standarda implicira promenu računovodstvenih politika ukoliko metode koje su njima predviđene značajno odstupaju od prethodno primenjenjih procedura. Dodatni razlog jeste poboljšanje kvaliteta računovodstvenih informacija, odnosno primena važnijih i pouzdanijih alternativa kako bi se adekvatnije prikazali efekati događaja i transakcija. Pod promenom računovodstvenih politika ne podrazumevaju se promene koje nastaju usled promene ekonomskih uslova, niti usvajanje računovodstvenih politika za transakcije i događaje koji se suštinski razlikuju od onih u prethodnom periodu ili ukoliko u prethodnom periodu nisu bili od značaja za poslovanje posmatranog preduzeća (Picker, Clark, Dunn, Kolitz, Livne, Loftus, Tas, 2016).

Korporativnu strategiju finansijskog izveštavanja definiše menadžment, dok je taktika u nadležnosti računovođa čiji je zadatak je da upravi predoči moguće instrumente za realizaciju definisanih ciljeva (Škarić-Jovanović, 2005). Prilikom selekcije predloženih računovodstvenih politika, neophodno je da menadžment sagleda potencijalne efekte pojedinihh rešenja na odluke korisnika. Za razliku od perspektive donosioca standarda, menadžment saglasno hipotezama pozitivne računovodstvene teorije situaciju posmatra kroz ugovorni aspekt, usled čega vrši odabir računovodstvenih politika koje će na najbolji način reflektovati ekonomske događaje i transakcije odnosno novčane tokove koji su već nastali (Savić, 2011-b).

Iako računovođe ne donose odluku o usvajanju računovodstvenih politika, njihova je etička obaveza da iniciraju donošenje i izmenu računovodstvenih politika. Ovo iz razloga što usvojene računovodstvene politike predstavljaju važnu osnovu za kreiranje finansijskih izveštaja (Škarić-Jovanović, 2005).

Pravilna interpretacija finansijskih informacija pretpostavlja da su korisnici finansijskih izveštaja upoznati sa primenjenim računovodstvenim politikama, eventualnim promenama računovodstvenih politika i efektima navedenih promena. Takva obelodanjivanja vrše se u napomenama ili posebnom izveštaju o primenjenim računovodstvenim politikama. Cilj je da se korisnicima omogući da razumeju način na koji su efekti događaja i transakcija prikazani u finansijskim izveštajima. To pretpostavlja obelodanjivanje osnove koja je korišćena za procenjivanje pozicija finansijskih izveštaja kao i prikazivanje računovodstvenih politika za svaku poziciju u finansijskim izveštajima (Savić, 2019). Na taj način se obezbeđuje svojevrsni vodič za interpretaciju, tumačenje i ocenu prikazanih performansi preduzeća. Plasiranje informacija o primenjenim računovodstvenim politikama redukuje neizvesnost prognoziranih dobitaka od strane investitora i analitičara. Obelodanjivanje računovodstvenih politika međutim može značajno redukovati efekte koje je menadžment kombinovanjem pojedinih politika nastojao da ostvari.

Procedura definisanja i usvajanja računovodstvenih politika

Okolnost da računovodstvene politike determinišu kvalitet finansijskih izveštaja za čiju pripremu je odgovoran menadžment preduzeća, implicira da u procesu definisanja i selekcije računovodstvenih politika pored računovođa važnu ulogu ima i menadžment preduzeća. U tom procesu neophodno je izvršiti preispitivanje, dopunu i izmene postojećih računovodstvenih politika kako bi se obezbedilo da prezentirane finansijske informacije poseduju sve kvalitete koje ih čine korisnim za donošenje ekonomskih odluka.

Proces razvijanja računovodstvenih politika obuhvata sledeće ključne korake (Čanak, Stojanović, Tatić, Damjanović, Ljubičić, Kulić, 2003):

1. Definisanje cilja, sadržine i okvira računovodstvenih politika

Cilj računovodstvenih politika izvodi se iz cilja finansijskog izveštavanja te otuda koncipiranje, usvajanje i primena računovodstvenih politika treba da omogući sastavljanje finansijskih izveštaja. Definisati računovodstvenu politiku znači odabir metoda i principa koji omogućavaju knjiženje efekata događaja i transakcija u skladu sa relevantnim standardima, smernicama, tumačenjima i zakonima. I pored činjenice da se računovodstvene politike eksplicitno zasnivaju na MRS i MSFI, računovođe u određenim okolnostima imaju potrebu da koriste prosuđivanja i procene. Primena profesionalnog prosuđivanja, izbor adekvatnog tretmana, kao i definisanje računovodstvenih politika u uslovima kada nastali događaji nisu uređeni posebnim standardom, direktno zavisi od stručnosti i kompetentnosti računovođa. To implicira da se računovodstvene politike ne mogu usvajati mehanički, već je neophodno prosuđivanje o tome da li je određena stavka materijalna, kako bi opravdala prikazivanje u finansijskim izveštajima.

2. Utvrđivanje procedura za primenu usvojenih računovodstvenih politika

Pravnu osnovu pripremanja i prikazivanja finansijskih izveštaja u Republici Srbiji čine Zakon o računovodstvu (2019) odnosno Konceptualni okvir, MSFI i usvojene računovodstvene politike. Pravilnik o računovodstvenim politikama koje saglasno zakonu donosi svako preduzeće ima odlike dokumenta regulatornog i metodološkog karaktera u kome su sadržane instrukcije za pripremanje finansijskih izveštaja. Drugim rečima, bez usvojenih računovodstvenih politika nije moguće priznavanje i merenje efekata poslovnih događaja i transakcija.

3. Za svako važno područje poslovanja neophodno je definisati opšte i specijalne računovodstvene politike.

Opšte računovodstvene politike odnose se na politike koje su determinisane osnovnim finansijskim izveštajima i njihovim ciljevima, opšteprihvaćenim računovodstvenim principima, kao i kriterijima za priznavanje elemenata finansijskih izveštaja. Specijalne računovodstvene politike izvode se iz osnovnih politika i odnose se na glavne elemente finansijskih izveštaja, odnosno za svaku kategoriju sredstva, obaveza, prihoda i rashoda definišu se posebne politike - osnovica za merenje i metoda obuhvatanja. Svaka pozicija u finansijskim izveštajima zahteva definisanje posebne računovodstvene politike. Ove politike opredeljene su karakteristikama preduzeća, poput prirode poslovanja, privrednog ambijenta, veličine i ciljeva preduzeća i menadžmenta, čime se može objasniti činjenica da ne postoji univerzalna lista računovodstvenih politika koja bi se mogla primeniti na sva preduzeća, odnosno da se portfolio računovodstvenih politika često razliikuje čak i između sličnih preduzeća, u zavisnosti od izvora finansiranja, dubine i širine asortimana, tehničke opremljenosti, lokacije poslovanja i drugo.

Radi obezbeđenja platforme za sastavljanje finansijskih izveštaja i njihovog usklađivanja sa internom regulativom, nužno je da preduzeća donesu Pravilnik o računovodstvenim politikama koji je usaglašen sa MRS i MSFI. Prilikom definisanja računovodstvenih politika moguća su dva pristupa: donošenje odluka za svaku pojedinačnu politiku i procenu ili da se putem jedinstvene odluke obuhvate sve računovodstvene politke i procene (Čanak, Stojanović, Tatić, Damjanović, Ljubičić, Kulić, 2003).

Odluka o računovodstvenim politikama i procenama sadrži (Habek, 2002):

1. Uvodni deo odluke o računovodstvenim politikama sadrži pravni osnov donošenja odluke (Zakon o računovodstvu, Pravilnik o računovodstvu i računovodstvenim politikama, Statut preduzeća i dr.), naziv preduzeća čija uprava donosi odluku, pravna forma, priroda i karakteristike osnovne

delatnosti, organizaciona struktura preduzeća, kratak opis strukture računovodstvenog sistema, kao i datum donošenja odluke.

2. Dispozitiv odluke sadrži naziv odluke (Odluka o računovodstvenim politikama), razradu odluke kao i kraće obrazloženje njene primene. Takođe, u ovom delu navode se osnove za merenje pozicija kao i specifična politika koju je za tu poziciju usvojila uprava preduzeća.

3. Datum stupanja odluke na snagu i početak njene primene prikazuje se kao posebna tačka odluke. Datum primene odluke neophodno je prilagoditi rokovima izveštavanja. Značaj takve informacije je važan za identifikovanje trenutka kada nastaje obaveza sastavljanja finansijskih izveštaja saglasnih sa usvojenim računovodstvenim politikama.

Odgovornost za sprovođenje usvojenih računovodstvenih politika delegira se na glavnog računovođu u preduzeću, a monitoring primene vrši menadžment preduzeća.

Izbor i implementacija računovodstvenih politika

Okolnost da se izborom računovodstvenih postupaka i principa utiče da korisnici izveštaja interpretiraju osnovne performanse preduzeća saglasno ciljevima menadžmenta, inicira potrebu za identifikovanjem pojedinih grupa računovodstvenih politika koje je moguće implementirati. Njihovo detaljnije poznavanje važno je ne samo od strane računovodstvenih eksperata (računovođa i revizora), nego i za potrebe korisnika finansijskih izveštaja, kako bi na odgovarajući način interpretirali poruke menadžmenta i procenili kvalitet prikazanih računovodstvenih informacija.

Prema aspektu na koji utiču, razlikuju se računovodstvene politike kojima se primarno oblikuje položaj imovine, zatim politike usmerene na oblikovanje strukture pasive (kapitala, obaveza i rezervisanja), kao i računovodstvene politike kojima se doprinosi iskazivanju zadatih rezultata. Usled organske povezanosti bilansa stanja i bilansa uspeha, veoma često će se efekti pojedinih računovodstvenih politika višestruko manifestovati (Ranković, 2016). Pored navedenih, postoje i tzv. opšte računovodstvene politike koje obuhvataju pitanja procenjivanja, obračun kursnih razlika, tretman događaja nakon dana bilansa stanja i drugo. Polazeći od prirode efekata koji se u finansijskim izveštajima realizuju, implementirane računovodstvene politike moguće je klasifkovati na agresivne, neutralne i konzervativne (Schroeder, Clark, Cathey, 2019).

Agresivne računovodstvene politike obuhvataju metode i postupke koji se preduzimaju kako bi se u što povoljnijem svetlu prikazala struktura imovine, finansijsko zdravlje i zarađivačka sposobnost preduzeća. Kao takve usmerene su na iskazivanje višeg iznosa dobitka u finansijskim izveštajima određenog perioda u odnosu na isposlovni rezultat. Reč je zapravo o pozajmljivanju dobitaka iz budućih perioda, što pretpostavlja iskazivanje većeg iznosa prihoda, kao i napore da se redukuju rashodi tekuće i izvrši njihovo odlaganje na naredne poslovne godine. Otuda će po pravilu rezultati budućih perioda biti niži od onih prikazanih u tekućem periodu. Svoju materijalizaciju agresivne računovodstvene politike imaju u prevremenom priznavanju prihoda, precenjivanju korisnog veka trajanja sredstava, što za posledicu ima niže troškove otpisivanja stalne imovine, kao i kapitalizaciji pojedinih troškova, čime se redukuje iznos rashoda u bilansu uspeha. Neretko, ove politike mogu rezultirati prikazivanjem netačnih i obmanjujučih finansijskih informacija. To je razlog što se smatra da primena agresivne politike reflektuje prekomernu upotrebu diskrecije menadžmenta. Drugim rečima, finansijski izveštaji obojeni agresivnom računovodstvenom politikom ne odražavaju realne performanse preduzeća, nego ambicije i diskrecione odluke menadžmenta. Kao takve reflektuju niži kvalitet prikazanih informacija (Kieso, Weygandt, Warfield, 2019).

Neutralne su one računovodstvene politike koje su usmerene na istinito i fer prikazivanje ekonomske situacije preduzeća (Herrmann, 2018). To pretpostavlja da ne postoji problem finansiranja, odnosno da menadžment preduzeća raspolaže obimom resursa koji pruža mogućnost realizacije svih ekonomski prihvatljivih poslovnih i investicionih odluka, zatim da preduzeće nema motiv da redukuje poreske rashode niti da menadžment nastoji da ostvari neke lične ciljeve. Takva praksa međutim, predstavlja pre izuzetak nego pravilo.

Konzervativne računovodstvene politike reflektuju napore suprotnog karaktera u odnosu na agresivne računovodstvene politike. Cilj je da se oprezno iskažu performanse preduzeća, što znači njihovo potcenjivanje u odnosu na ostvarene efekte. Kada je reč o dobitku, oprezan pristup pretpostavlja njegovo iskazivanje u iznosu koji je značajno niži od isposlovanog. Za razliku od agresivne politike, razborita konzervativna poltika se smatra poželjnom i istraživanja pokazuju da korisnici finansijskih informacija percipiraju takve dobitke kao visokokvalitetne, odnosno da za njih veći značaj imaju signali koje menadžment nastoji preneti putem konzervativne u odnosu na agresivnu računovodstvenu praksu. Međutim, ne sme se zanemariti činjenica da se i konzervativne računovodstvene politike zasnivaju na diskreciji menadžmneta i da ova diskrecija takođe može biti suprotna prirodi pojedinih računovodstvenih principa usled oportunističkih motiva menadžmenta (Cahan, Liu, Sun, 2008).

Utvrđivanje karaktera implementiranih računovodstvenih politika pretpostavlja sagledavanje brojnih činilaca: veličine stavke koja je predmet određene računovodstvene politike, njeno relativno učešće u zbiru elementa na koji se odnosi (imovina, obaveze, rashodi, prihodi), zatim delatnost preduzeća, kao i vremenska dimenzija. Iako stepen liberalnosti odnosno opreznosti prilikom koncipiranja računovodstvenih politika implementiranih na pojedine stavke može biti skroman ili umeren, neophodno je sagledati njihov agregirani uticaj na finansijske izveštaje u celini. Priroda delatnosti kojoj preduzeće pripada opredeljuje ključne računovodstvene politike (Vishwanath, Krishnamurti, 2009). Tako, na primer, za trgovinsko preduzeće koje se bavi maloprodajom ključne su politike priznavanja prihoda, vrednovanja i otpisa zaliha, otpis potraživanja i slično. Industrija lekova akcenat stavlja na kapitalizaciju troškova I&R, priznavanje prihoda, dok će brodogradilište na primer, pažnju posvetiti utvrđivanju stepena dovršenosti usluga i priznavanju prihoda, saglasno MSFI 15 – Prihodi od ugovora sa kupcima. U tom kontekstu, ukoliko je ukupan efekat primenjenog portfolija računovodstvenih politika takav da je iskazani rezultat viši od ostvarenog, reč je o agresivnim računovodstvenim politikama, dok je u suprotnom slučaju moguće govoriti o računovodstvenom konzervativizmu.

Identifikovanje ključnih računovodstvenih politika i njihov karakter (agresivne, neutralne, konzervativne) su od posebnog značaja za analitičare finansijskih izveštaja kao i korisnike informacija. Ključne računovodstvene politike povezane su sa ključnim faktorima uspeha preduzeća i kao takve obuhvataju: priznavanje prihoda, vrednovanje zaliha, otpis potraživanja, metodu otpisivanja stalne imovine i formiranje rezervisanja.

Računovodstvene politike kada je reč o procenjivanju zaliha mogu se voditi preko dva područja: strukture nabavne vrednosti odnosno cene koštanja zaliha (sistem obračuna troškova) i izbora metode za obračun utrošenih zaliha (FIFO, metoda prosečne cene). U uslovima deflacije primena FIFO metode pruža mogućnost prikazivanja realnog rezultata, međutim u inflatornom ambijentu njena upotreba ima za posledicu permanentno prelivanje dela kapitala u periodični rezultat.

Usled neizvesnosti i rizika koji su sastavni deo poslovanja svakog preduzeća, priprema finansijskih izveštaja zahteva odgovarajuće pretpostavke i procene menadžmenta. Reč je o području gde nije moguće precizno napraviti granicu između fleksibilnosti i diskrecije. Tako, na primer, odluka menadžmenta da se redukuje stopa otpisa potraživanja može se posmatrati kao znak poboljšanja likvidnosti u privredi ili strukturi portfolija kupaca. Istovremeno, postoji mogućnost da je reč o tehnici svesnog oblikovanja rezultata.

U zavisnosti od konkretnih uslova koji vladaju ne samo u preduzeću, nego i privrednom ambijentu u kome preduzeće posluje, određena metoda može imati karakter agresivne, neutralne ili konzervativne računovodstvene politike. Tako, na primer, ukoliko granu kojoj preduzeće pripada karakteriše visok stepen tehnoloških promena, primena linearne metode u početnim godinama korišćenja sredstva u funkciji je oblikovanja dobiti naviše. U privrednim granama kod kojih je stepen tehnološkog progresa neznatan, linearnu metodu je moguće označiti kao neutralnu. Funkcionalna metoda se takođe smatra neutralnom, budući da se troškovi dodeljuju periodima u kojima nastaju koristi po osnovu upotrebe posmatranog sredstva. Ubrzano otpisivanje osnovice preko degresivne metode, u uslovima kada se očekuje ravnomerno priticanje koristi od eksploatacije osnovnog sredstva i odsustvo turbulencija u posmatranoj delatnosti, karakteristično je za oprezan pristup kreiranja finansijskih izveštaja. U uslovima brzih tehnoloških promena i značajnih rizika obezvređenja stalne imovine, degresivna metoda imala bi karakter neutralne metode (Giroux, 2006).

Kada je reč o poziciji dugoročnih rezervisanja, u pitanju je stavka koji se šire primenjuje za potrebe formiranja i razlaganja latentnih rezervi, a time i za oblikovanje rezultata. Formiranje rezervisanja u iznosu većem od očekivanih obaveza ima odlike konzervativne računovodstvene prakse, dok ukidanje ranije formiranih rezervisanja i njihovo iskazivanje na poziciji ostali prihodi doprinosi povećanju prikazanog rezultata, i kao takvo je odlika agresivnog pristupa u računovodstvu.

Zaključak

Okolnost da računovodstvene politike determinišu kvalitet finansijskih izveštaja za čiju pripremu je odgovoran menadžment preduzeća, zahteva da u procesu definisanja i selekcije računovodstvenih politika pored računovođa važnu ulogu ima i menadžment preduzeća. Izbor računovodstvenih postupaka i principa utiče da korisnici izveštaja interpretiraju osnovne performanse preduzeća saglasno ciljevima menadžmenta, što inicira potrebu za identifikovanjem pojedinih grupa računovodstvenih politika koje je moguće implementirati. Ključne računovodstvene politike povezane su sa ključnim faktorima uspeha preduzeća i kao takve obuhvataju: priznavanje prihoda, vrednovanje zaliha, otpis potraživanja, metodu otpisivanja stalne imovine i formiranje rezervisanja. Prepoznavanje njihovih efekata važno je ne samo od strane sastavljača finansijskih izveštaja, već i revizora, kao i korisnika finansijskih izveštaja, kako bi na odgovarajući način interpretirali poruke menadžmenta i procenili kvalitet prikazanih računovodstvenih informacija. U zavisnosti od konkretnih uslova koji vladaju ne samo u preduzeću, nego i privrednom ambijentu u kome preduzeće posluje, određena metoda može imati karakter agresivne, neutralne ili konzervativne računovodstvene politike, čime direktno utiče na kvalitet prikazanih informacija.

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CHALLENGES OF TARGETED FORMATION OF FINANCIAL REPORTS IN MODERN BUSINESS CONDITIONS

Bojan Savić [9], Ivan Milojević[10]

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Abstract

When compiling financial statements in accordance with IFRS, it is possible to apply several procedures and methods to capture the effects of certain events and transactions. The fact that the quality of accounting information is directly conditioned by the choice of accounting policies, the assessments made during the preparation of financial statements, as well as the professional judgment of the compiler of financial statements, there is an emphasized need to consider the scope of the target design of financial statements, since based on the information presented, the primary users of financial statements make decisions in the field of capital allocation.

The aim of the work is to shed light on the area of conception and selection of accounting policies and thereby contribute to a better understanding of the presented financial information as a significant prerequisite for efficient decision-making by investors and the functioning of the capital market.

Key words: *financial reporting policy, accounting policies, IFRS, quality of earnings.*

JEL: *M41.*

Introduction

Accounting policies can be viewed from two aspects: at the macro level, that is, from the perspective of the regulator of the financial reporting process and its harmonization on the international level, and from the micro level, when it comes to the choice of accounting procedures by the company's management. For the purposes of the work, we will focus on the compilation and design of the company's financial reports.

[9] Associate Professor, Dr. Bojan Savić, University of Belgrade, Faculty of Agriculture, Nemanjina 6, Zemun-Belgrade, Phone: +381 11 44 13 211, E-mail: bsavic @agrif.bg.ac.rs ORCID ID: https://orcid.org/0000- 0002-3863-9630

[10] Full professor, Dr. Ivan Milojević, Ministry of Defense of the Republic of Serbia, Department for Human Resources, Phone: +381 69 270 26 97, E-mail: drimilojevic@gmail.com ORCID ID (https://orcid.org/0000-0003- 3653-33477)

Under accounting policies according to IAS-8 *Accounting policies, changes in accounting assessments and errors* means a set of specific principles, bases, conventions, rules and procedures used by company management for the purposes of compiling and presenting financial statements (Picker, Clark, Dunn, Kolitz, Livne, Loftus, Tas, 2016). It is a segment of the company's financial reporting policy, which is predominantly focused on the material content of financial reports, that is, shaping the company's performance. The aforementioned design is the result of an appropriate balancing and evaluation policy. The supreme goal of the company and its characteristics represent the origin of accounting policies. Namely, each company, according to the nature of its business, chooses accounting policies in such a way as to ensure a fair presentation of the financial position, success and changes in the financial position. The fact that accounting policies represent an important instrument for the realization of the company's goals implies that, in addition to accountants, the participation of the company's management is also necessary in the process of their selection (Savić, 2011a).

The aim of the work is to shed light on the area of conception and selection of accounting policies and thereby contribute to a better understanding of the presented financial information as a significant prerequisite for efficient decision-making by investors and the functioning of the capital market.

Concept and objectives of accounting policies

The starting basis for designing a portfolio of accounting policies is represented by IAS, IFRS, interpretations of the IFRS Interpretations Committee (IFRIC), accounting principles and principles. International accounting and financial reporting standards provide the possibility of choosing accounting methods based on the available rights of choice, i.e. alternative accounting procedures incorporated in them (Škarić-Jovanović, 2006). This suggests that the identical subject of accounting coverage (economic event or transaction) can be presented in financial reports in different ways, according to the defined goals of the company. The consequences of the mentioned differences are reflected in the different quality of financial information.

Although important in the previous case as well, the importance of accounting principles comes to the fore especially in conditions when a specific accounting issue is not treated by a special accounting standard, that is, if it is not the subject of an Interpretation. In that case, preparers of financial statements are directed to respect the following hierarchy: guidelines from standards and interpretations dealing with related issues, definitions and criteria for recognition as well as concepts of valuation of elements of financial statements presented in the Framework, statements of standard adopters based on a similar Framework, accounting literature, accepted solutions in business practice and others (Gray, Needles, 2002).

Respecting accounting principles is a prerequisite for producing relevant and reliable information. This is because the quality of financial information depends not only on the input data, but also on the applied accounting policies used to process financial and accounting information. The importance of respecting accounting principles in the previous case is reflected in reducing the probability of the appearance of hidden losses in financial statements. When compiling financial statements, it is not necessary to state which principles have been respected because their application is self- evident.

In order to see the importance of accounting policies, it is necessary to point out the types of management decisions in the financial reporting process: expenditure vs. capitalization of costs, choice of accounting methods, accounting estimates, initiation of business events, details from the domain of corporate report disclosure policy. The content of accounting policies consists of decisions on the choice of accounting methods, then certain assessments, as well as decisions on whether a specific expenditure that, in accordance with the Conceptual Framework, can be recognized as an asset (that is, attributed to its value), capitalized in the balance sheet or treated as an expense of the period in the account success. The aforementioned decisions are marked as discretionary calculation of the management, and result in inequality of cash flows and reported profit of the company (Savić, 2011a).

The following characteristics of accounting policies arise from the above: Financial reporting policy, and thus accounting policies, represent an instrument for the realization of the company's goals. This means that the achievement of corporate goals presupposes that accounting policies are derived from the company's business policy, as well as that their compliance is necessary (Škarić, 2006).

When conceiving alternative solutions in certain standards, the standard bearers have primarily in mind the informative perspective, that is, the need to improve the quality of published information. In other words, deterministic solutions would result in inadequate reporting of the performance of individual companies. The goal is to provide, through the right of choice, a reliable basis for assessing the company's future cash flows, and thus the value of the company, which is of particular importance for investors (Savić, 2013).

The above-mentioned feature contributes to the quality of comparability of financial information from a time perspective, which provides the opportunity to see the development of a particular company over a number of years. Consistency should not be understood literally, but rather a modified principle of consistency, which means that accounting policies are not changed arbitrarily, but with the aim of contributing to a more transparent presentation of the economic reality of the company (Savić, 2016).

The adoption of new or revision of existing standards implies a change in accounting policies if the methods provided for in them deviate significantly from previously applied procedures. An additional reason is the improvement of the quality of accounting information, that is, the application of more important and reliable alternatives in order to more adequately present the effects of events and transactions. A change in accounting policies does not mean changes that occur due to changes in economic conditions, nor the adoption of accounting policies for transactions and events that are fundamentally different from those in the previous period or if in the previous period they were not significant for the business of the company under consideration (Picker, Clark, Dunn, Kolitz, Livne, Loftus, Tas, 2016).

The corporate strategy of financial reporting is defined by the management, while the tactics are the responsibility of the accountant whose task is to present to the management possible instruments for the realization of the defined goals (Škarić-Jovanović, 2005). When selecting the proposed accounting policies, it is necessary for the management to consider the potential effects of certain solutions on the decisions of the users. In contrast to the perspective of the standard bearer, management, according to the hypotheses of positive accounting theory, observes the situation through the contractual aspect, as a result of which it selects accounting policies that will best reflect economic events and transactions, i.e. cash flows that have already occurred (Savić, 2011-b).

Although accountants do not make the decision on the adoption of accounting policies, it is their ethical obligation to initiate the adoption and modification of accounting policies. This is because the adopted accounting policies represent an important basis for creating financial reports (Škarić-Jovanović, 2005).

Correct interpretation of financial information assumes that users of financial statements are familiar with the applied accounting policies, possible changes in accounting policies and the effects of said changes. Such disclosures are made in the notes or a separate report on applied accounting policies. The objective is to enable users to understand the way in which the effects of events and transactions are reflected in the financial statements. This presupposes the disclosure of the basis used to evaluate the positions of the financial statements as well as the presentation of the accounting policies for each position in the financial statements (Savić, 2019). In this way, a kind of guide is provided for the interpretation, interpretation and assessment of the displayed company performance. Disclosure of information about applied accounting policies reduces the uncertainty of forecasted earnings by investors and analysts. Disclosure of accounting policies, however, can significantly reduce the effects that management tried to achieve by combining certain policies.

Procedure for defining and adopting accounting policies

The fact that accounting policies determine the quality of financial reports, the preparation of which is the responsibility of company management, implies that in the process of defining and selecting accounting policies, in addition to accountants, company management also plays an important role. In that process, it is necessary to review, amend and amend the existing accounting policies in order to ensure that the presented financial information has all the qualities that make it useful for making economic decisions.

The process of developing accounting policies includes the following key steps (Čanak, Stojanović, Tatić, Damjanović, Ljubičić, Kulić, 2003):

1. Defining the goal, content and framework of accounting policies

The goal of accounting policies is derived from the goal of financial reporting, and hence the conception, adoption and application of accounting policies should enable the compilation of financial reports. Defining an accounting policy means choosing methods and principles that enable the recording of the effects of events and transactions in accordance with relevant standards, guidelines, interpretations and laws. Despite the fact that accounting policies are explicitly based on IAS and IFRS, accountants in certain circumstances need to use judgments and estimates. The application of professional judgment, the choice of adequate treatment, as well as the definition of accounting policies in conditions where the events that have occurred are not regulated by a special standard, directly depend on the expertise and competence of the accountant. This implies that accounting policies cannot be adopted mechanically, but judgment is necessary as to whether a certain item is material, in order to justify its presentation in the financial statements.

2. Determination of procedures for the application of adopted accounting policies

The legal basis for the preparation and presentation of financial statements in the Republic of Serbia is the Accounting Law (2019), i.e. the Conceptual Framework, IFRS and adopted accounting policies. The rulebook on accounting policies adopted by each company in accordance with the law has the characteristics of a regulatory and methodological document containing instructions for preparing financial statements. In other words, without adopted accounting policies, it is not possible to recognize and measure the effects of business events and transactions.

3. For each important business area, it is necessary to define general and special accounting policies.

General accounting policies refer to policies that are determined by basic financial statements and their goals, generally accepted accounting principles, as well as criteria for recognizing elements of financial statements. Special accounting policies are derived from basic policies and relate to the main elements of financial statements, that is, for each category of assets, liabilities, income and expenses, special policies are defined - the basis for measurement and the method of inclusion. Each position in the financial statements requires the definition of a separate accounting policy. These policies are determined by the characteristics of the company, such as the nature of the business, the economic environment, the size and goals of the company and management, which can explain the fact that there is no universal list of accounting policies that could be applied to all companies, that is, that the portfolio of accounting policies often differs even between similar companies, depending on the source of financing, the depth and breadth of the product range, technical equipment, business location and more.

In order to provide a platform for compiling financial reports and their alignment with internal regulations, it is necessary for companies to adopt a Rulebook on accounting policies that is harmonized with IAS and IFRS. When defining accounting policies, two approaches are possible: making decisions for each individual policy and assessment or to include all accounting policies and assessments through a single decision (Čanak, Stojanović, Tatić, Damjanović, Ljubičić, Kulić, 2003).

The decision on accounting policies and estimates contains (Habek, 2002):

1. The introductory part of the decision on accounting policies contains the legal basis for making the decision (Law on Accounting, Rulebook on Accounting and Accounting Policies, Company Statute, etc.), name of the company whose management makes the decision, legal form, nature and characteristics of the main activity, organizational structure company, a brief

description of the structure of the accounting system, as well as the date of the decision.

2. The disposition of the decision contains the name of the decision (Decision on accounting policies), elaboration of the decision as well as a brief explanation of its application. Also, in this part, the bases for measuring positions as well as the specific policy adopted for that position by the management of the company are stated.

3. The date of entry into force of the decision and the beginning of its application is displayed as a separate point of the decision. The date of application of the decision must be adapted to the reporting deadlines. The significance of such information is important for identifying the moment when the obligation to prepare financial statements in accordance with the adopted accounting policies arises.

The responsibility for the implementation of the adopted accounting policies is delegated to the chief accountant in the company, and the monitoring of implementation is performed by the management of the company.

Selection and implementation of accounting policies

The fact that the choice of accounting procedures and principles influences the report's users to interpret the company's basic performance in accordance with the management's goals, initiates the need to identify certain groups of accounting policies that can be implemented. Their detailed knowledge is important not only for accounting experts (accountants and auditors), but also for the needs of users of financial reports, in order to interpret management messages in an appropriate manner and assess the quality of the presented accounting information.

According to the aspect they affect, there are accounting policies that primarily shape the position of assets, followed by policies aimed at shaping the structure of liabilities (capital, liabilities and provisions), as well as accounting policies that contribute to the presentation of set results. Because of organic connection balance condition and balance of success, very much Often will the effects individual accounting politics multiple to manifest (Rankovic, 2016). In addition to the above, there are also so-called general accounting policies that include valuation issues, calculation of exchange rate differences, treatment of events after the balance sheet date and others. Based on the nature of the effects realized in the financial statements, the implemented accounting policies can be classified as aggressive, neutral and conservative (Schroeder, Clark, Cathey, 2019).

Aggressive accounting policies include methods and procedures that are undertaken in order to present the asset structure, financial health and earning capacity of the company in the most favorable light. As such, they are aimed at showing a higher amount of profit in the financial statements of a certain period in relation to the operating result. It is actually about borrowing profits from future periods, which presupposes reporting a larger amount of income, as well as efforts to reduce current expenses and postpone them to the following business years. Hence, as a rule, the results of future periods will be lower than those shown in the current period. Aggressive accounting policies have their materialization in premature recognition of income, overestimation of the useful life of assets, which results in lower costs of writing off fixed assets, as well as capitalization of certain costs, which reduces the amount of expenses in the income statement. Often, these policies can result in inaccurate and misleading financial information being displayed. This is the reason why the application of an aggressive policy is considered to reflect an excessive use of management discretion. In other words, financial reports colored by an aggressive accounting policy do not reflect the real performance of the company, but the ambitions and discretionary decisions of the management. As such, they reflect the lower quality of the displayed information (Kieso, Weygandt, Warfield, 2019).

Neutral are those accounting policies that are aimed at a true and fair presentation of the company's economic situation (Herrmann, 2018). This assumes that there is no financing problem, i.e. that the management of the company has the volume of resources that provides the possibility of realizing all economically acceptable business and investment decisions, then that the company has no motive to reduce tax expenditures nor that the management strives to achieve some personal goals. However, such practice is the exception rather than the rule.

Conservative accounting policies reflect efforts of the opposite character compared to aggressive accounting policies. The goal is to cautiously express the company's performance, which means underestimating it in relation to the achieved effects. When it comes to profit, a cautious approach assumes its presentation in an amount that is significantly lower than the amount paid. In contrast to an aggressive policy, a prudent conservative policy is considered desirable and research shows that users of financial information perceive such gains as high-quality, that is, that the signals that management tries to convey through conservative versus aggressive accounting practices are more important to them. However, one must not ignore the fact that conservative accounting policies are based on management discretion and that this discretion can also be contrary to the nature of certain accounting principles due to opportunistic management motives (Cahan, Liu, Sun, 2008).

Determining the character of the implemented accounting policies assumes consideration of numerous factors: the size of the item that is the subject of a certain accounting policy, its relative participation in the sum of the elements to which it refers (assets, liabilities, expenses, income), then the activity of the company, as well as the time dimension. Although the degree of liberality or prudence when designing the accounting policies implemented on individual items may be modest or moderate, it is necessary to look at their aggregated impact on the financial statements as a whole. The nature of the activity to which the company belongs determines the key accounting policies (Vishwanath, Krishnamurti, 2009). So, for example, for a trading company engaged in retail, the policies of revenue recognition, inventory valuation and write-off, write-off of receivables and the like are key. The pharmaceutical industry emphasizes the capitalization of I&R costs, revenue recognition, while the shipyard, for example, will pay attention to determining the degree of completion of services and revenue recognition, according to IFRS 15 - Revenue from contracts with customers. In this context, if the overall effect of the applied portfolio of accounting policies is such that the stated result is higher than the realized one, it is about aggressive accounting policies, while in the opposite case it is possible to talk about accounting conservatism.

Identifying key accounting policies and their character (aggressive, neutral, conservative) are of particular importance to financial statement analysts as well as information users. Key accounting policies are related to the key factors of the company's success and as such include: revenue recognition, inventory valuation, write-off of receivables, method of write-off of fixed assets and formation of provisions.

Accounting policies when it comes to inventory valuation can be guided by two areas: the purchase value structure, i.e. the cost price of inventory (cost accounting system) and the choice of method for calculating used inventory (FIFO, average cost method). In conditions of deflation, the application of the FIFO method provides the possibility of showing the real result, however, in an inflationary environment, its use results in a permanent overflow of part of the capital into the periodic result.

Due to the uncertainties and risks that are an integral part of every company's business, the preparation of financial statements requires appropriate assumptions and management assessments. This is an area where it is not possible to draw a precise line between flexibility and discretion. So, for example, management's decision to reduce the write-off rate can be seen as a sign of improving liquidity in the economy or the structure of the customer portfolio. At the same time, there is a possibility that it is a technique of conscious shaping of results.

Depending on the specific conditions that prevail not only in the company, but also in the economic environment in which the company operates, a certain method can have the character of an aggressive, neutral or conservative accounting policy. So, for example, if the branch to which the company belongs is characterized by a high degree of technological changes, the application of the linear method in the initial years of using the asset is in the function of shaping profits upwards. In economic branches where the degree of technological progress is insignificant, the linear method can be marked as neutral. The functional method is also considered neutral, since costs are allocated to the periods in which benefits arise based on the use of the asset under consideration. Accelerated write-off of the base through the degressive method, in conditions where it is expected that benefits from the exploitation of the fixed asset will be evenly accrued and there is no turbulence in the observed activity, is characteristic of a cautious approach to the creation of financial reports. In conditions of rapid technological changes and significant risks of devaluation of fixed assets, the degressive method would have the character of a neutral method (Giroux, 2006).

When it comes to the position of long-term reserves, it is an item that is more widely applied for the purposes of forming and breaking down latent reserves, and thus also for shaping the results. The formation of provisions in an amount greater than expected obligations has the characteristics of a conservative accounting practice, while the cancellation of previously formed provisions and their presentation under the position of other income contributes to the increase of the displayed result, and as such is a characteristic of an aggressive approach in accounting.

Conclusion

The fact that accounting policies determine the quality of financial reports, the preparation of which is the responsibility of company management, requires that in the process of defining and selecting accounting policies, in addition to accountants, company management also plays an important role. The choice of accounting procedures and principles influences the users of the report to interpret the basic performance of the company in accordance with the goals of the management, which initiates the need to identify certain groups of accounting policies that can be implemented. Key accounting policies are related to the key factors of the company's success and as such include:

revenue recognition, inventory valuation, write-off of receivables, method of write-off of fixed assets and formation of provisions. Recognizing their effects is important not only by the compiler of financial statements, but also by auditors, as well as users of financial statements, in order to appropriately interpret management messages and assess the quality of the presented accounting information. Depending on the specific conditions that prevail not only in the company, but also in the economic environment in which the company operates, a certain method can have the character of an aggressive, neutral or conservative accounting policy, which directly affects the quality of the information presented.

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PRIMENA INFORMACIONIH TEHNOLOGIJA I INTERNETA U SAVREMENOM POSLOVANJU

Ana Stevanović[11], Slavka Mitrović[12], Aleksandar Rajković[13]

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Rezime

Stalna težnja za unapređenjem poslovanja i pružanja što kvalitetnije usluge potrošačima uslovljava potrebu za praćenjem i uvođenjem u poslovni proces savremenih tržišnih komunikacija. Obezbeđivanje što kvalitetnje i preciznije komunikacije velika je prednost i osnov uspešnog poslovanja. Ovi savremeni sistemi su pre svega u funkciji potrošača ili korisniku usluga, pa komunikacija postaje osnovno sredstvo za pružanje informacija, utiče na rast profita i obezbeđuje se uspešna poslovna pozicija. Pravovremenim i organizovanim kanalima komunikacije se obezbeđuje ostvarivanje postavljenih ciljeva preduzeća.

Ključne reči: *preduzeće, poslovanje, informacione tehnologije.*

JEL: O33, O39.

Uvod

Uspešno ostvarivanje poslovnih ciljeva preduzeća uslovljeno uspešnom komunikacijom kao glavnim pokretačem promena u poslovnom okruženju. Koordiniran i objedinjen sistem komunikacije je pokretač uspeha preduzeća, koji pozitivno utiče na zaposlene i obezbeđuje uspešnu tržišnu poziciju. Ovako uspostavljen sistem komunikacije doprinosi uspešnom informisanju zaposlenih, njihovoj motivaciji za rad i poslovne rezultate u dinamičnom poslovnom okruženju (Asnakew, 2020). Opstanak preduzeća uprkos promenama i trendovima koji se svakodnevno dešavaju postiže se analizom

[11] Ana Stevanović, Poslovni i pravni fakultet, Univerzitet MB, Beograd,
[12] dr Slavka Mitrović, docent, Poljoprivredni fakultet, Univerzitet u Prištini, ul. Kopaonička bb, 38219 Lešak, Srbija, E-mail: slavka.mitrovic@pr.ac.rs;
[13] M.A. Aleksandar Rajković, Univerzitet za poslovne studije Banja Luka, BiH, Email: rajkovic.aleksandar1991@gmail.com

tržišta, planiranjem aktivnosti, i definisanjem adekvatne strategije uz adekvatan menadžment.

Sve brži razvoj savremenih informaciono-komunikacionih sistema, brži pristup informacijama, neminovno širenje kao posledica globalizacije uz sve prednosti takvog poslovanja, dovode do neizvesnosti i rizika, što uslovljava potrebu neprestanog praćenja promena (Hennekam & Bennett, 2017). Problemi sa kojima se suočavaju preduzeća u zemljama u razvoju u oblasti informaciono-komunikacionih tehnologija odnosi se na primenu znanja, razmenu iskustva i stalnom unapređenju postojećih znanja. Takođe, kao prepreka uspešnom razvoju i primeni komunikacionih tehnologija doprinosi i nedovoljna sposobnost merenja i procene stanja i rezultata koji se očekuju uvođenjem novih komunikacionih strategija kao i nedovoljno poznavanje javnosti kao težišta svih komunikacijskih strategija.

Savremeno društvo karakteriše prisutnost masovnih medija, jer se način komunikacije u značajnoj meri promenio gde je masovno porasla uloga digitalnih medija. Nedostatak većine zemalja u razvoju u ovoj oblasti je umanjenje značaja adekvatne strategije komuniciranja, neprepoznavanje elemenata poslovne komunikacije, neselektivno korišćenje društvenih mreža, nepreciznost u selekciji i plasmanu informacija (Ilić & Tasić, 2021). Ovaj problem je izražen na primeru korišćenja društvenih mreža radi oglašavanja, bez prvobitne analize ciljne grupe kojoj se plasira neki sadžaj i uočavanje ko čini masu koja ih prati.

Kontinuirano obrazovanje, praćenje promena u oblasti informaciono – komunikacionih tehnologija kao i sopstveno angažovanje doprinose unapređenju postojećeg stanja i poboljšanju rezultata (Finkel, et al., 2017).

Metodologija istraživanja

U toku istraživanja biće korišćen veliki broj različitih naučnih metode. U toku istraživanja, akcenat će biti stavljen na primenu metoda i tehnika koje se u naučnim istraživanjima najčešće koriste za prikupljanje, obradu, analizu i sintezu podataka u oblasti ekonomije. Kombinacijom različitih metodoloških postupaka težiće se ostvarivanju stalnog proveravanja naučne zasnovanosti istraživanja i u njemu postavljenih hipotetičkih stavova.

Opšti naučni metodi će biti korišćen uz uvažavanje posebnih metoda karakterističnih za istraživanje pojava u poslovnim organizacijama. Predmet istraživanja biće istraživan na osnovu zvaničnih podataka iz adekvatnih izvora, stručnih studija, izvornih dokumenata kao i informacije iz naučnih disciplina koje sa različitih aspekata proučavaju svaremene uslove poslovanja.

Posebna pažnja biće posvećena primeni metoda operacionih istraživanja u cilju sagledavanja izbora adekvatnog oblika informacionog sistema koji će se koristiti u poslovnom procesu.

Informacione tehnologije u poslovnim organizacijama

Cilj svakog tržišno orijentisanog preduzeća je efikasno i efektivno poslovanje, uz odgovarajući nivo osnovnih ekonomskih pokazatelja, a radi sticanja profita. Promenljivo i nestabilno poslovno okruženje uslovljava neophodnost pronalaženja načina da se postignu ovi ciljevi. Jedan od načina je i primena savremenih informaciono-komunikacionih tehnologija u svih oblastima poslovanja (Priya et al., 2018). Obavljanje delatnosti preduzeća zasniva se na principima tržišnog delovanja, uvažavajući specifičnosti svake oblasti. Da bi se ostvarili željeni rezultati i pružila kvalitetna usluga neophodna je adekvatna organizacija poslovanja.

U realizaciji poslovnog procesa prisutan je veliki broj informacija koje, je neophodno obraditi i usmeriti na izvršioce. Adekvatan informacioni sistem kreiran ua potrebe poslovanja treba da pruži pomoć u oblasti: planiranja i odlučivanja, upravljanje i kontrola poslovanja, nadzora nad finansijskim poslovanjem i menadžmenta ljudshih resursa. Ovakav sistem takođe pomaže menadžmentu preduzeća u sagledavanju kapaciteta sa kojim se raspolaže, kao i praćenje i pregled pruženih usluga (Damnjanović i dr., 2020). Napredne tehnologije obezbeđuju preduzeću rezultate analize potrošača i njihovih navika, kao i osnovnih podataka. Na ovaj način prate se potrebe i želje potrošača što obezbeđuje pravovremeno formiranje adekvatne ponude. Posebno izražen vid primene informaciono-komunikacionih tehnologija jesu web prezentacije, kao najlakši naničin da se dođe do krajnjih korisnika.

U savremenim uslovima poslovanja obavezna je primena informacionih sistema (Pinter Feješ i dr., 2021). Menadžment svakog preduzeća vrrši izbor vrste informacionih tehnologija u skladu sa ciljevima poslovanja, vodeći računa o poslovnim mogućnostima, veličini preduzeća i konkurentnsti preduzeća (Tešić i dr., 2021).

Implementacija savremenih infromacionih tehnologija značajno pomaže i pojednostavljuje proces realizacije zadataka, jer su podaci grupisani, olakšano je praćenje poslovanja kao analiza postignutih rezultata. Ovako primenjen sistem olakšava i donošenje poslovnih odluka. Istraživanja sprovedena u različitim oblastima nesumnjivo potvrđuju ove činjenice, jer se čak 60% preduzeća izjasnilo afirmativno u smilsu uspešnosti primene informacionih tehnologija, oko 30% se slaže delimično, dok samo 10% smatra da ne treba koristiti savremen informaciono-komunikacione tehnologije(Vickery et al., 2019). Veoma važna funkcija informacionih sistema u poslovanju preduzeća jeste mogućnost analize finansijskog poslovanja i u skladu sa tim pravovremeno preduzimanje korektivnih akcija. Na ovaj način se dobijaju važni podaci za tekuće poslovanje a na osnovu kojih se kreira plan poslovanja i finansijska sredstva za naredni poslovni period (Mihajlović i dr., 2018).

Transformacije u poslovanju preduzeća

Jedan od važnih oblika informacionih sistema koji se koristi u poslovnim organizacijama je globalni distribucioni sistem. Preduzeća koja su specijalizovana za pružanje određenih vrsta usluga kao što su prevoz, osiguravajuća društva i dr. Koristeći ovaj sistem svoje usluge pružaju potrošačima radi zadovoljenja njihovih potreba.

Globalni distribucioni sistem je posebno prisutan u oblasti pružanja usluga. Poseban značaj ovg sistema je u aviosaobraćaju, oblasti hotelijerstva i osiguranja. Preduzeća u ovim oblastima koristeći ovakav sistem mnogo efikasnije pružaju usluge potrošačima uz značajno niže troškove (Tešić, 2018).

Preduzeća su motivisana da koriste globalni distribucioni sistem, zbog činjenice da se na ovaj način obezbeđuje značajna ponuda. Ovim sistemom upravlja preduzeće, a potrošačima je putem aplikacija obezbeđen pristup radi korišćenja usluge (Bujor & Avasilcai, 2014). Ovakav način poslovanja, uz korišćenje savremenih tehnologija obezbeđuje smanjnje troškova poslovanja i automatizaciju čitavog procesa pružanja usluga. Značajni benefiti se obezbeđuju i u pogledu povećanja produktivnosti rada zaposlenih koji koriste ovaj sistem.

Međutim, u savremenom poslovnom okruženju, svakodnevni tehnološki napredak dovodi do prevazilaženja nekih sistema, jer vremenom njihovo korišćenje uslovljava rast troškova (Hanafizadeh, et al., 2014). Sve veći uticaj Interneta i drugih web sadržaja dovodi do promene u načinu obavljanja poslovnih aktivnosti većine subjekata. Mogućnost realizacije većine usluga elektronskim putem dovodi do promene uloge poslovnih subjekata. Usled ovakvih promena preduzeća pokazuju tendenciju da sve manje ulažu u globalne distribucione sisteme i da uspostavljaju direktan kontakt sa potrošačima zbog drastičnog povećanja troškova.

U ovakvim tržišnim uslovima, poslovne organizacije se okreću alternativnim načinima distribucije kako bi povećali ekonomičnost (Koprivica, 2021). Na taj način načini poslovne organizacije koriste druge elemente margeting miksa, kojima uspostavljaju kontakt sa potrošačima (Taghi & Monjezi, 2017). To omogućava značajni stepen fleksibilnosti i olakšava pristup podacima koji su neophodni potrošaćima za donošenje odluke o kupovini.

Većina savremenih kompanija izbegava korišćenje globalnih distribucionih sistema zbog povećanja troškova distribucije, jer pojavom novih elektronskih posrednika izbegavaju se troškovi korišćenja globalnih distribucionih sistema što dovodi do smanjenja provizija koje su preduzeća plaćala (Jestrović & Jovanović, 2022).

Pojava Interneta omogućila je poslovnim subjektima da uklone barijere i stvore nove poslovne poduhvate, jer je to alat u direktnoj distribuciji proizvoda i usluga. Na ovaj način potrošači štede vreme, novac i imaju mogućnost da donesu pravovremene i promišljene odluke. Uticaj korišćenja interneta u distribuciji evidentan je u poslovanju što je doprinelo redefinicianju klasičnih sistema distribucije informacija.

Savremene informacione tehnologije omogućavaju krajnjim potrošačima da bud pravovremeno informisani, što obezbeđuje direktnu vezu sa prodavcem usluga i mnogo lakšoj kupovini proizvoda ili usluge (Stanković & Milenković, 2018). Na osnovu informacija dobijenih savremenim elektronskim sistemima ostvaruje se direktno kontrolisanje kretanja ponude i tražnje u nekoj tržišnoj niši. Na ovaj način se zadovoljavaju potrebe i navike potrošača, što u značajnoj meri utiče na poboljšanje tržišne pozicije.

Izbor adekvatnog oblika informacionog sistema za potrebe poslovnog procesa

Primenom postupka AHP metode može se realizovati izbor odgovarajućeg oblika informacionog sistema koji će se koristiti za potrebe realizacije poslovnih procesa. Analizirani informacioni sistemi trebaju da doprinesu ispunjavnju zahteva korisnika i da budu dostupni svim korisnicima kada je to neophodno, kao i da se ostvaruju integracije između podsistema informacionog sistema i integracije informacionog i poslovnog sistema. Kriterijumi od kojih se polazi u istraživanju su prikazani u Tabeli 1.

Tabela 1: Kriterijumi za izbor optimalnog informacionog sistema (obračun autora)

R.b.	Oznaka kriterijuma	Opis kriterijuma
1.	K_1	Troškovi primene informacionog sistema
2.	K_2	Usklađenost ciljeva postojanja i razvoja informacionog sistema i poslovnog sistema, poštujući osnovne ekonomske principe – produktivnost, ekonomičnost,principe – produktivnost, ekonomičnost, rentabilnost.
3.	K_3	Jedinstvenost i pristupačnost za sve korisnike informacionog sistema
4.	K_4	Sigurnost u podršci funkcije odlučivanja kao osnovnom pokazatelju efikasnosti informacionog sistema.

Primenom Delfi metode izvršeno je vrednovanje kriterijuma i određene su njihove relativne težine:
K_1 – troškovi (0,30),
K_2 – usklađenost(0,20),
K_3 – jedinstvenost i pristupačnost (0,20) i
K_4 - sigurnost (0,30).
Na ovaj način je dobijena matrica odlučivanja u tabeli 2:

Tabela 2: Matrica odlučivanja

Alternative	Kriterijumi			
	Troškovi	Usklađenost	Jedinstvenost i pristupačnost	Sigurnost
Kategorija 1	7	delimična	dobra	delimična
Kategorija 2	5	delimična	velika	slaba
Kategorija 3	7	potpuna	zadovoljavajuća	velika

Sada je izvršena kvantifikacija navedene matrice primenom Saaty-jeve skale (Liébana-Cabanillas, et al., 2017) čime je dobijena matrica prikazana u tabeli 3:

Tabela 3: Kvantifikovana matrica

Alternative	Kriterijumi			
	Troškovi	Usklađenost	Jedinstvenost i pristupačnost	Sigurnost
Kategorija 1	8	6	7	7
Kategorija 2	7	6	8	6
Kategorija 3	8	8	5	8

Sledeći bitan korak je određivanje relativnih težina kriterijuma, odnosno značajnosti kriterijuma (Radojičić i dr., 2013). Satijeva skala je delimično linearna, u delu celih brojeva od 1 do 9(Suhartanto et al., 2020). Pošto je skala relaciona, poređenje bilo koja dva elementa proizvodi dva broja u matrici.

Tabela 4: Procena relativnih težina kriterijuma (obračun autora)

Kriterijumi	Troškovi	Usklađenost	Jedinstvenost i pristupačnost	Sigurnost
Troškovi	1	5	5	3
Usklađenost	(5)	1	3	(5)
Jedinstvenost i pristupačnost	(5)	(3)	1	(5)
Sigurnost	(3)	5	5	1
Σ	1,644	10,536	14	4,4

Tabela 5: Računanje sopstvenog vektora odgovarajućih sopstvenih vrednosti

Kriterijumi	Troškovi	Usklađenost	Jedinstvenost i pristupačnost	Sigurnost	Σ	W(Σ/4)
Troškovi	0,577	0,441	0,357	0,681	2,056	0,514
Usklađenost	0,115	0,088	0,214	0,045	0,462	0,115
Jedinstvenost i pristupačnost	0,115	0,029	0,071	0,045	0,260	0,065
Sigurnost	0,192	0,441	0,357	0,227	1,217	0,304

Ovi rezultati dobijeni procenom relativnih težina kriterijuma treba da posluže poređenju alternativa koje se uzimaju u razmatranje, odnosno tri vrste informacionih sistema.

Tabela 6: Računanje sopstvenog vektora odgovarajućih sopstvenih vrednosti (troškovi)

Alternative	**Kategorija 1**	**Kategorija 2**	**Kategorija 3**	**Σ**	W(Σ/3)
Kategorija 1	2	(4)	(4)	0,349	0,116
Kategorija 2	5	1	(4)	0,873	0,291
Kategorija 3	4	2	2	1,557	0,519

Tabela 7: Računanje sopstvenog vektora odgovarajućih sopstvenih vrednosti (usklađenost)

Alternative	**Kategorija 1**	**Kategorija 2**	**Kategorija 3**	**Σ**	W(Σ/3)
Kategorija 1	2	3	(5)	0,623	0,207
Kategorija 2	(3)	2	(5)	0,387	0,129
Kategorija 3	5	5	2	1,185	0,395

Tabela 8: Računanje sopstvenog vektora odgovarajućih sopstvenih vrednosti (Jedinstvenost i pristupačnost)

Alternative	**Kategorija 1**	**Kategorija 2**	**Kategorija 3**	**Σ**	W(Σ/3)
Kategorija 1	2	(4)	2	0,689	0,229
Kategorija 2	4	2	4	1,835	0,611
Kategorija 3	(4)	(5)	1	0,299	0,099

Tabela 9: Računanje sopstvenog vektora odgovarajućih sopstvenih vrednosti (sigurnost)

Alternative	**Kategorija 1**	**Kategorija 2**	**Kategorija 3**	**Σ**	W(Σ/3)
Kategorija 1	2	(5)	(4)	0,322	0,107
Kategorija 2	5	2	4	1,912	0,637
Kategorija 3	4	(4)	2	0,733	0,244

Realizacijom poređenja težina u parovima za svaku alternativu dobijene su vrednosti svakog pojedinačnog sopstvenog vektora(Sudharsan & Ezhilmaran, 2016). Na taj način su dobijene težine svake alternative važne za određivanje rešenja problema.

Tabela 10: Izbor optimalnog oblika informacionog sistema

	Troškovi	Usklađenost	Jedinstvenost i pristupačnost	Sigurnost	Ukupni prioriteti alternativa
	0,514	0,115	0,065	0,304	
Kategorija 1	0,116	0,207	0,229	0,107	0,128
Kategorija 2	0,291	0,129	0,611	0,637	0,413
Kategorija 3	0,519	0,395	0,099	0,244	0,459

Iz tabele 10 može se zaključiti da nakon sprovođenja postupka AHP metode, u istraživanju, redosled alternativa bi bio sledeći: "Kategorija 1" (13%), "Kategorija 2" (42%), "Kategorija 3" (45%), iz čega se vidi da u odnosu na zadate kriterijume "Kategorija 3" imaju najveću vrednost.

Zaključak

Poslovanje preduzeća u savremenim tržišnim uslovima je složen proces koji podrazumeva primenu savremenih informacionih tehnologija u svakodnevnom obavljanju poslovnih procesa. Primenom ovih tehnologija povećava se produktivnost i ekonomičnost poslovanja, podiže svest o važnosti kontrola poslovanja i unapređuje čitav poslovni ambijent.

Savremeno poslovanje preduzeća je nemoguće bez primene informacionih sistema zbog prednosti koje se uočavaju u brzini dobijanja neophodnih informacija, uštedama prilikom realizacije poslovnog procesa i mogućnosti kreiranja mnogobrojnih izveštaja za sve nivoe menadžmenta.

Tržišni uslovi poslovanja i upotreba web tehnologija dovode do smanjenja značaja postojećih globalnih distribudionih sistema usled samnjnjea troškova i brzine realizacije tražene aktivnosti. Preduzeća transformišući postojeće načine poslovanja i uvažavajući prednosti savremenih informacionih tehnologija stiču značajno bolju tržišnu poziciju.

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APPLICATION OF INFORMATION TECHNOLOGIES AND THE INTERNET IN MODERN BUSINESS

Ana Stevanović [14], Slavka Mitrović [15], Aleksandar Rajković[16]

Review paper

Abstract

The constant pursuit of business improvement and the provision of the highest quality service to consumers requires the monitoring and introduction of modern market communications into the business process. Ensuring quality and more precise communications a big is advantage and basis he succeeded of business. These modern systems are primarily in the function of consumers or to the user service, then communication becomes basic agent For providing information, influence on the growth profit and provides se succeeded business position. Timely and organized channels communication se provides realization placed goals company.

Keywords: *enterprise, business, information technologies.*

JEL: O33, O39.

Introduction

Successfully realization business goals company conditionally succeeded communication like the main one of movement change in business environment. A coordinated and unified communication system is the driving force behind the company's success, which has a positive effect on employees and ensures a successful market position. The communication system established in this way contributes to the successful informing of employees, their motivation for work and business results in a dynamic business environment (Asnakew, 2020). Company survival despite changes and trends which one se daily they are happening will achieve se analysis market, by planning activities, and by defining an adequate strategy along with adequate management.

[14] Ana Stevanović, Faculty of Business and Law, MB University, Belgrade,

[15]Ph.D Slavka Mitrovi ć, docent, Agricultural Faculty, University in Priština, ul. Kopaonička bb, 38219 Lešak, Serbia, E - mail: slavka. mitrovic @ pr. ac. RS ;

[16]MA Aleksandar Rajković, University of Business Studies Banja Luka, BiH, Email: rajkovic.aleksandar1991@gmail.com

All no development modern ones information - communication system, no access information, inevitable expansion like consequence globalization along with all advantages like that of business, they bring to the uncertainties and risk, what? conditions need continuous monitoring change (Hennekam & Bennett, 2017). The problems faced by companies in developing countries in the field of information and communication technologies relate to the application of knowledge, the exchange of experience and the constant improvement of existing knowledge. Insufficient ability also contributes as an obstacle to the successful development and application of communication technologies measurements and estimates condition and results which one se they are waiting introduction new ones communication strategy as well as insufficient familiarity public like it 's hard of all communication strategy.

Contemporary society is characterized by the presence of mass media, because the way of communication has changed to a significant extent, where the role of digital media has grown massively. The lack of most developing countries in this area is the reduction of the importance of an adequate communication strategy, failure to recognize the elements of business communication, indiscriminate use of social networks, inaccuracy in the selection and placement of information (Ili ć & Tasi ć, 2021). This problem is expressed on the example of using social networks for advertising, without an initial analysis of the target group to which some content is being marketed and seeing who makes up the mass following them.

Continuous education, monitoring of changes in the field of information and communication technologies as well as personal engagement contribute to the improvement of the current situation and improvement of results (Finkel, et al., 2017).

Research methodology

In the course of the research it will be a large number of different scientific methods were used. U flow research, emphasis to be placed on the application method and technique who is se they are most often used in scientific research For collection, processing, analysis and synthesis data in areas of economics. Through the combination of different methodological procedures, we will strive to achieve constant verification science the basis of the research i in n him of hypothetical positions.

Oh well scientific methods will be used with respect for special methods characteristic for researching phenomena in business organizations. Subject research it will be investigated on the basis official data from adequate, professional sources study, original documents like and information from scientific discipline who is with different aspects they study the current business conditions.

Special attention will be paid to the application of operational research methods in order to assess the choice of an adequate form of information system that will be used in the business process.

Information technologies in business organizations

The goal of every market-oriented company is efficient and effective business, with an appropriate level of basic economic indicators, and in order to gain profit. The changing and unstable business environment makes it necessary to find ways to achieve these goals. One of the ways is the application of modern information and communication technologies in all areas of business (Priya et al., 2018). The performance of the company's activities is based on the principles of market activity, respecting the specificities of each area. In order to achieve the desired results and provide quality service, an adequate business organization is necessary.

In the implementation of the business process, there is a large amount of information that must be processed and directed to the executors. An adequate information system created for business needs should provide assistance in the areas of: planning and decision-making, business management and control, supervision of financial operations and human resources management. This kind of system also helps the management of the company in assessing the capacity at its disposal, as well as monitoring and reviewing the services provided (Damnjanovi ć et al., 2020). Advanced technologies provide the company with the results of analysis of consumers and their habits, as well as basic data. In this way, the needs and wishes of consumers are monitored, which ensures the timely formation of an adequate offer. A particularly pronounced type of application of information and communication technologies are web presentations, as the easiest way to reach end users.

In modern business conditions, the application of information systems is mandatory (Pinter Feješ et al., 2021). The management of each company makes the choice of the type of information technology in accordance with the goals of the business, taking into account the business opportunities, the size of the company and the competitiveness of the company (Tešić et al., 2021).

The implementation of modern information technologies significantly helps and simplifies the process of task realization, because the data is grouped, it is easier to monitor the business as an analysis of the achieved results. The system applied in this way facilitates the making of business decisions. Researches conducted in various fields undoubtedly confirm these facts, because as many as 60% of companies stated affirmatively in terms of the success of the application of information technologies, about 30% partially agree, while only 10% believe that modern information and communication technologies should not be used (Vickery et al.., 2019). A very important function of information systems in the company's operations is the ability to analyze financial operations and accordingly take corrective actions in a timely manner. In this way, important data for the current business is obtained, on the basis of which the business plan and financial resources for the next business period are created (Mihajlovi ć et al., 2018).

Transformations in the company's operations

One of the important forms of information systems used in business organizations is the global distribution system. Companies that specialize in providing certain types of services such as transportation, insurance companies, etc. Using this system, they provide their services to consumers in order to satisfy their needs.

The global distribution system is particularly present in the field of service provision. The special importance of this system is in air traffic, hotel industry and insurance. Companies in these areas using this kind of system provide services to consumers much more efficiently at significantly lower costs (Tešić, 2018).

Companies are motivated to use a global distribution system, due to the fact that this way provides a significant supply. This system is managed by the company, and consumers are provided with access to use the service through applications (Bujor & Avasilcai, 2014). This way of doing business, along with the use of modern technologies, ensures the reduction of business costs and the automation of the entire process of providing services. Significant benefits are provided in terms of increasing the productivity of employees who use this system.

However, in the modern business environment, everyday technological progress leads to the overcoming of some systems, because over time their use leads to an increase in costs (Hanafizadeh, et al., 2014). The growing influence of the Internet and other web content is leading to a change in the way most entities conduct business activities. The possibility of implementing most services electronically leads to a change in the role of business entities. As a result of such changes, companies show a tendency to invest less and less in global distribution systems and to establish direct contact with consumers due to a drastic increase in costs.

In such market conditions, business organizations are turning to alternative means of distribution to increase economy (Koprivica, 2021). In this way, business organization methods use other elements of the marketing mix, with which they establish contact with consumers (Taghi & Monjezi, 2017). This allows for a significant degree of flexibility and facilitates access to the data that consumers need to make purchasing decisions.

Most modern companies avoid using global distribution systems due to the increase in distribution costs, because the emergence of new electronic intermediaries avoids the costs of using global distribution systems, which leads to a reduction in the commissions paid by companies (Jestrovi ć & Jovanovi ć, 2022).

The emergence of the Internet has enabled business entities to remove barriers and create new business ventures, as it is a tool in the direct distribution of products and services. In this way, consumers save time and money and have the opportunity to make timely and thoughtful decisions. The influence of the use of the Internet in distribution is evident in business, which contributed to the redefinition of classic information distribution systems.

Modern information technologies allow end consumers to be informed in a timely manner, which ensures a direct connection with the seller of services and a much easier purchase of a product or service (Stankovi ć & Milenkovi ć, 2018). On the basis of information obtained by modern electronic systems, the movement of supply and demand in a market niche is directly controlled. In this way, the needs and habits of consumers are satisfied, which significantly affects the improvement of the market position.

Selection of an adequate form of information system for the needs of the business process

By applying the AHP method, it is possible to choose the appropriate form of information system that will be used for the purposes of implementing business processes. The analyzed information systems should contribute to the fulfillment of user requirements and be available to all users when necessary, as well as to achieve integration between subsystems of the information system and integration of information and business systems. The criteria used in the research are shown in Table 1.

Table 1: Criteria for choosing the optimal information system (author's calculation)

Rb	Label criteria	Description of criteria
1.	K_1	Costs of information system implementation

2.	K 2	Alignment of the goals of the existence and development of the information system and business system, respecting the basic economic principles - productivity, economy, principles - productivity, economy, profitability.
3.	K 3	Uniqueness and accessibility for all users of the information system
4.	K 4	Security in support of the decision-making function as a basic indicator of the efficiency of the information system.

Using the Delphi method, the criteria were evaluated and their relative weights were determined:
K_1 – costs (0.30),
K_2 – compliance (0.20),
K_3 – uniqueness and accessibility (0.20) i
K_4 - security (0.30).
In this way, the decision matrix in table 2 was obtained:

Table 2: Decision matrix

Alternatives	Eligibility criteria			
	Costs	Compatibility	Uniqueness and affordability	Security
Category 1	7	partial	good	partial
Category 2	5	partial	a big	weak
Category 3	7	complete	satisfactory	a big

Now the quantification of the mentioned matrix was carried out using Saaty's scale (Liébana- Cabanillas, et al., 2017), which resulted in the matrix shown in table 3:

Table 3: Quantified matrix

Alternatives	Eligibility criteria			
	Costs	Compatibility	Uniqueness and affordability	Security
Category 1	8	6	7	7
Category 2	7	6	8	6
Category 3	8	8	5	8

The next important step is determining the relative weights of the criteria, that is, the significance of the criteria (Radojičić et al., 2013). Sati's scale is partly linear, in the part of whole numbers from 1 to 9 (Suhartanto et al., 2020). Since the scale is relational, comparing any two elements produces two numbers in the matrix.

Table 4: Assessment relative weight criteria (calc author)

Eligibility criteria	Costs	Compatibilit y	Uniqueness and affordability	Security
Costs	1	5	5	3
Compatibility	(5)	1	3	(5)
Uniqueness and affordability	(5)	(3)	1	(5)
Security	(3)	5	5	1
Σ	1, 644	10, 536	14	4,4

Table 5: Calculation own vector I will answer them own values

Eligibility criteria	Costs	Compatibilit y	Uniqueness and affordability	Security	Σ	W(Σ/4)
Costs	0.577	0.441	0.357	0.681	2.0 56	0.514
Compatibility	0.115	0.088	0.214	0.045	0.462	0.115
Uniqueness and affordability	0.115	0.029	0.071	0.045	0.260	0.065
Security	0.192	0.441	0.357	0.227	1,217	0.304

These results obtained by evaluating the relative weights of the criteria should serve to compare the alternatives that are taken into consideration, that is, three types of information systems.

Table 6: Calculation of the eigenvector of the corresponding eigenvalues (costs)

Alternatives	**Category 1**	**Category 2**	**Category 3**	**Σ**	W(Σ/3)
Category 1	2	(4)	(4)	0.3 49	0.11 6
Category 2	5	1	(4)	0, 87 3	0, 291
Category 3	4	2	2	1, 55 7	0.5 1 9

Table 7: Calculation of the eigenvector of the corresponding eigenvalues (compliance)

Alternatives	**Category 1**	**Category 2**	**Category 3**	**Σ**	W(Σ/3)
Category 1	2	3	(5)	0, 623	0.2 07
Category 2	(3)	2	(5)	0.3	0.1 29

				87	
Category 3	5	5	2	1.1 85	0, 395

Table 8: Computation of the eigenvector of the corresponding eigenvalues (Uniqueness and accessibility)

Alternatives	**Category 1**	**Category 2**	**Category 3**	**Σ**	W(Σ/3)
Category 1	2	(4)	2	0, 689	0, 229
Category 2	4	2	4	1.8 35	0.6 11
Category 3	(4)	(5)	1	0, 299	0.099

Table 9: Calculation of the eigenvector of the corresponding eigenvalues (security)

Alternatives	Category 1	Category 2	Category 3	Σ	W(Σ/3)
Category 1	2	(5)	(4)	0.3 22	0.10 7
Category 2	5	2	4	1, 912	0.63 7
Category 3	4	(4)	2	0.7 33	0.2 44

By comparing the weights in pairs for each alternative, the values of each individual eigenvector were obtained (Sudharsan & Ezhilmaran, 2016). In this way, the obtained weights of each alternative are important for determining the solution of the problem.

Table 10: Selection of the optimal form of the information system

	Costs	Compatibility	Uniqueness and affordability	Security	Overall priorities of the alternatives
	0.5 14	0.115	0.065	0.304	
Category 1	0.11 6	0.2 07	0, 229	0.1 07	0.1 28
Category 2	0, 291	0.1 29	0, 611	0.6 37	0.4 13
Category 3	0.5 1 9	0, 395	0.099	0.2 44	0.4 59

From Table 10, it can be concluded that after the implementation of the AHP method, in the research, the order of alternatives would be as follows: "Category 1" (13%), "Category 2" (42%), "Category 3" (45%), from which shows that in relation to the given criteria "Category 3" have the highest value.

Conclusion

The operation of a company in modern market conditions is a complex process that involves the application of modern information technologies in the daily performance of business processes. The application of these technologies increases the productivity and economy of business, raises awareness of the importance of business controls and improves the entire business environment.

Modern business operations of companies are impossible without the application of information systems due to the advantages that can be seen in the speed of obtaining the necessary information, savings during the implementation of the business process and the possibility of creating numerous reports for all levels of management.

Market conditions of business and the use of web technologies lead to a decrease in the importance of existing global distribution systems due to a decrease in costs and the speed of realization of the requested activity. By transforming existing ways of doing business and recognizing the advantages of modern information technologies, companies gain a significantly better market position.

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ULOGA SOCIJALNOG PREDUZETNIŠTVA U SAVREMENIM USLOVIMA POSLOVANJA

Vladimir Ilić[17]*, Milan Mihajlović*[18]*, Milena Knežević*[19]

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Rezime

Cilj ovog rada je da ukaže na značaj i ulogu socijalnog preduzetništva u savremenoj ekonomiji radi ostvarivanja sveukupnog privrednog razvoja. Suština postojanja preduzeća u oblasti socijalnog preduzetništva jeste rešavanje socijalnih pitanja i smanjenje siromaštva. Pomaganje ugroženim kategorijama stanovništva sprovodi se aktivno kroz rad socijalnih preduzeća, posebno u zemljama Evropske unije. Razvoj socijalnog preduzetništva je nedvosmisleno povezan sa povećanjem niova zaposlenosti, razvijanjem novih veština i stvaranjem uslova za uključivanje u društvo socijalno ugroženih.

Ključne reči: *socijalno preduzetništvo, ekonomski uslovi, siromaštvo.*

JEL: M21,M29.

Uvod

Zemlje u razvoju suočavaju se svakodnevno sa sa velikim izazovima u oblasti ekonomske i socijalne politike. Oni su vezani za visok nivo siromaštva, veliki procenat nezaposlenosti, socijalnu eksluziju i dr. Probelmi u oblasti socijalne i ekonomske politike u značajnoj usporavaju proces približavanja standarda razvijenim zemljama, što je u značajnoj meri uslovljeno samim odnosom te države prema tim pitanjima (Berbegal-Mirabent et al., 2018). To sve

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[17] dr Vladimir Ilić, vanredni profesor, Visoka škola socijalnog rada, Terazije 34, Beograd, Srbija, email: kontakt@asp.edu.rs

[18] dr Milan Mihajlović, docent, Vojna akademija, Univerzitet odbrane u Beogradu, ul. Veljka Lukića Kurjaka 33, Beograd, Srbija, email: milan.mih83@gmail.com

[19] dr Milena Knežević, docent, Vojna akademija, Univerzitet odbrane u Beogradu, ul. Veljka Lukića Kurjaka 33, Beograd, Srbija, email: milena.knezevic@gmail.com

uslovljava činjenicu da socijalno preduzetništvo dobija sve veći značaj u ostvarivanju društvenog blagostanja.

Socijalna preduzeća su prisutna u različitim oblicima, ali u osnovi su neprofitna koja se služe preduzetništvom radi ostvarivanja svog osnovnog cilja. U suštini cilj socijalnog preduzetništva je primena različitih inovacija radi ostvarivanja društvenih promena (Avakumović i dr., 2021). Socijalni preduzetnici uočavaju različite društvene i ekonomske probleme, ukazuju na načine kako da se reše i na kraju primenjuju ta rešenja radi ostavrivanja dugoročnog blagostanja. Socijalno preduzetništvo je pojava koja ima inetrnacionalni karakter i koja je vezana za inovativnost i društvene promene.

Da bi se ostvarilo nesmetano funkcionisanje scoijalnog preduzetništva neophodna je njegova normativna regulativa, jer bi se na taj način obezbedilo bolje poslovanje socijalnih preduzeća (Donthu et al., 2021). Ovo je posebno važno polazeći od činjenice da je motiv poslovanja ovih predzeća društvena korist, što značajno odstupa od motiva poslovanja ostalih preduzeća gde je profit osnov postojanja i opstanka. Prihodi koji se ostvaruju u socijalnim preduzećima koristi se u svrhu zapošljavanja ugroženih kategorija stanovništva odnosno ulaganju u njihovo obrazovanje ili medicinsku zaštitu(Rao et al., 2021).

Metodologija istraživanja

Za potrebe izrade istraživanja biće korišćene različite naučne metode. U okviru istraživanja, posebna pažnja je usmerena na primenu metoda i tehnika koje se u istraživačkoj praksi uobičajeno koriste za prikupljanje, obradu, analizu i sintezu podataka u oblasti preduzetništva. Metodi naučnog istraživanja će se tako kombinovati da doprinesu ostvarivanju realnog permanentnog proveravanja naučne zasnovanosti istraživanja i u njemu postavljenih pretpostavki.

U rsdu će biti korišćen opšti naučni metodi, kao i posebni metodi karakteristični za istraživanje pojava u oblasti ekonomije. Predmet istraživanja biće istraživan na osnovu zvaničnih podataka iz statističkih izveštaja, stručnih studija, izvornih dokumenata kao i informacije iz naučnih disciplina koje sa različitih aspekata proučavaju fenomen socijalnog preduzetništva.

Značaj preduzeća u socijalnom preduzetništvu

U savremenoj ekonomskoj literaturi ne postoji jedinstvena definicija preduzetništva iako je sam pojam star preko dva veka. Suština definisanja ovog pojma se svodila na njegovo razlikovanje od pojma menadžera dodajući mu karakteristike koje mora da poseduje preduzetnik(Khurana et al., 2021).

Pojam preduzetnika se u današnje vreme koristi u kontekstu privrednika koji preuzima inicijativu, organizuje potencijale i prihvata rizik i neizvesnost. Preduzetništvom se ostvaruje profit koji se dalje ulaže u nove preduzetničke ideje (Mea & Sims, 2019). Ovaj profit je posledica prihvatanja rizika u pogledu uloženog kapitala u određenom vremenskom periodu radi stvaranja vrednosti. Iako proizvod ili usluga koja je rezultat preduzetničke delatnosti može da bude nov, on u svakom slučaju treba preduzetniku da obezbedi dodatnu vrednost na osnovu uloženog rada. Hisrich, Piters & Shefed (2012) definišu preduzetništvo kao proces stvaranja nečeg novog, a ključna karakteristika je ličnost preduzetnika koji je posvetio dovoljno vremena i truda finansijskom, fizičkom i društvenom riziku i neizvesnosti da bi na kraju dobio nagradu u obliku novca, materijalnog ili ličnog zadovoljstva(Miletić & Farahmandepey, 2021). Preduzetništvom se stvara neka nova vrednost, uz uloženi rad i kapital, uz prihvatanje rizika koji je vezan za neizvesnost u stvaranju profita. Preduzetnici stvaraju promene kroznjihove preduzetničke aktivnosti, odnosno preduzetničkog ponašanja kao odgovor na neizvesnost u pogledu mogućnosti ostvarivanja profita.

Na osnovu navedenog, postavlja se pitanje koja je veza preduzetništva, čiji je osnovni motiv prifit i socijalnog blagostanja. U osnovi obavljanja preduzetničke delatnosti se nalazi zadovoljavanje potreba određene strukture društva, korišćenjem društvenog kapitala prilikom osnivanja (Avakumović i dr., 2021; Milojević i dr., 2021). Zato se socijalno preduzetništvo izdvojilo kao poseban oblik u službi zajednice i zadovoljavanja potreba socijalno ugroženih kategorija kao što su lica koja imaju pravo na novčanu naknadu u slučaju nezaposlenosti; lica starija od 50 godina koja su duži niz godina nezaposlena; osobe sa invaliditetom zatim interno raseljena lica I druge kategorije propisane Zakonom.

Socijalna preduzeća se postoje u različitim oblicima od drštva sa ograni preko udruženja građana do zadruga, koje obavljaju poslovne aktivnosti vezane za proizvodnju dobara i pružanje usluga. Pored toga ova preduzeća su prisutna i u oblasti obrazovanja, kulture, zdravstvene zaštite, zaštite životne sredine, poljoprivrede, zanatstvu i dr.

Analiziranjem različitih pristupa definisanju socijalnog preduzetništva dolazi se do zaključka da se osnovne karakteristike socijalnih preduzeća odnose se na ostvarivanje društvenih ciljeva, realizaciju društvenih uticaja i primenu preduzetničkog menadžmenta, kreativnosti i inovativnosti u rešavanju različitih društvenih problema (Lepojević & Samardžić, 2022). Zato se socijalno preduzetništvo može posmatrati kao višedimenzionalna i dinamička struktura koja se kreće između javnog, privatnog i dobrovoljnog sektora.

Odnosno socijalno preduzetništvo je usmereno na ostvarivanje socijalnog uticaja inovativnim metodama u realizaciji misije. Dimenzije oko kojih se koncept socijalnog preduzetništva razvija su (Assmann & Ehrl, 2021): • Društvena misija; • Društvene inovacije; • Društvene promene; • Preduzetnički duh; • Razvoj ličnosti.

Socijalno preduzetništvo i zapošljavanje osoba sa invaliditetom

U savremenom poslovnom okruženju socijalno preduzetništvo se posmatra kao sistem sačinjen od ljudi koji poseduju nove ideje, identifikuju različite socijalne probleme, istrajni su u rešavanju tih problema i ne plaše se izazova i rizika. Socijalno preduzetništvo podrazumeva uočavanje problema koju su prisutni u društvu, a koji pogađaju posebne kategorije stanovništva: stare i bolesne; lica koja su zavisna ili su u procesu odvikavanja od bolesti zavisnosti; deca i mladi sa posebnim potrebama; osobe sa invaliditetom; diskriminisane osobe i dr (Avakumović, 2020; Mukherjee et al., 2021). Da li će ovi problemi biti rešeni pravovremeno i na adekvatan način u velikoj meri uslovljeno je stepenom razvoja nacionalne ekonomije. Jedan od značajnih problema sa kojima se suočava većina dražva jeste ozbiljni problemi nezaposlenosti osoba sa inavliditetom. Stopa zaposlenosti osoba sa invaliditemo je generalno mala, i ona iznosi svega 13% u Republci Srbiji. Stopa nezaposlenosti invalida u EU je sistematski veća nego u evrozoni.

Visoka stopa nezaposlenosti osoba sa invaliditetom odražava teškoće sa kojima se suočavaju ove osobe se sa pronalaženjem posla. Srbija je od 2009. godine počela da otvara radna mesta za osobe sa ivaliditetom. Imajući u viodu strateško opredeljenje Srbije članstvo u EU, onda je prioritet približiti se standardima Evropske unije i u ovoj oblasti. Osnovni ciljevi koji se postižu zapošljavanjem osoba sa invaliditetom jeste pružanje mogućnosti ovim osobama u obrazovanju i lakšem pristupanju tržištu rada, kao i podsticanje za aktivno učešće u društvu (Chopra et al., 2021). Da bi se ostvarili ovi ciljevi moraju se implementirati inicijative poslovnih subjekata usmerene na osobe sa invaliditetmo radi njihove informisanosti i mogućnosti neformalnog učenja kao i inegracija međusektorskih inicijativa koje omogućavaju osobama sa invaliditetom da učestvuju u formulisanju, implementaciji i evaluaciji politika i aktivnosti u drugim okruženjima (Živković, 2019).

U razvijenim zemljama sa višedecenijskom praksom zapošljavanja osoba sa invaliditetom, osobe sa fizičkim ili senzornim invaliditetom su uglavnom zaposlene na otvorenom tržištu rada, uvažavajući pozitivnu normativnu praksu. Praktična iskustva iz sveta pokazuju da ukoliko ljudi s intelektualnim i mentalnim teškoćama dobiju odgovarajuću podršku, mogu da rade. Takođe, kada rade, ostali ljudi znaju za njih i cene njihov doprinos.

Zapošljavanje uz podršku je pomaže da ljudi sa ozbiljnim intelektualnim teškoćama postanu deo poslovnih organizacija i da kao zaposleni i integrisani u radnu sredinu pruže svoj doprinos zajednici (Aaken & Buchner, 2020). Zapošljavanje uz podršku je najčešće usmereno na osobe sa najtežim oblicima invaliditeta. Ovakav vid zapošljavanja omogućava da se sobama sa invaliditetom pronađu poslovi sa primanjima većim od minimalnih, sa posebnim pogodnostima i potencijalom za razvoj karijere(Ivanova, B. & Ristić, 2020). Takođe, poslovne organizacije dobijaju kvalifikovanu radnu snagu.

Na osnovu istraživanja sprovedenih poslednjih godina u Republici Srbiji osobe sa invaliditetom su u dosta teškoj poziciji kada se posmatra tržište rada i mogućnost zapošljavanja. Zakonom o profesionalnoj rehabitaciji i zapošljavanju osoba sa invaliditetom ("Sl. glasnik RS", br. 36/2009, 32/2013 i 14/2022 - dr. zakon), otpočelo se sa rešavanjem ovog problema, ali su relativno slabi uspesi zabeleženi u poslednjoj deceniji. Činjenica je da se u praksi najveći problemi javljaju usled oduzimanja poslovne sposobnosti osoba sa invaliditetom što onemogućava njihovo zapošljavanje. Za njih u tom slučaju kao mogućnost ostaje samo radni angažman koji se uglavnom odvija uneadekvatnim uslovima kao izolovan, nepodsticajan i nekompezovan (Miljković, 2022). Međutim, raširene predrasude kojepreovlađuju o osobama sa intelektualnim teškoćama kao nesposobnima i nekorisnima za društvo, zapravo su glavni faktor koji u ovom trenutku otežava svih uklanjanje pravnih i društvenih prepreka za njihovo zapošljavanje.

Potreba za obrazovanjem i kreativnošću u socijalnom preduzetništvu

Preduzetništvo u savremenim uslovima funkcionisanja tržišne privrede sve više dobija na značaju i ulozi pokretača privrednog razvoja. U vezi sa tim je i naglašena važnost obrazovanja u oblasti preduzetništva i opšte informisanosti društva. Preduzetništvo se sve više posmatra kao opšti način razmišljanja koji se primenjuje u svakodnevnom životu u gotovo svim oblastima rada(Deller et al., 2018). Kako bi se ostvarili osnovni ciljevi preduzetništva neophodno je podizanje svesti učesnika obrazovnog procesa o važnosti preuzimanja odgovornosti i promociji razvoja ličnih karakteristika(Gammelgaard et al., 2020). Obrazovanje preduzetnika u najširem smislu, treba posmatrati, kao skup znanja i veština koje su neophodne za uspešno funkcionisanje tržišta i obezbeđivanje konkrentnosti na tržištu. Razvoj preduzetničkog načina razmišljanja treba da se postiče u svih sferama društva. Na nižim nivoima obrazovanja, cilj preduzetničkog obrazovanja je posebno podsticanje i prepoznavanje određenih kvalitativnih karakteristika ličnosti(Mele & Fontrodona, 2017; Rauf, A.A. & Prasad, 2020).

Značaj preduzetništva postavljen je početkom ovog veka i u najvažnijim strategijskim dokumentima Evropske unije. U njima se ukazuje na intenziviranje odnosa između obrazovnih institucija i poslovnih subjekata, kao i jačanje preduzetničkog duha kroz edukaciju i sistem obuke. Koncept preduzetničkog obrazovanja koji će imati dugoročnu komponentu, treba da bude primenjen u praksi..

Koncept preduzetništva je nedvosmisleno povezan sa kreativnom ekonomijom čije osnove datiraju od kraja dvadesetog veka (Nadoveza & Pešić, 2020). Suština ovog koncepta je bila u definisanju kreativnih potencijala društva, posebno tradicionalnih kreativnih industrija u oblasti kulture i umetnosti, koja se globalno prati, meri i istražuje kroz tržište rada i razvoj radne snage. U osnovi veze preduzetništva i kreativnse keonomije jeste obrazovanje preuzetnika razvijanje karakteristika kaošto su: kognitivna fleksibilnost, sposobnost pregovaranja, rasuđivanje i brzo donošenje odluka u uslovima rizika i neizvesnosti i dr.

Zaključak

Podrška razvoju i unapređenju socijalnog preduzetništva veoma je značajna. Ona mora da potekne od korisnika, od pojedinaca, grupa i udruženja sa jedne strane i od lokalne samuoprave i lokalne zajednice sa druge strane. Svrha razvoja socijalnog preduzetništva je kvalitetniji život pojedinca i ravnomerniji i ravnopravniji razvoj društva i lokalne zajednice.

Socijalno preduzetništvo i socijalna ekonomija se kontinuirano razvijaju poslednjih nekoliko decenija, ne samo u razvijenim zemljama, već iu zemljama u razvoju. Socijalno preduzetništvo kao organizacioni oblik prepoznato je i priznato u mnogim zemljama jer se bavi identifikacijom i rešavanjem socioekonomskih problema. Socijalno preduzetništvo može se posmatrati kao preduzimanje preduzetničkih inicijativa za njihovo rešavanje.

Imajući u vidu činjenicu da su osobe sa invaliditetom važan segment društva, s jedne i s druge strane, visok procenat nezaposlenosti istih, potreba podsticanja razvoja preduzetnika u zapošljavaju ove kategorije stanovništva u Srbiji je evidentna. U cilju postizanja rasta i razvoja i otvaranja novih radnih mesta, potrebni su odgovarajući pristupi edukaciji i obrazovanju.

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THE ROLE OF SOCIAL ENTREPRENEURSHIP IN MODERN BUSINESS CONDITIONS POSLOVANJA

***Vladimir Ilić* [20], *Milan Mihajlović* [21], *Milena Knežević*[22]**

Review paper

Abstract

The goal this one work is indicate on the meaning and role social entrepreneurial things in contemporary economy working realization overall economic development. The essence existence company in areas social entrepreneurial things it is solution social questions and reduction poor thing. Helping endangered categories residential property implements se active through the Work social company, in particular in countries European union. Development social entrepreneurial things is unambiguously connected with increasing niwa employment, development new ones skills and creation conditions For inclusion in society socially endangered.

Key words: *socially entrepreneurial, economic conditions, poverty.*

JEL: M21, M29.

Introduction

Developing countries face daily major challenges in the field of economic and social policy. They are linked to a high level of poverty, a high percentage of unemployment, social exclusion, etc. Problems in the field of social and economic policy significantly slow down the process of approaching the standards of developed countries, which is to a significant extent conditioned by the attitude of that country towards these issues. (Berbegal - Mirabent et al., 2018). All this conditions the fact that social entrepreneurship is gaining more and more importance in achieving social well-being.

Social enterprises are present in various forms, but they are basically non-profits that use entrepreneurship to achieve their main goal. In essence, the

[20] Dr. Vladimir Ilić, associate professor, High School of Social Work, Terazije 34, Belgrade, Serbia, email: contact @ asp.edu.rs

[21] Ph.D Milan Mihajlovi ć, docent, Vojna academy, university defense in Belgrade, ul. Veljka Lukića Kurjaka 33, Belgrade, Serbia, email: milan.mih83 @gmail.com

[22]Dr. Milena Knežević, Assistant Professor, Military Academy, University of Defense in Belgrade, ul. Veljka Lukića Kurjaka 33, Belgrade, Serbia, email: milena.knezevic@ gmail. com

goal of social entrepreneurship is the application of various innovations in order to achieve social change (Avakumovi ć et al., 2021). Social entrepreneurs identify various social and economic problems, point out ways to solve them, and ultimately apply those solutions to achieve long-term well-being. Social entrepreneurship is a phenomenon that has an international character and is related to innovation and social changes.

In order to achieve the smooth functioning of social entrepreneurship, its normative regulation is necessary, because in this way, better operations of social enterprises would be ensured (Donthu et al., 2021). This is especially important considering the fact that the business motive of these companies is social benefit, which significantly differs from the business motive of other companies where profit is the basis of existence and survival. The income generated in social enterprises is used for the purpose of employing vulnerable categories of the population, that is, investing in their education or medical care (Rao et al., 2021).

Research methodology

For needs making research will be use the skin different science methods. U framework research, special attention is directed on the application method and technique who is se in researcher practice usually they use For collection, processing, analysis and synthesis data in areas of entrepreneurship. Methods science research will thus be combined contribute realization real permanent checking science the basis of the research i in based on the assumptions made.

It 's going to happen to be Kori Šć en in general scientific methods, like and special methods characteristic for researching phenomena in the field of economics. Subject research it will be investigated on the basis official data from statistics reports, professional study, original documents like and information from scientific discipline who is with different aspects they study the phenomenon of social entrepreneurship.

The importance of companies in social entrepreneurship

In contemporary economic literature, there is no single definition of entrepreneurship, even though the term itself is over two centuries old. The essence of defining this term came down to distinguishing it from the term manager by adding to it the characteristics that an entrepreneur must possess (Khurana e t al., 2021). Nowadays, the term entrepreneur is used in the context of a businessman who takes the initiative, organizes potentials and accepts risk and uncertainty. Entrepreneurship generates profits that are further invested in new entrepreneurial ideas (Mea & Sims, 2019). This profit is a consequence of accepting risk in terms of capital invested over a period of time in order to create value. Although the product or service that is the result of entrepreneurial activity may be new, it should in any case provide the entrepreneur with additional value based on the work invested. Hisrich, Peters & Shefed (2012) define entrepreneurship as the process of creating something new, and the key characteristic is the personality of the entrepreneur who has devoted enough time and effort to financial, physical and social risk and uncertainty to ultimately receive a reward in the form of money, material or personal pleasures (Mileti ć & Farahmandepey, 2021). Entrepreneurship creates some new value, with invested labor and capital, with the acceptance of risk that is related to the uncertainty of profit creation. Entrepreneurs create changes through their entrepreneurial activities, that is, entrepreneurial behavior as a response to uncertainty regarding the possibility of making a profit.

Based on the above, the question arises as to what is the connection between entrepreneurship, whose main motive is profit and social welfare. The basis of entrepreneurial activity is meeting the needs of a certain structure of society, using social capital during the establishment (Avakumovi ć et al., 2021; Milojevi ć et al., 2021). That is why social entrepreneurship stood out as a special form in the service of the community and meeting the needs of socially vulnerable categories such as persons who have the right to financial compensation in case of unemployment; persons over 50 years of age who have been unemployed for many years; persons with disabilities, then internally displaced persons and other categories prescribed by the Law.

Social enterprises exist in various forms, from limited companies through citizens' associations to cooperatives, which perform business activities related to the production of goods and the provision of services. In addition, these companies are also present in the fields of education, culture, health care, environmental protection, agriculture, crafts, etc.

Analyzing different approaches to defining social entrepreneurship leads to the conclusion that the basic characteristics of social enterprises relate to the achievement of social goals, the realization of social impacts and the application of entrepreneurial management, creativity and innovation in solving various social problems (Lepojevi ć & Samard ž i ć, 2022). That is why social entrepreneurship can be seen as a multidimensional and dynamic structure that moves between the public, private and voluntary sectors. That is, social entrepreneurship is aimed at achieving social impact through innovative methods in the realization of the mission. The dimensions around which the concept of social entrepreneurship develops are (Assmann & Ehrl, 2021): •

Social mission; • Social innovations; • Social changes; • Entrepreneurial spirit; • Personality development.

Social business and employment a person with disability

In the modern business environment, social entrepreneurship is seen as a system made up of people who have new ideas, identify different social problems, are persistent in solving those problems and are not afraid of challenges and risks. Social entrepreneurship implies noticing the problems that are present in society, which affect special categories of the population: the old and sick; persons who are addicted or are in the process of recovering from addiction; children and young people with special needs; persons with disabilities; discriminated persons, etc. (Avakumovi ć, 2020; Mukherjee et al., 2021). Whether these problems will be solved in a timely and adequate manner depends to a large extent on the level of development of the national economy. One of the significant problems faced by most countries is the serious unemployment of persons with disabilities. The employment rate of persons with disabilities is generally low, and it amounts to only 13% in the Republic of Serbia. The unemployment rate of disabled people in the EU is systematically higher than in the Eurozone.

The high unemployment rate of people with disabilities reflects the difficulties these people face in finding work. Since 2009, Serbia has started opening jobs for people with disabilities. Bearing in mind Serbia's strategic commitment to EU membership, the priority is to get closer to European Union standards in this area as well. The main goals achieved by employing people with disabilities are providing opportunities for these people in education and easier access to the labor market, as well as encouraging active participation in society (Chopra et al., 2021). In order to achieve these goals, the initiatives of business entities aimed at persons with disabilities must be implemented for their information and opportunities for informal learning, as well as the integration of cross-sectoral initiatives that enable persons with disabilities to participate in the formulation, implementation and evaluation of policies and activities in other environments (Ž ivkovi ć, 2019).

In developed countries with a decades-long practice of employing people with disabilities, people with physical or sensory disabilities are mostly employed in the open labor market, respecting positive normative practice. Practical experiences from around the world show that if people with intellectual and mental disabilities receive appropriate support, they can work. Also, when they work, other people know about them and appreciate their contribution.

Supported employment helps people with severe intellectual disabilities become part of business organizations and contribute to the community as employees and integrated into the work environment (Aaken & Buchner, 2020). Supported employment is most often aimed at people with the most severe forms of disability. This type of employment enables people with disabilities to find jobs with incomes higher than the minimum, with special benefits and potential for career development (Ivanova, B. & Risti ć, 2020). Also, business organizations get qualified workforce.

Based on research conducted in recent years in the Republic of Serbia, people with disabilities are in a very difficult position when it comes to the labor market and the possibility of employment. The Law on Professional Rehabilitation and Employment of Persons with Disabilities ("Official Gazette of RS", No. 36/2009, 32/2013 and 14/2022 - other laws) started to solve this problem, but relatively weak successes were recorded in the last decade. It is a fact that in practice the biggest problems arise due to the deprivation of the business capacity of persons with disabilities, which makes it impossible for them to be employed. For them, in that case, the only option left is work engagement, which mostly takes place under inadequate conditions such as isolated, unstimulated and uncompensated (Miljković, 2022). However, the widespread prejudices that prevail about people with intellectual disabilities as incapable and useless to society are actually the main factor that currently makes it difficult to remove all legal and social obstacles to their employment.

The need for education and creativity in social entrepreneurship

Entrepreneurship in the modern conditions of functioning of the market economy is gaining more and more importance and the role of the driver of economic development. In this connection, the importance of education in the field of entrepreneurship and general information of society was emphasized. Entrepreneurship is increasingly viewed as a general way of thinking that is applied in everyday life in almost all areas of work (Deller e t al., 2018). In order to achieve the basic goals of entrepreneurship, it is necessary to raise the awareness of participants in the educational process about the importance of taking responsibility and promoting the development of personal characteristics (Gammelgaard et al., 2020). The education of entrepreneurs in the broadest sense should be seen as a set of knowledge and skills that are necessary for the successful functioning of the market and ensuring concreteness in the market. The development of an entrepreneurial way of thinking should be achieved in all spheres of society. At the lower levels of education, the goal of entrepreneurial education is the special encouragement and recognition of certain qualitative personality characteristics (Mele & Fontrodona, 2017; Rauf, A. A. & Prasad, 2020).

The importance of entrepreneurship was established at the beginning of this century in the most important strategic documents of the European Union. It shows in them on the intensification relationship between educational institution and business subjects, such as and strengthening the entrepreneurial spirit through education and the training system. The concept of entrepreneurial education, which will have a long-term component, should be applied in practice.

The concept of entrepreneurship is unequivocally connected to the creative economy, the foundations of which date back to the end of the twentieth century (Nadoveza & Pe š i ć, 2020). The essence of this concept was to define the creative potential of society, especially traditional creative industries in the field of culture and art, which is globally monitored, measured and researched through the labor market and workforce development. The basis of the connection between entrepreneurship and creative economy is the education of entrepreneurs, the development of characteristics such as: cognitive flexibility, the ability to negotiate, judgment and quick decision-making in conditions of risk and uncertainty, etc.

Conclusion

Support for the development and promotion of social entrepreneurship is very important. It must come from the users, from individuals, groups and associations on the one hand and from the local self-government and the local community on the other. The purpose of the development of social entrepreneurship is a better quality of life for the individual and a more even and equal development of society and the local community.

Social entrepreneurship and social economy have been continuously developing for the last few decades, not only in developed countries, but also in developing countries. Social entrepreneurship as an organizational form is recognized and recognized in many countries because it deals with identifying and solving socioeconomic problems. Social entrepreneurship can be seen as undertaking entrepreneurial initiatives to solve them.

Bearing in mind the fact that people with disabilities are an important segment of society, on the one hand, and on the other hand, a high percentage of their unemployment, the need to encourage the development of entrepreneurs in the employment of this category of population in Serbia is evident. In order to achieve growth and development and the creation of new jobs, appropriate approaches to education are needed.

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UTICAJ BEZBEDNOSNOG MENADŽMENTA U OTKRIVANJU PRANJA NOVCA SA POSLEDICAMA NA EKONOMIJU

***Ilija Životić*[23], *Kristijan Ristić*[24], *Zoran Mirković*[25]**

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Rezime

Pojam „pranje novca" učestalo se koristi u savremenoj ekonomiji, kao delatnost koja za cilj ima legalizaciju imovine do koje se došlo protiv-zakonitim radnjama, kako bi se prikrio pravi izvor. Ovako stečen kapiatal predstavlja opasnost za svaku ekonomiju, jer se omogućava njegov ulazak u legalne tokove. U vezi sa tim i najveći broj država pokušava da različitim merama da se suprotstavi širenju ove pojave i njenoj legalizaciji. Cilj ovog rada je da se ukaže na mere i radnje koje se preduzimaju u oblasti sprečavanja pojave pranja novca i komparaciju sa zemljama Evropske unije.

Ključne reči: *bezbednost, menadžment, pranje novca, ekonomija.*

JEL: E42, E49.

Uvod

U uslovima savremenog društva i globalnih ekonomskih tokova raste sve više ekonomska povezanost nacionalnih ekonomija. Razmena dobara i usluga je značajno pojednostavljena primenom najsavremenijih tehnoloških rešenja. Posebno u oblasti monetarne politike, olašavanje poslovnih aktivnosti dovelo je do mnogih izazova i koruptivnih radnji (Avakumović i dr., 2021). Jedan od najčešćih vidova korupcije u savremenom ekonomskom okruženju jeste „pranje novca", kao oblik prikrivanja kapitala koji je nastao vršenjem određenih krivičnih radnji i njegovo aktiviranje u legalne finansijske tokove. Pranje novca je aktivnost vezana za prevare u finansijskim tokovima što se

[23] dr Ilija Životić, docent, Fakultet za inženjerski menadžment, Univerzitet Union – Nikola Tesla, email: ilijazivotic@gmail.com
[24] dr Kristijan Ristić, vanredni profesor, Univerzitet MB, Poslovni pravni fakultet, Knez Mihajlova 33, Beograd, Srbija, E-mail: kristijanristic.fpim@yahoo.com
[25] dr Zoran Mirković, docent, Vojna akademija, Univerzitet odbrane u Beogradu, ul. Veljka Lukića Kurjaka 33, Beograd, Srbija, email: zoranm133@gmail.com

vezuje za organizovani kriminal, a radi sticanja protiv-pravne dobiti. Tokovi pranja novca prevazilaze nacionalne granice i imaju međunarodni karakter.

Pranje novca ima ekonomske, političke i bezbednosne posledice na funkcionisanje jedne nacionalne privrede što u značajnoj meri može negativno da se odrazi na sveukupni razvoj. Ova pojava je karakteristična za različite istorijske periode i ne zavisi od stepena razvijenosti određene države. Mnogo je pokazatelja da se pranje novca posebno negativno odražava na manje razvijene ekonomije zbog činjenice da su mehanizmi kontrole i funkcionisanja značajno slabiji, pa su i podložniji koruptivnim radnjama.

Pranje novca je u današnje vreme postao problem svetske ekonomije, pa je za njegovo suzbijanje neophodan zajednički napor svih država. Koordinisana i jedinstvena akcija kroz različite programe predstavlja objedinjen odgovor na rešavanje ovog problema. U ovom radu pažnja će biti usmerena na definisanje pojma pranja novca sa njegovim posledivama na ekonomiju, kao i odgovor bezbednosnog menadžmenta na njegovo suzbijanje.

Metodologija istraživanja

U skladu sa definisanim ciljevima istraživanja, a kako bi se došlo do validnih zaključaka, u radu će biti korišćena kvalitativna metodologija, za opisivanje osnovnih pojmova, i kvantitativna metodologija karakteristična za oblast društvenih nauka.

Pomoću metoda kvalitativne analize biće opisani osnovni pojmovi koji se odnose na posmatrani problem. Cilj kvalitativne analize biće da se postavi teorijska osnova za empirijsku proveru postavljenih hipoteza. U tu svrhu biće korišćena strana, ali i domaća literatura koja se odnosi na ovu problematiku. Metod indukcije biće korišćen sa ciljem da se, polazeći od pojedinačnih elemenata, dođe do opštih zaključaka značajnih za razumevanje analiziranog problema. Takođe će biti korišćen i metod dedukcije u cilju ispitivanja ispravnosti primene opštih pravila na pojedinačne elemente. Kako bi se utvrdila sveobuhvatnost i validnost predloženih dimenzija istraživačkog modela, ali i potencijalno došlo do novih rešenja, koristiće se kvalitativna metoda istraživanja – fokus grupa, koju će činiti eksperti, odnosno pripadnici akademije i prakse, upoznati sa tematskim područjem.

Pranje novca u ekonomskoj teoriji

Veliki je broj autora koji se bavio pitanjem definisanja pojma pranja novca, sa različitih aspekata u svrhu dobijanja jedne sveobuhvatne definicije kojm bi se u potpunosti razumeo ovaj fenomen. Imajući u vidu da je ova pojava jedna od najprisutnijih u oblasti krivičnih dela, ona ima dalekosežne posledice na ekonomski i politički položaj nacionalne ekonomije kao i na bezbednosni aspekt i bezbednosne strukture. Posebno karakteristično za vršenje ovih radnji jeste organizovanost i korišćenje najsavremenijih tehnoloških rešenja pa je i način izvršenja ovih krivičnih dela veoma raznolik. Polazeći od činjenice da se pranje novca sprovodi sa zahtevom za sticanje kapitala, kao kriminalna radnja potrebno je da se praćenje i otkrivanje motiva i radnji se vrši od strane stručnih i osposobljenih službi koje su povezane i opremljene adekvatnim sredstvima.

Polazeći od činjenice da je količina novca koja se kriminalnim putevima pušta u legalne tokove preko šesto bilona dolara, nnjene razmer nedvosmisleno ukazuju naznačaj utvrđivanja ovih kanala i potrebu sprečavanja. u korist ovakvom načinu kriminalnih aktivnosti posebno pogoduje razvoj savremenog informatičkog društva i dostignuća savremene tehnike i tehnologije, koji se zloupotrebljavaju jer nude viši stepen fleksibilnosti i mogućnost prevazilaženja acionalnih granica (Chong & Lopez-de-Silanes, 2015).

Ovaj oblik kriminaliteta posebno je karakterističan za manje i srednje razvijene zemlje, a posbno zemlje u tranziciji, poput Srbije. Ove zemlje su posebno ranjive u ekononmksom i političkom smislu, što se manifestuje i na prisutnost najrazličitijih oblika negattivnih pojava. Usklađivanje propisa sa Evropksom unijom, zahteva i pridržavanje određenih standarda koji u velikoj meri omogućavaju suprotstavljanje izazovima i rizicima (Alkhalili et al. 2021). Podrška koja se dobija u različitim sektorima višestruko pozitivno utiče na ekonomski razvoj. Da bi se iskoristili svi potencijali i ekonomske pogodnosti, moraju da se preduzimaju mere radi koršćenja tih potencijala na adekvatan način. To podrazumeva i smanjenje negativnih pojava poput pranja novca i posledica koje ono donosi.

Pranje novca je pojam koji je proučavan od strane mnogih autora u ekonomskoj teoriji, pa nečudi veliki broj različitih definicija. Zajedničko određenje svih definicija je da poreklo ovg pojma vezuju za englesku reč „money laundering“ koja podrazumeva legalizaciju imovine ostvarene kriminalnim delatnostima kroz realizaciju različitih ekonomskih poslova i njihovo uvođenje u legalne tokove novca.

Nastanak ovog pojma vezuje se za prohibiciju u SAD, kada su organizovane kriminalne grupe finansijska sredstva stečena od krijumčarenja i prometa alkohoolnih pića i drugih protiv-zakonitih radnji, prikazivali kao prihod perionica za pranje veša i automobila. Ovako plasiran novac je imao pokriće i bio povoljan način da se ostvari protivzakonita ekonomska korist.

U skladu sa navedenim navešćemo neke od definicija pranja novca koje se sreću u domaćoj literaturi. Pranje novca označava aktivnosti usmerene ka legalizaciji novca stečenog bavljenjem kriminalnim delatnostima. Učesnici u pranju novca pribegavaju najraznovrsnijim finansijskim transakcijama, kako bi prikrili pravo poreklo novca i učinili ga legalnim sredstvom prometa na tržištu novca, što im osiguravanormalno korišćenje u poslovnim odnosima u kojima plasiraju svoj kapital (Kulić, 2001). Pod sadržajem pojma pranja novca podrazumeva se delatnost subjekata, najčešće onih iz oblasti sive ekonomije i organizovanog kriminaliteta, kojima se stvaraju uslovi za legalizaciju protivpravno stečene dobiti, čime se prikrivava njeno kriminalno poreklo i stvara predstava o zakonitoj delatnosti. Operacijom koja se zove pranje novca ne prikriva se samo nezakonito ostvaren prihod, nego i kriminalna delatnost pojedinih subjekata koji se u svakidašnjem životu prikazuju kao pošteni, ugledni i ekonomski moćni građani (Bošković, 2015). Pranje novca je plasiranje nelegalno stečenog novčanog kapitala, koji se nalazi van zakonskog prometa, u legalne finansijske tokove, zahvaljujući čemu se s jedne strane omogućava njegovo korišćenje, a s druge strane time se otežava dokazivanje kriminalne aktivnosti iz koje je proizašao prljav novac (Škulić, 2015).

Međunarodne finansijske institucije popu Međunarodnog nonetarnog fonda ovaj pojam određuju kao spoj nedozvoljenih izvora i sredstava koja su generisana iz tih izvora, odnosno kriminalnih aktivnosti. Evropski parlament i Savet Evropske unije, u Strazburu, 26.10.2005. godine usvojili su Direktivu 2005/60/EC, o sprečavanju finansijskog sistema u svrhe pranja novca i finansiranja terorizma.

U smislu ove Direktive, radnje koje se čine sa namerom i smatraju se pranjem novca su:

- konverzija ili transfer imovine, sa znanjem da takva imovina potiče od kriminalne aktivnosti ili od učestvovanja u takvoj aktivnosti, u cilju sakrivanja ili prikrivanja nezakonitog porekla imovine, ili od pomaganja bilo kojem licu umešanom u izvršenje takve radnje kako bi se izbegle zakonske posledice njegove radnje;
- sakrivanje ili prikrivanje prave prirode, porekla, mesta, obeležja, premeštanja, prava na, ili svojine nad imovinom, sa znanjem da takva imovina potiče od kriminalne aktivnosti ili od učestvovanja u takvoj aktivnosti;
- sticanja, posedovanje ili korišćenje imovine, sa znanjem u vreme prijema da takva imovina potiče od kriminalne aktivnosti ili od učestvovanja u toj aktivnosti;
- učestvovanje u udruživanje radi činjenja, pokušaj činjenja i pomaganje, potpomaganje, omogućavanje i podsticanje na činjenje neke od radnji prethodno pomenutih.

Mere u otkrivanju ilegalnog porekla novca

Cilj sprečavanja pranja novca jeste mogućnost prekida lanca nelegalno stečenih finansijskih sredstava i njihovo prisustvo u legalne novčane tokove. Upravo se određenim merama ovaj cilj i postiže (Chao et al., 2019).

Izrada izveštaja o sumnjivim tranasakcijama predstavlja meru koja je standard u postupku onemogućavanja pranja novca, i koja je normativno regulisana. Izrada ovih izveštaja je bitna jer se na konkretnim slučajevima sumnjivih transakcija ukazuje na načine i postupke kako se ovo krivično delo prepoznaje, a radi pravovremenog otkrivanja (Dachraoui, 2015). Ovaj sistem izveštavanja može da postigne svoj maksimalni doprinos kroz stvaranje bližih poslovnih veza između organa koji sprovode istragu i ostalih celina, kroz kontinurirano praćenje propisa i obrazovanje zaposlenih u finansijskim institucijamakontrolom negotovoinskih transakcija i uvođenjem savremenih informacionih tehnologija kojima će se lakše pratiti finansijske transakcije.

Adekvatan sistem kontrole kretanja fianansija unutar i izvan teritorije nacionalne ekonomije. Država, sa svojim instrumentima ima posebno značajnu ulogu u regulaciji novčanih tokova. Ovakvim sistemom kontrole tokova finansijskih sredstava otkrivaju se ilegalni putevi kretanja novca. Ovo se postiže ustanovljavanjem evidencija i baza podataka kojima se analiziraju i otkrivaju ilegalni putevi finansijskih sredstava.

Identifikovanje poslovnog subjekta i njegovih aktivnosti je posebno značajno u postupcima sprečavanja pranja novca. Preduslov za sprovođenje ove mere jeste utvrđivanje identiteta klijenta, pa se zakonom zabranjuje mogućnost realizacije transakcija u kojima ovaj postupak nije sprovede. Na taj način rizik za pranje novca se posebno u bankarskom sektoru smanjuje na minimum. Normativnim aktima su propisani podaci koje je neophodno dostaviti i iz kojih dokumenata, da bi se uspešno realizovao transfer finansijskih sredstava.

Država pravnim aktima i kaznenom poltikom definiše i postupke zaplene ili trajnog oduzimanja imovine za koju se sumnja da je stečena aktivnostima pranja novca. Ova mera je predviđena najvišim zakonskim aktima i ima veliki značaj u organizovanom suprotstavljanju kriminalu. Kada se ova mera primeni, pravni sistem odgovarajućim instrumentima dokazuje krivicu krivicu osumljičenih i povezanost sa nelegalno stečenom finansijskom koristi.

Najznačajnija mera, koja se sprovodi od strane državnih organa jeste provera da li se u praksi institucije u svom radu pridržavaju propisa. Adekvatnim inspekcijskim nadzorom postiže otklanjanje uočenih nedostataka.

Savremeni načini zloupotrebe finansijskog sistema

Moderno doba nosi sa sobom izazove digitalizacije koji su posebno prisutni u oblasti elektronskog poslovanja, odnosno realizovanje finansijskih transakcija uz pomoć informacionog sistema. Stalni naučno-tehnološki razvoj u oblasti informatike doveo je do razvoja elektronskog poslovanja i primene najsavremenih uređaja i sistema radi realizacije poslovnih zadataka (Catino, 2014). Veoma bitna činjenica za usepšnu realizaciju i sprovođenje elektronskog poslovanja jeste normativno regulisanje ove oblasti, kojim će se predvideti prava i obaveze poslovnih subjekata i potrošača i nedvosmilseno predvideti način funkcionisanja.

Elektronsko poslovanje i mogućnost elektronskog plaćanja poseduju brojne prednosti koje se manifestuju u jednostavnosti upotrebe, skraćivanju vremena i distance između dva finansijska subjekta, brzinu realizacije transakcija i dr. Ove prednosti pogoduju širenju i sve masovnijoj upotrebi elektronskog poslovanja u sfim značajnijim sferama. Ali, pored izrazitih prednosti ovaj način realizacije finansijskih transakcija poseduje i veliki broj izazova koji su uvezi sa mogućnostima zloupotrebe, posebno u funkciji pranja novca.

Novi tehnološki sistemi plaćanja obuhvataju: pružanje bankarskih usluga preko interneta, elektronsku gotovinu, kartice za odlaganje novca, kockanje preko interneta, WAP tehnologiju i kartice za elektonski transfer osiguranja. Svi navedeni oblici predstavljaju veoma pogodno oruđe za pranje novca i služe kao paravan za prikrivanje operacija pranja novca.

Razvoj preduzetništva u savremenim uslovima poslovanja ugroženo je različitim vidovima informaciono-komunikacionig kriminala, što u značajnoj meri utiče na nesigurnost korisnika elektronskih usluga. I pored brojnih prednosti koje je sa sobom donelo savremeno informatičko društvo, ono sa sobom i veliki broj problema u vidu kriminalnih aktivnosti kao što su: nove forme vrednosti, koncentracija podataka, nove metode i tehnika delovanja, novi ambijent delovanja, sužavanje vremenske skale delovanja, pokretljivost, inventivnost, stabilnost rizika, širenje geografskog prostora delovanja, itd.

Države na različite načine pokušavaju da se suprotstave visokotehnološkom kriminalu kroz stvaranje razlčitih timova u bezbednosnim strukturama, osnivanjem posebnih tužilaštva i sudova. Međutim svi ovi napori mogu da budu uzaludni ukoliko s celokuno drštvo ne usmerava na suočavanje sa novim izazovima u oblasti savremenog poslovanja.

Uticaj pranja novca na ekonomiju

Aktivnost pranja novca je posebno karakteristična za ekonomije zemalja u tranziciji gde ne postoje adekvatno izgrađene društveno-političke prilike. Međutim i mnogo razvijenije zemlje, posebno zapadne Evrope suočavaju se sa ovim vidom kriminala posebno uzimajući u obzir činjenicu da vremenom menja svoj oblik i način ispoljavanja, pa često dobija internacionalni karakter (Ahmed, 2021).

Podaci MMF-a, govore da se na godišnjem nivou u svetskim okvirima kroz aktivnosti pranja novca pronevери 2-5% svetskog bruto društvenog proizvoda. Ovaj podatak najbolje govori o značajnosti problema i neophodnosti svake nacionalne ekonomije da pristupi na adekvatan način njegovom rešavanju (Chen, et al., 2021).

Posledice pranja novca veoma štete svakoj ekonomiji imajući u vidu da stvaraju probeleme u samom radu finansijskog sektora, utiču na konkurentnost privrede ispoljavajući svoj uticaj u privatni sektor, dovode do problema u sprovođenju privatizacije, umanjuju sigurnost poslovnog okruženja i dr. Prisutnost pranja novca na mikroekonomskom nivou povlači sa sobom posledice na makrookruženje, koje se posebno manifestuju kroz pad BDP-a, pad privrednih aktivnosti i dr. Takođe, mnogi makroekonomski pokazatelji poput kamatnih stopa i deviznog kursa, ugroženi su ovom vrstom kriminala.

Negativna posledica pranja novca jeste i u oblasti javnih finansija gde dolazi do gubitka javnih prihoda, kroz izbegavanje plaćanja poreza i korišćenje različitih špekulativnih radnji kako bi se ostvarila protivprvana ekonomska korist. Do smanjenja prihoda budžeta po osnovu poreza, pranje novca veoma često dovodi, naročito kod zemalja u razvoju, otežavajući njegovu naplatu usled čega slabi uticaj države na vođenje ekonomske politike.

Zaključak

Savrememo ekonomsko okruženje praćeno tehničko-tehnološkim razvojem suočeno je sa izazovima sofisticiranog kriminala. Pranje novca predstavlja samo jedan od vidova kriminalnih delatnosti koji su prisutni i koji opterećuju ekonomski sistem svake države. Iako postoje različiti vidovi suprotstavljanja ovoj vrsti kriminala, počevši od zakonskih preko krivično-pravnih, njegovo suzbijanje je posebno otežano u informatičkom društvu. Oblici ispoljavanja ovog kriminaliteta poprimaju internacionalni nivo, što pogoduje prikrivanju i uspešnoj realizaciji.

Definisanje strategije i normativne regulative u određenim oblastima ne smeju da imaju samo deklarativni značaj, eveć moraju da budu praktično primenjene uz adekvatnu knrolu njihove primene. Svaka država treba da se usmeri na unapređivanju privrednog ambijenta koji će obezbeđivati sigurnost poslovnih subjekata.

U vezi sa navedenim neophodno je proučiti ekonomsku prirodu pranja novca da bi se adekvatnim merama monetarne i bezbednosne politike u nacionalnim granicama i na internacionalnom nivou sprečila pojava ove vrste kriminalnih delatnosti. Zato je jedinstveno delovanje i usaglašavanje propisa osnova borbe protiv pranja novca.

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THE IMPACT OF SECURITY MANAGEMENT IN THE DETECTION OF MONEY LAUNDERING WITH CONSEQUENCES ON THE ECONOMY

Ilija Životić [26], Kristijan Ristić [27], Zoran Mirković[28]

Original scientific paper

Abstract

The term "money laundering" is often used in the modern economy, as an activity that aims to legalize assets obtained through illegal actions, in order to conceal the true source. Capital acquired in this way represents a danger for every economy, because it enables its entry into legal flows. In this regard, the largest number of countries are trying to use various measures to oppose the spread of this phenomenon and its legalization. The aim of this paper is to point out the measures and actions taken in the area of money laundering prevention and comparison with the countries of the European Union.

Keywords: *security, management, money laundering, economy.*

JEL: E42, E49.

Introduction

In the conditions of modern society and global economic flows, the economic connection of national economies is growing more and more. The exchange of goods and services is significantly simplified by the application of the most modern technological solutions. Especially in the area of monetary policy, the easing of business activities led to many challenges and corrupt actions (Avakumovi ć et al., 2021). One of the most common forms of corruption in the modern economic environment is "money laundering", as a form of concealment of capital that was created by committing certain criminal acts and its activation in legal financial flows. Money laundering is an activity

[26] Dr. Ilija Životić, assistant professor, Faculty of Engineering management, Union University – Nikola Tesla, email: ilijazivotic@gmail.com
[27] Ph.D Christian Risti ć, associate professor, University of MB, Business legal faculty, Knez Mihajlova 33, Belgrade, Serbia, E - mail: kristijanristic. fpim @ yahoo. com
[28] Dr. Zoran Mirković, assistant professor, Military Academy, University of Defense in Belgrade, ul. Veljka Lukića Kurjaka 33, Belgrade, Serbia, email: zoranm133@ gmail. com

related to fraud in financial flows, which is related to organized crime, and for the purpose of obtaining illegal profits. Money laundering flows transcend national borders and have an international character.

Money laundering has economic, political and security consequences on the functioning of a national economy, which can have a significant negative impact on overall development. This phenomenon is characteristic of different historical periods and does not depend on the level of development of a certain country. There are many indicators that money laundering has a particularly negative impact on less developed economies due to the fact that the mechanisms of control and functioning are significantly weaker, so they are more susceptible to corrupt actions.

Nowadays, money laundering has become a problem of the world economy, so its suppression requires a joint effort of all countries. Coordinated and unified action through various programs represents a unified response to solving this problem. In this paper, attention will be focused on defining the concept of money laundering with its consequences on the economy, as well as the response of security management to its suppression.

Research methodology

In accordance with the defined objectives of the research, and in order to reach valid conclusions, qualitative methodology will be used in the paper to describe the basic terms, and quantitative methodology characteristic of the field of social sciences.

Using the methods of qualitative analysis, the basic concepts related to the observed problem will be described. The goal of the qualitative analysis will be to establish a theoretical basis for the empirical verification of the set hypotheses. For this purpose, foreign and domestic literature related to this issue will be used. The method of induction will be used with the aim of arriving at general conclusions important for understanding the analyzed problem, starting from individual elements. The deduction method will also be used in order to test the correctness of the application of general rules to individual elements. In order to determine the comprehensiveness and validity of the proposed dimensions of the research model, but also to potentially arrive at new solutions, a qualitative research method will be used - a focus group, which will consist of experts, that is, members of academia and practice, familiar with the thematic area.

Money laundering in economic theory

There are a large number of authors who have dealt with the issue of defining the concept of money laundering, from different aspects in order to obtain a comprehensive definition that would fully understand this phenomenon. Bearing in mind that this phenomenon is one of the most prevalent in the field of criminal acts, it has far-reaching consequences on the economic and political position of the national economy as well as on the security aspect and security structures. The organization and use of the most modern technological solutions are particularly characteristic of the execution of these actions, so the way these crimes are carried out is very diverse. Proceeding from the fact that money laundering is carried out with the request for capital acquisition, as a criminal act, it is necessary that the monitoring and detection of motives and actions be carried out by professional and trained services that are connected and equipped with adequate resources.

Based on the fact that the amount of money that is released into legal channels through criminal means is over six billion dollars, their scale clearly indicates the need to identify these channels and prevent them. in favor of this way of criminal activities, the development of the modern information society and the achievements of modern technique and technology, which are misused because they offer a higher degree of flexibility and the possibility of overcoming national borders, are especially favorable (Chong & Lopez - de - Silanes, 2015).

This form of crime is particularly characteristic of smaller and medium-developed countries, especially countries in transition, such as Serbia. These countries are particularly vulnerable in the economic and political sense, which is manifested in the presence of various forms of negative phenomena. Harmonization of regulations with the European Union, requirements and adherence to certain standards that largely enable the opposition to challenges and risks (Alkhalili e t al. 2021). The support received in various sectors has a multiple positive effect on economic development. In order to use all the potentials and economic benefits, measures must be taken to use those potentials in an adequate way. This also implies the reduction of negative phenomena such as money laundering and the consequences it brings.

Money laundering is a concept that has been studied by many authors in economic theory, so it is not surprising that there are many different definitions. The common definition of all definitions is that the origin of this term is linked to the English word "money laundering", which implies the legalization of assets obtained by criminal activities through the realization of various economic activities and their introduction into legal money flows.

The origin of this term is related to prohibition in the USA, when organized criminal groups presented the financial resources obtained from smuggling and trafficking of alcoholic beverages and other illegal activities as income from laundromats and cars. The money placed in this way had a cover and was a favorable way to realize illegal economic benefits.

In accordance with the above, we will list some of the definitions of money laundering found in domestic literature. Money laundering refers to activities aimed at the legalization of money obtained by engaging in criminal activities. Participants in money laundering resort to the most diverse financial transactions, in order to conceal the true origin of money and make it a legal means of circulation on the money market, which ensures their normal use in business relationships in which they invest their capital (Kulić, 2001). The content of the concept of money laundering refers to the activities of subjects, most often those from the field of gray economy and organized crime, which create the conditions for the legalization of illegally obtained profits, thereby concealing its criminal origin and creating the impression of legal activity. The operation called money laundering not only conceals illegally obtained income, but also the criminal activity of certain subjects who in everyday life present themselves as honest, respectable and economically powerful citizens (Bošković, 2015). Money laundering is the placement of illegally acquired monetary capital, which is outside legal circulation, into legal financial flows, thanks to which, on the one hand, it enables its use, and on the other hand, it makes it more difficult. proving the criminal activity from which the dirty money came (Škulić, 2015).

International financial institutions, such as the International Non-Net Fund, define this term as a combination of illicit sources and funds generated from those sources, i.e. criminal activities. The European Parliament and the Council of the European Union, in Strasbourg, October 26, 2005. adopted Directive 2005/60/EC on the prevention of the financial system for the purposes of money laundering and terrorist financing.

For the purposes of this Directive, actions that are committed with intent and are considered money laundering are:

- conversion or transfer of property, knowing that such property is derived from criminal activity or from participation in such activity, in order to hide or conceal the illegal origin of property, or from assisting any person involved in the execution of such an act in order to avoid the legal consequences of his act;
- concealing or disguising the true nature, origin, place, location, disposition, right to, or ownership of property, knowing that such property is derived from criminal activity or participation in such activity;

- acquisition, possession or use of property, with the knowledge at the time of receipt that such property derives from criminal activity or from participation in that activity;
- participating in an association to commit, attempting to commit, and aiding, abetting, enabling and inciting the commission of any of the previously mentioned acts.

Measures to detect the illegal origin of money

The goal of preventing money laundering is the possibility of breaking the chain of illegally acquired financial assets and their presence in legal cash flows. It is with certain measures that this goal is achieved (Chao et al., 2019).

Drawing up a report on suspicious transactions is a standard measure in the money laundering prevention process, which is normatively regulated. The preparation of these reports is important because specific cases of suspicious transactions indicate the ways and procedures for recognizing this criminal act, and for timely detection (Dachraoui, 2015). This reporting system can achieve its maximum contribution through the creation of closer business ties between the authorities that conduct the investigation and other units, through the continuous monitoring of regulations and the education of employees in financial institutions, the control of non-cash transactions and the introduction of modern information technologies that will make it easier to monitor financial transactions.

Adequate system of controlling the movement of finances inside and outside the territory of the national economy. The state, with its instruments, has a particularly important role in the regulation of cash flows. Such a system of controlling the flow of financial resources reveals illegal ways of money movement. This is achieved by establishing records and databases that analyze and detect illegal routes of financial resources.

Identifying the business entity and its activities is particularly important in money laundering prevention procedures. The prerequisite for the implementation of this measure is the determination of the client's identity, so the law prohibits the possibility of realizing transactions in which this procedure has not been implemented. In this way, the risk of money laundering, especially in the banking sector, is reduced to a minimum. Normative acts prescribe the data that must be submitted and from which documents, in order to successfully transfer financial assets.

The state, through legal acts and criminal policy, also defines the procedures for confiscation or permanent confiscation of property suspected of having been acquired through money laundering activities. This measure is provided for by the highest legal acts and is of great importance in the organized fight against crime. When this measure is applied, the legal system uses appropriate instruments to prove the guilt of the suspects and the connection with illegally obtained financial benefits.

The most important measure, which is carried out by the state authorities, is checking whether in practice the institutions comply with the regulations in their work. Adequate inspection supervision achieves the removal of observed defects.

Modern ways of abusing the financial system

The modern age brings with it the challenges of digitization, which are especially present in the field of electronic business, i.e. the realization of financial transactions with the help of an information system. Constant scientific and technological development in the field of informatics has led to the development of electronic business and the application of the most modern devices and systems for the realization of business tasks (Catino, 2014). A very important fact for the successful realization and implementation of electronic business is the normative regulation of this area, which will foresee the rights and obligations of business entities and consumers and unambiguously foresee the way of functioning.

Electronic business and the possibility of electronic payment have numerous advantages that are manifested in ease of use, shortening of time and distance between two financial entities, speed of transaction realization, etc. These advantages favor the expansion and increasingly massive use of electronic business in the most important spheres. But, in addition to the distinct advantages, this way of realizing financial transactions also has a large number of challenges that are related to the possibility of abuse, especially in the function of money laundering.

New technological payment systems include: Internet banking, electronic cash, deposit cards, Internet gambling, WAP technology, and electronic insurance transfer cards. All the mentioned forms represent a very convenient tool for money laundering and serve as a cover for concealing money laundering operations.

The development of entrepreneurship in modern business conditions is threatened by various types of information and communication crime, which significantly affects the insecurity of users of electronic services. In addition to the many advantages brought by the modern information society, it also brings with it a large number of problems in the form of criminal activities such as:

new forms of value, concentration of data, new methods and techniques of action, new environment of action, narrowing of the time scale of action, mobility, inventiveness, risk stability, expansion of the geographical space of action, etc.

States try in different ways to oppose high-tech crime through the creation of different teams in the security structures, by establishing special prosecutor's offices and courts. However, all these efforts can be in vain if the entire society is not oriented towards facing new challenges in the field of modern business.

The impact of money laundering on the economy

The activity of money laundering is particularly characteristic of the economies of countries in transition where there are no adequately built socio-political opportunities. However, much more developed countries, especially in Western Europe, face this type of crime, especially taking into account the fact that it changes its form and manner of manifestation over time, so it often acquires an international character (Ahmed, 2021).

IMF data show that 2-5% of the world's gross domestic product is embezzled annually worldwide through money laundering activities. This information best speaks of the importance of the problem and the necessity of every national economy to approach its solution in an adequate way (Chen, et al., 2021).

The consequences of money laundering are very damaging to any economy, bearing in mind that they create problems in the work of the financial sector, affect the competitiveness of the economy by exerting its influence on the private sector, lead to problems in the implementation of privatization, reduce the security of the business environment, etc. The presence of money laundering at the micro-economic level entails consequences for the macro-environment, which are especially manifested through the decline of GDP, the decline of economic activities, etc. Also, many macroeconomic indicators such as interest rates and exchange rates are threatened by this type of crime.

The negative consequence of money laundering is also in the field of public finances, where there is a loss of public revenues, through the avoidance of tax payments and the use of various speculative actions in order to achieve the first economic benefit. Money laundering very often leads to a decrease in budget revenue based on taxes, especially in developing countries, making it difficult to collect it, as a result of which the state's influence on the conduct of economic policy weakens.

Conclusion

The modern economic environment accompanied by technical and technological development is faced with the challenges of sophisticated crime. Money laundering represents only one of the types of criminal activities that are present and that burden the economic system of every country. Although there are different types of opposition to this type of crime, starting from legal to criminal law, its suppression is especially difficult in the information society. The forms of manifestation of this criminality take on an international level, which favors concealment and successful implementation.

Defining the strategy and normative regulations in certain areas must not only have a declarative significance, but must be practically applied with adequate monitoring of their application. Every country should focus on improving the economic environment that will ensure the safety of business entities.

In connection with the above, it is necessary to study the economic nature of money laundering in order to prevent the occurrence of this type of criminal activity with adequate measures of monetary and security policy within national borders and at the international level. That is why uniform action and harmonization of regulations is the basis of the fight against money laundering.

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UTICAJ KVALITETA LOGISTIČKIH USLUGA NA ZADOVOLJSTVO KORISNIKA U SRBIJI

Miloš Dašić[29]

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Rezime

Istraživanje je nastalo kao pokušaj otkrivanja uloge kvaliteta usluga u zadovoljstva korisnika u cilju bržeg i efikasnijeg odgovora logističkih kompanija na njihove promenljive potrebe. Posebno, pred istraživanje je postavljeno pitanje da li se na osnovu stavova korisnika u pogledu percipiranog kvaliteta logističkih usluga može predvideti njihovo zadovoljstvo. U istraživanju je korišćen prigodni uzorak od 234 ispitanika koji je obuhvatio korisnike koji su poslednjih godina koristili usluge špediterskih preduzeća iz Srbije. Za obradu prikupljenih odgovora ispitanika, korišćena je tehnika regresione analize. Rezultati istraživanja potvrđuju značajnu pozitivnu korelaciju između kvaliteta logističkih usluga i zadovoljstva korisnika. Kvalitet logističkih usluga se identifikuje kao značajan prediktor zadovoljstva korisnika u Srbiji. Pokazalo se takođe da najveći uticaj na zadovoljstvo korisnika ostvaruje odgovornost kao indikator kvaliteta usluga prema SERVPERF modelu. Ostale karakteristike kvaliteta usluga – pouzdanost i opipljivi elementi pokazuju srednje, dok sigurnost i empatija manje značajnu pozitivnu korelaciju sa zadovoljstvom korisnika.

***Ključne reči**: kvalitet logističkih usluga, SERVPERF model, zadovoljstvo korisnika, determinante kvaliteta logističkih usluga*

***JEL:** L15, L80.*

[29] Nastavnik veština, Miloš Dašić, Akademija strukovnih studija Južna Srbija, Odsek Visoka poslovna škola Blace, Srbija, Kralja Petra I/70, Telefon: +381 37 371377, E-mail: dasicmil@yahoo.com

Uvod

U uslovima stalnog porasta konkurentnosti u sektoru usluga, sposobnost kompanija da razumeju svoje korisnike i obezbede njihovo zadovoljstvo postaje sve značajnija. Većina naučnika u svojim radovima naglašava da je korisnik najvažniji deo poslovanja svakog uslužnog sektora (Meidutė, Litvinenko, Aranskis, 2012; Kilibarda, Zečevic, Vidović, 2012; Huang, Huang, 2012). Važno je imati na umu da je delatnost uslužnog sektora orijentisana upravo na korisnike i da rezultati uslužnih kompanija direktno zavise od izbora korisnika. S obzirom na ovo, slobodno se može reći da je jedan od najvažnijih garanta trenutnog uspeha logističkog poslovanja kvalitet pruženih usluga, posebno kada se zna da je usluga neopipljiv čin ili proces (Chen, Chang, Lai, 2009; Huang, Wang, Xue, 2012) i stoga usko povezan sa zadovoljenjem potreba korisnika. Prema stavovima određenog broja autora (Zeithaml, Berry, Parasuraman, 1993; Woodall, 2001; Chapman, Soosay, Kandampully, 2003; Gorla, Somers, Wong, 2010), ispoljavanje očekivanja zavisi od toga kako korisnici percipiraju i tumače faktore sredine koji utiču na njihovo formiranje. Neke faktore kompanija može kontrolisati, predvideti i za njih biti spremna, ali drugi u većoj meri zavise od korisnika (psihološki, kulturni, društveni), zbog čega se logističke kompanije suočavaju sa ogromnim izazovom da razumeju svoje korisnike, saznaju njihove potrebe i nastoje da ispune njihova očekivanja.

Kvalitet usluga i sa njom povezano zadovoljstvo korisnika su dva veoma blisko povezana, a ponekad čak i identična koncepta. Zadovoljstvo korisnika je ključni faktor u proceni kvaliteta usluga. Određeni autori (Caceres, Paparoidamis, 2007; Gorla, Somers, Wong, 2010) tvrde da je kvalitet usluga prethodnik zadovoljstva korisnika, zbog čega se može pretpostaviti da usluga visokog kvaliteta vodi do zadovoljstva. Međutim, nema sumnje da su oba ova konstrukta generalno prepoznata kao glavni odlučujući faktori u održavanju dugoročnih i uspešnih poslovnih odnosa (Jayawardhena, 2010; Hoang, Igel, Laosirihongthong, 2010).

Kvalitet logističkih usluga i zadovoljstvo korisnika posebno su važni u sadašnjem poslovnom okruženju, jer je odnos između pružaoca usluga i korisnika obično dugoročan (ili se bar pokušava održati takvim). Zbog toga se jedan od najznačajnijih elemenata na tržištu usluga odnosi na razvijanje interakcije sa korisnicima (Caceres, Paparoidamis, 2007) koji se postiže isporučivanjem usluga čiji kvalitet premašuje očekivanja i dovodi do odgovarajućeg nivoa zadovoljstva. Verc (Wirtz, 2001) takođe naglašava da zadovoljstvo korisnika postaje ključni element kompanija u nastojanju da promovišu ponovljene poslovne odnose i dugoročno povećaju profitabilnost.

Drugi se autori slažu da je u trenutnom konkurentskom okruženju opasnost biti organizacija koja nije orijentisana na korisnike (Liu, Xie, 2013). Većina organizacija je konkurentna, ali je za opstanak na tržištu neophodno pružiti usluge visokog kvaliteta kako bi postojeće i buduće korisnike učinila zadovoljnim i lojalnim.

Ovaj rad se fokusira na ispitivanje prediktivne uloge kvaliteta logističkih usluga u zadovoljstvu korisnika u Srbiji. Cilj ovog rada je utvditi u kojoj meri percepcije korisnika u pogledu kvaliteta logističkih usluga utiču na nivo njihovog zadovoljstva.

Pregled literature

Iz širokog spektra literature o kvalitetu usluga i zadovoljstvu korisnika može se zaključiti da je reč o konceptualno različitim, ali usko povezanim konstruktima (Parasuraman, Zeithaml, Berry, 1994; Dabholkar, 1995; Shemwell, Yavas, Bilgin, 1998). Tako su na primer, Rast i Oliver (Rust, Oliver, 1994, str. 73) objasnili da su "sveukupno zadovoljstvo korisnika pružaocem usluga i percipiran kvalitet usluge bez sumnje međusobno povezani i u mnogim slučajevima u velikoj korelaciji." Istovremeno, brojne studije su ponudile dokaze kojima se podržava pozitivan odnos između zadovoljstva korisnika i kvaliteta usluge (Yee, Yeung, Cheng, 2011), uprkos diskusijama na temu njihove uzročno-posledične veze u smislu da kvalitet usluga vodi do zadovoljstva (McDougall, Leveskue, 2000; Negi, 2009), odnosno zadovoljstvo korisnika doprinosi kvalitetu usluga (Cronin, Taylor, 1992). Drugačije rečeno, oba konstrukta su nezavisna, ali usko povezana, što implicira da će porast jednog verovatno dovesti do povećanja drugog (Sureshchandar, Rajendran, Anantharaman, 2002).

Rezultati brojnih istraživanja potvrđuju prethodno iznetu tezu. U istraživanju uticaja kvaliteta usluga na zadovoljstvo i lojalnost korisnika (Fida, Ahmed, Al-Balushi, Singh, 2020) je potvrđeno da su tri bitna faktora (kvalitet usluga, zadovoljstvo i lojalnost korisnika) u velikoj meri međusobno povezana, pri čemu usluge visokog kvaliteta podstiču povećanje zadovoljstva i lojalnost korisnika. Rezultati slične studije potvrđuju da sposobnost kompanija da na odgovarajući način implementiraju dimenzije kvaliteta u pružanje usluga povećava zadovoljstvo i lojalnost korisnika (Ismail, Yunan, 2016). Mai i saradnici (Mai, Hai, Cuong, Khoi, 2021) su takođe dokazali da kvalitet usluga ima značajan pozitivan uticaj na zadovoljstvo korisnika, odnosno da je kvalitet usluga prediktor zadovoljstva korisnika, pri čemu je veličina efekta veze između njih značajno velika.

U studiji (Supriyanto, Wiyono, Burhanuddin, 2021) koja je imala za cilj ispitivanje uticaja (1) kvaliteta usluga na lojalnost korisnika; (2) zadovoljstva korisnika na njihovu lojalnost; i (3) kvaliteta usluga i zadovoljstva korisnika na njihovu lojalnost, pokazalo se da kvalitet usluga nije imao značajne efekte na lojalnost, ali zato na zadovoljstvo korisnika jeste. Autori studije su zaključili da usluge visokog kvaliteta podstiču zadovoljstvo korisnika koje za rezultat na kraju ima njihovu lojalnost. Drugim rečima, korisnici koji su zadovoljni kvalitetom usluga neće nužno biti lojalni kompaniji, ali su lojalni korisnici svakako zadovoljni pruženim uslugama.

Ispitivanjem uticaja kvaliteta logističkih usluga na zadovoljstvo korisnika (Li, Souffo, Lucien, Temgoua, Yulong, Yang, 2019) dokazano je da kvalitet usluga ima značajan pozitivan uticaj na zadovoljstvo korisnika, što implicira na njihovu direktnu povezanost. Nalazi su u skladu sa rezultatima istraživanja koje su sproveli Kilibarda i Andrejić (Kilibarda, Andrejić, 2012) po kojima kvalitet logističkih usluga ima značajnu vezu sa zadovoljstvom korisnika. Slično njima, Politis i saradnici (Politis, Politis, Binioris, 2014) ukazuju na značajan odnos između logistike, kvaliteta usluga i kritičnih akcija korisnika, odnosno da usluge visokog kvaliteta povećanjem nivoa zadovoljstva podstiču zadržavanje korisnika (Nugroho, Kempa, Panjaitan, 2020). Zadovoljni korisnici neće oklevati da ponovo koriste usluge kompanije.

U identifikovanju uticaja dimenzija kvaliteta usluga (odgovornost, sigurnost, pouzdanost, empatija i opipljivi elementi) na zadovoljstvo korisnika, rezultati dosadašnjih istraživanja pokazuju različite rezultate. U određenom broju studija je dokazano da empatija ostvaruje najveći uticaj na zadovoljstvo korisnika (Vencataya, Pudaruth, Juwaheer, Dirpal, Sumodhee, 2019; Nguyen, Thi, Thi, Huynh, Truong, Nguyen, 2019; Slack, Singh, Sharma, 2020) što je u skladu sa njihovom psihologijom kada se odlučuju da izvrše transakciju.

Arslan i saradnici (Arslan, Iftikhar, Zaman, 2014) su recimo dokazali da osim empatije i pouzdanost u najvećoj meri utiče na zadovoljstvo korisnika. Drugi pak vide empatiju, opipljive elemente i sigurnost kao značajne činioce zadovoljstva korisnika (Budiarta, Fachira, 2017; Eresia-Eke, Pretorius, Korkie, Pretorius, 2020), odnosno empatiju, opipljive elemente i pouzdanost (Dharmadasa, Gunawardane, 2017).

Metodologija istraživanja

Za ispitivanje odnosa između kvaliteta logističkih usluga i zadovoljstva njenih korisnika, u radu su postavljene sledeće hipoteze:

H1. Postoji značajna pozitivna korelacija između kvaliteta logističkih usluga i zadovoljstva njenih korisnika.

H2. Kvalitet logističkih usluga je značajan prediktor zadovoljstva korisnika.

H3. Empatija, opipljivi elementi i pouzdanost kao dimenzije kvaliteta usluga ostvaruju najveći uticaj na zadovoljstvo korisnika.

Za potrebe sprovođenja empirijskog istraživanja o stepenu zadovoljstva korisnika kvalitetom logističkih usluga korišćen je metod ispitivanja. Podaci koji su analizirani u radu, prikupljeni su uz pomoć anketnog upitnika. Anketni upitnik obuhvata 19 pitanja koja su podeljena na dva dela. Prvi deo upitnika obuhvata 3 pitanja koja se odnose na osnovne socio-demografske karakteristike ispitanika (pol, starost, nivo obrazovanja). U drugom delu upitnika su postavljena pitanja o percipiranom kvalitetu usluga koji je meren pomoću pet indikatora: odgovornost, pouzdanost, sigurnost, empatija i opipljivi elementi u skladu sa SERVPERF modelom kvaliteta usluga (Cronin, Taylor, 1992). Takođe je u ovom delu upitnika ispitanicima postavljeno pitanje o stepenu zadovoljstva kvalitetom logističkih usluga. Na pitanje o stepenu zadovoljstva ispitanici su davali odgovore uz pomoć Likertove petostepene merne skale (1 = U potpunosti sam nezadovoljan, 5 = U potpunosti sam zadovoljan).

Ispitivanje je obavljeno putem interneta, slanjem upitnika na mejl adrese 260 korisnika koji su poslednjih godina koristili usluge špediterskih preduzeća iz Srbije. Istraživač je ispitanicima u pisanoj formi objasnio cilj i svrhu istraživanja i dao instrukcije o načinu popunjavanja upitnika. 234 popunjena upitnika je prosleđeno istraživaču uz obezbeđenje anonimnosti ispitanika koji su učestvovali u istraživanju. Ispitivanje je sprovedeno u periodu od 11 – 30. oktobra 2021. godine.

Rezultati istraživanja i diskusija

U istraživanju stepena zadovoljstva kvalitetom logističkih usluga učestvovalo je značajno više žena nego muškaraca (73,1% žene i 26,9% muškarac). U pogledu starosne strukture od ukupnog broja ispitanika koji su popunili anketu 70,9% ispitanika je starosti od 30 do 45 godina života, zatim slede ispitanici sa preko 45 godina života (23,5%) i na kraju ispitanici mlađi od 30 godina kojih u uzorku ima svega 13, što predstavlja 5,6% od ukupnog broja. Kada je reč o nivou obrazovanja, nešto manje od polovine ispitanika ima završenu srednju školu (40,6%), 45,7% čine ispitanici sa završenim fakultetom, dok 13,7% ispitanika ima završenu višu školu (Tabela 1).

Tabela 1. Socio-demografske karakteristike ispitanika (n=234)

Karakteristike	Apsolutne frekvencije	Procenat (%)
Pol		
ženski	171	73,1
muški	63	26,9
Godine starosti		
< 30	13	5,6
30 - 45	166	70,9
> 45	55	23,5
Nivo obrazovanja		
Srednje obrazovanje	95	40,6
Više obrazovanje	32	13,7
Visoko obrazovanje	107	45,7
Ukupno	234	100,0

Napomena: Proračun autora na bazi analize podataka u SPSS 23.00.

Kako bi se testirala tačnost hipoteze H1 koja pretpostavlja značajnu pozitivnu korelaciju između kvaliteta logističkih usluga i zadovoljstva korisnika, primenjen je standardna regresiona analiza na celokupnom uzorku (Tabela 2). U skladu sa vrednostima Pirsonove korelacije primećujemo da su varijable kvaliteta logističkih usluga i zadovoljstva korisnika u statistički veoma značajnoj pozitivnoj korelaciji (r = 0,591, sig. =,000). Drugim rečima, povećanje kvaliteta dovodi do povećanja stepena zadovoljstva korisnika isporučenom logističkom uslugom, čime se hipoteza H1 u potpunosti potvrđuje.

Takođe, dobijeni rezultati na celokupnom uzorku pokazuju da je kvalitet usluga značajan prediktor zadovoljstva korisnika (ANOVA sig. =,000, p < 0,0005) koji objašnjava 59,1 procenata varijanse zadovoljstva korisnika. Kvalitet logističkih usluga u velikoj meri doprinosi objašnjavanju zadovoljstva korisnika na celokupnom uzorku (beta =,591, p =,000), odnosno pruža jedinstven i statistički značajan doprinos predikciji rezultata merenja zadovoljstva korisnika.

Tabela 2: Rezultati standardne regresione analize: Odnos između kvaliteta logističkih usluga i zadovoljstva korisnika

Deskriptivna statistika			
	Vrednost	**Standardna odstupanja**	**N**
Zadovoljstvo korisnika	3,92	,527	234
Kvalitet logističkih usluga	3,37	,516	234

Korelacije			
		Zadovoljstvo korisnika	**Kvalitet logističkih usluga**
Zadovoljstvo korisnika	Pearson Correlation	1	,591**
	Sig. (dvostrano)		,000
	N	234	234

Kvalitet logističkih usluga	Pearson Correlation	,591**	1
	Sig. (dvostrano)	,000	
	N	234	234
**. Korelacija je značajna na nivou od 0,01 (dvostrano).			

Promenljive unete/uklonjene[a]

Model	Promenljive unete	Promenljive su uklonjene	Metod
1	Kvalitet logističkih usluga[b]	.	Uneto

a. Zavisna promenjiva: Zadovoljstvo korisnika

b. Sve tražene varijable su unete.

Rezime modela[b]

Model	R	R kvadrat	Korigovano R kvadrat	Std. Greška u proceni
1	,591[a]	,349	,347	,417

a. Prediktori: (Constant), Kvalitet logističkih usluga

b. Zavisna promenjiva: Zadovoljstvo korisnika

ANOVA[a]

Model		Suma kvadrata	df	Vrednost kvadrata	F	Sig.
1	Regression	21,674	1	21,674	124,586	,000[b]
	Residual	40,361	232	,174		
	Ukupno	62,035	233			

a. Zavisna promenjiva: Zadovoljstvo korisnika

b. Prediktori: (Constant), Kvalitet logističkih usluga

Koeficijenti[a]

Model		Nestandardizovani koeficijenti		Standardizovani koeficijenti	t	Nivo značajnosti	Korelacije		
		B	Standardna greška	Beta			Nulti red	Delimično	Deo
1	(Constant)	1,100	,205		5,354	,000			
	Zadovoljstvo korisnika	,579	,052	,591	11,162	,000	,591	,591	,591

a. Zavisna promenjiva: Zadovoljstvo korisnika

Napomena: Proračun autora na bazi analize podataka u SPSS 23.00.

Za ispitivanje tačnosti hipoteze H2 koja pretpostavlja da kvalitet logističkih usluga može da predvidi značajan deo varijanse u zadovoljstvu korisnika (uklanjanjem uticaja socio-demografskih varijabli) primenjena je tehnika hijerarhijske višestruke regresije (*Tabela 3.*) U prvom koraku su unete promenjive pol, starost i obrazovanje, što je objasnilo 9% varijanse zadovoljstva korisnika (r^2 = 0,091). Nakon unošenja skale kvaliteta logističkih usluga u drugom koraku, modelom kao celinom objašnjeno je 60,5% ukupne varijanse (r^2 = 0,605, F (5, 234) = 33,116, p < 0,000. Kvalitet logističkih usluga je objasnio dodatnih 35,5% varijanse u zadovoljstvu korisnika, nakon što su uklonjeni uticaji pola, starosti i obrazovanja; r^2 se promenilo za = 0,355, F se promenilo za (2, 234) = 166,87, p < 0,000. U konačnom modelu, kvalitet logističkih usluga je statistički bio značajno merilo zadovoljstva korisnika (beta = 0,613, p < 0,000).

U skladu sa dobijenim rezultatima, može se zaključiti da logističke usluge visokog kvaliteta u značajnoj meri doprinose zadovoljstvu korisnika, čime se u potpunosti potvrđuje hipoteza H2.

Tabela 3. Rezultati standardne višestruke regresije: Kvalitet usluga kao značajan prediktor zadovoljstva korisnika nakon uklanjanja uticaja demografskih varijabli

Korelacije						
		Zadovoljstvo korisnika	**Starost**	**Pol**	**Obrazovanje**	**Kvalitet logističkih usluga**
Pirsonova korelacija	Zadovoljstvo korisnika	1,000	,084	,016	,034	,591
	Starost	,084	1,000	,108	-,020	,024
	Pol	,016	,108	1,000	,371	,191
	Obrazovanje	,034	-,020	,371	1,000	,168
	Kvalitet logističkih usluga	,591	,024	,191	,168	1,000
Nivo značajnosti	Zadovoljstvo korisnika	.	,101	,407	,300	,000
	Starost	,101	.	,050	,383	,356
	Pol	,407	,050	.	,000	,002
	Obrazovanje	,300	,383	,000	.	,005
	Kvalitet logističkih usluga	,000	,356	,002	,005	.

Promenljive unete/uklonjene[a]			
Model	**Promenljive unete**	**Promenljive su uklonjene**	**Metod**
1	Obrazovanje, Starost, Pol[b]	.	Uneto
2	Kvalitet logističkih usluga[b]	.	Uneto
a. Zavisna promenljiva: Zadovoljstvo korisnika			
b. Sve tražene varijable su unete.			

Pregled modela[c]				
Model	**R**	**R kvadrat**	**Korigovano R kvadrat**	**Standardna greška u proceni**
1	,091[a]	,008	-,005	,528
2	,605[b]	,366	,355	,423
a. Prediktori: (Konstant), Obrazovanje, Starost, Pol				
b. Prediktori: (Konstanta), Obrazovanje, Starost, Pol, Kvalitet logističkih usluga				
c. Zavisna promenljiva: Zadovoljstvo korisnika				

ANOVA[a]						
Model		**Suma kvadrata**	**df**	**Srednja vrednost kvadrata**	**F statistika**	**Nivo značajnosti**
1	Regresija	,540	3	,180	,646	,586[b]
	Rezidual	64,075	230	,279		
	Ukupno	64,615	233			
2	Regresija	23,680	4	5,920	33,116	,000[c]

	Rezidual	40,936	229	,179		
	Ukupno	64,615	233			
a. Zavisna promenjiva: Zadovoljstvo korisnika						
b. Prediktori: (Constant), Obrazovanje, Starost, Pol						
c. Prediktori: (Constant), Obrazovanje, Starost, Pol, Kvalitet logističkih usluga						

Koeficijenti[a]

Model		**Nestandardizovani koeficijenti**		**Standardizovani koeficijenti**	**t**	**Nivo značajnosti**	**Korelacije**		
		B	**Standardna greška**	**Beta koeficijent**			**Nulti red**	**Delimično**	**Deo**
1	(Constant)	3,698	,181		20,45	,000			
	Starost	,088	,068	,085	1,28	,199	,084	,085	,085
	Pol	-,010	,084	-,008	-,11	,908	,016	-,008	-,008
	Obrazovanje	,022	,040	,039	,55	,582	,034	,036	,036
2	(Constant)	1,819	,220		8,28	,000			
	Starost	,082	,055	,079	1,48	,138	,084	,098	,078
	Pol	-,117	,068	-,099	-1,71	,087	,016	-,113	-,090
	Obrazovanje	-,017	,032	-,030	-,53	,596	,034	-,035	-,028
	Kvalitet logističkih usluga	,626	,055	, 613	11,37	,000	,591	,601	,598

a. Zavisna promenjiva: Zadovoljstvo korisnika
Napomena: Proračun autora na bazi analize podataka u SPSS 23.00.

U nastavku rada je ispitivan odnos između pet dimenzija kvaliteta logističkih usluga (Odgovornost, Pouzdanost, Sigurnost, Empatija i Opipljivi elementi) i zadovoljstva korisnika. Za analizu je primenjena standardna regresiona analiza na celokupnom uzorku (*Tabela 3*). U skladu sa vrednostima Pirsonovog koeficijenta korelacije uočavamo da je samo promenjiva odgovornosti u statistički jako značajnoj pozitivnoj korelaciji sa zadovoljstvom korisnika ($r = 0,511$, sig. =,000). Ostale dimenzije kvaliteta logističkih usluga pokazuju srednje značajnu, odnosno malo značajnu pozitivnu korelaciju sa zadovoljstvom korisnika. Drugim rečima, iako su sve dimenzije kvaliteta logističkih usluga u pozitivnoj korelaciji sa zadovoljstvom korisnika, jedino odgovornost zaposlenih u logističkoj organizaciji u značajnoj meri doprinosi porastu stepena zadovoljstva korisnika isporučenom uslugom.

Takođe, dobijeni rezultati na celokupnom uzorku pokazuju da je odgovornost u odnosu na ostale dimenzije kvaliteta logističkih usluga značajan prediktor zadovoljstva korisnika (ANOVA sig. =,000, $p < 0,0005$) koji objašnjava 35,7 procenata varijanse zadovoljstva korisnika. Odgovornost kao dimenzija kvaliteta logističkih usluga u velikoj meri doprinosi objašnjavanju zadovoljstva korisnika na celokupnom uzorku (beta =,357, p =,000), odnosno pruža jedinstven i statistički značajan doprinos predikciji rezultata merenja zadovoljstva korisnika, čime se postavljena hipoteza H3 u potpunosti odbacuje.

Tabela 4. Rezultati standardne višestruke regresije: Stepen zadovoljstva korisnika kvalitetom logističkih usluga

Korelacije							
		Zadovoljstvo korisnika	**Odgovornost**	**Pouzdanost**	**Sigurnost**	**Empatija**	**Opipljivi elementi**
Pirsonova korelacija	Zadovoljstvo korisnika	1,000	,511	,438	,399	,351	,418
	Odgovornost	,511	1,000	,601	,436	,218	,284
	Pouzdanost	,438	,601	1,000	,694	,386	,338
	Sigurnost	,399	,436	,694	1,000	,391	,325
	Empatija	,351	,218	,386	,391	1,000	,173
	Opipljivi elementi	,418	,284	,338	,325	,173	1,000
Nivo značajnosti	Zadovoljstvo korisnika		,000	,000	,000	,000	,000
	Odgovornost	,000	.	,000	,000	,000	,000
	Pouzdanost	,000	,000	.	,000	,000	,000
	Sigurnost	,000	,000	,000	.	,000	,000
	Empatija	,000	,000	,000	,000	.	,004
	Opipljivi elementi	,000	,000	,000	,000	,004	.

ANOVA[a]						
Model		**Zbir kvadrata**	**df**	**Srednja vrednost kvadrata**	**F statistika**	**Nivo značajnosti**
1	Regresija	25,351	5	5,070	29,441	,000[b]
	Rezidual	39,265	228	,172		
	Ukupno	64,615	233			
a.	Zavisna promenjiva: Zadovoljstvo korisnika					
b.	Prediktori: (Constant), Opipljivi elementi, Empatija, Odgovornost, Sigurnost, Pouzdanost					

Koeficijenti[a]

Model		**Nestandardizovani koeficijenti**		**Standardizovani koeficijenti**	**t**	**Sig.**	**Korelacije**		
		B	**Standardna greška**	**Beta**				**B**	**Standardna greška**
1	(Constant)	1,612	,196		8,226	,000			
	Odgovornost	,316	,058	,357	5,488	,000	,511	,342	,283
	Pouzdanost	,005	,060	,007	,085	,933	,438	,006	,004
	Sigurnost	,060	,056	,080	1,081	,281	,399	,071	,056
	Empatija	,123	,036	,195	3,431	,001	,351	,222	,177
	Opipljivi elementi	,169	,037	,255	4,582	,000	,418	,290	,237

a. Zavisna promenjiva: Zadovoljstvo korisnika

Napomena: Proračun autora na bazi analize podataka u SPSS 23.00.

Zaključak

Rezultati sprovedenog istraživanja potvrđuju značajnu pozitivnu korelaciju između kvaliteta logističkih usluga i zadovoljstva korisnika, što pretpostavlja da visok kvalitet logističkih usluga ima za rezultat zadovoljne korisnike. Rezultati takođe pokazuju da je kvalitet usluga značajan prediktor koji objašnjava 59,1 procenat varijanse zadovoljstva korisnika, odnosno 60,5% nakon uklanjanja uticaja socio-demografskih varijabli. Kvalitet logističkih usluga se zbog toga može identifikovati kao značajan prediktor zadovoljstva korisnika u Srbiji.

Pokazalo se takođe da među dimenzijama kvaliteta logističkih usluga najveći uticaj na zadovoljstvo korisnika ostvaruje jedino odgovornost (spremnost provajdera da pomogne i pruži brzu uslugu), uprkos pretpostavci da to čine empatija, opipljivi elementi i pouzdanost. Pouzdanost i opipljivi elementi pokazuju srednje značajnu, dok sigurnost i empatija manje značajnu pozitivnu korelaciju sa zadovoljstvom korisnika. Iako su sve dimenzije kvaliteta logističkih usluga u pozitivnoj korelaciji sa zadovoljstvom korisnika, jedino odgovornost zaposlenih u logističkoj kompaniji može povećati zadovoljstvo korisnika isporučenom uslugom. Takođe, dobijeni rezultati pokazuju da je odgovornost u odnosu na ostale dimenzije kvaliteta logističkih usluga značajan prediktor zadovoljstva korisnika koji objašnjava 35,7 procenata varijanse zadovoljstva korisnika.

U skladu sa dobijenim rezultatima može se zaključiti da usluge visokog kvaliteta igraju ključnu ulogu u povećanju zadovoljstva korisnika što zauzvrat doprinosi većem tržišnom udelu i profitabilnosti logističkih kompanija. Za ostvarivanje konkurentske prednosti neophodno je da se kompanije fokusiraju na razvoj i pobošljanje kvaliteta svojih usluga što se u slučaju srpske logističke prakse može ostvariti kroz odgovornost zaposlenih odnosno spremnost da pomognu i pruže uslugu brzo.

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THE INFLUENCE OF THE QUALITY OF LOGISTICS SERVICES ON USER SATISFACTION IN SERBIA

Miloš Dašić[30]

Original scientific paper

Abstract

The research was created as an attempt to discover the role of service quality in user satisfaction with the aim of a faster and more efficient response of logistics companies to their changing needs. In particular, before the research, the question was asked whether it is possible to predict their satisfaction on the basis of users' attitudes regarding the perceived quality of logistics services. In the research, a convenient sample of 234 respondents was used, which included users who used the services of freight forwarding companies from Serbia in recent years. The regression analysis technique was used to process the collected responses of respondents. The research results confirm a significant positive correlation between the quality of logistics services and customer satisfaction. The quality of logistics services is identified as a significant predictor of user satisfaction in Serbia. It was also shown that the greatest impact on user satisfaction is achieved by responsibility as an indicator of service quality according to the SERVPERF model. Other characteristics of service quality - reliability and tangible elements show medium, while security and empathy show less significant positive correlation with user satisfaction.

Key words: *quality of logistics services, SERVPERF model, user satisfaction, determinants of quality of logistics services*

JEL: *L15, L80.*

Introduction

In conditions of constant growth of competition in the service sector, the ability of companies to understand their customers and ensure their satisfaction is becoming more and more important. Most scientists emphasize in their works that the user is the most important part of the business of any

[30]Skills teacher, Miloš Dašić, Academy of Vocational Studies South Serbia, Department of Business School Blace, Serbia, Kralja Petra I/70, Phone: +381 37 371377, E-mail: dasicmil@yahoo.com

service sector (Meidutė, Litvinenko, Aranskis, 2012; Kilibarda, Zečević, Vidović, 2012; Huang, Huang, 2012). It is important to keep in mind that the activity of the service sector is oriented precisely to users and that the results of service companies directly depend on the choice of users. Considering this, it is safe to say that one of the most important guarantors of the current success of the logistics business is the quality of the services provided, especially when it is known that the service is an intangible act or process (Chen, Chang, Lai, 2009; Huang, Wang, Xue, 2012) and therefore closely related to the satisfaction of user needs. According to the views of a number of authors (Zeithaml, Berry, Parasuraman, 1993; Woodall, 2001; Chapman, Soosay, Kandampully, 2003; Gorla, Somers, Wong, 2010), the manifestation of expectations depends on how users perceive and interpret environmental factors that influence their formation. Some factors the company can control, predict and be prepared for, but others depend to a greater extent on the user (psychological, cultural, social), which is why logistics companies face a huge challenge to understand their users, find out their needs and strive to fulfill them. their expectations.

Service quality and user satisfaction associated with it are two very closely related and sometimes even identical concepts. User satisfaction is a key factor in assessing the quality of services. Certain authors (Caceres, Paparoidamis, 2007; Gorla, Somers, Wong, 2010) claim that service quality is a precursor to user satisfaction, which is why it can be assumed that a high-quality service leads to satisfaction. However, there is no doubt that both of these constructs are generally recognized as the main determining factors in maintaining long-term and successful business relationships (Jayawardhena, 2010; Hoang, Igel, Laosirihongthong, 2010).

The quality of logistics services and customer satisfaction are particularly important in the current business environment, as the relationship between the service provider and the customer is usually long-term (or at least tries to be). Therefore, one of the most important elements in the service market refers to the development of interaction with users (Caceres, Paparoidamis, 2007), which is achieved by delivering services whose quality exceeds expectations and leads to an appropriate level of satisfaction. Wirtz (2001) also emphasizes that customer satisfaction is becoming a key element for companies in their efforts to promote repeat business relationships and increase long-term profitability. Other authors agree that in the current competitive environment, it is dangerous to be an organization that is not customer-oriented (Liu, Xie, 2013). Most organizations are competitive, but in order to survive in the market, it is necessary to provide high quality services in order to make existing and future users satisfied and loyal.

This paper focuses on examining the predictive role of logistics service quality in user satisfaction in Serbia. The aim of this work is to determine to what extent users' perceptions regarding the quality of logistics services affect their level of satisfaction.

Literature review

From the wide range of literature on service quality and user satisfaction, it can be concluded that these are conceptually different but closely related constructs (Parasuraman, Zeithaml, Berry, 1994; Dabholkar, 1995; Shemwell, Yavas, Bilgin, 1998). For example, Rust and Oliver (Rust, Oliver, 1994, p. 73) explained that "overall customer satisfaction with the service provider and perceived service quality are undoubtedly interrelated and in many cases highly correlated." At the same time, numerous studies have offered evidence supporting a positive relationship between customer satisfaction and service quality (Yee, Yeung, Cheng, 2011), despite discussions on their causal relationship in the sense that service quality leads to satisfaction (McDougall, Levesque, 2000; Negi, 2009), that is, user satisfaction contributes to service quality (Cronin, Taylor, 1992). Stated differently, both constructs are independent but closely related, implying that an increase in one is likely to lead to an increase in the other (Sureshchandar, Rajendran, Anantharaman, 2002).

The results of numerous researches confirm the previously stated thesis. In research on the impact of service quality on customer satisfaction and loyalty (Fida, Ahmed, Al-Balushi, Singh, 2020) it was confirmed that three important factors (service quality, customer satisfaction and loyalty) are largely interrelated, whereby high quality services encourage increased user satisfaction and loyalty. The results of a similar study confirm that the ability of companies to appropriately implement quality dimensions in service provision increases customer satisfaction and loyalty (Ismail, Yunan, 2016). Mai et al. (Mai, Hai, Cuong, Khoi, 2021) also proved that service quality has a significant positive impact on customer satisfaction, that is, that service quality is a predictor of customer satisfaction, with the effect size of the relationship between them being significantly large.

In a study (Supriyanto, Wiyono, Burhanuddin, 2021) that aimed to examine the impact of (1) service quality on customer loyalty; (2) user satisfaction on their loyalty; and (3) service quality and customer satisfaction on their loyalty, it was shown that service quality did not have significant effects on loyalty, but it did on customer satisfaction. The authors of the study concluded that high-quality services encourage customer satisfaction, which ultimately results in their loyalty. In other words, users who are satisfied with the quality of services will not necessarily be loyal to the company, but loyal users are certainly satisfied with the services provided.

Examining the impact of the quality of logistics services on user satisfaction (Li, Souffo, Lucien, Temgoua, Yulong, Yang, 2019) proved that the quality of services has a significant positive impact on user satisfaction, which implies their direct connection. The findings are consistent with the results of the research conducted by Kilibarda and Andrejić (Kilibarda, Andrejić, 2012), according to which the quality of logistics services has a significant relationship with user satisfaction. Similar to them, Politis et al. (Politis, Politis, Binioris, 2014) indicate a significant relationship between logistics, service quality and critical user actions, i.e. that high-quality services by increasing the level of satisfaction encourage user retention (Nugroho, Kempa, Panjaitan, 2020). Satisfied users will not hesitate to use the company's services again.

In identifying the impact of service quality dimensions (responsibility, security, reliability, empathy and tangible elements) on user satisfaction, the results of previous research show different results. In a number of studies, it has been proven that empathy has the greatest impact on user satisfaction (Vencataya, Pudaruth, Juwaheer, Dirpal, Sumodhee, 2019; Nguyen, Thi, Thi, Huynh, Truong, Nguyen, 2019; Slack, Singh, Sharma, 2020) which is in line with their psychology when they decide to make a transaction.

Arslan et al. (Arslan, Iftikhar, Zaman, 2014) proved, for example, that apart from empathy, reliability has the greatest influence on user satisfaction. Others see empathy, tangible elements and security as significant factors of user satisfaction (Budiarta, Fachira, 2017; Eresia-Eke, Pretorius, Korkie, Pretorius, 2020), i.e. empathy, tangible elements and reliability (Dharmadasa, Gunawardane, 2017).

Research methodology

In order to examine the relationship between the quality of logistics services and the satisfaction of its users, the following hypotheses were put forward in the paper:

H1. There is a significant positive correlation between the quality of logistics services and the satisfaction of its users.

H2. The quality of logistics services is a significant predictor of customer satisfaction.

H3. Empathy, tangible elements and reliability as dimensions of service quality have the greatest impact on user satisfaction.

For the purposes of conducting empirical research on the level of user satisfaction with the quality of logistics services, a survey method was used. The data analyzed in the paper were collected with the help of survey questionnaire. The survey questionnaire includes 19 questions that are divided into two parts. The first part of the questionnaire includes 3 questions related to the basic socio-demographic characteristics of the respondents (gender, age, level of education). In the second part of the questionnaire, questions were asked about perceived service quality, which was measured using five indicators: responsibility, reliability, security, empathy and tangible elements in accordance with the SERVPERF model of service quality (Cronin, Taylor, 1992). Also, in this part of the questionnaire, respondents were asked a question about the level of satisfaction with the quality of logistics services. To the question about the degree of satisfaction, the respondents gave answers with the help of Five-point Likert scale (1 = I am completely dissatisfied, 5 = I am completely satisfied).

The survey was conducted via the Internet, by sending a questionnaire to the e-mail addresses of 260 users who used the services of freight forwarding companies from Serbia in recent years. The researcher explained the goal and purpose of the research to the respondents in writing and gave instructions on how to fill out the questionnaire. 234 completed questionnaires were forwarded to the researcher while ensuring the anonymity of the respondents who participated in the research. The survey was conducted in the period from October 11 to 30, 2021.

Research results and discussions

Significantly more women than men participated in the survey on the level of satisfaction with the quality of logistics services (73.1% women and 26.9% men). Regarding the age structure of the total number of respondents who filled out the survey, 70.9% of the respondents are aged between 30 and 45 years of age, followed by respondents over 45 years of age (23.5%) and finally respondents under 30 years of age, who in there are only 13 in the sample, which represents 5.6% of the total number. When it comes to the level of education, slightly less than half of respondents have completed high school (40.6%), 45.7% are respondents with a university degree, while 13.7% of respondents have completed higher education (*Table 1)*.

Table 3. Socio-demographic characteristics of respondents (n=234)

Characteristics	Absolute frequencies	percentage (%)
Gender		
ladies	171	73.1
male	63	26.9
Age		
< 30	13	5,6
30 - 45	166	70.9
> 45	55	23.5
Level of Education		
High school	95	40.6
Higher education	32	13.7
High education	107	45.7
In total	2 3 4	100.0

Note: Author's calculation based on data analysis in SPSS 23.00.

In order to test the accuracy of hypothesis H1, which assumes a significant positive correlation between the quality of logistics services and customer satisfaction, a standard regression analysis was applied to the entire sample (*Table 2).* In accordance with the Pearson correlation values, we note that the variables of the quality of logistics services and user satisfaction are in a statistically very significant positive correlation (r = 0.591, sig. =.000). In other words, an increase in quality leads to an increase in the level of user satisfaction with the delivered logistics service, which fully confirms hypothesis H1.

Also, the results obtained on the entire sample show that service quality is a significant predictor of user satisfaction (ANOVA sig. =.000, p < 0.0005) which explains 59.1 percent of the variance of user satisfaction. The quality of logistics services greatly contributes to explaining user satisfaction in the entire sample (beta =.591, p =.000), that is, it provides a unique and statistically significant contribution to the prediction of user satisfaction measurement results.

Table 4: Results of standard regression analysis: Relationship between the quality of logistics services and customer satisfaction

Descriptive statistics			
	Value	**Standard deviations**	**N**
Customer satisfaction	3.92	,527	2 3 4
Quality of logistics services	3.37	,516	2 3 4

Correlations			
		Customer satisfaction	**Quality of logistics services**
Customer satisfaction	Pearson Correlation	1	,591 **
	Sig. (double sided)		,000
	N	2 3 4	2 3 4

Quality of logistics services	Pearson Correlation	,591 **	1
	Sig. (double sided)	,000	
	N	2 3 4	2 3 4

**. The correlation is significant at the 0.01 level (two-tailed).

Variables added/removed [a]

Model	**Variables entered**	**Variables have been removed**	**Method**
1	Quality of logistics services [b]	.	Entered

a. Dependent variable: User satisfaction

b. All required variables have been entered.

Model summary [b]

Model	**R**	**R squared**	**Adjusted R squared**	**Std. Error in judgment**
1	,591 [a]	,349	,347	,417

a. Predictors: (Constant), Quality of logistics services

b. Dependent variable: User satisfaction

ANOVA [a]

Model		**Sum of squares**	**df**	**The value of the square**	**F**	**Sig.**
1	Regression	21,674	1	21,674	124,586	,000 [b]
	Residual	40,361	232	,174		
	In total	62,035	233			

a. Dependent variable: User satisfaction

b. Predictors: (Constant), Quality of logistics services

Coefficients [a]

Model		**Unstandardized coefficients**		**Standardized coefficients**	**t**	**Level of significance**	**Correlations**		
		B	**Standard error**	**Beta**			**Zero order**	**Partially**	**A part of**
1	(Constant)	1,100	,205		5,354	,000			
	Customer satisfaction	,579	,052	,591	11,162	,000	,591	,591	,591

a. Dependent variable: User satisfaction

Note: Author's calculation based on data analysis in SPSS 23.00.

To test the accuracy of hypothesis H2, which assumes that the quality of logistics services can predict a significant part of the variance in user satisfaction (by removing the influence of socio-demographic variables), the hierarchical multiple regression technique was applied (*Table 3)*. In the first step, the variables gender, age and education were entered, which explained 9% of the variance in user satisfaction ($r^2 = 0.091$). After entering the logistics service quality scale in the second step, the model as a whole explained 60.5% of the total variance ($r^2 = 0.605$, $F(5, 234) = 33.116$, $p < 0.000$. Logistics service quality explained an additional 35.5% variance in customer satisfaction, after the effects of gender, age and education were removed; r^2

changed by = 0.355, F changed by (2, 234) = 166.87, $p < 0.000$. In the final model, logistics service quality was was a statistically significant measure of user satisfaction (beta = 0.613, $p < 0.000$).

In accordance with the obtained results, it can be concluded that high-quality logistics services significantly contribute to user satisfaction, which fully confirms hypothesis H2.

Table 3. Standard multiple regression results: Service quality as a significant predictor of customer satisfaction after removing the influence of demographic variables

Correlations						
		Customer satisfaction	**Age**	**Gender**	**Education**	**Quality of logistics services**
Pearson correlation	Customer satisfaction	1,000	,084	,016	,034	,591
	Age	,084	1,000	, 108	-,020	,024
	Gender	,016	, 108	1,000	,371	,191
	Education	,034	-,020	,371	1,000	, 168
	Quality of logistics services	,591	,024	,191	, 168	1,000
Level of significance	Customer satisfaction	.	,101	,407	,300	,000
	Age	,101	.	,050	,383	,356
	Gender	,407	,050	.	,000	,002
	Education	,300	,383	,000	.	,005
	Quality of logistics services	,000	,356	,002	,005	.

Variables added/removed [a]			
Model	**Variables entered**	**Variables have been removed**	**Method**
1	Education, Age, Gender [b]	.	Entered
2	Quality of logistics services [b]	.	Entered
a. Dependent variable: User satisfaction			
b. All required variables have been entered.			

Model overview [c]				
Model	**R**	**R squared**	**Adjusted R squared**	**Standard error of estimate**
1	,091 [a]	,008	-,005	,528
2	,605 [b]	,366	,355	,423
a. Predictors: (Constant), Education, Age, Sex				
b. Predictors: (Constant), Education, Age, Gender, Quality of logistics services				
c. Dependent variable: User satisfaction				

ANOVA [a]						
Model		**Sum of squares**	**df**	**Mean square value**	**F statistics**	**Level of significance**
1	Regression	,540	3	,180	,646	,586 [b]
	Residual	64,075	230	,279		

	In total	64,615	233			
2	Regression	23,680	4	5,920	33,116	,000 [c]
	Residual	40,936	229	,179		
	In total	64,615	233			
a. Dependent variable: User satisfaction						
b. Predictors: (Constant), Education, Age, Sex						
c. Predictors: (Constant), Education, Age, Gender, Quality of logistics services						

Coefficients [a]

Model		Unstandardized coefficients		Standardized coefficients	t	Level of significance	Correlations		
		B	**Standard error**	**Beta coefficient**			**Zero order**	**Partially**	**A part of**
1	(Constant)	3,698	, 181		20.45	,000			
	Age	,088	,068	,085	1.28	,199	,084	,085	,085
	Gender	-,010	,084	-,008	-, 11	,908	,016	-,008	-,008
	Education	,022	,040	,039	,55	,582	,034	,036	,036
2	(Constant)	1,819	,220		8.28	,000			
	Age	,082	,055	,079	1.48	,138	,084	,098	,078
	Gender	-,117	,068	-,099	-1.71	,087	,016	-,113	-,090
	Education	-,017	,032	-,030	-,53	,596	,034	-,035	-,028
	Quality of logistics services	,626	,055	, 613	11.37	,000	,591	,601	,598

a. Dependent variable: User satisfaction

Note: Author's calculation based on data analysis in SPSS 23.00.

In the continuation of the paper, the relationship between the five dimensions of the quality of logistics services (Responsibility, Reliability, Security, Empathy and Tangible elements) and user satisfaction was examined. Standard regression analysis was applied to the entire sample (*Table 3).* In accordance with the values of the Pearson correlation coefficient, we observe that only the responsibility variable has a statistically significant positive correlation with user satisfaction (r = 0.511, sig. =.000). Other dimensions of the quality of logistics services show a moderately significant or slightly significant positive correlation with user satisfaction. In other words, although all dimensions of the quality of logistics services are positively correlated with user satisfaction, only the responsibility of employees in the logistics organization significantly contributes to the increase in the level of user satisfaction with the delivered service.

Also, the results obtained on the entire sample show that responsibility in relation to other dimensions of the quality of logistics services is a significant predictor of user satisfaction (ANOVA sig. =.000, $p < 0.0005$) which explains 35.7 percent of the variance of user satisfaction. Responsibility as a dimension of the quality of logistics services greatly contributes to explaining user satisfaction in the entire sample (beta =.357, p =.000), that is, it provides a unique and statistically significant contribution to the prediction of user satisfaction measurement results, which completely rejects the hypothesis H3.

Table 4. Results of standard multiple regression: Degree of user satisfaction with the quality of logistics services

Correlations

		Customer satisfaction	**Responsibility**	**Reliability**	**Security**	**Empathy**	**Tangible elements**
Pearson correlation	Customer satisfaction	1,000	,511	,438	,399	,351	,418
	Responsibility	,511	1,000	,601	,436	,218	,284
	Reliability	,438	,601	1,000	,694	,386	,338
	Security	,399	,436	,694	1,000	,391	,325
	Empathy	,351	,218	,386	,391	1,000	,173
	Tangible elements	,418	,284	,338	,325	,173	1,000
Level of significance	Customer satisfaction		,000	,000	,000	,000	,000
	Responsibility	,000	.	,000	,000	,000	,000
	Reliability	,000	,000	.	,000	,000	,000
	Security	,000	,000	,000	.	,000	,000
	Empathy	,000	,000	,000	,000	.	,004
	Tangible elements	,000	,000	,000	,000	,004	.

ANOVA [a]

Model		**Sum of squares**	**df**	**Mean square value**	**F statistic**	**Level of significance**
1	Regression	25,351	5	5,070	29,441	,000 [b]
	Residual	39,265	228	,172		
	In total	64,615	233			

c. Dependent variable: User satisfaction

d. Predictors: (Constant), Tangible elements, Empathy, Responsibility, Security, Reliability

Coefficients [a]

Model		**Unstandardized coefficients**		**Standardized coefficients**	**t**	**Sig.**	**Correlations**		
		B	**Standard error**	**Beta**				**B**	**Standard error**
1	(Constant)	1,612	,196		8,226	,000			
	Responsibility	,316	,058	,357	5,488	,000	,511	,342	,283
	Reliability	,005	,060	,007	,085	,933	,438	,006	,004
	Security	,060	,056	,080	1,081	,281	,399	,071	,056
	Empathy	,123	,036	, 195	3,431	,001	,351	,222	,177

	Tangible elements	, 169	,037	,255	4,582	,000	,418	,290	,237

a. Dependent variable: User satisfaction

Note: Author's calculation based on data analysis in SPSS 23.00.

Conclusion

The results of the conducted research confirm a significant positive correlation between the quality of logistics services and user satisfaction, which assumes that high quality logistics services result in satisfied users. The results also show that service quality is a significant predictor that explains 59.1 percent of the variance in customer satisfaction, or 60.5% after removing the influence of socio-demographic variables. The quality of logistics services can therefore be identified as a significant predictor of user satisfaction in Serbia.

It was also shown that among the dimensions of the quality of logistics services, the greatest impact on user satisfaction is achieved only by responsibility (the willingness of the provider to help and provide fast service), despite the assumption that empathy, tangible elements and reliability do it. Reliability and tangible elements show a moderately significant, while security and empathy a less significant positive correlation with user satisfaction. Although all dimensions of the quality of logistics services are positively correlated with user satisfaction, only the responsibility of employees in a logistics company can increase user satisfaction with the delivered service. Also, the obtained results show that responsibility in relation to other dimensions of the quality of logistics services is a significant predictor of user satisfaction that explains 35.7 percent of the variance of user satisfaction.

According to the obtained results, it can be concluded that high-quality services play a key role in increasing user satisfaction, which in turn contributes to a larger market share and profitability of logistics companies. In order to achieve a competitive advantage, it is necessary for companies to focus on the development and improvement of the quality of their services, which in the case of Serbian logistics practice can be achieved through the responsibility of employees, that is, the willingness to help and provide service quickly.

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[31] Vanredni profesor, dr Nikola Nikolić, Univerzitet u Beogradu, Ekonomski fakultet, Kamenička 6, Beograd, Srbija, Telefon: +381 11 555 22 33/lokal 28 228, E-mail: nikola.nikolic@iep.bg.ac.rs

[32] Dr Petar Petrović, naučni saradnik, Centar za ekonomska i finansijska istraživanja, Bulevar Mihajla Pupina 10g/Vp 50, Telefon: +381 11 222 222, E-mail: petar.petrovic@gmail.com

[33] Asistent, mr Marko Marković, Univerzitet u Beogradu, Ekonomski fakultet, Kamenička 6, Beograd, Srbija, Telefon: +381 64 111 22 33, E-mail: marko.markovic@gmail.com

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Tabela 5. Troškovi distribucije dobara iz Subotice u maloprodajne objekte

Indikatori	Period			Ukupno
	Mesec 1	Mesec 2	Mesec 3	
Pređena razdaljina (km)	12.926	11.295	13.208	37.429
Korišćeno gorivo (litar)	3.231	2.823	3.302	9.356
Vrednost korišćenog goriva (RSD)	242.378	211.790	247.653	701.821
Ukupno provedeno vreme u vožnji (sati)	314	266	417	997
Vrednost ukupno provedenog vremena u vožnji (RSD)	47.048	39.890	62.570	149.508
Broj vožnji	98	77	102	277
Ukupna vrednost (RSD)	0	0	0	0
Broj prevezenih paleti (komad)	1.179	976	1358	3.513
Ukupna prevežena količina (kg)	602.600	429.225	711.116	1.742.941
Suma (RSD)	974.222	870.864	1.100.813	2.945.899

Izvor*:* Nikolić, 2010;

Napomena: Vrednosti u tabeli ne sadrže porez na dodatu vrednost (PDV)

Grafike, dendrograme, dijagrame, šeme i slike treba unositi u sam tekst rada (ne koristiti opciju Float over text) i numerisati ih prema redosledu njihovog pojavljivanja. Njihovi nazivi se moraju pozicionirati neposredno iznad grafika, dendrograma, dijagrama, šeme ili slike na koju se odnose. Kod navođenja naslova, izvora i napomena koristiti isti stil koji je predhodno prikazan za formiranje tabela. Tokom pisanja rada u originalnom tekstu treba markirati pozive na određeni grafik, dendrogram, dijagram, šemu ili sliku (Graph 2.). Svi grafici, dendrogrami, dijagrami, šeme i slike u radu se svojom veličinom moraju uklapati u zadati format strane, te moraju biti centralno postavljeni. Fotografije nisu poželjne u predmetnom radu, a ukoliko se one ne mogu izbeći molimo Vas da koristite optimalnu rezoluciju (preniska rezolucija dovodi do pikselacije i krzavih ivica, dok previsoka samo povećava veličinu fajla bez doprinosa čitljivosti rada).

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Literatura

1. Nikolić N., M. Marković, i P. Petrović. 2016. Poreski bilans. Oditor 2, (1): 13-17.

Prilikom unošenja literaturnih jedinica unosite korišćenjem **Čikaškog šablona za stil,** minimum 10 literaturnih jedinica. Sva korišćena literatura mora biti citirana u radu.

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Nik Holmes[34], John Peters[35]

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It is desirable that Summary contains up to 150 words, as well as to contain all essential paper elements, such as goal(s), used method(s), important results and general authors' conclusion(s).

During the summary writing, it should be used font Times New Roman (TNR), font size 11, Italic, alignment text Justify, line spacing single, with spacing of 6 pt between paragraphs, without indentation of the first line.

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[34] Nik Holmes Ph.D., Full Professor, Faculty of Economics, Christmas street no. 12, New York, USA, Phone: +xxx xx xxx xxx, E-mail: nik.holmes@gmail.com

[35] John Peters Ph.D., Associate Professor, University of Technology, Napoleon street no. 1, Jassy, Moldavia, Phone: +xxx xx xxx xxx, E-mail: johnpeters@yahoo.com

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Table 5. The distribution cost

Indicators	**Period**			**Total**
	2013	**2014**	**2015**	
Fixed costs	12.926	11.295	13.208	37.429
Variable costs	3.231	2.823	3.302	9.356

Source: Nikolic, 2016;

Graphs, diagrams, schemes and pictures should be entered within the text of article (do not use option Float over text) and numerated according to order of their appearance. Their titles have to be positioned immediately above the graph, diagram, scheme or picture to which they relate. Please, have in mind that all titles, sources and notes have to be written by identical style which was used for tables formatting. During the article writing please mark in the main text all calls to a certain graph, diagram, scheme or picture (*Graph 2.*). All graphs, diagrams, schemes and pictures within the paper have to fit the specified format of the page, as well as they have been centrally positioned.

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Literature

1. Vall J. 2014. Accounting theory. Valid, New York.
2. Parks D., W. Robberts. 2016. Macroeconomic indicators. Finance 23, (4): 462-476.

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