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X МЕЂУНАРОДНА КОНФЕРЕНЦИЈА ЕКОНОМСКОГ ФАКУЛТЕТА БРЧКО
“ПЕРСПЕКТИВЕ ПАРТНЕРСТВА ВЛАСТИ, ПРИВРЕДЕ И ИНСТИТУЦИЈА
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„ГЛОБАЛНИ ИЗАЗОВИ ЕКОНОМИЈЕ“

BOOK OF ABSTRACTS

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“PERSPECTIVES OF PARTNERSHIP BETWEEN GOVERNMENT, BUSINESS
AND HIGHER EDUCATION INSTITUTIONS IN FOSTERING ECONOMIC DEVELOPMENT”

"GLOBAL CHALLENGES OF THE ECONOMY"

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УВОД

На основу сарадње и подршке многобројних високошколских институција из земље и иностранства, те дугогодишње сарадње са институцијама власти Брчко дистрикта Босне и Херцеговине, Економски факултет Брчко Универзитета у Источном Сарајеву организује Десету међународну конференцију под називом „Перспективе партнерства власти, привреде и институција високог образовања у подстицању економског развоја“. Респектујући тренутно стање у образовном, али и пословном сектору, тема овогодишње Конференције је „Глобални изазови економије“, са фокусом на актуелне теме виртуелне едукације, пореске реформе и савремених аспеката маркетинга и менаџмента.

Повезивање институција кроз заједничке пројекте подстиче размјену знања, иако изазови попут недостатка техничке инфраструктуре и квалитета садржаја захтијевају додатне напоре за унапређење. Виртуелна едукација представља кључни алат за повезивање региона, омогућавајући доступност квалитетног образовања без обзира на географске препреке. Ова форма учења обогаћује мултикултурално искуство, развија дигиталне вјештине и омогућава флексибилност у процесу образовања. Улагањем у инфраструктуру и стандарде, виртуелна едукација може значајно допринијети развоју регионалног повезивања и сарадње.

Пореска реформа представља фундаментални корак у формирању економске структуре, директно утичући на рачуноводствене процедуре и финансијско управљање. Модернизација пореског система може побољшати транспарентност и смањити терет предузећа, олакшавајући процес планирања и буџетирања. Потребно је да рачуноводствени стандарди буду усклађени са новим пореским прописима како би се осигурала тачност и усклађеност финансијских извјештаја. Ефикасно управљање финансијама кроз правилну примјену пореских прописа омогућава предузећима да оптимизују трошкове и побољшају ликвидност, чиме се ствара стабилније пословно окружење.

Коришћењем друштвених мрежа и дигиталних платформи омогућена је директна комуникација са потрошачима, док анализа података доприноси бољем разумевању њихових потреба и понашања. Агилан менаџмент омогућава флексибилност и брзу адаптацију на тржишне промјене, док одрживост постаје све важнији елемент пословних стратегија. Савремени трендови у маркетингу и менаџменту наглашавају значај дигитализације, индивидуалног приступа и анализе података. Интеграцијом технологија као што су вјештачка интелигенција и аутоматизација, маркетинг и менаџмент постају ефикаснији, стварајући конкурентске предности у динамичном пословном окружењу.

Конференција, фокусирана на три главне теме, има за циљ размјену идеја, техника и искустава за ширу примјену у економским и друштвеним сферама. Закључци Конференције ће служити као почетни корак у стварању окружења које тежи јачању сарадње између универзитета, привредних субјеката и државних институција.

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доц. др Дејан Тешић

INTRODUCTION

Based on the cooperation and support of numerous higher education institutions from the country and abroad, as well as long-term cooperation with the government institutions of the Brčko District of Bosnia and Herzegovina, the Faculty of Economics of the Brčko University in East Sarajevo is organizing the Tenth International Conference entitled "Perspectives of partnership between government, business and higher education institutions in fostering economic development". Respecting the current situation in the educational and business sectors, the theme of this year's Conference is "Global Economic Challenges", with a focus on current topics of virtual education, tax reform and contemporary aspects of marketing and management.

Connecting institutions through joint projects encourages the exchange of knowledge, although challenges such as the lack of technical infrastructure and quality of content require additional efforts to improve. Virtual education is a key tool for connecting regions, enabling the availability of quality education regardless of geographical barriers. This form of learning enriches the multicultural experience, develops digital skills and enables flexibility in the education process. By investing in infrastructure and standards, virtual education can significantly contribute to the development of regional connectivity and cooperation.

Tax reform represents a fundamental step in the formation of the economic structure, directly affecting accounting procedures and financial management. Modernizing the tax system can improve transparency and reduce the burden on businesses, facilitating the planning and budgeting process. It is necessary that the accounting standards be harmonized with the new tax regulations in order to ensure the accuracy and compliance of the financial statements. Efficient financial management through the correct application of tax regulations enables companies to optimize costs and improve liquidity, thus creating a more stable business environment.

The use of social networks and digital platforms enables direct communication with consumers, while data analysis contributes to a better understanding of their needs and behavior. Agile management enables flexibility and quick adaptation to market changes, while sustainability is becoming an increasingly important element of business strategies. Contemporary trends in marketing and management emphasize the importance of digitization, individual approach and data analysis. By integrating technologies such as artificial intelligence and automation, marketing and management become more efficient, creating competitive advantages in a dynamic business environment.

The Conference, focused on three main topics, aims to exchange ideas, techniques and experiences for wider application in the economic and social spheres. The conclusions of the Conference will serve as an initial step in creating an environment that tends to strengthen cooperation between universities, business entities and state institutions.

President of the Conference
prof. dr Srđan Lalić

President of the Organizing Committee
doc. dr Dejan Tešić

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VIŠEKANALNA NABAVKA KAO OSOLONAC DALJEG RAZVOJA OMNIKANALNE MALOPRODAJE

MULTIPLE-CHANNEL PROCUREMENT AS A FOUNDATION FOR FUTURE OMNICHANNEL RETAIL DEVELOPMENT

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APSTRAKT

Ovaj rad bavi se teorijskim lociranjem koncepta višekanalne nabavke u širem kontekstu omnikanalne maloprodaje. Kroz analizu postojeće literature utvrđeni su trenutni okviri i dometi naučno-istraživačkog rada iz oblasti višekanalne nabavke. Kao neizostavan element višekanalne integracije, implementacija višekanalne nabavke razmatrana je u kontekstu celokupne omnikanalne maloprodaje, sa posebnim akcentom na omogućavanje savremenih načina realizacije porudžbina, poput BOPIS-a (kupi onlajn, pokupi u prodavnici), STS-a (isporuka do prodavnice) i BORIS-a (kupi onlajn, vrati u prodavnici). Uočena diskrepanca u nivoima razvijenosti višekanalne prodaje i nabavke predstavlja polazište za kritički osvrt na nedostatke trenutnog pristupa, kao i moguće pravce daljeg teorijskog i praktičnog razvoja oblasti višekanalne nabavke.

Cljučne reči: višekanalna nabavka, omnikanalna maloprodaja, višekanalna prodaja

ABSTRACT

This paper addresses the theoretical positioning of the concept of multiple-channel procurement within the broader context of omnichannel retail. Through the analysis of existing literature, current frameworks and scopes of scientific research in the field of multiple-channel procurement have been identified. As an essential element of multiple-channel integration, the implementation of multiple-channel procurement is examined within the context of overall omnichannel retail, with a particular emphasis on enabling modern order fulfillment methods such as BOPIS (Buy Online, Pick Up In-Store), STS (Ship to Store), and BORIS (Buy Online, Return In-Store). The observed discrepancies in the levels of development between multiple-channel sales and procurement serve as a basis for a critical review of the shortcomings of the current approach, as well as potential directions for further theoretical and practical development in the field of multiple-channel procurement.

Keywords: multiple-channel procurement, omnichannel retail, multiple-channel sales

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EMPOWERING 21ST-CENTURY SKILLS THROUGH VIRTUAL COLLABORATIVE LEARNING: LESSONS FROM TWO ERASMUS+ PROJECTS

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ABSTRACT

Virtual Collaborative Learning (VCL) is a holistic approach to organize complex COIL (collaborative online international learning) projects in Higher Education (HE). Deeply rooted in case-based learning and drawing on over 20 years of experience in practical HE applications, it fosters 21st-century skills essential for today's professional environment by integrating students' theoretical knowledge with practical learning activities. The VCL approach divides the learning process into three key phases: knowledge acquisition, collaborative application, and final synthesis through case-based assignments on a weekly basis. It allows students to stepwise build and develop competencies in self-organization, digital competencies, teamwork and intercultural awareness. VCL-based COIL courses emphasize autonomous learning in heterogeneously mixed teams, supported by e-tutors who guide project-based tasks and provide formative feedback. The approach is backed by our VCL framework, which offers 4 components for structuring complex COIL courses: (1) Qualification of e-tutors, (2) Design of COIL cases & courses, (3) Provision of a collaboration platform, (4) Application of learning analytics & pedagogical conversational agents to support feedback, assessment, and evaluation.

(1) This article discusses VCL-based COIL using the example of two Erasmus+ projects: The VCL framework's successful adaptation in Albania through the VALEU-X project led to its integration into the COWEB project, which addresses digital skill gaps within further Western Balkan higher education institutions in Montenegro, Kosovo, and Bosnia and Hercegovina. Preliminary assessments highlighted the urgent need for digital transformation, revealing substantial requirements for digital teaching methods.

(2) To address this need, we refer to our OER-Codex project. It aims to qualify HE educators in digital (teaching) skills, focusing on VCL-based COIL's contribution to fostering 21st-century skills. The project provides open educational resources (OER) in online courses for individual self-paced learning, enhanced by collaborative exercises, complementing the OER repository by the learners' practical solutions.

Keywords: Virtual Collaborative Learning, Collaborative Online International Learning, 21st Century Skills, Open Educational Resources, Digital Transformation in Education

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OBJAVLJIVANJE INFORMACIJA KAO PREDUSLOV ZA PROCJENU POSLOVANJA U SKLADU SA CILJEVIMA ODRŽIVOG RAZVOJA

PUBLISHING INFORMATION AS A PREREQUISITE FOR EVALUATING BUSINESS PERFORMANCE IN LINE WITH SUSTAINABLE DEVELOPMENT GOALS

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ABSTRAKT

Rast globalnih problema u vidu sve češćih prirodnih katastrofa, degradacija prirodnih resursa, klimatske promjene, energetske kriza i drugo, doveli su do rizika koji ugrožavaju planetu i prijete daljem razvoju društva. Da bi se spriječile dalje posljedice, važno je pratiti razvoj društva usmjerenog ga postizanju kontinuiranog ekonomskog i društvenog napretka, kao i zaštitu prirode i okruženje. Navedeno se postiže fokusiranjem na održivi razvoj. U 2015. kao dio Agende za održivi razvoj 2030, Ujedinjene nacije su usvojile 17 glavnih ciljeva održivog razvoja i 169 specifičnih ciljeva koji su planirani da se ostvare do 2030. godine. Ciljevi održivog razvoja balansiraju ekonomsku, socijalnu i ekološku dimenziju razvoja. Održivo poslovanje mora uzeti u obzir potrebe privrednog društva kao i njegovih stejkholdera ali u isto vreme mora zaštititi, održati i poboljšati životnu sredinu, te socijalne i ekonomske resurse koji su ključni za budućnost.

Rezultati aktivnosti u vezi sa održivim poslovanjem treba da se predstavljaju javnosti u formi izveštaja o održivosti, koji treba da „potkrijepe informacije o stvarnom stanju i napretku ka korporativnoj održivosti; u suprotnom, informacija ima tendenciju da se koristi prilično površno“ (Schalterreg et al., 2006). Da bi prezentacija nefinansijskih informacija o održivosti bila obavezujuća, Evropska unija je usvojila Direktivu o izvještavanju o korporativnoj održivosti.

Finansijski izvještaji opšte namjene, iako se kontinuirano prilagođavaju promjenama u poslovnom okruženju i unapređuju u cilju adekvatnog prezentovanja novih vrsta poslovnih transakcija, već odavno nisu dovoljan izvor informacija za eksterne korisnike. Prezentovanjem istorijskih informacija o finansijskom položaju i uspjehnosti, te novčanim tokovima, može se izvršiti procjena budućih kretanja finansijskih performansi, ali nikako uticaj koji privredno društvo, obavljajući svoju djelatnost, ima na životnu sredinu i razvoj društva u cjelini.

Kako način poslovanja privrednih društava na teritoriji jedne zemlje, oblikuju njen privredni ambijent, utiče na razvoj zemlje, položaj radnika, bogatstvo stanovništva, visinu ulaganja u nove tehnologije, te korištenje prirodnih i drugih resursa, već odavno je identifikovana potreba za nefinansijskim informacijama koje bi zajedno sa finansijskim dale bolju sliku o poslovanju jednog privrednog društva, pa i države u cjelini.

U tom pogledu, za ocjenu poslovanja privrednih društava ali i ocjenu politike koju vodi jedna vlada, biće neohodne, pored finansijskih i informacije o održivosti sačinjene prema određenim standardima, uporedive i provjerljive.

Ključne riječi: održivi razvoj, klimatske promjene, izvještaj o održivosti, nefinansijske informacije

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THE EVOLUTION OF HIGHER EDUCATION: NEW LEARNING PATHWAYS, INDIVIDUALIZED LEARNING, MICRO-CREDENTIALS, EUROPEAN UNIVERSITIES, AND STUDENT MOBILITY

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ABSTRACT

Higher education is witnessing significant transformation driven by technological advancements (like artificial Intelligence AI), globalized economies and evolving educational needs. This article explores key elements shaping this transformation: new required learning pathways, the individualization of education, the rise of micro-credentials, the European Universities initiative and student mobility. These trends reflect a shift towards more flexible, personalized, and accessible learning experiences (also for life-long-learners III), which are essential in a rapidly changing world. Additionally, the integration of digital tools and the emphasis on lifelong learning are empowering students to continuously upskill, ensuring they remain competitive in a global workforce increasingly characterized by innovation and adaptability.

Keywords: new learning pathways, individualization of learning pathways in Higher Education, micro-credentials, European Universities, student mobility

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TRIPLE HELIX FRAMEWORK OF SUSTAINABLE ECONOMIC GROWTH IN THE WESTERN BALKANS REGION

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ABSTRACT

The significance of innovation policy in achieving sustainable economic development is steadily increasing. Governments are taking notice of new models for spurring innovation in their economies, and are exploring the most effective methods for building a robust national innovation ecosystem. Industry is embracing calls from government and research oriented universities to partner on innovation projects that will power future workforce, increasing manufacturing flexibility and capacity and development of innovative products. In this context, the "Triple Helix" model stands out as one of the most successful frameworks for fostering innovation. The author describes the trends and conditions of the principle actors of the Triple Helix in the Western Balkan region, focusing on Bosnia and Herzegovina, but also adding observations from other member countries in the region who are farther along in their development of their innovation ecosystems. Secondary economic data relating to growth, foreign direct investment, employment data, student populations, government spending and allocation to critical investment areas are compared through regression analysis to gain insights about the impact of the Triple Helix innovation ecosystem. In addition, sources such as easy of doing business index and other relevant statistics from the World Economic Forum, European Union and the World Bank are utilized to draw a picture of international rankings of the innovation systems of the Western Balkan countries. Although the Western Balkans are at the beginning stages of the build up of their Triple Helix innovation ecosystems they have made significant progress in the past decade.

Key words: Triple Helix, Western Balkans, Sustainability, Innovation Ecosystems, Economic Growth

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POREZ NA UGLJENIK I MAKROEKONOMSKE PERFORMANSE: ISKUSTVA I PERSPEKTIVE ZEMALJA U RAZVOJU

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APSTRAKT

U radu se analizira uticaj uvođenje Mehanizma za prekogranično prilagođavanje ugljenika (CBAM) na trgovinske partnere Evropske unije (EU), posebno se fokusirajući na zemlje Zapadnog Balkana. Ovaj mehanizam nastoji da smanji podsticaje za firme iz EU da izvoze svoje emisije ugljenika. Pored toga, cilj je da se promoviše tranzicija prema niskom sadržaju ugljenika, što bi moglo disproporcionalno izložiti izazovima ekonomije koje nisu članice EU.

Stepen izloženosti privreda koje izvoze CBAM proizvode u Evropu značajno varira, pri čemu mnoge ekonomije u razvoju imaju više od 2% svog izvoza pod uticajem ove mere. Za zemlje Zapadnog Balkana, EU je glavni trgovinski partner EU proizvodima, i one su najizloženije zemlje u eksternim i socio-ekonomskim dimenzijama. Porez na ugljenik može povećati nejednakost u raspodeli dohotka između bogatih i siromašnih zemalja i dodatno narušiti kapacitet nekih zemalja sa niskim prihodima da dekarbonizuju svoje ekonomije. Da bi se osigurala pravedna tranzicija sa niskim sadržajem ugljenika i sprečili negativni uticaji na zemlje u razvoju, supranacionalne institucije bi trebale da imaju ključnu ulogu u identifikovanju i rešavanju prekograničnih efekata prelivanja klimatskih politika, posebno onih na platni bilans i putanje rasta ranjivijih zemalja.

Ključne reči: CBAM, makroekonomski indikatori, zemlje u razvoju

ABSTRACT

The paper analyzes the impact of the introduction of the Carbon Border Adjustment Mechanism (CBAM) on the European Union's (EU) trade partners, with a particular focus on the countries of the Western Balkans. This mechanism aims to reduce incentives for EU companies to export their carbon emissions. In addition, its goal is to promote the transition to a low-carbon economy, which could disproportionately expose non-EU economies to challenges.

The level of exposure of economies that export CBAM-affected products to Europe varies significantly, with many developing economies having more than 2% of their exports affected by this measure. For the Western Balkan countries, the EU is the main trading partner, and they are the most exposed in both external and socio-economic dimensions. The carbon tax may increase income inequality between rich and poor countries and further undermine the capacity of some low-income countries to decarbonize their economies.

To ensure a fair low-carbon transition and prevent negative impacts on developing countries, supranational institutions should play a key role in identifying and addressing the cross-border spillover effects of climate policies, particularly those affecting the balance of payments and growth trajectories of more vulnerable countries

Keywords: CBAM, macroeconomic indicators, developing countries

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BUDUĆNOST INDUSTRIJE: UPOTREBA VEŠTAČKE INTELIGENCIJE

THE FUTURE OF INDUSTRY: THE USE OF ARTIFICIAL INTELLIGENCE

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APSTRAKT

Trenutno smo svedoci Četvrte industrijske revolucije, poznate kao Industrija 4.0, koja donosi velike promene u industriju kroz upotrebu naprednih tehnologija. Industrija 4.0 podrazumeva integraciju digitalnih tehnologija kao što su internet stvari (IoT), autonomni sistemi, i velike količine podataka (big data) u proizvodne procese. Veštačka inteligencija omogućava analizu tih podataka, automatizaciju procesa, prediktivno održavanje, i optimizaciju rada mašina, čime povećava efikasnost, fleksibilnost i produktivnost industrijskih sistema. Za razliku od prethodne tri industrijske revolucije koje su bile zasnovane na mehanizaciji, elektrifikaciji i automatizaciji, Industrija 4.0 donosi integraciju fizičkih i digitalnih sistema kroz pametne fabrike, gde mašine i sistemi komuniciraju i samostalno donose odluke na osnovu analize podataka u realnom vremenu. Sistemi zasnovani na veštačkoj inteligenciji omogućavaju smanjenje poslovnih rizika, doprinose sveobuhvatnom povećanju produktivnosti i efikasnosti poslovanja. Ove tehnologije se primenjuju za predviđanje trendova i ponašanja potrošača. Značajno mogu da unaprede industrijsku proizvodnju i da doprinesu promeni industrijske strukture u pravcu novih globalnih trendova i održivog industrijskog razvoja. Potencijali njene upotrebe za ekonomski razvoj zemlje su ogromni. Veštačka inteligencija ima veliki potencijal za unapređenje različitih sektora, ali sa sobom nosi i značajne izazove. Među ključnim pitanjima su zaštita privatnosti, prilagođavanje obrazovnih sistema, kao i rešavanje etičkih problema, kao što su prevencija diskriminacije i obezbeđivanje transparentnosti u donošenju odluka. Ovaj rad ima za cilj da predstavi vitalnu ulogu veštačke inteligencije u industriji i njenu ulogu u uspešnoj implementaciji Industrije 4.0..

Ključne riječi: veštačka inteligencija, Industrija 4.0, industrija

ABSTRACT

At the moment, we are witnessing the Fourth Industrial Revolution, also known as Industry 4.0, which is bringing significant changes to industry through the use of advanced technologies. Industry 4.0 involves the integration of digital technologies such as the Internet of Things (IoT), autonomous systems, and big data into production processes. Artificial intelligence enables the analysis of this data, process automation, predictive maintenance, and machine optimization, thereby increasing the efficiency, flexibility, and productivity of industrial systems. Unlike the previous three industrial revolutions, which were based on mechanization, electrification, and automation, Industry 4.0 brings the integration of physical and digital systems through smart factories, where machines and systems communicate and make decisions independently based on real-time data analysis. AI-based systems reduce business risks, contribute to a comprehensive increase in productivity and operational efficiency, and are used to predict trends and consumer behavior. They can significantly enhance industrial production and contribute to changes in industrial structures in line with new global trends and sustainable industrial development. The potential for its use in economic development is vast. Artificial intelligence has great potential to advance various sectors, but it also brings significant challenges. Key issues include privacy protection, adapting educational systems, and addressing ethical concerns such as preventing discrimination and ensuring transparency in decision-making. This paper aims to present the vital role of artificial intelligence in industry and its role in the successful implementation of Industry 4.0.

Keywords: Artificial Intelligence, Industry 4.0, industry.

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FORENZIČKO RAČUNOVODSTVO POUZDANI ALAT U DUBINSKOJ ANALIZI PRIVREDNIH SKANDALA ZEMALJA U TRANZICIJI

FORENSIC ACCOUNTING AS A RELIABLE TOOL IN THE IN-DEPTH ANALYSIS OF ECONOMIC SCANDALS OF COUNTRIES IN TRANSITION

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APSTRAKT

Zemlje u tranziciji se periodično susreću sa pojavom privrednih skandala koji zaokupljaju pažnju šire i uže javnosti. Takođe, ovi skandali se negativno odražavaju na privredni razvoj zemalja u tranziciji. Predmet posmatranja u ovom radu su primjeri iz prakse koji se istovjetno pojavljuju na prostoru Republike Srbije i Bosne i Hercegovine. Na osnovu primjere dubinske analize poslovnih predmeta u radu će se analizirati sledeći primjeri privrednih skandala: pranja novca, namjerno iskazivanje i priznavanje obezvrjeđenja vrijednosti imovine, i neevidentiranje prihoda u poslovnim knjigama a sa ciljem izvlačenja novca iz države. U ovom radu će se dubinski analizirati svaki od mogućih primjera kriminalnih radnji. Snaga forenzičkog računovodstva i njegova superiornost u odnosu na tehnike koje nudi klasično računovodstvo i revizija je prevashodno u tome što može da detektuje krivca i istog izvede pred pravosudne organe. Na taj način, proces bi bio zaokružen sa konačnim ishodom, te predstavlja dobar stimulans odvratanja odgovornih od činjenja kriminalnih dijela u budućnosti. U radu će posebno biti dat pregled metoda i tehnika forenzičkog računovodstva koje se koriste u praksi kriminalnih radnji.

Ključne reči: računovodstvo, forenzičko računovodstvo, privredni skandali, kriminalne radnje, dubinska analiza.

ABSTRACT

Countries in transition are periodically faced with the appearance of economic scandals that capture the attention of the wider and narrower public. Also, these scandals have a negative impact on the economic development of countries in transition. The subject of observation in this paper are examples from practice that appear simultaneously in the territory of the Republic of Serbia and Bosnia and Herzegovina. Based on the example of an in-depth analysis of business cases, the following examples of economic scandals will be analyzed in the paper: money laundering, deliberate disclosure and recognition of asset value depreciation, and non-recording of income in business books with the aim of extracting money from the state. In this paper, each of the possible examples of criminal acts will be analyzed in depth. The strength of forensic accounting and its superiority over the techniques offered by classical accounting and auditing is primarily that it can detect the culprit and bring him before the judicial authorities. In this way, the process would be rounded with the final outcome, and it represents a good incentive to deter those responsible from committing criminal acts in the future. In particular, the paper will give an overview of the methods and techniques of forensic accounting that are used in the practice of criminal acts.

Key words: accounting, forensic accounting, economic scandals, criminal activities, in-depth analysis.

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ULOGA HIJERARHIJSKE KLASTER ANALIZE U SEGMENTACIJI TRŽIŠTA

THE ROLE OF HIERARCHICAL CLUSTER ANALYSIS IN MARKET SEGMENTATION

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APSTRAKT

Na tržištu se nalaze potrošači koji su različiti u svojim potrebama, zahtjevima, željama i motivima sa kojima ulaze u proces kupovine. Da bi preduzeća znala u kom pravcu da usmjere svoje napore u privlačenju većeg broja kupaca, neophodno je analizirati tržište i podijeliti ga na manje dijelove. Segmentacija tržišta potrošača predstavlja proces dijeljenja tržišta na manje homogene grupe, u kojima se nalaze potrošači koji imaju slične karakteristike, potrebe ili ponašanja. Osnovni cilj segmentacije tržišta jeste definisanje specifičnih marketinških strategija usmjerenih na tačno određene grupe potrošača. Segmentacijom tržišta i planiranjem marketinških aktivnosti za svaki segment tržišta teži se povećanju tržišnog učešća i posljedično maksimizaciji profita preduzeća.

Uprkos širokom spektru dostupnih tehnika za grupisanje pojedinaca u tržišne segmente, klaster analiza ostaje najpopularnija i najšire primjenjivana statistička tehnika. Klaster analiza predstavlja klasu tehnika koje klasifikuju jedinice posmatranja u grupe koje su relativno homogene unutar sebe i relativno heterogene između sebe. Ovaj rad fokusira se na hijerarhijsku aglomerativnu klaster analizu, statističku tehniku u kojoj se grupe sekvencijalno stvaraju spajanjem sličnih klastera, prema metodama udruživanja i mjerama udaljenosti. U radu se razmatraju specifične metode udruživanja i mjere udaljenosti, uključujući raspravu o tome kako izbor između metoda i mjera može uticati na proces klasterizacije.

Ključne riječi: segmentacija tržišta, potrošači, hijerarhijska klaster analiza

ABSTRACT

The market consists of consumers who differ in their needs, requirements, desires, and motivations as they enter the shopping process. In order for companies to know in which direction to focus their efforts in attracting more customers, it is necessary to analyze the market and divide it into smaller parts. Consumer market segmentation is the process of dividing the market into smaller homogeneous groups, in which there are consumers who have similar characteristics, needs or behaviors. The primary goal of market segmentation is to define specific marketing strategies targeted at precisely defined consumer groups. By segmenting the market and planning marketing activities for each market segment, the aim is to increase market share and consequently maximize the company's profit.

Despite the wide range of techniques available for grouping individuals into market segments, cluster analysis remains the most popular and widely applied statistical technique. Cluster analysis represents a class of techniques that classify observation units into groups that are relatively homogeneous within themselves and relatively heterogeneous between themselves. This paper focuses on hierarchical agglomerative cluster analysis, a statistical technique in which groups are sequentially created by merging similar clusters, based on linkage methods and distance measures. The paper discusses specific clustering linkage methods and distance measures, including a discussion of how the choice between methods and measures can affect the clustering process.

Keywords: market segmentation, consumers, hierarchical cluster analysis

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ULOGA ZELENE EKONOMIJE U PROCESIMA UNAPREĐENJA TROŠKOVNE EFIKASNOSTI PREDUZEĆA

THE ROLE OF THE GREEN ECONOMY IN THE PROCESSES OF IMPROVING THE COST EFFICIENCY OF THE COMPANY

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APSTRAKT

Zelena ekonomija doprinosi spajanju ekologije i ekonomije na način da međunarodno konkurentno poslovanje bude istovremeno ekološki i društveno kompatibilno. Korištenje zelenog ekonomskog modela sadrži potencijal za stvaranje blagostanja kako na individualnom, tako i na širem društvenom nivou. S tim u vezi u fokusu zelene ekonomije se nalazi nekoliko ključnih ciljeva: smanjenje onečišćenja i štetnih emisija u atmosferu, korištenje obnovljivih izvora energije, te efikasnije korištenje resursa kroz primjenu modela cirkularne ekonomije. Uzimajući u obzir sve navedeno cilj rada je istražiti da li postati zeleniji kao preduzeće, istovremeno znači i povećanje troškova poslovanja ili ozelenjavanje, naprotiv, omogućava visoki potencijal uštede u troškovima i povećanja prihoda kroz promjenu pristupa u korištenju resursa, ispunjavanje zahtjeva kupaca u pogledu ekološke i društvene kompatibilnosti proizvoda, usluga i procesa, te kreiranja potpuno novih poslovnih modela kroz razvoj novih budućih tržišta. S obzirom na činjenicu da ni jedan model ne može biti savršen, rad će sadržavati i kratki osvrt na kritička promišljanja i sumnje u mogućnost istinske provedbe ideje o zeleno ekonomiji. U radu su korištene naučne metode deskripcije i kompilacije u svrhu objašnjenja osnovnih postulata zelene ekonomije, s jedne strane, odnosno akademski korektnog prezentovanja rezultata tuđih zaključaka i spoznaja, s druge strane. Rezultati istraživanja su pokazali da zelena ekonomija može i hoće promijeniti našu ekonomiju tako da sada koristimo manje resursa, imamo manji uticaj na okoliš i imamo bolje, održivije poslove, ali i to da će preokret ekološkog trenda morati biti radikalniji.

Ključne riječi: zelena ekonomija, cirkularna ekonomija, troškovna efikasnost, ekološki trend

ABSTRACT

The green economy contributes to the merging of ecology and economy so that internationally competitive business is simultaneously ecologically and socially compatible. The use of the green economic model has the potential to create well-being both at the individual and at the wider social level. In this regard, the focus of the green economy includes several key goals: reduction of pollution and harmful emissions into the atmosphere, use of renewable energy sources, and more efficient use of resources through the application of the circular economy model. Taking into account all the above, the goal of the paper is to investigate whether becoming greener as a company simultaneously means an increase in business costs or greening, on the contrary, it provides a high potential for cost savings and increased income through a change in the approach to the use of resources, meeting customer requirements in terms of environmental and social compatibility of products, services, and processes, and the creation of entirely new business models through the development of new future markets. Given the fact that no model can be perfect, the paper will also include a brief review of critical considerations and doubts about the possibility of truly implementing the idea of a green economy. The paper used scientific methods of description and compilation to explain the basic postulates of the green economy, on the one hand, and academically correct presentation of the results of other people's conclusions and knowledge, on the other hand. The research results showed that the green economy can and will change our economy so that we now use fewer resources, have less impact on the environment, and have better, more sustainable jobs, but also that the reversal of the ecological trend will have to be more radical.

Keywords: green economy, circular economy, cost efficiency, ecological trend

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SIGURNOST I TRANSPARENTNOST U FINANSIJAMA: TRANSFORMACIJA KROZ TROJNO RAČUNOVODSTVO

SECURITY AND TRANSPARENCY IN FINANCE: TRANSFORMATION THROUGH TRIPLE-ENTRY ACCOUNTING

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APSTRAKT

U savremenom poslovnom okruženju, tradicionalni računovodstveni sistemi, poput dvojnog knjigovodstva, suočavaju se sa sve većim kritikama zbog rastućih zahtjeva za transparentnošću i sigurnošću finansijskih transakcija. Iako dvojno knjigovodstvo čini osnovu moderne računovodstvene prakse, njegove slabosti postaju sve očiglednije u kontekstu složenijih poslovnih operacija i potrebe za boljom zaštitom od grešaka i prevara. Ovaj rad istražuje koncept trojnog računovodstva kao napredne alternative, koristeći blokčejn tehnologiju za postizanje veće transparentnosti, sigurnosti i efikasnosti. Uvođenjem treće ose u tradicionalne T-račune, koja koristi jedinstveni identifikator transakcija (hash), novi sistem omogućava ne samo preciznije evidentiranje transakcija, nego i njihovu potpunu verifikaciju u realnom vremenu, čime se minimizuje rizik od manipulacija i grešaka. Istorijski gledano, koncept trojnog računovodstva nije nov, ali je njegovo ponovno aktuelizovanje značajno u svjetlu savremenih tehnoloških dostignuća, što uvodi i novu paradigmu u finansijsko izvještavanje, koja može radikalno promijeniti način na koji se vodi poslovanje. Kroz studije slučaja, rad istražuje praktičnu implementaciju ovog sistema u stvarnim poslovnim okruženjima, ukazujući na potencijalne koristi, ali i izazove koji prate ovu inovaciju. Prikazane studije slučaja uključuju primjenu blokčejn tehnologije i pokazuju kako ovaj pristup može unaprijediti efikasnost, smanjiti troškove i poboljšati ukupnu transparentnost poslovanja. Po tom osnovu prezentovani rezultati ukazuju na značajan potencijal trojnog knjigovodstva da unaprijedi postojeće računovodstvene prakse, čime će se omogućiti dublji uvid u finansijsko poslovanje preduzeća, bolja kontrola nad rizicima i veća pouzdanost finansijskih izvještaja. Vodeći se navedenim, može se reći da su u radu postavljeni temelji za dalja istraživanja koji otvaraju put ka široj implementaciji naprednih računovodstvenih modela, ključnih za adaptaciju na sve složenije zahtjeve savremenog poslovanja.

Ključne riječi: trojno računovodstvo, blokčejn tehnologija, jedinstveni identifikator transakcija, transparentnost, sigurnost, finansijske transakcije

ABSTRACT

In the modern business environment, traditional accounting systems, such as double-entry bookkeeping, face increasing criticism due to growing demands for transparency and security of financial transactions. Although double-entry bookkeeping forms the basis of modern accounting practice, its weaknesses become increasingly apparent in the context of more complex business operations and the need for better protection against errors and fraud. This paper explores the concept of triple-entry accounting as an advanced alternative, using blockchain technology to achieve greater transparency, security and efficiency. By introducing a third axis in traditional T-accounts, which uses transactions ID (hash), the new system enables not only more precise recording of transactions,

but also their complete verification in real time, which minimizes the risk of manipulations and errors. Historically speaking, the concept of triple-entry accounting is not new, but its re-actualization is significant in the light of modern technological achievements, which introduces a new paradigm in financial reporting, in light of radically change the way business is conducted. Through case studies, the paper explores the practical implementation of this system in real business environments, pointing out the potential benefits, but also the challenges that accompany this innovation. The presented case studies include the application of blockchain technology and show how this approach can improve efficiency, reduce costs and improve overall business transparency. In relation with the case studies, the results presented indicate the significant potential of triple-entry bookkeeping to improve existing accounting practices, which will enable a deeper insight into the company's financial operations, better control over risks and greater reliability of financial statements. Based on the above, it can be said that the work lays the foundations for further research that paves the way for a wider implementation of advanced accounting models, which are crucial for adaptation to the increasingly complex requirements of modern business.

Key words: triple-entry accounting, blockchain technology, transaction ID (hash), transparency, security, financial transactions

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COMPARATIVE ANALYSIS OF TRADE PERFORMANCE IN SERBIA AND SELECTIVE COUNTRIES IN THE REGION BASED ON THE AROMAN METHOD

KOMPARATIVNA ANALIZA TRGOVINSKIH PERFORMANSI U SRBIJI I SELEKTIVNIM ZEMLJAMA U REGIONU NA BAZI AROMAN METODE

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ABSTRACT

It is necessary to know the actual trade performance of Serbia and neighboring countries to improve it in the future by applying relevant measures. This enables the application of various multi-criteria decision-making methods, individually or integrated. In this study, starting from that, the performance of trade in Serbia and selective countries in the region as alternatives (Croatia, Slovenia, and Bosnia and Herzegovina) is comparatively analyzed based on relevant criteria using the AROMAN (Alternative Ranking Order Method Accounting for Two-Step Normalization) method. According to the selected criteria (number of companies, number of employees, net sales revenue, and added value), Serbia is in second place, while Bosnia and Herzegovina is in fourth place in the region. To further improve business in Serbia, it is necessary to manage the number and size of companies as efficiently as possible human resources, sales, and added value. Other factors, such as inflation, interest rates, exchange rate, employment, living standards of the population, foreign direct investments, etc., influenced the presented performance positioning of Serbian trade. The digitization of the entire business and the implementation of new business models are also important for improving the performance of trade in Serbia.

Keywords: performance, positioning, trade of Serbia, trade of selective countries in the region (Croatia, Slovenia and Bosnia and Herzegovina), AROMAN method

APSTRAKT

Neophodno je poznavati stvarni učinak trgovine Srbije i susjednih zemalja da bi se primenom relevantnih mera unapredili u budućnosti. Ovo omogućava primenu različitih višekriterijumskih metoda odlučivanja, pojedinačno ili integrisano. U ovoj studiji, polazeći od toga, uporedno se analizira učinak trgovine u Srbiji i selektivnim zemljama u regionu kao alternativama (Hrvatska, Slovenija i Bosna i Hercegovina) na osnovu relevantnih kriterijuma korišćenjem AROMAN (Alternative Ranking Order Method Accounting for Two-Step Normalization) metode. Po odabranim kriterijumima (broj preduzeća, broj zaposlenih, neto prihod od prodaje i dodata vrednost) Srbija je na drugom mestu, dok je Bosna i Hercegovina na četvrtom mestu u regionu. Za dalje unapređenje poslovanja u Srbiji potrebno je što efikasnije upravljati brojem i veličinom preduzeća, ljudskim resursama, prodajom, i dodatnom vrednošću. Na prikazanu performansnu pozicioniranosti trgovine Srbije uticali su i drugi faktori, kao što su: inflacija, kamate, kurs, zaposlenost, životni standard stanovništva, strane direktne investicije itd. Za poboljšanje performansi trgovine u Srbiji važna je i digitalizacija celokupnog poslovanja i primena novih poslovnih modela.

Ključne reči: performanse, pozicioniranje, trgovina Srbije, trgovina selektivnih zemalja u regionu (Hrvatska, Slovenija i Bosna i Hercegovina), AROMAN metoda

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ZNAČAJ ZELENIH AKTIVNOSTI ZA RAZVOJ SEOSKIH TURISTIČKIH DOMAĆINSTAVA U SRBIJI

IMPORTANCE OF GREEN ACTIVITIES FOR DEVELOPMENT OF RURAL TOURIST HOUSEHOLDS IN SERBIA

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APSTRAKT

Ruralna područja Srbije, bogata prirodnim lepotama, kulturnim nasleđem i „zdravim“ zajednicama, predstavljaju pogodnu osnovu za razvoj održivih oblika turizma i aktivnosti koje podržavaju koncept održivosti, odnosno uravnoteženog i dugotrajnog rasta i razvoja. Takozvane zelene aktivnosti doprinose obnavljanju kontakta sa prirodom i vraćanju pravim narodnim vrednostima. Ovaj rad usredsređen je na procenu razvojnog potencijala zelenih turističkih aktivnosti, kroz empirijsko istraživanje sprovedeno na 97 ispitanika, na području istočne Srbije. Analiza podataka izvršena je u programu SPSS verzija 26, pri čemu su korišćene metode deskriptivne statistike i korelacione analize. Rezultati istraživanja ukazuju na važnost uključivanja zelenih aktivnosti u ponudu seoskih turističkih domaćinstava u cilju njihovog razvoja, kao i unapređenja ruralnih područja i ruralnih zajednica, što dalje doprinosi ekonomskom rastu.

Ključne reči: održivi razvoj, turističke aktivnosti, seosko turističko domaćinstvo.

ABSTRACT

Rural areas of Serbia, rich in natural beauty, cultural heritage, and "healthy" communities, represent a suitable basis for the development of sustainable forms of tourism and activities that support the concept of sustainability, i.e., balanced and long-term growth and development. The so-called green activities contribute to restoring contact with nature and returning to true national values. This paper is focused on the assessment of the development potential of green tourism activities through an empirical research conducted on 97 respondents in the area of Eastern Serbia. Data analysis was performed in SPSS version 26, using the methods of descriptive statistics and correlation analysis. Research results indicate the importance of including green activities in the offer of rural tourist households in order to develop them as well as improve rural areas and rural communities, which further contributes to economic growth.

Keywords: sustainable development, tourist activities, rural tourist household.

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DECENT WORK AND ECONOMIC GROWTH ANALYSIS IN THE WESTERN BALKAN COUNTRIES

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ABSTRACT

Albania, Bosnia and Herzegovina, Montenegro, North Macedonia, and Serbia are the Western Balkan countries participating in the framework of Sustainable Development Goals (SDGs) set by the United Nations. The eighth Sustainable Development Goal (SDG 8) is to promote sustained, inclusive, and sustainable economic growth and decent work for all. This goal is expressed in the following indicators: employment and unemployment rates, people killed in accidents at work, real GDP per capita, resource productivity, and domestic material consumption. The aim of this study is to assess the performance of the Western Balkan economies in SDG 8. The results show the Western Balkan economies still fall behind the EU average, although they have improved their performance in SDG 8. In order to catch up with the EU, they should focus more on increasing economic growth rates and providing more sustainable workplaces. Therefore, future actions in the Western Balkans should mainly focus on improving institutional settings to boost the stimulus for entrepreneurship, develop a sustainable migration policy, and promote stable forms of employment.

Keywords: decent work, economic growth, sustainable development, the Western Balkans (WB).

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DIGITALIZACIJA OBRAZOVANJA U EVROPSKOJ UNIJI I UTICAJ NA EKONOMIJU ZNANJA

**DIGITALIZATION OF EDUCATION IN THE EUROPEAN UNION AND EFFECTS ON THE
KNOWLEDGE ECONOMY**

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APSTRAKT

Istraživanje ove teme inicirano je globalnim procesima digitalne transformacije, tranzicijom ka digitalnoj ekonomiji i digitalnom društvu. Digitalizacija u obrazovanju je usko povezana sa novim načinom studiranja i života u digitalnom okruženju i pojavom generacija koje su rođene i studiraju u tom konkretnom okruženju. Ovaj proces je ojačan globalnom pandemijom i namjerom da se uspostavi kontinuirani edukativni proces i u tim uslovima kroz onlajn učenje. Ovaj rad istražuje proces digitalizacije obrazovanja u zemljama Evropske unije i efekte na ekonomiju znanja. Pitanja istraživanja evoluiraju oko glavnih aspekata uticaja digitalne tehnologije na obrazovanje. Cilj istraživanja je prikupiti i analizirati kako su digitalne tehnologije implementirane u obrazovni sistem EU i koje su najistaknutije obrazovne metode. Nesumnjivo je da digitalna tehnologija obogaćuje mogućnosti učenja i pruža pristup velikoj količini informacija i resursa. Digitalna tehnologija ima ogroman potencijal za unapređenje obrazovanja, uključujući i visoko obrazovanje. Međutim, ona ima i svoje prednosti i nedostatke. Svrha studije je da predstavi i kritički sagleda pravce digitalizacije u obrazovanju, kao i njen uticaj na modeliranje politika u obrazovanju i nauci u Evropskoj uniji.

Ključne riječi: digitalizacija, obrazovanje, Evropska unija, ekonomija znanja.

ABSTRACT

The research of this topic is initiated by global digital transformation processes, and transition to digital economy and digital society. Digitalization in education is closely related to a new way of studying and living in a digital environment and the emergence of generations who were born and study in the specific environment. This process has been strengthened by the global pandemic and the intention to establish a continuous educational process in these circumstances through online learning. This article examines the process of digitalization of education in the countries of the European Union and the effects on the knowledge economy. The research questions evolve around the main aspects of the digital technology impact on education. The aim of the research is to collect and analyze how digital technologies have been implemented into educational system of the EU and what are the most prominent educational methods. There is no doubt that digital technology enriches learning opportunities and provides access to a great amount of information and resources. Digital technology has a huge potential for improving education, including high education. However, it also has its advantages and disadvantages. The purpose of the study is to present and critically comprehend the directions of digitalization in education, as well as its effects on modeling policies in education and science in the European Union.

Key words: digitalization, education, European Union, knowledge economy.

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BUDUĆNOST INTERNE REVIZIJE U VRIJEME DIGITALNE TRANSFORMACIJE
THE FUTURE OF INTERNAL AUDIT IN THE TIME OF DIGITAL TRANSFORMATION

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APSTRAKT

Savremene tehnologije iz temelja mijenjaju modele poslovanja, i danas je za interne revizore neophodno da prate globalne trendove i inovacije koje oblikuju ovu profesiju. Vrijeme je izuzetno važan resurs svake profesije, a upotrebom digitalnih tehnologija značajno se štedi vrijeme u radu internih revizora. Proces digitalne transformacije poslovanja planira se i implementira od strane menadžmenta organizacije, međutim u taj proces treba uključiti sve zaposlenike, a posebno interne revizore. Početkom 2025. godine počinje primjena novih Globalnih standarda interne revizije što će rezultirati suočavanjem sa novim izazovima. U savremenim uslovima poslovanja za interne revizore svakako je jedan od najznačajnijih izazova da u svoj rad inkorporiraju nove digitalne tehnologije. To u praksi nije jednostavan proces jer zahtijeva dodatne edukacije i promjenu načina rada. Zbog potrebe za promjenama u načinu rada često dolazi do otpora od strane internih revizora. Cilj ovog rada je istaknuti važnost prilagođavanja internih revizora digitalnoj transformaciji kao i sve složenijim zahtjevima rada i poslovanja. U radu će biti predstavljeni rezultati istraživanja o upotrebi informacionih tehnologija u radu internih revizora u javnom sektoru. Pred interne revizore danas se širom svijeta postavljaju brojni izazovi koji svakim danom postaju sve veći. Kako bi interni revizori mogli odgovoriti novim izazovima u budućnosti neophodno je da pored nadzorne imaju i veću savjetodavnu ulogu, pri čemu oni moraju biti vođe promjena u cijeloj organizaciji. U budućnosti neophodno je posvetiti veći pažnju kontinuiranoj edukaciji i profesionalnom usavršavanju internih revizora.

Ključne riječi: interna revizije, informacione tehnologije, digitalna transformacija poslovanja, efikasnost, Globalni standardi interne revizije.

ABSTRACT

Modern technologies fundamentally change business models, and today it is necessary for internal auditors to follow global trends and innovations that shape this profession. Time is an extremely important resource for any profession, and the use of digital technologies significantly saves time in the work of internal auditors. The process of digital business transformation is planned and implemented by the organization's management, however, all employees, especially internal auditors, should be included in that process. At the beginning of 2025, the application of the new Global Internal Audit Standards will begin, which will result in facing new challenges. In modern business conditions, it is certainly one of the most significant challenges for internal auditors to incorporate new digital technologies into their work. In practice, this is not a simple process because it requires additional training and a change in the way of working. Due to the need for changes in the way of work, there is often resistance from internal auditors. The aim of this paper is to highlight the importance of adapting internal auditors to digital transformation as well as increasingly complex work and business requirements. The paper will present the results of research on the use of information technologies in the work of internal auditors in the public sector. Internal auditors are faced with many challenges around the world today, which are getting bigger every day. In order for internal auditors to be able to respond to new challenges in the future, it is necessary that, in addition to the supervisory role, they also have a greater advisory role, whereby they must be leaders of changes in the entire organization. In the future, it is

necessary to pay more attention to the continuous education and professional development of internal auditors.

Keywords: internal audits, information technologies, digital transformation of business, efficiency, Global Internal Audit Standards

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THE PROCESS OF DIGITAL TRANSFORMATION IN DEVELOPING COUNTRIES: ASPECTS OF DIGITALIZATION IN THE REPUBLIC OF NORTH MACEDONIA

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ABSTRACT

The digitalization process, if implemented properly, offers developing countries many opportunities, the most important of which are growth and development of the economy and, of course, inclusion in the global, world economy. But many countries are struggling to invest in innovation and digital technologies, because they can't afford to finance it.

One of the developing countries is the Republic of North Macedonia, in which digitalization processes have long been started, but many things are still missing. Information and communication technology stand out as the single fastest-growing sector, reaching around 5% of the Macedonian GDP. Despite witnessing intensive growth, the absorption of digitalization by companies is still low. One of the main challenges of Macedonian companies in the implementation of digitalization is the access of financial resources and technological expertise, necessary for the smooth implementation of this process, as well as the weak institutional infrastructure and lack of digital literacy.

To achieve a successful digitalization implementation, it is necessary to do more in the area of promotion of digital skills as part of modern entrepreneurship and to ensure available financing and support of digitization projects.

Key words: digitalization, digital technologies, digital skills, financing

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VIRTUELNA EDUKACIJA KAO ALAT ZA UNAPRIJEĐENJE REGIONALNE SARADNJE I EKONOMSKOG RAZVOJA

VIRTUAL EDUCATION AS A TOOL FOR IMPROVING REGIONAL COOPERATION AND ECONOMIC DEVELOPMENT

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APSTRAKT

Moderni digitalni svijet je sa sobom donio mnoge promjene, među kojima se ističe pozitivna pojava virtualne edukacije. Uloga informaciono-komunikacionih tehnologija u implementaciji virtualne edukacije kao alata za povezivanje institucija visokog obrazovanja, privrede i javne uprave postaje ključni faktor u unapređenju regionalne saradnje i ekonomskog razvoja. Kroz analizu tehnoloških izazova i mogućnosti koje informaciono-komunikacione tehnologije donose u kontekstu regionalnog povezivanja, a sa posebnim osvrtom na infrastrukturu, zajedničke projekte i razmjenu znanja, cilj ovog rada je da predstavi virtualnu edukaciju kao sveobuhvatan alat sa višestrukim upotrebama koje nisu u potpunosti istražene u svim sektorima.

Pored toga, rad razmatra ekonomske aspekte virtualne edukacije, uključujući smanjenje troškova i povećanje dostupnosti obrazovnih programa, kao i njen doprinos razvoju digitalnih kompetencija i stvaranju novih radnih mjesta. Posebna pažnja posvećena je pitanjima digitalne inkluzije i multikulturalnog obrazovanja, koji predstavljaju ključne faktore za ravnopravniji pristup obrazovanju u regionu.

Zaključci rada ukazuju na to da unapređenje tehnološke infrastrukture i ulaganje u informaciono-komunikaciona rješenja mogu značajno poboljšati kvalitet i dostupnost obrazovanja, istovremeno doprinoseći jačanju regionalnih ekonomskih veza i stvaranju održivog modela razvoja.

Ključne riječi: virtualna edukacija, ekonomski razvoj, IKT rješenja, održivi razvoj, regionalna saradnja

ABSTRACT

The modern, digital world has brought with it many changes, among which we can highlight the positive phenomenon of virtual education. The role of information and communication technologies in the implementation of virtual education as a tool for connecting institutions of higher education, the economy and public administration becomes a key factor in the improvement of regional cooperation and economic development. Through the analysis of technological challenges and opportunities brought by information and communication technologies in the context of regional connectivity, with special reference to infrastructure, joint projects and knowledge exchange, the aim of this paper is to present virtual education as a comprehensive tool with multiple uses that have not been fully explored in all sectors.

In addition, the paper considers the economic aspects of virtual education, including the reduction of costs and the increase in the availability of educational programs, as well as its contribution to the development of digital competences and the creation of new jobs. Special attention is paid to issues of digital inclusion and multicultural education, which are key factors for a more equal access to education in the region.

The conclusions of the work indicate that the improvement of technological infrastructure and investment in technological solutions can significantly improve the quality and availability of education, while contributing to the strengthening of regional economic ties and the creation of a sustainable development model.

Keywords: virtual education, economic development, ICT solutions, sustainable development, regional cooperation

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EMPOWERING GLOBAL EXPANSION: TOP MANAGEMENT'S ROLE IN INNOVATIVE FIRMS

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ABSTRACT

The expansion of innovative firms into global markets is increasingly important for sustained growth and competitiveness. This paper explores the role of top management in enabling successful global expansion. It examines how leadership decisions, strategic vision, and resource allocation influence a firm's international trajectory, particularly in the context of innovation-driven industries. The study emphasizes the impact of top management's global mindset, their ability to foster cross-cultural collaboration, and the integration of innovative practices as key drivers of international success. By focusing on the interplay between leadership and innovation, aim is to provide insights into how top management can effectively empower firms to navigate the complexities of global expansion, ensuring adaptability, resilience, and competitive advantage in a dynamic international landscape.

Strategic vision of top management not only guides the allocation of resources but also shapes the organizational culture necessary for effective global integration. In addition, the role of transformational leadership in fostering an innovation-friendly environment is crucial for sustaining competitive advantage in foreign markets. Effective leadership introduce a culture of innovation that encourages experimentation and risk-taking, which are essential for thriving in competitive global environments. The findings contribute to the literature by highlighting the specific actions and qualities of top management that are most influential in supporting global expansion and innovation, offering practical insights for firms aiming to scale their operations internationally.

Key words: Top management, Internalization, Innovative firms

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KOJI SU PREDIKTORI RASTA PORESKIH PRIHODA U REPUBLICI SRBIJI?

WHAT ARE THE PREDICTORS OF TAX REVENUE GROWTH IN THE REPUBLIC OF SERBIA?

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APSTRAKT

Poreski prihodi predstavljaju ključni izvor finansiranja javnih izdataka i pokrivanja opštih potreba. Prikupljanje poreskih prihoda jeste važno pitanje za kreatore ekonomske politike, pri čemu njihov značaj naročito raste u kriznim situacijama. Naime, tada su države suočene sa nepovoljnim uticajima i pogoršanim ekonomskim pokazateljima, što se negativno odražava na stanje javnih finansija i budžeta. Razumevanje determinanti koji utiču na njihovu visinu i dinamiku od suštinskog je značaja za vođenje adekvatne poreske politike. Cilj rada se ogleda u identifikovanju i ocenjivanju ključnih prediktora kretanja poreskih prihoda, kao i utvrđivanje intenziteta njihovih potencijalnih efekata na nivo poreskih prihoda. Rad analizira glavne makroekonomske prediktore poreskih prihoda u Republici Srbiji za vremenski period 2006-2023. godine. Rezultati metode običnih najmanjih kredita ukazuju na pozitivan uticaj BDP stope rasta, državnih rashoda, otvorenost privrede, kao i udeo industrije na nivo poreskih prihoda u Republici Srbiji. S druge strane, stopa inflacija i stopa nezaposlenosti negativno utiču na poreske prihode u posmatranom vremenskom periodu. Dobijeni rezultati ukazuju da država mora kreirati povoljan makroekonomski ambijent sa visokim stopama rasta i pojačanom državnom potrošnjom uz stabilan nivo cena i prihvatljivu stopu nezaposlenosti. Istovremeno, veća otvorenost privrede i udeo industrije u privrednoj strukturi doprinosi višim poreskim prihodima u Republici Srbiji.

Ključne riječi: poreski prihodi, prediktori, makroekonomski okvir, Srbija

ABSTRACT

Tax revenues represent a key source of financing public expenditures and covering general needs. The collection of tax revenues is a crucial issue for economic policymakers, with its importance particularly increasing during times of crisis. Namely, during such periods, states face adverse impacts and deteriorating economic indicators, which negatively affect the state of public finances and the budget. Understanding the determinants that influence their level and dynamics is of essential importance for conducting an adequate tax policy. The aim of this paper is to identify and assess the key predictors of tax revenue trends, as well as to determine the intensity of their potential effects on the level of tax revenues. The paper analyzes the main macroeconomic predictors of tax revenues in the Republic of Serbia for the period from 2006 to 2023. The results of the Ordinary Least Squares method indicate a positive impact of GDP growth rate, government expenditures, trade openness, and the share of industry on the level of tax revenues in the Republic of Serbia. On the other hand, the inflation rate and unemployment rate negatively affect tax revenues during the observed period. The obtained results suggest that the state must create a favorable macroeconomic environment with high growth rates and increased government spending, alongside a stable price level and an acceptable unemployment rate. At the same time, greater trade openness and the share of industry in the economic structure contribute to higher tax revenues in the Republic of Serbia.

Key words: tax revenues, predictors, macroeconomic framework, Serbia

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**ВИРТУЕЛНО ОБРАЗОВАЊЕ И ДИГИТАЛНА ПИСМЕНОСТ: ИЗАЗОВИ НАСТАВНИКА
ЕНГЛЕСКОГ ЈЕЗИКА У ВИСОКОМ ОБРАЗОВАЊУ 21. БЕКА**

**VIRTUAL EDUCATION AND DIGITAL LITERACY: CHALLENGES OF ELT TEACHERS IN HIGHER
EDUCATION IN THE 21ST CENTURY**

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АПСТРАКТ

Брза транзиција ка виртуелном образовању у 21. веку потпуно је променила начин реализације наставе у високом образовању, посебно у области наставе енглеског језика. Овај рад разматра изазове са којима се наставници енглеског језика суочавају услед све веће потребе за савладавањем дигиталне писмености. Будући да велики број универзитета и факултета усваја онлајн и хибридне моделе учења, очекује се да наставници енглеског језика буду оспособљени не само да подучавају језик, већ и да буду упознати са различитим дигиталним алатима и наставним методама који ће несумњиво помоћи студентима да ефикасније уче. Основни циљеви овог рада су да испита степен развијености технолошких вештина наставника, интеграцију дигиталних материјала у наставу и одржавање интересовања студената током онлајн часова. Осим тога, разматра се неједнак приступ дигиталним алатима и ресурсима, што продубљује јаз у дигиталној неједнакости између наставника и студената, нарочито у различитим регионима. Подаци су прикупљени помоћу интервјуа и упитника са наставницима енглеског језика из бројних високошколских установа. Резултати показују да иако су многи од ових наставника донекле едуковани за коришћење дигиталних алата и даље постоје бројне препреке као што су немогућност стручног усавршавања, неадекватна институционална подршка и лош приступ технологији. Као начин за превазилажење ових изазова, испитаници препоручују увођење прилагођених програма обуке у области дигиталне писмености, изградњу мрежа подршке међу наставницима и повећана улагања у технолошку инфраструктуру од стране институција. На крају, рад указује на потребу дигиталног описмењавања наставника енглеског језика како би могли да напредују у динамично променљивом свету виртуелног образовања 21. века.

Кључне речи: виртуелно образовање, дигитална писменост, ELT, високо образовање, дигитални јаз.

ABSTRACT

The sudden shift to virtual education in the 21st century has completely changed the teaching methods in higher education, especially in the field of ELT (English Language Teaching). This paper reflects on the challenges that the ELT teachers face to adjust to the increasing requirement for developing digital literacy. As more universities and colleges adopt online and hybrid learning models, ELT teachers are expected not only to teach languages but also to become proficient with various digital tools and teaching methods that enhance student learning. The main objectives of this paper are to explore the level of teachers' technological skills, their ability to integrate digital materials into the learning process, and to maintain the student's interest during online classes. Additionally, the paper considers the issue of unequal access to digital tools and resources, furthering the gap in the digital inequality between educators and students especially in different regions. Data were gathered through interviews and questionnaires with ELT teachers from numerous higher education institutions. The findings show that while many teachers have become adept at using digital tools, there are still numerous obstacles such as the lack of professional

training, inadequate institutional support, and poor access to technology. As a way of addressing these challenges the respondents recommend tailored professional development programs in digital literacy, the creation of the networks of support among educators, and increased investment in technological infrastructure by the institutions. Finally, the paper emphasizes the importance of equipping the ELT teachers with the digital skills necessary to thrive in this dynamically changing world of virtual education of the 21st century.

Keywords: virtual education, digital literacy, ELT, higher education, digital inequality.

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FINANSIJSKI MENADŽMENT KAO FAKTOR RAZVOJA BANKARSKOG SISTEMA PRIMER REPUBLIKE SRBIJE

FINANCIAL MANAGEMENT AS A DEVELOPMENT FACTOR OF THE BANKING SYSTEM EXAMPLE OF THE REPUBLIC OF SERBIA

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APSTRAKT

Finansijski menadžment kao faktor razvoja bankarskog sistema je vrlo značajan za opšti razvoj celokupne privrede. To dolazi naročito do izražaja u zemljama u razvoju, kao i u zemljama koje suštinski teže da se ubrzano razvijaju, odnosno u zemljama koje teže suštinskoj integraciji. To se odražava u poslovanju u brojnim heterogenim preduzećima, odnosno pravnim licima koja su veoma različita po veličini, po delatnosti koju pretežno obavljaju i drugim faktorima. Sistem finansijskog upravljanja treba da doprinese unapređenju heterogenih upravljačkih odluka čijom primenom se suštinski može unaprediti efikasnost cele privrede. Finansijski menadžment se fokusira na realno poslovanje svih organizacionih delova u poslovanju heterogenih pravnih lica, odnosno posmatranje treba da bude usmereno na dostavljanje i kontrolu finansijskih izveštaja prema bankama, koje u suštini mogu doprineti unapređivanju privredne aktivnosti u brojnim zemljama, pa samim tim i u poslovanju privrede Republike Srbije.

ključne reči: finansijski menadžment, poslovni rezultati, finansijski izveštaji, bankarski sistem.

ABSTRACT

Financial management as a factor in the development of the banking system is very important for the general development of the entire economy. This is especially evident in developing countries, as well as in countries that essentially strive to develop rapidly, i.e. in countries that strive for essential integration, the activities they mainly perform and other factors. The financial management system should contribute to the improvement of heterogeneous management decisions, the implementation of which can fundamentally improve the efficiency of the entire economy. Financial management focuses on the real operation of all organizational parts in the business of heterogeneous legal entities, i.e. the observation should be focused on the delivery and control of financial reports to banks, which can essentially contribute to the improvement of economic activity in numerous countries, and therefore also in the operation of the economy of the Republic Serbia.

Keywords: financial management, business results, financial reports, banking system

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ODABIR DRUŠTVENE MREŽE ZA IZRAVNU KOMUNIKACIJU S POTROŠAČIMA KORIŠTENJEM VIŠEKRITERIJSKE ANALIZE - SLUČAJ TVRTKE ICELED

SELECTING SOCIAL NETWORK FOR DIRECT CONSUMER COMMUNICATION USING MULTI- CRITERIA ANALYSIS: THE CASE OF COMPANY ICELED

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APSTRAKT

U digitalnom dobu izravna komunikacija s potrošačima postaje ključni čimbenik uspjeha tvrtke. Društvene mreže omogućuju izravnu interakciju s potrošačima, što rezultira bržim povratnim informacijama. Međutim, u praksi postoji velik broj društvenih mreža koje se mogu koristiti u tu svrhu. Stoga je cilj ovog istraživanja istražiti koju društvenu mrežu treba preferirati u odnosu na druge mreže kako bi tvrtka Iceled mogla izravno komunicirati s potrošačima. U tu svrhu izrađen je model odlučivanja koji uključuje deset kriterija i deset društvenih mreža koje mogu koristiti u radu. Kako bi se izabralo koja društvena mreža najbolje zadovoljava zadane kriterije, koristit će se fuzzy SiWeC (eng. simple weight conversion) i fuzzy RAWEC (eng. ranking of alternatives with weights of criterion) metode. Fuzzy SiWeC metoda utvrđuje važnost kriterija koje imaju za odabir društvenih mreža, a fuzzy RAWEC metoda utvrđuje koja bi od društvenih mreža dala najbolje rezultate za tvrtku Iceled. Rezultati su pokazali da Facebook ima najbolje pokazatelje, tako da ova društvena mreža ima prioritet u korištenju u odnosu na ostale promatrane društvene mreže.

Ključne riječi: društvene mreže, fuzzy logika, višekriterijsko odlučivanje, direktna komunikacija, potrošači.

ABSTRACT

In the digital age, direct communication with consumers has become a key factor in a company's success. Social networks enable direct interaction with consumers, resulting in faster feedback. However, in practice, there are a large number of social networks that can be used for this purpose. Therefore, the goal of this research is to investigate which social network should be preferred over others in order for Iceled Company to communicate directly with consumers. For this purpose, I created a decision-making model that includes ten criteria and ten social networks to be analyzed in my work. In order to choose which social network best meets the set criteria, fuzzy SiWeC (simple weight calculation) and fuzzy RAWEC (ranking of alternatives with weights of criteria) methods will be used. The fuzzy SiWeC method determines the importance of the criteria for choosing social networks, and the fuzzy RAWEC method determines which of the social networks would yield the best results for Iceled Company. The results showed that Facebook has the best indicators, so this social network is prioritized compared to the other observed social networks.

Key words: social networks, fuzzy logic, multi-criteria decision making, direct communication, consumers.

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IZAZOVI UČENJA ENGLESKOG JEZIKA U 21-OM VIJEKU: SUDAR DIGITALNOG I TRADICIONALNOG

CHALLENGES OF LEARNING ENGLISH IN 21-ST CENTURY: DIGITAL VS. TRADITIONAL

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APSTRAKT:

U eri pandemije Kovida-19, čije se posljedice još uvijek sumiraju i sagledavaju, učenje stranih jezika nikada nije bilo suočenosa tako velikim izazovima. Svi pojedinci, pa i grupe, kojima je sposobnost da komuniciraju na nekom od internacionalnih jezika predstavljala prioritet, bilo iz poslovnih ili privatnih razloga, odjednom su se našli pred riješenjem odavno prisutne dileme da li se prikloniti savremenim, digitalnim načinima rada, ili se držati ustaljenih i oprobanih metoda. Sa druge strane, profesionalci poput sertifikovanih edukatora i prevodioca, bili su takođe primorani prilagoditi se novonastaloj situaciji, te novim načinima rada, prezentovanja rezultata istraživanja i iskustava, kao i uvezivanja se sa kolegama, udruženjima i institucijama. Zahvaljujući svemu tome, digitalna edukacija započela je svoju naglu ekspanziju koja, čini se, neće biti kratkog daha.

Ključne riječi: digitalna edukacija, engleski jezik, tradicija i moderno

ABSTRACT

In the era of the Covid-19 pandemic, the consequences of which are still being processed and assessed, foreign language learning faced many unexpected challenges. All individuals and groups, for whom the ability to communicate in one of the international languages was of vital business or personal importance, suddenly found themselves in front of the solution to the long-standing dilemma of whether to adopt modern, digital ways of learning, or to stick to the traditional and proven methods. On the other hand, professionals such as certified educators and interpreters were also forced to adapt to the new situation and ways of educating and translating, presenting research results and experiences, as well as connecting with other experts in the field, colleagues, associations and institutions. Thanks to all this, digital education has begun its sudden expansion, which, it seems, will not be short-lived.

Keywords: digital education, english language, tradition and modern

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**ОДРЖИВОСТ БИОДИВЕРЗИТЕТА И ЊЕГОВ УТИЦАЈ НА РАЗВОЈ ОРГАНСКЕ И
ВИНОГРАДАРСКЕ ПРОИЗВОДЊЕ СА ОСВРТОМ НА СТАВ ИСПИТАНИКА НА РАЗВИЈЕНОСТ
ЕНОГАСТРОНОМСКОГ ТУРИЗМА НА ПОДРУЧЈУ ШУМАДИЈЕ**

**SUSTAINABILITY OF BIODIVERSITY AND ITS IMPACT ON THE DEVELOPMENT OF ORGANIC AND
VITICULTURAL PRODUCTION WITH A FOCUS ON RESPONDENTS' VIEWS ON THE
DEVELOPMENT OF ENOGASTRONOMIC TOURISM IN THE ŠUMADIJA REGION**

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АПСТРАКТ

Поред бројних привредних делатности у овом раду акценат је на туризму као најперспективнијој привредној делатности која последњих година добија на значају, посебно једној његовој врсти еногастрономском туризму. Досадашњи развој индустрије водио је ка експлоатацији природних ресурса руралних подручја, који је довео до стварања јаза између урбаних и руралних средина и негативних утицаја на животну средину. Последње деценије прошлог века, неодговорним деловањем појединаца и компанија, деградација животне средине постала је пропратна појава економског раста. Органска (пољопривредна) производња постала је могуће решење за целокупну еколошку неравнотежу са јасно дефинисаним циљевима: производња високо здраве хране, очување екосистема, максимално коришћење обновљивих извора енергије, смањење загађења и итд. Очување биодиверзитета је од суштинског значаја да би се обезбедила дугорочна одрживост пољопривреде и производње вина, као и очување природних ресурса и екосистема. Праксе органске пољопривреде и производње вина којима је приоритет очување биодиверзитета добијају на популарности последњих година због предности за животну средину и здравље.

Еногастрономски туризам пружа прилику да се упознају различите врсте хране и пића, као и да се научи о начинима припреме јела и пића. Туристи такође могу добити увид у регионалне разлике у прехрани и традиционалну кухињу, што им пружа потпуно другачији доживљај него само посјета туристичким атракцијама. Ово истраживање кроз упитник као метод за прикупљање података настоји да идентификује утицај одлика туриста и везу између постојања природних ресурса и става испитаника оразвијености еногастрономског туризма.

Кључне речи: биодиверзитет, ресурси, органска, виноградарска, еногастрономски туризам.

ABSTRACT

In addition to numerous economic activities, the emphasis in this paper is on tourism as the most promising economic activity that has gained importance in recent years, especially one of its kind, enogastronomic tourism. The previous industrial development led to the exploitation of natural resources in rural areas, which led to the creation of a gap between urban and rural areas and negative impacts on the environment. In the last decades of the last century, due to the irresponsible actions of individuals and companies, environmental degradation became a

concomitant phenomenon of economic growth. Organic (agricultural) production has become a possible solution for the entire ecological imbalance with clearly defined goals:

production of highly healthy food, preservation of the ecosystem, maximum use of renewable energy sources, reduction of pollution, etc. Biodiversity conservation is essential to ensure the long-term sustainability of agriculture and wine production, as well as the preservation of natural resources and ecosystems. Organic farming and winemaking practices that prioritize

biodiversity conservation have gained popularity in recent years due to environmental and health benefits. Gastronomic tourism provides an opportunity to get to know different types of food and drinks, as well as to learn about the ways of preparing food and drinks. Tourists can also get an insight into regional differences in diet and traditional cuisine, which gives them a completely different experience than just visiting tourist attractions. This research, through a questionnaire as a data collection method, seeks to identify the influence of tourist characteristics and the relationship between the existence of natural resources and the attitude of respondents. development of enogastronomic tourism.

Keywords: biodiversity, resources, organic, viticulture, enogastronomic tourism.

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DIGITAL TWINS IN EDUCATION

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ABSTRACT

In the last decades, main attention has been turned to informatics in education, and advanced technologies such as a digital twin contribute much to improving learning. Digital twin-a virtual model of some real object or system-is able to revolutionize the learning process for students and their interaction with educational material. This paper investigates the application of digital twins in education, with a focus on three core capabilities: personalized learning, immediate observation and data analysis, and enabling proactive interference. High-speed developments in artificial intelligence, cloud computing, and edge computing have transformed the digital twin from an early-stage concept into an unparalleled modern disruptive technology with effective applications in industries, including education. Such a holistic view of the student, possible through digital twin technology, underpins personalized learning plans with individual characteristics, prior learning history, and current performance indicators. This paper does a review some of recent relevant scientific literature to identify the potential of digital twins in improving student outcomes, more effective resource utilization, and the development of a more interactive and personalized learning environment.

Keywords: digital twins, education, personalized learning, immediate observation, data analysis.

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FORENSIC AUDIT METHODOLOGY IN THE DETECTION OF TAX EVASION

METODOLOGIJA FORENZIČKE REVIZIJE U DETEKCIJI PORESKE EVAZIJE

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APSTRAKT:

Poreska evazija je izuzetno štetna za državu i društvo jer može dovesti do gubitka prihoda za državni budžet i stvaranja nejednakosti u društvu. Takođe, može oslabiti poverenje građana u državne institucije i dovesti do negativnog uticaja na državnu ekonomiju. Stoga, u borbi protiv poreske evazije, važna uloga pripada poslovnoj forenzici. Radi se o novoj grani revizorske profesije, koja koristi znanje i veštine stručnjaka u oblasti računovodstva, finansija, prava i drugih relevantnih disciplina u svrhu otkrivanja poreskih nepravilnosti i prevara. Poslovna forenzika koristi se za prikupljanje dokaza i analizu finansijskih transakcija kako bi se otkrile nepravilnosti i prevare. Svrha ovog rada je objasniti način na koji se poslovna forenzika metodološki koristi u otkrivanju poreske evazije. Cilj rada jeste da ukaže na neophodnost daljeg usavršavanja i razvoja ove profesije. Praktični cilj rada usmeren je na pokušaj autora da poslovnu forenziku promovišu kao profesiju savremenog doba.

Cljučne reči: poreska evazija, poslovna forenzika, revizija.

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LOSS OF BIODIVERSITY AS ONE OF THE PROBLEMS OF SUSTAINABLE DEVELOPMENT OF BEEKEEPING IN THE RUSSIAN FEDERATION

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ABSTRACT

The article examines the global problem of biodiversity loss, which is considered both within the framework of the UN Sustainable Development Goals and in the work of the Food and Agriculture Organization of the United Nations. This problem affects all representatives of the animal and plant world. The purpose of the study is to study one of the problems of the development of the beekeeping industry, in particular, the worldwide loss of biodiversity. The beekeeping industry performs the function of ensuring food security by pollinating crops. According to scientists, the number of bee colonies both in Russia and abroad is declining rapidly, which is associated with various problems that need to be addressed by the public, since the complete extinction of bee colonies can lead to an acute food crisis. When writing the work, the monographic method, the method of analysis, synthesis, comparison, etc. were used. A variant of forming an information base for assessing breed diversity, including in the beekeeping industry, is proposed.

Keywords: sustainable development, loss of biodiversity, bee colonies, beekeeping

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LEASING AGREEMENT AS A WAY OF OPTIMIZATION IN THE TAX PLANNING SYSTEM OF CORPORATE INCOME TAX

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ABSTRACT

This article examines methods for optimizing corporate income tax, which affects all commercial enterprises seeking to make a profit with minimal expenditure of their own resources. One of the solutions under consideration is a leasing agreement that offers more favorable conditions in the context of taxation, which helps companies reduce their tax burden and increase their income. The relevance of the topic is explained by the rapid increase in the popularity of leasing, which is increasingly becoming an alternative to traditional lending in the business environment. Nevertheless, many enterprises are not fully aware of all the advantages of leasing and its tax nuances.

Keywords: tax planning, income tax, tax burden, optimization methods.

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CALENDAR ANOMALIES IN THE BANJA LUKA STOCK EXCHANGE: DAY-OF-THE-WEEK AND MONTHLY IMPACTS ON STOCK RETURNS

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ABSTRACT

This study examines the existence of calendar effects, specifically the Monday and January effects, on the Banja Luka Stock Exchange (BLSE) in Bosnia and Herzegovina, focusing on different economic periods: high-inflation conditions (2023-2024) and low-inflation periods (2015-2019). Using Least Squares regression on BLSE returns data, results reveal a slight January effect with small positive returns. However, this effect is weaker than in developed markets due to BLSE's smaller size, lower liquidity, and local investor dynamics.

In low-inflation periods, a Monday effect is observed with lower returns on Mondays than other days, aligning with traditional market behavior. However, during inflationary times, this trend reverses; returns on Mondays become positive as investors react quickly to weekend news, likely attempting to mitigate inflation's impact on their portfolios. This shift underscores how economic uncertainty can alter traditional patterns in emerging markets. These findings provide valuable insights for local investors in understanding market behavior during inflationary periods, offering a strategic advantage, and contributing to broader discussions on small market responses to economic challenges.

Keywords: Calendar Anomalies, Monday Effect, January Effect, Banja Luka Stock Exchange (BLSE), Stock Returns

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ANALYSES OF THE TRADE RELATIONS BETWEEN THE REPUBLIC OF NORTH MACEDONIA AND THE REPUBLIC OF BOSNIA AND HERZEGOVINA

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ABSTRACT

The trade of the Republic of North Macedonia with the Republic of Bosnia and Herzegovina takes place in accordance with the multilateral regional agreement CEFTA 2006, which means that it is completely liberalized. Taking into account this fact, in this paper it has been made an analysis of the value, dynamics and structure of the foreign trade between the Republic of North Macedonia and the Republic of Bosnia and Herzegovina for the time period of 2013-2023. It has been also analyzed the competitiveness of Macedonian products at the Bosnia and Herzegovina market so that the product categories with a comparative advantage can be determined, using the Standard International Trade Classification and the Balassa Index. The results of the analysis point to the fact the Republic of Macedonia has a comparative advantage in the export of food and live animals, as well as the beverages and tobacco.

Key words: The Republic of North Macedonia, Republic of Bosnia and Herzegovina, CEFTA 2006 foreign trade, comparative advantage, Balassa Index.

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REVIZIJA U FUNKCIJI POBOLJŠANJA RAČUNOVODSTVENIH AKTIVNOSTI U PREDUZEĆU

AUDIT IN THE FUNCTION OF IMPROVING ACCOUNTING ACTIVITIES IN THE COMPANY

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APSTRAKT

U toku procesa poslovnog odlučivanja glavni izvor informacija predstavljaju finansijski izveštaji. Krajem prošlog i početkom ovog veka svedoci smo finansijskog kraha svetski poznatih kompanija. Taj krah predstavlja posledicu manipulativnih radnji u finansijskim izveštajima zbog kojih je došlo do zamaglivanja jasne i realne slike stanja, kako na tržištu tako i u samim kompanijama, menadžmentu preduzeća. Zato je bitno uspostaviti dobar sistem kontrola u preduzeću da se ovakva praksa ne bi ponavljala. Cilj rada je istaći značaj jakog sistema kontrole radi poboljšanja računovodstvenih aktivnosti i kvaliteta finansijskog izveštavanja. Predmet rada biće analiza uticaja eksterne i interne revizije na poboljšanje kvaliteta finansijskih izveštaja i ulivanje poverenja investitora u sigurnije finansijsko tržište.

Ključne reči: revizija, poslovno odlučivanje, interne kontrole

ABSTRACT

Main source of information is financial reports. At the end of the last century and the beginning of this century, we witnessed the financial collapse of world-famous companies. That crash is the result of manipulative actions in financial reports, due to which a clear and realistic picture of the situation was obscured, both in the market and in the companies themselves, the company's management. That is why it is important to establish a good control system in the company so that this kind of practice is not repeated. The aim of the paper is to highlight the importance of a strong control system for the purpose of improving accounting activities and the quality of financial reporting. The subject of the paper will be the analysis of the impact of external and internal audit on improving the quality of financial reports and instilling investor confidence in a safer financial market

Key words: auditing, business decision-making, internal controls

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PRIMENA SAVREMENIH SISTEMA GAJENJA PARADAJZA U ZAŠTIĆENOM PROSTORU I UTICAJ NA EKONOMSKU ISPLATIVOST

APPLICATION OF MODERN TOMATO CULTIVATION SYSTEMS IN PROTECTED AREAS AND THEIR IMPACT ON ECONOMIC VIABILITY

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APSTRAKT

Poljoprivreda danas ima za cilj da obezbedi dovoljne količine zdrave i bezbedne hrane. Danas ekonomski značaj, kada je reč o proizvodnji povrća, ima preko 30 povrtarskih kultura u različitim naprednim sistemima proizvodnje, kao što su organska i integralna proizvodnja. Potreba za ovom vrstom proizvodnje direktno je uticala na istu potražnju krajnjih korisnika. Paradajz je jedna od najvažnijih povrtarskih kultura, a zbog svojih energetske, hranljive i lekovite svojstava je povrće koje je najzastupljenije u ljudskoj ishrani. Svedoci smo da je prekomerna, nekontrolisana, često nestručna upotreba sintetičkih sredstava za zaštitu i đubrenje u proizvodnji hrane ugrozila njenu bezbednost i kvalitet. Na prinos i kvalitet paradajza značajno utiče upotreba organskih đubriva. Značajno je povećana proizvodnja u zaštićenom području pojedinih biljnih vrsta, pa proizvodnja u zaštićenom području zauzima značajno mesto. U cilju zaštite ljudi i životne sredine, organski i integralni sistemi proizvodnje su od sve većeg značaja. Savremeni pristup proizvodnji paradajza podrazumeva primenu organskih i integralnih metoda proizvodnje, što podrazumeva ograničenje ili potpuno eliminisanje sintetičkih agenasa. Cilj istraživanja je da se ispita varijabilnost vegetativnog rasta paradajza, prinos i ekonomska isplativost u poredjenju integralnog i organskog sistema gajenja. U ogledu su korišćena dva tipa paradajza (grapolo i jabučar), odnosno četiri različita hibrida u dva proizvodna sistema (organski i integralni). Eksperiment je postavljen u zaštićenom prostoru prema nasumičnom blok sistemu u četiri ponavljanja.

Ključne reči: organska i integralna proizvodnja, prinos, paradajz, ekonomska isplativost.

ABSTRACT:

Agriculture today aims to provide sufficient quantities of healthy and safe food. Currently, the economic significance in vegetable production includes over 30 vegetable crops in various advanced production systems, such as organic and integrated production. The demand for this type of production has directly influenced the demand from end users. Tomato is one of the most important vegetable crops, and due to its energetic, nutritional, and medicinal properties, it is the most widely consumed vegetable in human nutrition. We are witnessing that excessive, uncontrolled, and often unprofessional use of synthetic protection and fertilization agents in food production has jeopardized its safety and quality. The use of organic fertilizers significantly affects the yield and quality of tomatoes. There has been a significant increase in the production of certain plant species in protected areas, which now holds an important place in agricultural production. To protect people and the environment, organic and integrated production systems are gaining increasing importance. A modern approach to tomato production includes the application of organic and integrated production methods, which entail the limitation or complete elimination of synthetic agents. The goal of the research is to examine the variability of vegetative growth, yield, and economic feasibility when comparing integrated and organic cultivation systems. The experiment used two types of tomatoes (Grapolo and Jabučar), specifically four different hybrids in two production systems (organic and integrated). The experiment was set up in a protected area according to a randomized block design with four repetitions.

Keywords: organic and integrated production, yield, tomatoes, and economic viability

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ZADOVOLJSTVO TURISTA TURISTIČKOM PONUDOM FRUŠKE GORE KAO TURISTIČKE DESTINACIJE

TOURIST SATISFACTION WITH THE TOURISM OFFER OF FRUŠKA GORA AS A TOURIST DESTINATION

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APSTRAKT

Brendiranje je značajno, ne samo da ostavi utisak na kupce ili korisnike već i da ih informiše šta mogu da očekuju. brendiranje destinacije nije samo deo marketinške strategije, to je zapravo osnova koja stvara pozitivnu sliku svakog mesta. destinacijski brend se zasniva na turističkim zajednicama i marketinškim organizacijama da identifikuju najbolje prednosti svoje destinacije kako bi se pozvali na određene vrednosti, kulture i sveobuhvatni način razmišljanja koji ljudi doživljavaju kada posećuju određeno mesto. predmet rada je analiza zadovoljstva turista o fruškoj gori kao turističkoj destinaciji. cilj rada je ispitati turiste u vezi sa njihovim percepcijom kvaliteta, zadovoljstva, lojalnosti i imidžu kao elementima brendiranja turističke destinacije kao što je fruška gora. u radu je sprovedeno empirijsko istraživanje na bazi online anketnog upitnika. statističke metode korišćene za obradu i analizu podataka u radu su deskriptivna statistika, analiza pouzdanosti i analiza korelacije. odgovori 57 ispitanika su analizirani putem statističkog programa ibm spss statistics 26.0. rezultati istraživanja pokazuju da nivo lojalnosti poseta fruškoj gori zavisi od broja poseta. takođe, dobijeni rezultati ukazuju na jaku korelaciju između zadovoljstva i lojalnosti, kao i kvaliteta i imidža fruške gore kao turističke destinacije.

Ključne reči: destinacija, zadovoljstvo, imidž, brendiranje, Fruška gora

ABSTRACT

Branding is significant not only for leaving an impression on customers or users but also for informing them about what they can expect. destination branding is not merely a part of a marketing strategy; it is, in fact, a foundation that creates a positive image of each place. a destination brand relies on tourism communities and marketing organizations to identify the best advantages of their destination in order to appeal to specific values, cultures, and an overarching mindset that people experience when visiting a place. the subject of this paper is the analysis of tourist satisfaction with fruška gora as a tourist destination. the aim of the study is to examine tourists regarding their perception of quality, satisfaction, loyalty, and image as elements of destination branding, with fruška gora as an example. an empirical study was conducted based on an online survey questionnaire. statistical methods used for data processing and analysis in this paper include descriptive statistics, reliability analysis, and correlation analysis. the responses of 57 participants were analyzed using the ibm spss statistics 26.0 software. the results show that the level of loyalty to visiting fruška gora depends on the number of visits. additionally, the results indicate a

strong correlation between satisfaction and loyalty, as well as between the quality and image of Fruška gora as a tourist destination.

Keywords: destination, satisfaction, image, branding, Fruška Gora

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UTJECAJ RAČUNOVODSTVENE OSNOVE I PRIMJENJENOG OKVIRA FINANSIJSKOG IZVJEŠTAVANJA NA INDEKS PERCEPCIJE KORUPCIJE U JAVNOM SEKTORU

THE IMPACT OF ACCOUNTING BASIS AND APPLIED FINANCIAL REPORTING FRAMEWORK ON THE CORRUPTION PERCEPTION INDEX IN THE PUBLIC SECTOR

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APSTRAKT

Rad ima za cilj istražiti utjecaj različitih računovodstvenih osnova i primijenjenih okvira finansijskog izvještavanja na indeks percepcije korupcije (CPI) u javnom sektoru. U radu se nastoji utvrditi kako različiti računovodstveni pristupi (uključujući novčanu, modificiranu novčanu, akrealnu i modificiranu akrealnu osnovu) te različiti okviri finansijskog izvještavanja (uključujući nacionalne računovodstvene standarde, Međunarodne standarde finansijskog izvještavanja za javni sektor sa modifikacijom ili bez modifikacije te druge okvire izvještavanja) utiču na percepciju korupcije u javnim institucijama. Istraživački uzorak čini 148 zemalja svijeta. Zavisna varijabla je indeks percepcije korupcije (CPI), dok su nezavisne varijable računovodstvena osnova i okvir finansijskog izvještavanja. Uz analizu utjecaja ovih faktora na percepciju korupcije, rad će također pružiti pregled trenutno korištenih praksi u računovodstvenom evidentiranju i finansijskom izvještavanju u javnom sektoru širom svijeta, s ciljem identifikacije globalnih trendova i potencijalnih veza sa percepcijom korupcije.

ključne riječi: računovodstvena osnova, okvir finansijskog izvještavanja, indeks percepcije korupcije, javni sektor.

ABSTRACT

The aim of this paper is to explore the impact of different accounting bases and applied financial reporting frameworks on the Corruption Perceptions Index (CPI) in the public sector. The paper seeks to determine how various accounting approaches (including cash, modified cash, accrual, and modified accrual basis) and different financial reporting frameworks (including national accounting standards, International Public Sector Accounting Standards with or without modifications, and other reporting frameworks) affect the perception of corruption in public institutions. The research sample consists of 148 countries. The dependent variable is the Corruption Perceptions Index (CPI), while the independent variables are the accounting basis and financial reporting framework. In addition to analyzing the impact of these factors on the perception of corruption, the paper will also provide an overview of the current practices in accounting and financial reporting in the public sector worldwide, with the aim of identifying global trends and potential connections with the perception of corruption.

Key words: accounting basis, financial reporting framework, Corruption Perceptions Index, public sector.

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THE MAIN FEATURES OF ONLINE SALES STRATEGIES IN PHARMACEUTICAL SECTOR

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ABSTRACT

The Internet has developed over the last decade into a first-line source of information about all aspects of life for many people. The Interest in online shopping has increased in all areas, including medicines. In addition, the Covid-19 pandemic has dramatically shaped the e-commerce landscape, including the pharmaceutical sector. Online pharmacies have proven to be a good alternative to physical pharmacies. Consumers using online pharmacies can easily maintain social distance and have medications delivered to their home. Due to the pandemic, the demand for online pharmacy services has increased significantly in many countries. It is also likely that it has permanently changed preferences for some consumers and therefore the demand should remain at a higher level in the future. In general, online pharmacy has a place in the future provision of medicines and can explore its potential to provide cognitive services along with medicines. This paper will present a number of issues related to the working mode of online pharmacies, within the broader context of health care, and will conclude with an overview of current sales strategies that can be used by pharmaceutical companies as well as the preferences and attitudes of citizens of the Republic of North Macedonia, who buy drugs online.

Key words: online sales, strategies, pharmaceutical sector

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INFORMACIONE TEHNOLOGIJE KAO POKRETAČI PROMJENA U JAVNOJ UPRAVI

INFORMATION TECHNOLOGIES AS DRIVERS OF CHANGES IN PUBLIC ADMINISTRATION

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APSTRAKT

U eri u kojoj informacione tehnologije prožimaju svaki aspekt našeg života, njihov potencijal da djeluju kao katalizatori organizacijskih promjena moćniji je nego ikad prije. Spoj inovacija s tradicionalnim poslovnim procesima otvorio je put za intenzivnu transformaciju načina na koji organizacije posluju, komuniciraju i isporučuju vrijednost. Predmet istraživanja ovog rada je razmatranje uticaja informacionih tehnologijana poticanje i upravljanje promjenama unutar javne uprave, sa fokusom na ključnu ulogu strategija digitalne transformacije i inovacijskih procesa. Uzimajući u obzir ove elemente, cilj je ukazati menadžerima i zaposlenima u javnoj upravi značaj savremenih tehnologija, ne samo kao alata, već i kao pokretače sveobuhvatne organizacijske transformacije. Uticaj informacionih tehnologija na organizacijske promjene je višedimenzionalni fenomen koji sažima strategijske, operativne i kulturne aspekte transformacije i zahtijeva kontinuirano učenje, prilagođavanje i evoluciju. Istražujući ove kompleksne procese, u radu se prezentuju pristupi i strategije koji menadžerima i zaposlenima u javnoj upravi olakšavaju snalaženje u složenom procesu digitalne transformacije i nude rješenja za iskorišćavanje inovativnih potencijala njihove organizacije.

Ključne riječi: informacione tehnologije, digitalna transformacija, javna uprava, organizacijske promjene

ABSTRACT

In an era where information technologies permeate every aspect of our lives, their potential to act as catalysts for organizational change is more powerful than ever before. The fusion of innovation with traditional business processes has paved the way for intensive transformation of the way organizations operate, communicate and deliver value. The subject of the research of this paper is the consideration of the impact of information technologies on the promotion and management of changes within the public administration, with a focus on the key role of digital transformation strategies and innovation processes. Taking into account these elements, the goal is to show managers and employees in public administration the importance of modern technologies, not only as tools, but also as initiators of comprehensive organizational transformation. The impact of information technologies on organizational change is a multidimensional phenomenon that summarizes the strategic, operational and cultural aspects of transformation and requires continuous learning, adaptation and evolution. Investigating these complex processes, the paper presents approaches and strategies that make it easier for managers and employees in public administration to navigate the complex process of digital transformation and offer solutions for exploiting the innovative potential of their organization.

Keywords: information technology, digital transformation, public administration, organizational changes

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STRATEGIJE POVEĆANJA MOTIVACIJE ZAPOSLENIH NA PROMJENE U JAVNOM SEKTORU
STRATEGIES FOR INCREASING THE MOTIVATION OF EMPLOYEES TO CHANGES IN PUBLIC
SECTOR

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APSTRAKT

Organizacijske promjene na kojima se temelji razvoj svake organizacije zavise od brojnih faktora i pretpostavki, među kojima je motivacija zaposlenih jedan od najvažnijih. Motivacija zaposlenih predstavlja ključni element procesa upravljanja organizacijskim promjenama, jer bez nje aktivnosti ovog procesa gube smisao i ne mogu se uspješno sprovesti. To je razlog što je motivacija zaposlenih sve više u fokusu teorije i prakse upravljanja organizacijskim promjenama. Cilj ovog rada je razmatranje različitih aspekata motivacije za organizacijske promjene kao dio procesa upravljanja organizacijskim promjenama u javnom sektoru. Uspješno motivisanje zaposlenih može se realizovati primjenom jedne ili više različitih strategija istovremeno, pri čemu je potrebno prethodno utvrditi adekvatne strategije i kombinacije strategije u konkretnom organizacionom okruženju, odnosno saznati koje strategije će podstaći veći stepen motivacije zaposlenih uzimajući u obzir njihove individualne preferencije. Iz tog razloga, u radu se ističe značaj istraživanja i evaluacije elemenata koju motivišu zaposlene na promjene i nude preporuke za menadžere u javnom sektoru za uspješan izbor i implementaciju strategija motivacije kako bi kreirali organizacijsku kulturu koja podržava organizacijske promjene.

Ključne riječi: organizacijske promjene, strategije motivacije, javni sektor

ABSTRACT

The organizational changes on which the development of each organization is based depend on numerous factors and assumptions, among which employee motivation is one of the most important. Employee motivation is a key element of the organizational change management process, because without it the activities of this process lose their meaning and cannot be successfully implemented. This is the reason why employee motivation is increasingly the focus of organizational change management theory and practice. The aim of this thesis is to consider different aspects of motivation for organizational change as part of the process of managing organizational change in the public sector. Successful motivation of employees can be realized by applying one or more different strategies at the same time, where it is necessary to first determine adequate strategies and combinations of strategies in a specific organizational environment, that is, to find out which strategies will encourage a greater degree of motivation of employees, taking into account their individual preferences. For this reason, the thesis highlights the significance of the research and evaluation of elements that motivate employees to change and offer recommendations for managers in the public sector to successfully choose and implement motivation strategies in order to create an organizational culture that supports organizational change.

Keywords: organizational change, motivation strategies, public sector

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SAVREMENI ASPEKTI MARKETINGA I MENADŽMENTA

MODERN ASPECTS OF MARKETING AND MANAGEMENT

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APSTRAKT

U modernom savremenom društvu 21. vijeka savremeni aspekti marketinga i menadžmenta se fokusiraju na digitalizaciju, personalizaciju i analitiku podataka. Na osnovu dostupnih izvora putem interneta, te društvenih mreža dolazimo brzo do podataka, kako o cijeni usluga tako i o cijeni proizvoda, te promjene koje se stalno dešavaju u okruženju, potreba kupaca, kako na određeni način biti prepoznatljivi na tržištu. S tim u vezi kako da naš proizvod/usluga bude dostupan svima unapređujući komunikaciju među potrošačima prepoznavanjem njihovih želja i potreba kroz razne ankete te promocije. Moderne tehnologije mijenjaju način na koji je organizovan marketing, ali i menadžment, što je prouzrokovalo da se prevladavajući sastav tržišta transformisao, dok s druge strane, bi se preduzeća trebala pomiriti s činjenicom da tržišni udio više neće biti dovoljan za održavanje pozicije na tržištu. Adekvatnim planiranjem aktivnosti nastupa posredstvom digitalizacije, kao i plasiranjem zanimljivih sadržaja na društvenim mrežama ili digitalnim platformama, u mnogome olakšava pravovremenu komunikaciju sa potrošačima. Imajući u vidu da je savremeni potrošač izložen znatnom broju svakodnevno dostupnih informacija, pred menadžere i marketare postavlja se izazov uspostavljanja i održavanja dugoročnih odnosa. Cilj ovog rada je dati pregled ključnih izazova koje generišu tehnološke inovacije i identifikovati prilike za marketing i menadžment u svjetlu novih komunikacijskih i informacijskih tehnologija kako bi se mogle postići konkretne i mjerljive koristi.

Ključne riječi: upravljanje marketingom i menadžmentom, marketinško komuniciranje, oglašavanje putem internet portala, razvoj odnosa sa potrošačima u cilju unapređenja poslovanja u skladu sa njihovim željama i očekivanjima.

ABSTRACT

In the modern contemporary society of the 21st century, modern aspects of marketing and management focus on digitization, personalization and data analytics. Based on available sources via the Internet and social networks, we quickly obtain data, both on the price of services and on the price of products, and the changes that are constantly happening in the environment, the needs of customers, how to be recognizable in the market in a certain way. In this regard, how to make our product/service available to everyone by improving communication among consumers by recognizing their wishes and needs through various surveys and promotions. Modern technologies are changing the way marketing is organized, as well as management, which has caused the prevailing composition of the market to transform, while on the other hand, companies should come to terms with the fact that market share will no longer be sufficient to maintain a position on the market. Adequate planning of activities through digitization, as well as the placement of interesting content on social networks or digital platforms, greatly facilitates timely communication with consumers. Bearing in mind that the modern consumer is exposed to a considerable amount of information available on a daily basis, managers and marketers face the challenge of establishing and maintaining long-term relationships. The aim of this paper is to provide an overview of the key challenges generated by technological innovation and to identify opportunities for marketing and management in the light of new communication and information technologies in order to achieve concrete and measurable benefits.

Key words: management of marketing and management, marketing communication, advertising through internet portals, development of relations with consumers in order to improve business in accordance with their wishes and expectations.

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INDEKS POTROŠAČKIH CIJENA I ANALIZA UTICAJA NA ŽIVOTNI STANDARD

CONSUMER PRICE INDEX AND ANALYSIS OF ITS IMPACT ON THE STANDARD OF LIVING

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APSTRAKT

Indeks potrošačkih cijena (CPI) je mjera koja prati promjene u cijenama potrošačkih proizvoda i usluga koje domaćinstva kupuju za svakodnevnu upotrebu. Indeks potrošačkih cijena predstavlja mjeru inflacije u državi. Životni standard predstavlja fizičko blagostanje grupe ili pojedinih osoba, a jedan od najčešće korištenih pokazatelja je bruto domaći proizvod po glavi stanovnika (GDP per capita). Empirijska analiza sprovedena u ovom istraživanju fokusirana je na korelaciju i regresionu analizu veze između CPI i GDP per capita. GDP per capita u analizi predstavlja zavisnu varijablu, dok su kao nezavisne varijable uzete tri komponente koje procentualno predstavljaju najveće stavke CPI, a to su hrana i bezalkoholna pića, prevoz i stanovanje, voda i struja. Posmatrani period je u rasponu od 2005. do 2023. godine. Dobijeni rezultati impliciraju da promjene u potrošačkim cijenama mogu biti važan faktor u oblikovanju ekonomskih politika i strategija za stimulaciju ekonomskog rasta u zemlji. Viši CPI može ukazivati na inflaciju, ali takođe može odražavati povećanu potražnju i ekonomsku aktivnost koja pozitivno utiče na GDP per capita. Povećanje potrošačkih cijena, posebno u ključnim sektorima kao što su hrana, prevoz i stanovanje, može stimulisati rast GDP per capita, sugerirajući da potrošačka potražnja igra značajnu ulogu u ekonomskom razvoju. Negativan uticaj rasta cijena ogleda se u postojanju socijalne nestabilnosti, erozije štednje, smanjenja potrošnje, rasta kamatnih stopa i drugo. Ključna je uloga monetarnih i fiskalnih politika čijim se sprovođenjem balansira između podsticanja rasta i kontrolisanja inflacije.

Ključne riječi: indeks potrošačkih cijena, životni standard, bruto domaći proizvod po glavi stanovnika, rast cijena, ekonomska aktivnost

ABSTRACT

The Consumer Price Index (CPI) is a measure that tracks changes in the prices of consumer goods and services purchased by households for everyday use. The CPI serves as an indicator of inflation within a country. The standard of living represents the physical well-being of a group or individuals, with one of the most commonly used indicators being the Gross Domestic Product per capita (GDP per capita). The empirical analysis conducted in this study focuses on correlation and regression analyses of the relationship between CPI and GDP per capita. In the analysis, GDP per capita represents the dependent variable, while the independent variables consist of the three largest CPI components by percentage: food and non-alcoholic beverages, transportation and housing, water, and electricity. The observed period spans from 2005 to 2023. The results suggest that changes in consumer prices can be a significant factor in shaping economic policies and strategies to stimulate economic growth in the country. A higher CPI may indicate inflation but can also reflect increased demand and economic activity that positively impacts GDP per capita. Increases in consumer prices, particularly in key sectors such as food, transportation, and housing, can stimulate GDP per capita growth, suggesting that consumer demand plays a crucial role in economic development. The negative impact of rising prices is evident in the form of social instability, erosion of savings, reduced consumption, higher interest rates, and more. The role of monetary and fiscal policies is crucial in balancing growth stimulation and inflation control.

Key words: consumer price index, standard of living, gross domestic product per capita, price growth, economic activity

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**PORESKO SAVJETOVANJE I MEĐUNARODNI STANDARDI U BIH I SRBIJI: UPOREDNA ANALIZA
USKLAĐENOSTI SA OECD PREPORUKAMA**

**TAX CONSULTING AND INTERNATIONAL STANDARDS IN BIH AND SERBIA: COMPARATIVE
ANALYSIS OF COMPLIANCE WITH OECD RECOMMENDATIONS**

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APSTRAKT

Poresko savjetovanje u modernom dobu postaje sve značajnije zbog rastuće potrebe za globalnom poreskom usklađenošću, transparentnošću i borbom protiv poreske evazije. Organizacija za ekonomsku saradnju i razvoj (OECD) postavila je međunarodne standarde koji teže harmonizaciji poreskih sistema kako bi se obezbijedila efikasna razmjena informacija i smanjile nepravilnosti u prijavljivanju prihoda. Bosna i Hercegovina i Srbija, kao dio međunarodnog ekonomskog sistema, suočavaju se sa izazovima prilagođavanja svojih poreskih sistema ovim standardima, dok se istovremeno bore sa specifičnim regionalnim i pravnim okvirima.

Ovaj rad istražuje kako ove dvije zemlje pristupaju poreskom savjetovanju u skladu sa OECD preporukama. U kontekstu borbe protiv erozije poreske osnovice i preusmjeravanja profita (BEPS), analiziraju se koraci koje su poreski savjetnici i institucije u BiH i Srbiji preduzeli kako bi se prilagodili globalnim inicijativama. Fokus je na ključnim izazovima u primjeni međunarodnih standarda i analizi aktuelnih poreskih praksi u obje zemlje.

Ključne riječi: poresko savjetovanje, OECD, BEPS, poreska evazija, međunarodni standardi.

ABSTRACT

In today's global economic landscape, tax consulting plays an increasingly important role as countries strive for transparency, compliance with international standards, and the fight against tax evasion. The Organisation for Economic Co-operation and Development (OECD) has set forth guidelines aimed at harmonizing tax systems worldwide to ensure effective information exchange and reduce irregularities in income reporting. Bosnia and Herzegovina and Serbia face challenges in aligning their tax systems with these standards while navigating the specificities of their regional and legal frameworks.

This paper examines how tax advisors and institutions in these two countries have adapted to OECD recommendations, with a particular focus on the Base Erosion and Profit Shifting (BEPS) initiative and automatic exchange of information. Through an analysis of current practices and a comparison of regulatory frameworks, the paper explores the impact of international standards on local tax systems and provides concrete proposals for improvement, including enhancing institutional capacities and aligning domestic laws with global practices.

Keywords: tax consulting, OECD, BEPS, tax evasion, international standards

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