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IX МЕЂУНАРОДНА КОНФЕРЕНЦИЈА ЕКОНОМСКОГ ФАКУЛТЕТА БРЧКО  
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ВИСОКОГ ОБРАЗОВАЊА У ПОДСТИЦАЊУ ЕКОНОМСКОГ РАЗВОЈА”

„САВРЕМЕНИ ИЗАЗОВИ У ПОСЛОВНОМ, ДРУШТВЕНОМ И ОБРАЗОВНОМ АМБИЈЕНТУ“

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" CONTEMPORARY CHALLENGES IN THE BUSINESS, SOCIAL AND EDUCATIONAL ENVIRONMENT"

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## УВОД

Економски факултет Брчко Универзитета у Источном Сарајеву, на основу подршке и сарадње са бројним високошколским институцијама из земље и иностранства, те дугогодишњу сарадњу са институцијама власти Брчко дистрикта Босне и Херцеговине, организује Девету међународну конференцију „Перспективе партнерства власти, привреде и институција високог образовања у подстицању економског развоја“. Ове године, сагледавајући тренутни амбијент у пословном и образовном сектору, тема конференције је „Савремени изазови у пословном, друштвеном и образовном амбијенту“.

Поред класичних економских тема из области економије и пословног управљања, ове године је направљен искорак сходно томе да се, сагледавајући актуелне изазове и шансе које намеће савремено пословно, образовно и институционално окружење, може закључити да, између осталог, посебно истичу два феномена која су вриједна пажње, како академске, тако и стручне јавности, а ради се о феноменима циркуларне економије и дуалног образовања.

Циркуларна економија представља модел производње и потрошње према коме се настоји пруджити животни вијек производа дијелењем, поправком и рециклажом постојећих материјала. Циркуларна економија представља другачији поглед на производњу и потрошњу у односу на класични, линеарни економски модел. Циљ је смањење отпада и рационалније коришћење ограниченог приступа залихама и сировинама.

Дуално образовање представља модел према којем студенти стичу теоретска знања, док практична знања и вјештине стичу на основу рада у привреди. На тај начин се проналази формула за усклађивање различитих интереса студената, високошколских институција и предузећа из реалног сектора. Сврха идеје дуалног образовања је да студенти стекну знања и вјештине које позитивно утичу на смањење незапослености свршених студената, те на скраћење временског периода између завршетка школовања и проналаска запослења.

Циљ конференције са фокусом на претходно наведена два феномена је размјена идеја, метода и искустава у сврху примјене у ширем подручју економског и друштвеног живота. Закључци са Конференције ће пружити полазну основу за креирање амбијента у коме се настоји појачати веза између високошколских институција, предузећа из реалног сектора и институција власти.

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## INTRODUCTION

The Faculty of Economics of the Brčko University in East Sarajevo, based on the support and cooperation with 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, organizes the Ninth International Conference "Perspectives of partnership between the government, the economy and institutions of higher education in encouraging economic development".

This year, looking at the current environment in the business and educational sector, the theme of the conference is "Modern challenges in the business, social and educational environment". In addition to the classic economic topics in the field of economics and business management, this year a step forward was made in the sense that, looking at the current challenges and opportunities imposed by the modern business, educational and institutional environment, it can be concluded that, among other things, two phenomena stand out that are valuable attention, both academic and professional public, and it is about the phenomena of circular economy and dual education.

The circular economy represents a model of production and consumption according to which efforts are made to extend the life of products by sharing, repairing and recycling existing materials. The circular economy presents a different view of production and consumption compared to the classical, linear economic model. The goal is to reduce waste and make more rational use of limited access to supplies and raw materials.

Dual education represents a model according to which students acquire theoretical knowledge, while they acquire practical knowledge and skills based on work in the economy. In this way, a formula is found for harmonizing the different interests of students, higher education institutions and companies from the real sector. The purpose of the idea of dual education is for students to acquire knowledge and skills that have a positive effect on reducing the unemployment of graduates, and on shortening the time period between finishing school and finding employment.

The aim of the conference, with a focus on the aforementioned two phenomena, is the exchange of ideas, methods and experiences for the purpose of application in the wider area of economic and social life. The conclusions of the Conference will provide a starting point for creating an environment in which efforts are made to strengthen the connection between higher education institutions, companies from the real sector and government institutions.

Dean of the Faculty of Economics Brčko  
University of East Sarajevo  
Prof. Dr. Srđan Lalić



# **ПЛЕНАРНА СЕСИЈА**



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## **UTJECAJ DIGITALIZACIJE NA OBLIKOVANJE RADNIH MJESTA KROZ KONCEPT HIBRIDIZACIJE RADA**

### **IMPACT OF DIGITALISATION IN WORKPLACES SHAPING THROUGH WORK HYBRIDIZATION CONCEPT**

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#### **APSTRAKT**

Područje istraživanja vezano za organizacijski dizajn je samo po sebi neiscrpno, dok su istraživanja vezana za dizajn posla u okviru profesionalnih organizacija javnog sektora u kontekstu četvrte tehnološke revolucije i digitalizacije veoma oskudna. U navedenom smislu predmetno istraživanje ide upravo u navedenom smjeru, tako da se prepoznaju različiti moderni sistemi organizacije rada u zavisnosti od toga da li se radi o fleksibilnom pristupu vezano za prostor, vrijeme, tehnologiju, inovacije ili legislativni okvir koji projektiraju oblikovanje sadašnjih i budućih sistema rada hibridnog karaktera. Svi navedeni savremeni fenomeni koji uzimaju u obzir kako tradicionalne aspekte dizajna rada, tako i moderne koncepte hibridizacije rada podržane kroz različite vrste promjena kako u društvu, tako i u organizaciji i tehnologiji poslovanja su sublimirani kroz predmetno istraživanje vezano za specifičnu kategoriju ljudskih resursa u poreskom i općenito inspekcijском sistemu Bosne i Hercegovine. Istraživanje je provedeno u periodu maj-septembar 2023. godine putem digitaliziranog upitnika koji je sadržajno definiran na način da se putem korištenih čestica izmjere stavovi izvršilaca u ovom segmentu javne uprave vezano za različite parametre oblikovanja posla i fenomene koje determinira razvoj tehnologije i digitalizacija. Uzorak obuhvata 153 ispitanika a cilj rada je prepoznati intenzitet hibridizacije i digitalizacije rada u ovom segmentu javne uprave u Bosni i Hercegovini i definirati savremene smjernice oblikovanja posla.

**Ključne riječi:** Dizajniranje posla, Digitalizacija, Fleksibilnost, Hibridizacija

#### **ABSTRACT**

The field of research related to organizational design is in itself inexhaustible, while research related to job design within professional organizations of the public sector in the context of the fourth technological revolution and digitalization is very scarce. In the aforementioned sense, the subject research goes in that direction, so different modern systems of work organization are recognized, depending on whether it is a flexible approach related to space, time, technology, innovations or the legislative framework that projects the design of current and future systems of work with hybrid character. All the mentioned contemporary phenomena that take into account both the traditional aspects of work design, as well as modern concepts of hybridization of work through various types of changes both in society, as well as in the organization and technology, are sublimated through the subject research related to the specific category of human resources in the tax and general inspection system of Bosnia and Herzegovina. The research was conducted in the period May-September 2023 by means of a digitized questionnaire, which is defined in terms of content in such a way that, through the used items, the attitudes of the executors in this segment of public administration are measured in relation to various parameters of work design and phenomena determined by the development of technology and digitalization. The sample includes 153 respondents, and the goal of the work is to

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recognize the intensity of hybridization and digitization of work in this segment of public administration in Bosnia and Herzegovina and to define contemporary guidelines for job design.

**Key words:** Job design, Digitization, Flexibility, Hybridization

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## **THE IMPORTANT ROLE OF CORPORATE AND INSTITUTIONAL PARTNERS IN DUAL HIGHER EDUCATION**

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### **ABSTRACT**

Dual Higher Education is based on a traditional model of transferring knowledge and skills between the sectors of academia and economy: Since medieval times, crafts- and tradesmen feel responsible for the continuation of their businesses and take apprentices on board. Later on, professional schools developed in many parts of Europe to form, together with enterprises, the first Dual educational partnerships aiming at a skilled labour pool. From this model, the idea of Dual Higher Education (DHE) evolved, likewise involving two learning places: the university and the world of work.

In Europe, we realise that there are three stakeholder groups included in this DHE Ecosystem: Students (or learners in general), academic institutions and corporate partners. They are interconnected with the aim of cooperation to facilitate an increased employability which leads, among other results, to a higher competitiveness of the economy ('strategic triangle'). What can companies or institutional partners gain from such cooperation? And what is the benefit for the academic world? How can structures be designed to support a quality-based relationship for the sake of students who are the future employees driving enterprises and society?

In the Southwest of Germany, a well established practice example for managing shared responsibilities in a demand oriented high quality Dual Higher Education was developed. It comprises the exploration and acquisition of Dual Partners as well as the negotiation of organisational functions, obligations and rights of them. The model also includes the quality monitoring of practical phases as well as regulations for teaching and research with Dual Partners, complemented by concepts for maintaining regular exchange, not only by the students. In the end, the partnership of academic and corporate sector should lead to a longstanding mutual enrichment in various fields: Teaching, joint research and options for life long learning.

**Keywords:** Dual (Higher) Education, World of Work, Design of Cooperation, Research, Life Long learning

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## THE CHALLENGES IN (HIGHER) EDUCATION IN UNEASY/CHALLENGING

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### ABSTRACT

The society has to face troubles such as war, inflation, unemployment, and climatic changes. Also, Higher Education is struggling with its position in society.

The challenges to face for Higher Education are hindering laws, lost cooperation with industry, a decrease in students, and a lost image and faith in the academic world. The introduction of Dual Study programs, the introduction of micro-credentials, and the establishment of a network of European Universities may be means to reposition Higher education. Dual Education in Higher Education involves the student in the economic processes and builds a link between the world of academia and companies.

It is a building of a strategic triangle of university, student, and industry, which gives a win-win-win situation for all three partners.

The student benefits from Higher and professional Education and income (social security), the university by a tight collaboration with industry and ongoing adaptation of the curriculum to current requirements and last not least the industry by the chance to build up HR structure, corporate network and access to external Research Institute.

Industry and university contribute both to the development of Dual study programs in the development of curricula, accreditation process, selection of students, supervision of thesis, and the board exam for graduation.

The introduction of micro-credentials in the educational process offers the chance for the individualization of the Higher Educational path for students.

The development of networks of European universities will strengthen universities as knowledge suppliers.

**Keywords:** Dual Education, European Universities, Collaboration with Industry

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## **IMH CAMPUS: PIONEERING EXPERIENCE IN DUAL ENGINEERING**

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### **ABSTRACT**

Currently, realities and variables associated with educational policies and the socio-economic context are converging to give dual training relevance in European policies. Economic uncertainty, the need for talent, the need to reduce the gap between industrial reality and university learning or the significant youth unemployment rates in many European countries, have positioned certain countries as models to learn from and accelerated policies and reforms for its development in others.

This situation provokes a constant debate and the implementation of initiatives at both national and European levels. The DUALSCI project is an example of this reality. In this context, it is understood that it is relevant and positive to promote projects that advance in higher levels of training, adding value and enriching university higher education. The dual training model is an option that goes beyond the current situation and responds to a strategic option for understanding the development of people integrated in the learning space of school and business. Various arguments highlight the relevance of the strategic development of this educational model in higher education:

- It is a model that maximises its relationship with the company, being an integral part of the training process and in this sense working the university-company transition in an excellent way.
- The closer linking of training with the needs of the world of work and the promotion of student-centred teaching generates changes that clearly affect the purpose of training, methodologies and assessment systems.
- Industrialised countries are experiencing a process of rapprochement between the university and the business world, which is of unquestionable importance for today's socio-economic development.
- Work-linked training involves the concept of competence, professionalisation, organisation, management of "know-how" (knowledge) as well as the notions of on-the-job training, experiential learning, tutoring, etc. It encourages the diversification of forms of learning.

In the context described above, the IMH and its Dual Engineering School, attached to the University of the Basque Country, has more than 25 years of experience, being the pioneering university in the development of this model in Spain.

**Keywords:** dual training, learning, work based learning

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## PRIKAZ REZULTATA ISTRAŽIVANJA „OSTATI ILI OTIĆI IZ BOSNE I HERCEGOVINE”

### PRESENTATION OF THE RESULTS OF THE RESEARCH "TO STAY OR LEAVE BOSNIA AND HERZEGOVINA“

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#### **APSTRAKT**

Cilj ovog naučno-stručnog istraživanja je da se izvrši uvid u stavove i mišljenja studenata po raznim pitanjima koja se tiču kvaliteta života i kvaliteta studiranja, sa posebnim akcentom na pitanja ostanka ili odlaska iz Bosne i Hercegovine. Odgovorom na istraživačka pitanja da li postoje razlike u zadovoljstvu životom i studiranjem, u pogledu ostanka ili odlaska iz BiH, te u pogledu najvažnijih razloga za ostanak ili odlazak studenata iz BiH u odnosu na godinu studija, pol studenata i mjesto studiranja, istraživački tim nastoji da odgovori na jedno od ključnih pitanja dileme mladih u Bosni i Hercegovini. Istraživanje je sprovedeno na osnovu slučajno odabranog uzorka studenata sa Ekonomskog fakulteta Brčko i Fakulteta poslovne ekonomije Bijeljina. U prvom dijelu istraživanja su analizirani osnovni demografski podaci o studentima. Drugi dio istraživanja sadrži odgovore studenata po pitanju zadovoljstva životom u lokalnoj sredini. Treći dio istraživanja obuhvata sagledavanje planova za budućnost ispitanika, dok se u četvrtom i petom dijelu istraživanja analiziraju konkretni razlozi ostanka ili odlaska iz Bosne i Hercegovine. Zaključci istraživanja imaju ulogu u prijedlogu konkretnih mjera koje bi pomogle poboljšanju opštih uslova života mladih u Bosni i Hercegovini. Takođe, nalazi istraživanja mogu biti u funkciji kreiranja upisne politike na visokoškolskim ustanovama.

**Ključne riječi:** stavovi studenata, dilema otići ili ostati, kvalitet života, kvalitet studiranja

#### **ABSTRACT**

The goal of this scientific and professional research is to gain insight into the attitudes and opinions of students on various issues concerning the quality of life and the quality of studying, with a special emphasis on the issues of staying or leaving Bosnia and Herzegovina. By answering the research questions, whether there are differences in satisfaction with life and studying, in terms of staying or leaving BiH, and in terms of the most important reasons for students staying or leaving BiH in relation to the year of study, gender of students and place of study, the research team strives to answer to one of the crucial questions of the youth dilemma in Bosnia and Herzegovina. The research was conducted on the basis of a randomly selected sample of students from the Faculty of Economics Brčko and the Faculty of Business Economics Bijeljina. In the first part of the research, basic demographic data on students were analyzed. The second part of the survey contains students' answers regarding life satisfaction in the local environment. The third part of the research includes an overview of the respondents' plans for the future, while the fourth and fifth parts of the research analyze the specific reasons for staying or leaving Bosnia and Herzegovina. The conclusions of the research have a role in the proposal of concrete measures that would help improve the general living conditions of young people in Bosnia and Herzegovina. Also, research findings can be used to create enrollment policies at higher education institutions.

**Keywords:** student attitudes, the dilemma of leaving or staying, quality of life, quality of studies

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# **ДУАЛНО ОБРАЗОВАЊЕ**



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## **OCJENA USLOVA STUDIRANJA I KVALITETA VISOKOG OBRAZOVANJA U BIH**

### **EVALUATION OF STUDY CONDITIONS AND QUALITY OF HIGHER EDUCATION IN BIH**

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#### **APSTRAKT**

U radu su analizirani stavovi i mišljenja studenata Ekonomskog fakulteta Brčko i Fakulteta poslovne ekonomije Bijeljina o uslovima studiranja i kvalitetu visokog obrazovanja u Bosni i Hercegovini. Rad je zasnovan na rezultatima istraživanja stavova i mišljenja studenata ova dva fakulteta na temu: Ostati ili otići iz Bosne i Hercegovine. Istraživanje je realizovano na uzorku od 99 ispitanika, od čega je 46 studenata sa Ekonomskog fakulteta Brčko i 53 sa Fakulteta poslovne ekonomije Bijeljina. Dobijeni su podaci o ocjeni uslova života i studiranja i kvalitetu visokog obrazovanja u Bosni i Hercegovini, o očekivanjima studenata i planovima nakon završetka fakulteta, kao i njihovim razmišljanjima o ostanku ili odlasku iz Bosne i Hercegovine. U ovom radu fokus je na ocjeni uslova studiranja, oblastima za koje su studenti najviše zainteresovani tokom studija, faktorima koji utiču na izbor fakulteta, kvalitetu visokog obrazovanja u BiH, očekivanjima studenata nakon završetka fakulteta, kao i njihovim planovima da se zaposle ili da nastave studij. Analizirani su ukupni rezultati, sličnosti i razlike u stavovima i mišljenjima studenata sa ova dva fakulteta, kao i međusobna uslovljenost stavova i mišljenja studenata i fakulteta koji pohađaju, pola ispitanika ili godine studija. Zaključak je da ne postoje značajnije razlike u pogledu stavova i mišljenja studenata prema navedenim obilježjima, kao ni njihova međusobna uslovljenost. Rezultati istraživanja mogu da budu dobra osnova za buduće, šire i sveobuhvatnije analize, zasnovane na većem uzorku studenata sa univerziteta u Bosni i Hercegovini.

**Ključne riječi:** stavovi studenata, uslovi studiranja, kvalitet, visoko obrazovanje

#### **ABSTRACT**

The paper analyzes the attitudes and opinions of the students of the Faculty of Economics Brčko and the Faculty of Business Economics Bijeljina about the conditions of study and the quality of higher education in Bosnia and Herzegovina. The paper is based on the results of a survey of the attitudes and opinions of the students of these two faculties on the topic: Staying or leaving Bosnia and Herzegovina. The research was conducted on a sample of 99 respondents, of which 46 were students from the Faculty of Economics in Brčko and 53 from the Faculty of Business Economics in Bijeljina. Data were obtained on the assessment of living and studying conditions and the quality of higher education in Bosnia and Herzegovina, on students' expectations and plans after graduation, as well as their thoughts on staying or leaving Bosnia and Herzegovina. In this paper, the focus is on the assessment of study conditions, the areas in which students are most interested during their studies, factors that influence the choice of faculty, the quality of higher education in BiH, the expectations of students after graduating from the faculty, as well as their plans to get a job or to continue their studies. The overall results, similarities and differences in the attitudes and opinions of students from these two faculties were analyzed, as well as the mutual conditioning of the attitudes and opinions of students and the attending faculty, half of respondents or year of study. The conclusion is that there are no significant differences regarding the attitudes and opinions of the students according to the mentioned characteristics, as well as their mutual conditioning. The research results can be a good basis for future, broader and more comprehensive analyses, based on a larger sample of students from universities in Bosnia and Herzegovina.

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**Keywords:** student attitudes, study conditions, quality, higher education

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## **POLNE I DOBNE RAZLIKE U PERCEPCIJI ORGANIZACIJSKE KLIME PRAVEDNOSTI KOD NASTAVNIKA**

### **GENDER AND AGE DIFFERENCES IN TEACHER'S PERCEPTION OF THE ORGANIZATIONAL JUSTICE CLIMATE**

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**Elvis Vardo**

**Miroslav Gavrić<sup>1</sup>**

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#### **APSTRAKT**

Organizacijska pravednost tradicionalno je posmatrana individualno, istraživane su pojedinačne procjene pravednosti zaposlenika. Međutim, sve češće se govori o organizacijskoj klimi pravednosti, koja predstavlja zajednički doživljaj pravednosti članova tima. Iako je posljednjih decenija koncept organizacijske pravednosti često ispitivan unutar istraživačkih krugova, dosadašnja istraživanja su gotovo sasvim zapostavila odgojno-obrazovne ustanove. Stoga, dato istraživanje naglasak stavlja na ispitivanje dimenzija organizacijske klime pravednosti (distributivna, proceduralna, interakcijska) formalnih autoriteta (direktora) u osnovnim školama. Tačnije, cilj istraživanja bio je utvrditi eventualne razlike u percepciji organizacijske klime pravednosti s obzirom na socio-iskustvene karakteristike: pol i dob. Uzorak je sačinjen od 156 nastavnika iz osnovnih škola s područja grada Gračanica, među kojima je 105 (67,3%) ispitanika ženskog spola i 80 (51,3%) ispitanika starijih od 40 godina. Za prikupljanje podataka korišten je Upitnik organizacijske klime pravednosti prilagođen potrebama istraživanja, koji je dostavljen direktorima odabranih škola u printanoj formi u drugoj polovini mjeseca decembra 2022. godine. Na osnovu sumativnih rezultata rada došli smo do zaključka da se percepcija organizacijske klime pravednosti direktora ne razlikuje s obzirom na spol. Uočeno je također da nastavnici stariji od 40 godina imaju pozitivniju percepciju organizacijske klime pravednosti direktora u odnosu na kolege mlađe od 40 godina. Sprovedeno istraživanje može biti značajan korak ka razumijevanju značaja organizacijske pravednosti formalnih autoriteta u odgojno-obrazovnim ustanovama i kao takvo ponuditi smjernice za unapređenje kvalitete odgojno-obrazovnog rada, ali i šire.

**Ključne riječi:** organizacijska pravednost, organizacijska klima pravednosti, organizacijska pravednost formalnih autoriteta

#### **ABSTRACT**

Organizational justice has traditionally been studied at the individual level, with focus on individual evaluations of organizational justice. However, this concept is now gaining attention in the context of organizational justice climate, representing the shared perception of justice among team members. Despite the substantial attention to organizational justice in recent decades, educational institutions have been largely neglected in this context. Therefore, the study aims to examine the dimensions of organizational justice climate (distributive, procedural and interactional justice) of formal authorities (principals) in primary schools. More specifically, the primary goal of the research is to identify potential differences in the perception of organizational justice based on the socio-demographic characteristics: gender and age. The study involves 156 teachers from elementary schools of Gračanica town. Among the respondents, 105 (67,3%) are female, and 80 (51,3%) are over 40 years old. The data collection is carried out using an adapted Organizational Justice Climate Questionnaire, distributed to school principals in printed form, in the second half of December 2022. The summative results of the study indicate that there is no significant difference in the perception of organizational justice climate with regards to gender. It was also observed that teachers over the age of 40 tend to have a more positive perception of the principal's organizational justice climate in comparison to their younger

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colleagues. The research suggests that understanding the importance of the organizational justice climate of formal authorities in educational institutions can be a significant step in improving the quality of educational work. These findings may also have broader applications, beyond educational institutions..

**Keywords:** organizational justice, organizational justice climate, organizational justice of formal authorities

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## **MENADŽMENT VISOKOŠKOLSKIH USTANOVA U FUNKCIJI EKONOMSKOG RASTA REPUBLIKE SRPSKE**

## **MANAGEMENT OF HIGHER EDUCATION INSTITUTIONS AS A FUNCTION OF ECONOMIC GROWTH OF THE REPUBLIC OF SRPSKA**

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### **APSTRAKT**

Ljudski resursi su jedan od ključnih faktora dugoročnog rasta i razvoja. S pravom se može reći da menadžment ljudskih resursa i ulaganje u njihov kvalitet predstavlja primarni faktor razvoja. U novije vrijeme menadžment se, sve više, počinje primijenjivati u neprofitnim organizacijama i obrazovnim institucijama. Njegovim pozicioniranjem u obrazovnim institucijama se nastoji poboljšati njihovo djelovanje koje bi bilo usklađeno i prilagođeno savremenim društvenim kretanjima, izazovima i zahtjevima. Menadžment u obrazovanju je krajnje složeno i integrisano znanje različitih naučnih disciplina o procesima upravljanja poslom i ljudima u obrazovnim ustanovama. Stoga je sistem obrazovanja, posebno visokog obrazovanja, infrastrukturna pretpostavka održivog rasta i razvoja svake nacionalne ekonomije. Za visoko obrazovanje se tvrdi da uvećava produktivnost (kroz rast ljudskog kapitala), odnosno stvara bolje obrazovanu radnu snagu. Međutim, menadžment nije neka savremena naučna disciplina, nego umijeće utemeljeno na odgovornosti i na različitim, ali međusobno povezanim, znanjima. Cilj istraživanja u ovom radu jeste da se determinišu uloga i značaj menadžmenta u visokom obrazovanju u Republici Srpskoj, kao i da se odgovori na pitanje da li su opravdana ulaganja finansijskih sredstava u visokoškolske ustanove sa stanovišta sinergetskih efekata u odnosu na jačanje ekonomskog rasta i razvoja Republike Srpske.

**Ključne riječi:** menadžment, visoko obrazovanje, ekonomski rast, Republika Srpska

### **ABSTRACT**

Human resources are one of the key factors of long-term growth and development. It can rightly be said that the management of human resources and investment in their quality is the primary factor of development. In recent times, management is increasingly being applied in non-profit organizations and educational institutions. Its positioning in educational institutions seeks to improve their activities, which would be harmonized and adapted to contemporary social movements, challenges and requirements. Management in education is extremely complex and integrated knowledge of various scientific disciplines about the processes of managing work and people in educational institutions. Therefore, the education system, especially higher education, is an infrastructural prerequisite for the sustainable growth and development of any national economy. Higher education is claimed to increase productivity (through the growth of human capital), i.e. it creates a better educated workforce. However, management is not a

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modern scientific discipline, but an art based on responsibility and different, but interconnected, knowledge. The aim of the research in this paper is to determine the role and importance of management in higher education in the Republic of Srpska, as well as to answer the question of whether financial investments in higher education institutions are justified from the point of view of synergistic effects in relation to strengthening the economic growth and development of the Republic of Srpska.

**Keywords:** management, higher education, economic growth, Republic of Srpska



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## **PERCEPCIJA STUDENATA O DUALNOM OBRAZOVANJU: ISKUSTVA, STAVOVI I OČEKIVANJA**

### **STUDENTS' PERCEPTION OF DUAL EDUCATION: EXPERIENCES, ATTITUDES AND EXPECTATIONS**

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#### **APSTRAKT**

Rad je usmjeren na istraživanje percepcije studenata u vezi dualnog obrazovanja, s posebnim naglaskom na njihova iskustva, stavove i očekivanja u vezi ovog obrazovnog modela. Dualno obrazovanje postaje sve značajnija komponenta visokog obrazovanja u mnogim zemljama, pa je važno razumijevanje o tome kako ga studenti doživljavaju. Ovaj rad temelji se na rezultatima empirijskog istraživanja koje uključuje anketiranje studenata Fakulteta poslovne ekonomije i Pedagoškog fakulteta u Bijeljini. Cilj ovog istraživanja je dublje razumijevanje perspektiva studenata u vezi dualnog obrazovanja, uključujući njihove doživljaje tokom obrazovanja, njihove stavove o prednostima i izazovima ovog modela, kao i njihova očekivanja u vezi karijere nakon diplomiranja. Rezultati istraživanja pružaju uvid u to kako studenti procjenjuju značaj dualnog obrazovanja njihovom profesionalnom razvoju i tržištu rada. Doprinos ovog rada ogleda se u razumijevanju percepcije studenata i pomaže obrazovnim institucijama, vladama i kompanijama da bolje prilagode i poboljšaju dualno obrazovanje kako bi zadovoljili potrebe studenata i tržišta rada.

**Ključne riječi:** dualno obrazovanje, studenti, fakultet, anketa

#### **ABSTRACT**

The work is aimed at researching the perception of students regarding dual education, with special emphasis on their experiences, attitudes and expectations regarding this educational model. Dual education is becoming an increasingly important component of higher education in many countries, so it is important to understand how students experience it. This paper is based on the results of empirical research, which includes a survey of students at the Faculty of Business Economics and the Faculty of Education in Bijeljina. The aim of this research is a deeper understanding of students' perspectives regarding dual education, including their experiences during education, their views on the advantages and challenges of this model, as well as their career expectations after graduation. The research results provide insight into how students evaluate the contribution of dual education to their professional development and the labor market. The contribution of this work is reflected in the understanding of students' perceptions and helps educational institutions, governments and companies to better adapt and improve dual education to meet the needs of students and the labor market.

**Keywords:** dual education, students, faculty, survey

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## **SINERGIJA OBRAZOVANJA I RADA U FUNKCIJI DRUŠTVENOG I PRIVREDNOG RAZVOJA SRBIJE**

### **SYNERGY OF EDUCATION AND WORK IN THE FUNCTION OF SOCIAL AND ECONOMIC DEVELOPMENT OF SERBIA**

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#### **APSTRAKT**

Svet rada, zasnovan na ekonomiji znanja, zahteva visok kvalitet ljudskog kapitala kao uslov bez koga je dugoročni ekonomski rast jedne zemlje nezamisliv, pa samim tim ni njena globalna konkurentnost. Male zemlje u razvoju, poput Srbije, ne mogu sebi dozvoliti luksuz „uvoza pameti“ iz drugih zemalja, nego se moraju osloniti na sopstvenu - kroz školovanje ljudi za život i rad. Izvor većine problema, sa kojima se suočava srpsko društvo, leži u odsustvu organizovanog društvenog sistema i stabilnih funkcionalnih veza između prosvete i privrede. Neusklađenost sveta obrazovanja i sveta rada je kamen spoticanja Srbije na putu budućeg društvenog i privrednog razvoja. kao i vodeći uzrok nedovoljne iskorišćenosti ljudskog potencijala kojim raspolaže. Cilj ovog rada je da ukaže na značaj uspostavljanja snažne systemske i funkcionalne veze između obrazovanja i rada u uslovima kada privredna aktivnost Srbije u sve većoj meri postaje digitalizovana. Kroz analizu pomenute strateške veze autori nastoje da ukažu na postojeće manjkavosti društvenog sistema u kome diplome u velikoj meri nemaju svoju, preciznu, upotrebnu vrednost, u kome se ljudi i dalje ne obrazuju sa namerom da se kvalifikuju i osposobe kroz obrazovanje za rad na poslovima koje savremeno tržište rada diktira, u kome sistem obrazovanja u velikoj meri nema praktično uzemlje u realnom životu. Kroz navođenje primera dobre prakse systemski organizovanih zemalja koje su stavili sistem obrazovanja u funkciju razvoja, autori daju predloge koraka koje je potrebno preduzeti kako bi prosveta i privreda postali jaki i stabilni stubovi nosači društvenog i privrednog razvoja Srbije u budućem periodu.

**Ključne riječi:** obrazovanje, rad, tržište rada, društveni razvoj, Srbija

#### **ABSTRACT**

The world of work, based on the knowledge economy, requires a high quality of human capital as a condition without which the long-term economic growth of a country is unthinkable, and therefore neither is its global competitiveness. Small developing countries, like Serbia, cannot afford the luxury of "importing brains" from other countries but must rely on their own - through educating people for life and work. The source of most of the problems Serbian society faces lies in the absence of an organized social system and stable functional links between education and the economy. The mismatch between the world of education and the world of work is a stumbling block for Serbia on the way to future social and economic development, as well as the leading cause of insufficient utilization of the human potential at its disposal. The goal of this paper is to point out the importance of establishing a strong systemic and functional connection between education and work in conditions where the economic activity of Serbia is becoming more and more digitalized. Through the analysis of the aforementioned strategic link, the authors try to point out the existing shortcomings of the social system in which diplomas largely do not have their own, precise, use value, in which people are still not educated with the intention of being qualified and trained through education to work in jobs that the

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modern labor market dictates, in which the education system largely has no practical ground in real life. By citing examples of good practice of systemically organized countries that put the education system in the function of development, the authors suggest steps that need to be taken in order for education and the economy to become strong and stable pillars supporting the social and economic development of Serbia in the future.

**Keywords:** education, work, labor market, social development, Serbia

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## **ZNAČAJ KOMUNIKACIJSKIH VJEŠTINA U SAVREMENOM POSLOVNOM, DRUŠTVENOM I OBRAZOVNOM AMBIJENTU**

### **THE IMPORTANCE OF COMMUNICATION SKILLS IN THE MODERN BUSINESS, SOCIAL AND EDUCATIONAL ENVIRONMENT**

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#### **APSTRAKT**

Na modernom – dinamičnom tržištu rada i kapitala, poslodavci su često nezadovoljni niskim nivoom razvijenosti komunikacijskih vještina većine zaposlenika, pa tako i diplomiranih studenata i kandidata koji apliciraju na neki posao, a koji još nisu naučili kako da prepoznaju prikladan način komunikacije u raznim poslovnim situacijama. Danas je od velike važnosti, kako za mlade ljude tako i za dugogodišnje zaposlenike javnog, privatnog i nevladinog sektora, da steknu kompetencije iz područja informacijsko-komunikacijskih tehnologija, te komunikacijske i poduzetničke vještine s obzirom da smo svjedoci vremena u kojem zaposleni i ono što oni jesu i način na koji komuniciraju sa kupcima kao i krajnjim potrošačima, stvara brend njihovog poslodavca i doprinosi njegovoj inovativnosti i konkurentnosti.

U radu će biti prikazani rezultati istraživanja koji će se odnositi na to šta su to dobre a šta loše komunikacije te kako i jedne i druge mogu da utiču na performanse zaposlenih kao i na ukupan rezultat poslovanja jedne organizacije. Pored navedenog, predložiti će se eventualne strategije postavljanja dobrog komunikacijskog sistema unutar i van preduzeća, s obzirom da se adekvatno postavljen komunikacijski proces unutar preduzeća, automatski prenosi i na komunikaciju sa organima javne uprave, sa kulturnim, umjetničkim i sportskim subjektima, te političarima, što ima za cilj favorizovanje interesa preduzeća u oblikovanju zakona i sličnih odluka i što bolje pozicioniranje na tržištu. Na osnovu rezultata rada studentima i zaposlenima će se dati određene preporuke kako naučiti dobro pisati, dobro govoriti, dobro slušati i tako steći prednost koja će poslužiti u sigurnom pronalasku i vođenju posla i/ili uspješnom nastavku karijere, te kako izbjeći opasnost od nesporazuma u komunikaciji, koja se povećava što je društveno okruženje kompleksnije.

**Ključne riječi:** komunikacijske vještine, informacijsko-komunikacijske tehnologije, preduzetničke vještine, studenti, zaposleni

#### **ABSTRACT**

In the modern - dynamic labor and capital market, employers are often dissatisfied with the low level of development of communication skills of most employees, including graduates and candidates applying for a job, who have not yet learned how to recognize the appropriate way of communication in various business situations. Today, it is of great importance, both for young people and for long-term employees of the public, private and non-governmental sectors, to acquire competencies in the field of information and communication technologies, as well as communication and entrepreneurial skills, given that we are witnessing the times in which employees and what they are also the way they communicate with customers as well as end consumers, creates their employer's brand and contributes to its innovation and competitiveness.

The paper will present the results of the research that will relate to what are good and what are bad communications and how both can affect the performance of employees as well as the overall result of an organization's business. In addition to the above, possible strategies for setting up a good communication system inside and outside the company will be proposed, given that an adequately set communication process within the company is automatically transferred to communication with public administration bodies, with cultural, artistic and sports subjects, and politicians, which aims at favoring the interests of companies in shaping laws and similar decisions and positioning them in the market

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as well as possible. Based on the results of the work, students and employees will be given certain recommendations on how to learn to write well, speak well, listen well and thus gain an advantage that will serve in safely finding and managing a job and/or successfully continuing a career, and how to avoid the danger of misunderstandings in communication , which increases as the social environment becomes more complex.

**Keywords:** communication skills, information and communication technologies, entrepreneurial skills, students, employees

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## **PREKVALIFIKACIJA JE NEGACIJA OBRAZOVNOG SISTEMA I NEPRIHVATLJIV NAČIN RJEŠAVANJA PROBLEMA TRŽIŠTA RADA**

### **PREQUALIFICATION IS A NEGATION OF THE EDUCATION SYSTEM AND AN UNACCEPTABLE WAY OF SOLVING LABOR MARKET PROBLEMS**

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#### **APSTRAKT**

Obrazovni sistem Brčko distrikta BiH već odavno ne prati potrebe tržišta rada što dovodi do hiperprodukcije zanimanja koja su „neupotrebljiva“ na tržištu rada. Gomilanjem kadrova koja ne odgovaraju potrebama tržišta rada, stvara novu crticu na spisku problema s kojim se lokalna zajednica grada na Savi susreće, a to je svakodnevni porast broja nezaposlenih na evidenciji za nezaposlena lica. Problem iziskuje traženje rješenja i istraživanje dobrih praksi u susjedstvu i regionu, te se pribjegava ad hoc rješenju koje iziskuje instant popunjavanje i dopunjavanje kadra takozvanom prekvalifikacijom. Prekvalifikacija nije rješenje problema, nego produbljivanje krize na tržištu rada koje je sekundarni problem, dok je obrazovni sistem korijen problem ai onaj koji treba da se mijenja u skladu sa novonastalim potrebama tržišta rada. Hiperprodukcijom kadra stvaraju se lošiji uslovi rada za potencijalne uposlenike i uposlenike, a što dalje utiče na potrebu odlaska i traženja poslova sa boljim uslovima, ali i boljom zaradom. Ključ rješenja leži u kordinaciji Odjeljenja za obrazovanje sa Zavodom za zapošljavanje i Udruženjem privrednika kako bi se procijenile realne potrebe tržišta a budući kadrovi mogli planirati i školovati. Kadrovi kroz čitav proces školovanja MORAJU odraditi praktičan rad u preduzećima iz Brčko distrikta BiH a taj rad bi se trebao stimulirati i podsticati. Donosioci odluka moraju preuzeti značajniju ulogu u rješavanju ovog problema i doprinijeti proizvodnji kvalitetne radne snage kroz stipendije, nagrade, priznanja, subvencije (privrednika) i druge raspoložive alate.

**Ključne riječi:** obrazovni sistem, prekvalifikacija, hiperpodukcija zanimanja, tržište rada

#### **ABSTRACT**

The educational system of the Brčko District of Bosnia and Herzegovina has not followed the needs of the labor market for a long time, which leads to the hyperproduction of occupations that are "unusable" in the labor market. By accumulating personnel that do not meet the needs of the labor market, it creates a new line on the list of problems that the local community of the city on the Sava faces, which is the daily increase in the number of unemployed people on the unemployment register. The problem requires searching for solutions and researching good practices in the neighborhood and region, and resorting to an ad hoc solution that requires instant filling and replenishment of staff through so-called retraining. Retraining is not a solution to the problem, but a deepening of the crisis on the labor market, which is a secondary problem, while the education system is the root of the problem and one that needs to be changed in accordance with the emerging needs of the labor market. The hyperproduction of personnel creates worse working conditions for potential employees, which further affects the need to leave and look for jobs with better conditions and better earnings. The key to the solution lies in the coordination of the Department of Education with the Employment Office and the Association of Businessmen in order to assess the real needs of the market and to plan and train future personnel. Staff throughout the entire schooling process MUST do practical work in companies from the Brčko District of Bosnia and Herzegovina, and that work should be stimulated and encouraged. Decision-makers must take a more significant role in solving this problem and contribute to the production of a quality workforce through scholarships, awards, recognition, subsidies (businessmen) and other available tools.

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**Keywords:** education system, retraining, occupational hyperproduction, labor market

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## **STAVOVI I MIŠLJENJA STUDENATA O OSTANKU ILI ODLASKU IZ BOSNE I HERCEGOVINE**

### **ATTITUDES AND OPINIONS OF STUDENTS ON STAYING OR LEAVING BOSNIA AND HERZEGOVINA**

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#### **APSTRAKT**

Osnovu ovog rada čini studija Ekonomskog fakulteta Brčko i Fakulteta poslovne ekonomije Bijeljina, u kojoj su objavljeni rezultati istraživanja stavova i mišljenja studenata ova dva fakulteta na temu Ostati ili otići iz Bosne i Hercegovine. Istraživanje je realizovano na uzorku slučajno odabranih studenata oba fakulteta, sa svih godina prvog ciklusa studija. Korišćen je slučajan uzorak od ukupno 99 studenata, pri čemu je njih 53 sa Fakulteta poslovne ekonomije Bijeljina i 46 sa Ekonomskog fakulteta Brčko. Navedeni uzorak predstavlja oko 16% ukupnog broja studenata oba fakulteta. Cilj rada je da se detaljnije analiziraju podaci o stavovima i mišljenjima studenata navedenih fakulteta o uslovima života na ovim prostorima, najvećim zamjerkama, kao i o razlozima ostanka ili odlaska iz Bosne i Hercegovine. Pored toga, cilj je i da se analiziraju preporuke i mišljenja studenata o tome šta je potrebno unaprijediti u lokalnoj sredini i šta bi oni sami radili na poboljšanju uslova života i rada u Brčko distriktu BiH i u Gradu Bijeljini, da bi se smanjio broj onih koji namjeravaju da napuste ove prostore. U provedenom istraživanju, studenti su odgovarali na pet pitanja vezanih za sadašnje uslove života i očekivanja od ostanka u Bosni i Hercegovini i na četiri pitanja o razlozima odlaska sa ovih prostora. Komparativnom analizom i odgovarajućim metodima statističke analize, provjeravane su sličnosti i razlike u stavovima i mišljenjima studenata posmatranih prema polu, godini studija i mjestu studiranja, kao i eventualna zavisnost različitih modaliteta posmatranih obilježja. U obradi i analizi podataka korišćeni su metodi deskriptivne statističke analize i Hi-kvadrat test, uz primjenu softvera namijenjenog za statističku obradu podataka (IBM SPSS 26).

**Ključne riječi:** stavovi studenata, Bosna i Hercegovina, odlazak iz zemlje, ostanak u zemlji

#### **ABSTRACT**

The basis of this paper is a study of the Faculty of Economics Brčko and the Faculty of Business Economics Bijeljina, in which the results of the research of the attitudes and opinions of the students of these two faculties on the topic of Staying or leaving Bosnia and Herzegovina were published. The research was carried out on a sample of randomly selected students from both faculties, from all years of the first cycle of studies. A random sample of a total of 99 students was used, 53 of them from the Faculty of Business Economics in Bijeljina and 46 from the Faculty of Economics in Brčko. The mentioned sample represents about 16% of the total number of students of both faculties. The aim of the paper is to analyze in more detail the data on the attitudes and opinions of the students of the mentioned faculties about the living conditions in these areas, the biggest objections, as well as the reasons for staying or leaving Bosnia and Herzegovina. In addition, the goal is to analyze the recommendations and opinions of students about what needs to be improved in the local environment and what they themselves would do to improve living and working conditions in the Brčko District of BiH and in the City of Bijeljina, in order to reduce the number of those who intend to leave these premises. In the conducted research, students answered five questions related to current living conditions

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and expectations of staying in Bosnia and Herzegovina and four questions about the reasons for leaving these areas. Through comparative analysis and appropriate methods of statistical analysis, similarities and differences in the attitudes and opinions of students observed according to gender, year of study and place of study were checked, as well as the possible dependence of different modalities of the observed characteristics. The methods of descriptive statistical analysis and the Chi-square test were used in data processing and analysis, with the application of software intended for statistical data processing (IBM SPSS 26).

**Keywords:** student attitudes, Bosnia and Herzegovina, leaving the country, staying in the country

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## **FEATURES OF PROFESSIONAL SELF-DETERMINATION OF STUDENTS AT AGRICULTURAL UNIVERSITIES: EXPERIENCE OF VORONEZH STATE AGRARIAN UNIVERSITY**

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Voronezh State Agrarian University named after Emperor Peter the Great

### **ABSTRACT**

Outdated stereotypes about the prestige of agricultural education and the prevailing negative image of work in agriculture, creating a shortage of young, qualified and promising agricultural specialists, bring to the fore the goal of meeting the personnel needs of the agricultural sector of the economy. The main risk of changing the positive trajectory of professional development and self-determination of students is the strictly regulated schedule of the educational process and the traditional form of practical training, that part of the educational process, after which the student confidently draws a conclusion about the correctness of his chosen profession and forms an opinion about the possibility of employment according to the qualifications obtained in learning process. The purpose of the study was to increase the level of professional orientation of students in accordance with the profile of the education received, prepare high-quality agricultural specialists and maintain a positive trajectory of professional self-determination of students. The methodology of the experiment was based on the organization of innovative production practice according to a special program (integrative special course) using information technologies familiar to modern youth. As a result of the implementation of the integrative special course, 80% of the students from among the experiment participants rated the organization of innovative practice as excellent, which gives hope for stimulating interest among students and generating interest in employment according to the qualifications obtained during the learning process.

**Keywords:** students, practice, special course, profession, employment

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## IZAZOVI DUALNOG OBRAZOVANJA

## CHALLENGES OF DUAL EDUCATION

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### APSTRAKT

Nezaposlenost mladih jedna je od gorućih tema današnjice. Sve više mladih diplomaca zapošljava se na poslovima koji odgovaraju nižim nivoima obrazovanja. Razlog tome je nedostatak radne kompetencije i iskustva. Čini se da obrazovni sistem nije usklađen sa tržištem rada. Da bi se izborila sa ovim problemom, Srbija je, po ugledu na zapadne zemlje, donijela zakon o dualnom obrazovanju i time značajno modernizovala naš obrazovni sistem. Relevantne analize su pokazale zadovoljstvo učenika dualnim modelom obrazovanja. Međutim, pored tog napretka, postoje i različiti izazovi koji slabe princip dualnog obrazovanja, a na koje želimo da skrenemo pažnju u ovom radu.

**Ključne riječi:** nezaposlenost mladih, kompetentnost, dualno obrazovanje, izazovi

### ABSTRACT

Youth unemployment is one of today's trending topics. More and more young graduates are employed in jobs corresponding to lower levels of education. The reason for this is the lack of work competence and experience. It seems that the education system is not aligned with the labor market. In order to deal with this problem, and following the example of Western countries, Serbia introduced a law on dual education and thereby significantly modernized our education system. Relevant analyses showed students' satisfaction with the dual model of education. However, in addition to this progress, there are also various challenges that weaken the principle of dual education, and to which we would like to draw attention in this paper.

**Key words:** youth unemployment, competence, dual education, challenges

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## **MOGUĆNOSTI PRIMENE DUALNOG OBRAZOVANJA NA STUDIJAMA ENGLLESKOG JEZIKA I KNJIŽEVNOSTI**

### **THE POSSIBILITIES OF IMPLEMENTING DUAL EDUCATION IN ENGLISH LANGUAGE AND LITERATURE STUDIES**

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#### **APSTRAKT**

Neprestane promene u sferi visokog obrazovanja zahtevaju fleksibilne pojedince koji će rado prihvatiti savremene trendove i prilagoditi se aktuelnim zahtevima tržišta rada. Od visokoobrazovnog sistema 21. veka očekuje se da pored teorijskog znanja, omogući i sticanje praktičnih veština iz domena profesije studenata. Osim aktivnim učešćem na časovima vežbi, to se može postići i sprovođenjem dualnog obrazovanja, koje nije u velikoj meri zastupljeno u okviru filoloških studija, dok je uglavnom karakteristično za studije tehničkog, informatičkog, ekonomskog i tekstilnog usmerenja. Iz tog razloga, ciljevi rada su sledeći: 1) proveriti koliko je koncept dualnog obrazovanja zastupljen na anglističkim studijskim programima u Srbiji, 2) naglasiti njegove prednosti i potrebu za implementacijom na nivou osnovnih i master studija, i 3) predložiti moguće načine organizovanja dualnog modela studija engleskog jezika i književnosti. Za potrebe istraživanja biće sprovedena kvalitativna analiza sadržaja, kako bi se najpre razmotrila dostupna saznanja o ovom problemu, zatim izdvojili ključni koncepti, rešenja i njihove perspektive, i da bi se, na kraju, ukazalo na značaj i mogućnosti primene dualnog modela obrazovanja na anglističkim odsecima.

**Ključne riječi:** dualno obrazovanje, engleski jezik, mogućnosti, implementacija

#### **ABSTRACT**

Continuous reforms in the sphere of higher education demand flexible individuals who will eagerly accept contemporary trends and adjust to the current requirements of the labour market. Beside theoretical knowledge, the higher education system is expected to provide the development of practical skills that are typical for the domain of students' profession too. Not only can it be achieved through their active participation in the practice lessons, but it can also be realized through the implementation of the dual education that is not characteristic so much for the study programmes of philology, but mostly for the ones related to technical, informatics, economics and textile domain. Therefore, the aims of the paper are such as follows: 1) to examine whether the concept of dual education is already applied in the study programmes of the English language and literature in Serbia, 2) to indicate its advantages and the need for its implementation particularly within undergraduate and master academic studies, and 3) to propose the possible ways of organizing the dual model of the study programme of English language and literature. For the requirements of the research, the qualitative content analysis will be conducted in order to, first of all, consider the available data that refer to this issue, then to emphasize the key concepts, solutions and their perspectives, and, finally, to indicate the significance and possibilities of applying the dual model of education in the departments of English language and literature.

**Keywords:** dual education, English language, possibilities, implementation

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## УТИЦАЈ ДЕМОГРАФСКИХ ПРОМЈЕНА НА ЕКОНОМСКИ РАСТ У БиХ

### THE INFLUENCE OF DEMOGRAPHIC CHANGES ON ECONOMIC GROWTH IN BiH

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#### АПСТРАКТ

Како и колико популационе промјене утичу на економски раст је питање које је врло актуелно и преокупирано интересовањима у стручним круговима, посебно економији.

Основни циљ је да се прикажу сазнања о економским консеквенцама промјена у старосној структури становништва, те да се изврши анализа обиљежја демографске транзиције. Пошто је продуктивност кључан елемент за одживу конкурентност, овај проблем је у жижи интересовања и на глобалном нивоу.

Зато се у оквиру људског капитала посебно фокусира на то да демографске промјене могу проузроковати пад (или раст) продуктивности, а чиме се дугорочно (не)угрожава национална конкурентност (што је видљиво нарочито у БиХ. Резултати емпиријског истраживања о значају стопе укупног фертилитета за економски раст (у овом случају БиХ и земаља западног Балкана), потврдили су постојање зависности економског раста по становнику од стопе укупног фертилитета. У истраживању су посматрани параметри у дефинисаном временском хоризонту од 18 година, колико је неопходно да један новорођени становник постане радно способан (радно активан). Динамика привредног раста праћена је помоћу реализованих реалних стопа БДП по глави становника, што је представљало зависно промјенљиву у истраживању. Независна промјенљива је она која се односи на демографска кретања у БиХ. Већ је истакнуто да СУФ представља број рођених од стране жена на годишњем нивоу у њиховом фертилном периоду. Резултати модела приказаног једначином упућују на закључак да уз примјену клаузуле *ceteris paribus*, уз остале непромјенљиве околности, уколико се у некој привреди стопа укупног фертилитета повећа за 0,1, односно да у једној години 10% жена у свом фертилном периоду роди још једно дијете, то условљава повећање стопе раста БДП-а по глави становника за 0,69% у другој наредној години. С обзиром на пројекције кретања становништва (на глобалном и на нивоу БиХ), у наредним деценијама су два феномена (међусобно опречна), на које ће се фокусирати пажња и то, даљи раст (или пад) броја становника и већ сада изражено убрзано старење популације. Тако, у условима никад веће економске међузависности и испреплетености привредних кретања, за креаторе економских и других политика ово значи симултано суочавање са "притиском" на ресурсе усљед пораста броја становника, те смањеном понудом радне снаге усљед старења популације. Повећано улагање у образовање популације представља значајну детерминанту са искључиво позитивним дејством на економски раст. Друго, под претпоставком да се оствари тзв."сценарио" глобалне едукације, образовни профил радне снаге ће се несумњиво константно побољшавати. Истовремено, ако инпути рада наставе да опадају усљед технолошких промјена, ова комбинација малобројнијих, али боље образованих радника, може стимулативно дјеловати на повећање продуктивности рада, а то је управо оно што је европским земљама, (а БиХ посебно) потребно.

**Кључне ријечи:** фертилитет, економски раст, људски ресурси, продуктивност

#### ABSTRACT

How and to what extent population changes affect economic growth is a question that is very current and preoccupied with interests in professional circles, especially economics. The main goal is to present knowledge about the economic consequences of changes in the age structure of the population, and to analyze the characteristics of the demographic transition. Since productivity is a key element for viable competitiveness, this problem is in the focus of interest at the

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global level as well. That is why, within the framework of human capital, there is a special focus on the fact that demographic changes can cause a drop (or increase) in productivity, which in the long term (does not) threaten national competitiveness (which is visible especially in BiH). The results of empirical research on the importance of the total fertility rate for the economic growth (in this case BiH and the countries of the Western Balkans) have confirmed the existence of the dependence of economic growth per inhabitant on the rate of total fertility. In the research, parameters were observed in a defined time horizon of 18 years, how long is necessary for one newborn resident to become able to work (working age). The dynamics of economic growth was monitored using realized real rates of GDP per capita, which represented the dependent variable in the research. The independent variable is the one related to demographic trends in BiH. It has already been pointed out that TFR represents the number of births by women per annual level in their fertile period. The results of the model shown by the equation point to the conclusion that with the application of the ceteris paribus clause, with other unchanging circumstances, if the total fertility rate in an economy increases by 0.1, i.e. that in one year 10% of women in their fertile period gives birth to another child, this leads to an increase in the GDP growth rate per capita by 0.69% in the second following year. Considering the projections of population movements (at the global level and at the level of BiH), in the coming decades there are two (mutually contradictory) phenomena on which attention will be focused, namely, further growth (or decline) in the number of the population and the already pronounced accelerated aging of the population. Thus, in conditions of never greater economic interdependence and intertwining of economic trends, for the creators of economic and other policies this means simultaneously dealing with "pressure" on resources due to the increase in the number of inhabitants, and a reduced supply of labor due to the aging of the population. Increased investment in the education of the population represents a significant determinant with an exclusively positive effect on economic growth. Second, assuming that the so-called "scenario" of global education is realized, the educational profile of the workforce will undoubtedly constantly improve. At the same time, if labor inputs continue to decline due to technological changes, this combination of fewer, but better educated workers, can have a stimulating effect on increasing labor productivity, and this is exactly what European countries (and BiH in particular) need.

**Keywords:** fertility, economic growth, human resources, productivity

# **ЦИРКУЛАРНА ЕКОНОМИЈА**





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## **DRUŠTVENO ODGOVORNO POSLOVANJE KOMPANIJA KAO NOVA DETERMINANTNA POLITIKA PODSTICANJA EKONOMSKOG RAZVOJA I AGENDE 2030**

### **SOCIALLY RESPONSIBLE COMPANY BUSINESS AS A NEW DETERMINING POLICY FOR ENCOURAGING ECONOMIC DEVELOPMENT AND THE AGENDA 2030**

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#### **APSTRAKT**

Društveno odgovorno poslovanje (eng. Corporate Social Responsibility – CSR) postalo je poslednjih godina značajna odrednica „osvještenih“ kompanija u svijetu koje povezuju svoje poslovanje i odgovornost prema društvu i životnoj sredini sa finansijskim uspjehom. Dosadašnja teorijska i empirijska istraživanja pokazuju da kompanije koje primjenjuju ovaj koncept, pored postizanja bolje konkurentske pozicije na tržištu, istovremeno imaju pozitivan uticaj na razvoj cjelokupnog društva.

Pitanje društveno odgovornog poslovanja postaje sve značajnije i za kompanije u Bosni i Hercegovini kao nova determinatna politika podsticanja ekonomskog razvoja, posebno imajući u vidu otvorenost domaće ekonomije ka stranim investicijama i mogućnost poslovanja domaćih kompanija na globalnom svjetskom tržištu. Zakonska i institucionalna podrška i regulacija postaju neophodni, uzimajući u obzir i proces pristupanja evropskim integracijama.

Cilj ovog istraživanja je dokazati da društveno odgovorno poslovanje kao koncept, pored toga što doprinosi poboljšanju konkurentske pozicije kompanije na tržištu, istovremeno predstavlja važan pokretač u upravljanju promjenama u okruženju i da treba biti ugrađen u strateške politike razvoja na svim nivoima vlasti u Bosni i Hercegovini u cilju održivog razvoja kao jednog od postulata postizanja ciljeva iz dokumenta Agenda 2030 (Ciljevi održivog razvoja) koje su usvojile zemlje članice Ujedinjenih nacija, a čiji je potpisnik i Bosna i Hercegovina.

**Ključne riječi:** Društveno odgovorno poslovanje, strateške politike razvoja, ciljevi održivog razvoja

#### **ABSTRACT**

In recent years, Corporate Social Responsibility (CSR) has become an important determinant of "conscious" companies in the world that connect their operations and responsibility towards society and the environment with financial success. Previous theoretical and empirical research shows that companies that apply this concept, in addition to achieving a better competitive position on the market, at the same time have a positive impact on the development of society as a whole.

The issue of socially responsible business is becoming more and more important for companies in Bosnia and Herzegovina as a new determining policy for encouraging economic development, especially considering the openness of the domestic economy to foreign investments and the possibility of domestic companies operating on the global world market. Legal and institutional support and regulation become necessary, taking into account the process of accession to European integration.

The aim of this research is to prove that socially responsible business as a concept, in addition to contributing to the improvement of the company's competitive position on the market, is also an important driver in managing changes in the environment and that it should be incorporated into strategic development policies at all levels of government

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in Bosnia and Herzegovina in to the goal of sustainable development as one of the postulates of achieving the goals from the Agenda 2030 document (Sustainable Development Goals) adopted by the member countries of the United Nations, of which Bosnia and Herzegovina is also a signatory.

**Keywords:** Socially responsible business, strategic development policies, sustainable development goals

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## **PRIMJENA KONCEPTA CIRKULARNE EKONOMIJE U CARINSKOM POSTUPKU**

### **APPLICATION OF THE CIRCULAR ECONOMY CONCEPT IN THE CUSTOMS PROCEDURE**

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Uprava za indirektno oporezivanje Bosne i Hercegovine

#### **APSTRAKT**

Koncept cirkularne ekonomije, kao imperativ savremenog načina poslovanja, zauzima sve značajnije mjesto u mnogim privrednim aktivnostima kako realnog, tako i državnog sektora privrede. Klasični pristup reprodukcije u ekonomiji, koji se temelji na velikoj količini nusproizvoda i otpada, nije održiv u savremenom poslovanju. S jedne strane, tu je povećana konkurencija, koja tjera preduzeća da pronalaze oskudne resurse, obrađuju ih, a potom ih kao gotove proizvode plasiraju na tržište. S druge strane, tu su i regulative Evropske unije, koje nastoje maksimizirati iskoristivost sirovina i materijala, ali i otpada koji nastaje u toku proizvodnje. Pored toga što preduzeća iz privatnog sektora nastoje iskoristiti svoj otpad i staviti ga u funkciju ponovne proizvodnje, a tako i ostvariti veći profit, sve je veća zainteresovanost i javnih preduzeća i agencija da se pozabave pitanjem upravljanja otpadom. Tako, cilj ovog rada je da se prikaže primjena koncepta cirkularne ekonomije u državnim agencijama, a konkretno u Upravi za indirektno oporezivanje Bosne i Hercegovine. Naime, prema pravilima carinskog postupka unutrašnje obrade, prilikom obrade metala, nastaje određena količina škarta, odnosno dijelova lima koji se nakon obrade mogu iskoristiti kao korisni otpad. U tom slučaju, obaveza je nadzornog carinskog ureda da osigura da se proces obrade izvrši po definisanom normativu.

**Ključne riječi:** cirkularna ekonomija, carinski postupak, obrada metala, korisni otpad

#### **ABSTRACT**

The concept of circular economy, as an imperative of the modern way of doing business, occupies an increasingly important place in many economic activities, both in the real and the state sector of the economy. The classic approach to reproduction in the economy, which is based on a large amount of by-products and waste, is not sustainable in modern business. On the one hand, there is increased competition, which forces companies to find scarce resources, process them, and then market them as finished products. On the other hand, there are European Union regulations, which seek to maximize the utilization of raw materials and materials, as well as waste generated during production. In addition to companies from the private sector trying to use their waste and put it into the function of re-production, and thus achieve higher profits, public companies and agencies are increasingly interested in dealing with the issue of waste management. Thus, the goal of this paper is to show the application of the concept of circular economy in state agencies, specifically in the Administration for Indirect Taxation of Bosnia and Herzegovina. Namely, according to the rules of the customs procedure of internal processing, during metal processing, a certain amount of scrap is created, that is, parts of sheet metal that can be used as useful waste after processing. In that case, it is the duty of the supervising customs office to ensure that the processing process is carried out according to the defined norms.

**Keywords:** circular economy, customs procedure, metal processing, useful waste

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## **REALIZACIJA ODRŽIVE OMNIKANALNE STRATEGIJE IZ UGLA DIGITALIZACIJE NABAVKE**

### **SUSTAINABLE OMNICHANNEL STRATEGY IMPLEMENTATION FROM THE PERSPECTIVE OF PROCUREMENT DIGITALIZATION**

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#### **APSTRAKT**

Omnikanalna maloprodaja sve više dobija na značaju i aktuelnosti, naročito u periodu tokom i nakon Covid-19 pandemije. Jedan od ključnih momenata koji je omogućio rapidan rast i razvoj ovog vida trgovine na malo jeste digitalizacija maloprodajnog poslovanja. Kao takva, digitalizacija u maloprodaji ima značajne intra i inter organizacione implikacije. One naročito dolaze do izražaja u kontekstu održivosti unutar omnikanalnog lanca snabdevanja. U tom smislu, digitalizacija maloprodajnih aktivnosti unapređuje transparentnost, agilnost, fleksibilnost i responzivnost lanca snabdevanja i doprinosi kreiranju jedinstvene vrednosti i kupovnog iskustva. Ovi aspekti predstavljaju važne elemente ukupne održive, dugoročne vrednosti koju maloprodavac isporučuje svojim kupcima. Stoga je za očekivati da digitalizacija nabavke, ka integralni deo ukupne digitalizacija maloprodajne aktivnosti, može imati značajan uticaj na prethodno navedene aspekte, a samim tim i na proces kreiranja održive konkurentne prednosti. Posebno interesantan ugao jeste sinergetski efekat kroz uparivanje sa digitalizacijom prodaje u okviru višekanalne maloprodaje, naročito omnikanalne. Zbog toga je ovo istraživanje usmereno na ispitivanje uticaja digitalizacije nabavke na realizaciju omnikanalne strategije. Primenjen je savremeni pristup višekriterijumskog modeliranja zasnovan na primeni dominance-based rough set approach (DRSA) metodologije, čiji je cilj formiranje seta ako-onda pravila za evaluaciju interakcija između različitih faktora uticaja. Iskorak u odnosu na postojeću literaturu ogleđa se u dimenzijama objektivnosti evaluacija, optimizacionog okvira, kao i dijagnostičkog i prediktivnog kapaciteta modela. Praktične implikacije nalaza ogledaju se u razvoju novog okvira za poslovno odlučivanje u maloprodaji, koji omogućava optimizovanu alokaciju resursa u zavisnosti od željene strategije višekanalne prodaje i digitalizacije nabavke.

**Ključne reči:** omnikanalna maloprodaja, digitalizacija nabavke, višekriterijumsko odlučivanje, održiva konkurentna prednost

#### **ABSTRACT**

Omnichannel retail has gained in market significance, especially during and after the Covid-19 pandemic. One of the key moments which enabled the rapid growth and development of retail commerce has been its digitalization. As such, retail digitalization has significant intra and inter organizational implications. These are especially important in the context of omnichannel supply chain sustainability. In this sense retail digitalization improves supply chain transparency, agility, flexibility and responsiveness and contributes to the creation of unique shopping experience and customer value. These aspects represent important elements of the total sustainable, long-term value delivered to customers by the retailer. Thus, it is expected that procurement digitalization, as an integral part of retail digitalization process, can have important effect on aforementioned aspects, and by extension overall sustainable competitive advantage creation. Additional interesting angle is the synergetic effect attained through pairing with sales

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digitalization within multiple-channel retail, especially omnichannel one. That is why this research is aimed at investigating the effects of procurement digitalization on omnichannel strategy implementation. A novel multiple-criteria modelling has been used, based on the use of dominance-based rough set approach (DRSA) methodology, with the goal of creating a set of if-then rules for evaluating interactions between different factors of influence. The contribution to the existing literature is reflected in the dimensions such as evaluation objectivity, optimisation framework, as well as diagnostic and predictive model capacity. Practical implications of the findings are related to the development of a new framework for business decision-making in retail, which enables optimized resource allocation in the context of the desired multiple channel strategy and procurement digitalization strategy.

**Key words:** omnichannel retail, procurement digitalization, multiple-criteria decision-making, sustainable competitive advantage

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## **ULOGA KRIZNOG MENADŽMENTA U CIRKULARNOJ EKONOMIJI**

### **THE ROLE OF CRISIS MANAGEMENT IN THE CIRCULAR ECONOMY**

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#### **APSTRAKT**

Cirkularna ekonomija je novi ekonomski koncept zasnovan na regenerativnosti proizvodnih resursa i proizvodnog otpada, koji podrazumijeva produženje životnog ciklusa energetske i materijalne resursa proizvodnje. Savremeni način proizvodnje i potrošnje stvorio je ogroman pritisak na prirodne resurse a posebno na životnu sredinu. Cirkularna ekonomija se pojavljuje kao rješenje nagomilanih problema u vezi efikasnosti iskorišćavanja svakog elementa proizvodnje i potrošnje, sa ciljem smanjenja otpada i efikasnijeg upravljanja životnom sredinom. S obzirom da ovaj novi model upravljanja ekonomijom predstavlja zamjenu za dosadašnji koncept linearne ekonomije, prelazak na isti predstavljajući izazov za postojeće privredne sisteme i neminovno će stvoriti mnogo problema svim subjektima koji su dio ekonomije. Prelazak iz jednog modela poslovanja u sasvim novi model će biti period nesklada između postojećih sistema i težnje ka formiranju novih, a kraj jedne faze i prelazak u narednu će neminovno proizvesti krizu u poslovanju. Biće neophodno preventivno djelovati, jer nova ekonomska budućnost je predstavljena i krizni menadžment već sada može predvidjeti neke od problema. Sa druge strane, mnogi problemi će se pokazati tek kada se uđe u sam proces tranzicije ka cirkularnoj ekonomiji i tada će biti potrebna brza i efikasna rješenja.

**Ključne riječi:** cirkularna ekonomija, krizni menadžment, izazovi poslovanja

#### **ABSTRACT**

Circular economy is a new economic concept based on the regeneration of production resources and production waste, which implies the extension of the life cycle of energy and material production resources. The modern way of production and consumption has created enormous pressure on natural resources and especially on the environment. The circular economy appears as a solution to the accumulated problems regarding the efficiency of using every element of production and consumption, with the aim of reducing waste and managing the environment more efficiently. Given that this new model of economic management represents a replacement for the previous concept of a linear economy, the transition to it will represent a challenge for existing economic systems and will inevitably create many problems for all entities that are part of the economy. The transition from one business model to a completely new model will be a period of disharmony between the existing systems and the tendency to create new ones, and the end of one phase and the transition to the next will inevitably produce a crisis in business. It will be necessary to act preventively, because the new economic future is presented and crisis management can already foresee some of the problems. On the other hand, many problems will become apparent only when the process of transition to a circular economy is entered, and then quick and efficient solutions will be needed.

**Keywords:** circular economy, crisis management, business challenges

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## **ZNAČAJ OZNAKE “ODRŽIVO PUTOVANJE” NA SAVREMENOM TURISTIČKOM TRŽIŠTU**

### **THE SIGNIFICANCE OF THE LABEL "SUSTAINABLE TRAVEL" IN MODERN TOURISM MARKET**

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#### **APSTRAKT**

Program „Održivo putovanje“ pokrenula je kompanija Booking 2014. godine. Cilj programa je promovisanje održive industrije putovanja kako bi se očuvala prirodna sredina. Program identifikuje pet ključnih oblasti: otpad, energija, gasovi i staklena bašta, voda, podrška lokalnim zajednicama i zaštita prirode. Ove oblasti su definisane kroz 32 mere održivosti koje hotel ili privatni apartman mogu da implementiraju u svojoj poslovnoj praksi. One se kreću od eliminisanja jednokratne plastične ambalaže, korišćenja led rasvete, korišćenje obnovljivih izvora energije ili izdvajanje dela profita za zelene projekte u lokalnoj zajednici. Kompanije koje se pridržavaju definisanih mera dobijaju oznaku „održivo putovanje“ koja ima tri nivoa (tri zelena lista). Istraživanje pokazuje da 76% putnika namerava da uloži više napora da putuje održivije u narednim godinama, ali da 44% njih ne zna gde da pronađe takvu opciju. Cilj ovog rada je da ukaže na značaj oznake „održivo putovanje“ u savremenom turizmu, posebno u industriji smeštaja, kao dobar način za gradnju konkurentne prednosti kao i empirijska analiza smeštajnih kapaciteta koje nose oznaku održivo putovanje u Brčkom i Vrnjačkoj Banji.

**Ključne riječi:** održivo putovanje, hotelijerstvo, održivi turizam, Booking

#### **ABSTRACT**

The "Sustainable Travel" program was launched by the Booking company in 2014. The goal of the program is to promote a sustainable travel industry in order to preserve the natural environment. The program identifies five key areas: waste, energy, gases and greenhouses, water, support for local communities and nature protection. These areas are defined through 32 sustainability measures that a hotel or private apartment can implement in its business practice. These range from eliminating single-use plastic packaging, using LED lighting, using renewable energy sources or allocating part of the profit for green projects in the local community. Companies that adhere to defined measures receive the "sustainable travel" label, which has three levels (three green leaves). The survey shows that 76% of travelers intend to make more efforts to travel more sustainably in the coming years, but that 44% of them do not know where to find such an option. The aim of this paper is to point out the importance of the label "sustainable travel" in modern tourism, especially in the accommodation industry, as a good way to build a competitive advantage, as well as an empirical analysis of accommodation capacities that bear the label sustainable travel in Brčko and Vrnjačka Banja.

**Keywords:** sustainable travel, hotel industry, sustainable tourism, Booking

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## **POČETNE PRETPOSTAVKE ZA CIRKULARNU EKONOMIJU U BOSNI I HERCEGOVINI**

### **INITIAL ASSUMPTIONS FOR THE CIRCULAR ECONOMY IN BOSNIA AND HERZEGOVINA**

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#### **APSTRAKT**

Kao resursno intenzivna ekonomija, Bosna i Hercegovina ima mogućnosti da primjenom modela cirkularne ekonomije ostvari značajne ekonomske koristi. Odnos bruto domaćeg proizvoda i domaće potrošnje materijala u Bosni i Hercegovini znatno je manja od prosjeka u Evropskoj uniji. Iako ne postoji sistemski pristup cirkularnoj ekonomiji, u posljednje vrijeme evidentan je porast inicijativa za promoviranje i poticanje cirkularne ekonomije u Bosni i Hercegovini. U radu se opisuju i analiziraju početne pretpostavke za cirkularnu ekonomiju u Bosni i Hercegovini. Niz preduzeća u BiH u većoj ili manjoj mjeri u svom poslovanju ima elemente cirkularnosti, što ukazuje na činjenicu da neke od pretpostavki za napredak u ovoj oblasti već postoje. Pojedine kompanije prepoznale su cirkularnu ekonomiju kao primarni poslovni model. U ovom istraživanju analizirane su grupe barijera za razvoj cirkularne ekonomije u BiH uzimajući u obzir dobre prakse u Evropskoj uniji te specifičnosti bosanskohercegovačke ekonomije. Identifikovano je niz poticaja za cirkularnu ekonomiju primjenjivih u BiH koji trebaju imati za cilj kreiranje vrijednosti, smanjenje rizika i unapređenje konkurentnosti bosanskohercegovačkih preduzeća..

**Ključne riječi:** cirkularna ekonomija, pretpostavke, bosanskohercegovačka ekonomija

#### **ABSTRACT**

As a resource-intensive economy, Bosnia and Herzegovina has the opportunity to achieve significant economic benefits by applying the circular economy model. The ratio of gross domestic product to domestic consumption of materials in Bosnia and Herzegovina is significantly lower than the average in the European Union. Although there is no systemic approach to the circular economy, there has recently been an evident increase in initiatives to promote and encourage the circular economy in Bosnia and Herzegovina. The paper describes and analyzes the initial assumptions for the circular economy in Bosnia and Herzegovina. A number of companies in B&H, to a greater or lesser extent, have elements of circularity in their operations, which indicates the fact that some of the assumptions for progress in this area already exist. Some companies have recognized the circular economy as a primary business model. In this research, groups of barriers for the development of the circular economy in BiH were analyzed, taking into account good practices in the European Union and the specificities of the economy of Bosnia and Herzegovina. A number of incentives for the circular economy applicable in BiH have been identified, which should aim to create value, reduce risk and improve the competitiveness of BiH companies.

**Keywords:** circular economy, assumptions, economy in Bosnia and Herzegovina

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## **ANALIZA METODOLOGIJA IZVJEŠTAVANJA O CIRKULARNOJ EKONOMIJI**

### **ANALYSIS OF CIRCULAR ECONOMY REPORTING METHODOLOGIES**

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#### **APSTRAKT**

Rad pruža dubinsku analizu različitih metodologija i povezanih pokazatelja korištenih za izvještavanje o cirkularnoj ekonomiji, nudeći sveobuhvatan pregled razvoja u ovoj ključnoj oblasti održivosti. Tranzicija prema cirkularnoj ekonomiji dobila je značajan zamah u posljednjim godinama kao odgovor na hitnu potrebu za rješavanjem problema ograničenih resursa i ekološke zabrinutosti. Efikasno izvještavanje igra ključnu ulogu u olakšavanju i procjeni ove tranzicije, jer omogućava dionicima da procijene napredak i donose informisane odluke.

Studija istražuje nekoliko istaknutih metodologija, uključujući: World Business Council for Sustainable Development-WBCSD indikatore cirkularne tranzicije (CTI), European Sustainability Reporting Standards-ESRS E5, Circular Global Reporting Initiative-CGRi metodologiju, Business in the Community-BITC metodologiju, metodologiju European Academies' Science Advisory Council-EASAC i druge. Ispitujući različite pristupe, rad ima za cilj osvijetliti razvoj metodologija izvještavanja o cirkularnoj ekonomiji i njihovu primjenu u unapređenju održivih praksi. Analiza prezentirana u ovom radu nudi dragocjene uvide istraživačima, donositeljima politika i praktičarima koji traže put kroz složenost izvještavanja o cirkularnoj ekonomiji.

**Ključne riječi:** cirkularna ekonomija, metodologije izvještavanja, indikatori, cirkularna tranzicija

#### **ABSTRACT**

This research paper provides an in-depth examination of various methodologies and associated indicators used for reporting on the circular economy, offering a comprehensive view of the evolving landscape in this critical area of sustainability. The transition toward a circular economy has gained significant momentum in recent years as a response to the pressing need to address resource scarcity and environmental concerns. Effective reporting plays a pivotal role in facilitating and assessing this transition, as it allows stakeholders to gauge progress and make informed decisions. The study delves into several prominent methodologies, including the World Business Council for Sustainable Development (WBCSD) Circular Transition Indicators (CTI), European Sustainability Reporting Standards (ESRS) E5, Circular Global Reporting Initiative (CGRi) methodology, Business in the Community (BITC) methodology, European Academies' Science Advisory Council (EASAC) methodology and others. By examining these diverse approaches, the paper aims to shed light on the evolving landscape of circular economy reporting methodologies and their applications in promoting sustainable practices. The analysis presented herein offers valuable insights for researchers, policymakers, and practitioners seeking to navigate the complexities of circular economy reporting.

**Keywords:** Circular economy, Reporting methodologies, Indicators, Circular transition

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## **STANDARDIZIRANO UPRAVLJANJE PROJEKTIMA U SLUŽBI RAZVOJA CIRKULARNE EKONOMIJE**

### **STANDARDIZED PROJECT MANAGEMENT IN THE SERVICE OF CIRCULAR ECONOMY DEVELOPMENT**

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#### **APSTRAKT**

U eri modernizacije poslovanja, tehničko-tehnoloških inovacija i napretka, ispunjavanja agende digitalizacije i zelene transformacije privrede i lokalnih zajednica, standardizacija upravljanja projektima i projektnim timovima je jedan od ključnih indikatora napretka. Ispunjavanje obaveza održive i cirkularne ekonomije je obavezujući dio strategija razvoja zemalja članice i zemalja kandidata za pristup Evropskoj Uniji. Rast međunarodnih i domaćih investicija u razvoj projekata izgradnje i obnove kritične infrastrukture, te urbanog življenja u pametnim gradovima otpornim na klimatske promjene, zahtijevaju od svih sudionika u procesu održive cirkularne ekonomije da se standardiziraju sa najboljim praksama i naučenim lekcijama razvijenih zemalja. Ovakav trend zahtjeva sinergiju i zajednički angažman četverostruke spirale izvrsnosti sastavljene od akademske zajednice, javnih ustanova, privatnog sektora i civilnog društva. Uvođenje standarda u upravljanje projektima organizacija bez obzira na njihovu strukturu i vlasništvo, doprinose povećanju nivoa uspješnosti i efikasnosti kako domaćih tako i međunarodnih investicija, posebno onih koje se odnose na izgradnju i obnovu infrastrukture, cirkularnu ekonomiju i urbano življenje. Društveni cilj ovakvog strateškog razvoja se dostiže povećanjem društveno odgovornih projekata, a naučni cilj sa povećanjem inovativnih naučnoistraživačkih projekata i otvaranjem atraktivnih radnih mjesta.

**Ključne riječi:** cirkularna ekonomija, standardizacija, upravljanje projektima

#### **ABSTRACT**

In the era of business modernization, technical-technological innovations and progress, fulfilling the digitalization agenda and green transformation of the economy and local communities, the standardization of project management and project teams is one of the key indicators of progress. Fulfilling the obligations of a sustainable and circular economy is a binding part of the development strategies of member countries and candidate countries for accession to the European Union. The growth of international and domestic investments in the development of critical infrastructure construction and renovation projects, as well as urban living in smart cities resistant to climate change, require all participants in the process of a sustainable circular economy to standardize with the best practices and lessons learned from developed countries. This trend requires synergy and joint engagement of the four-fold spiral of excellence made up of the academic community, public institutions, the private sector and civil society. The introduction of standards in project management of organizations, regardless of their structure and ownership, contribute to increasing the level of success and efficiency of both domestic and international investments, especially those related to the construction and renovation of infrastructure, circular economy and urban living. The social goal of such strategic development is achieved by increasing socially responsible projects, and the scientific goal by increasing innovative scientific research projects and opening attractive jobs.

**Keywords:** circular economy, standardization, project management

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## **ENERGY PRODUCTIVITY IN THE EU COUNTRIES AS A PART OF THE GREEN GROWTH CONCEPT**

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### **ABSTRACT**

Green growth decouples the effects of economic activities from environmental activities. It aims at achieving economic growth while preventing environmental degradation, loss of biodiversity, and unsustainable use of natural resources. Thus, it seeks to make investing in the environment an engine of economic growth. Energy is one of the most important inputs in all economic activities. It is a crucial driver of economic development, and the energy supply and efficiency of its use are vital for green growth. Conventional sources of energy cause an increase in both greenhouse gas (GHG) emissions and regional air pollution. They also influence water quality and land use. Hence, there is a call for increased use of renewable energy sources to address climate change and energy security problems. Thus, countries worldwide should progress towards more energy-efficient technologies and provide consumers with more energy-efficient goods and services. This paper aims to assess EU countries' energy productivity performance by using a synthetic measure of the following indicators: energy intensity, total primary energy supply, renewable energy supply, and renewable electricity. The results show that although there was progress in energy productivity in the EU countries on average, there are still some disparities between the EU economies. Although the EU has adopted a common policy toward boosting energy efficiency by implementing the European Green Deal, some countries are still lagging behind in this aspect. On average, western European economies have a higher level of energy productivity; however, the pace of an increase in energy productivity is higher in Central and Eastern EU countries, indicating a convergence of energy productivity in the EU economies.

**Keywords:** energy productivity, green growth, renewable energy sources, the EU countries

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## **DIGITALNA FINANSIJSKA INKLUZIJA I ODRŽIVI RAZVOJ: RECENTNE PROMJENE DIGITALNOG FINANSIJSKOG EKOSISTEMA**

### **DIGITAL FINANCIAL INCLUSION FOSTERING SUSTAINABLE DEVELOPMENT: THE MOST RECENT CHANGES TO DIGITAL FINANCIAL ECOSYSTEMS**

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#### **APSTRAKT**

Kao četvrta faza razvoja inkluzivnih finansijskih sistema, digitalna finansijska inkluzija (DFI) doprinosi postizanju različitih dugoročnih ciljeva održivog razvoja. Zbog važnosti finansijske inkluzije, potrebno je dublje razumijevanje veze između DFI i održivog razvoja. Pandemija COVID-19 ubrzala je razvoj digitalnog finansijskog ekosistema. Ubrzao je uvođenje i pokretanje novih digitalnih finansijskih kanala za pristup finansijskim uslugama/proizvodima putem različitih online, FinTech platformi i rješenja. U tu svrhu, ovaj rad daje pregled literature i procjenu najnovijih promjena digitalnih finansijskih ekosistema u periodu nakon pandemije, kao i neke empirijske dokaze o promjenama u finansijskom ekosistemu u Bosni i Hercegovini (BiH). Koristeći dostupne podatke iz ankete Svjetske banke Global Findex, istražujemo nivo finansijske inkluzije prije i nakon pandemije COVID-19 fokusirajući se na ključne pokazatelje učinka digitalne finansijske inkluzije, odnosno postotak odraslih koji vrše digitalna plaćanja, postotak odrasli koji vrše digitalno plaćanje u trgovini korištenjem mobilnog telefona, postotak odraslih koji plaćaju digitalno trgovce i postotak odraslih koji plaćaju komunalije. Empirijsko istraživanje pokazuje povećanje nivoa ukupne finansijske inkuzije, kao i povećanje DFI u BiH nakon pandemije. Istraživanje će doprinijeti boljem razumijevanju značaja DFI za održivi razvoj, te će dati preporuke i kreatorima politika i zvaničnicima finansijskih institucija u pravcu razvoja inkluzivnijih finansijskih sistema kroz digitalizaciju.

**Ključne riječi:** finansijska inkluzija, digitalna finansijska inkluzija, održivi razvoj

#### **ABSTRACT**

As the fourth stage of inclusive financial systems development, digital financial inclusion (DFI) contributes towards the achievement of various long-term sustainable development goals. Due to the importance of financial inclusion, more in-depth understanding into the nexus between DFI and sustainable development is required. The COVID-19 pandemic has accelerated the development of digital financial ecosystem development. It has accelerated the introduction and launch of new digital financial channels for accessing financial services/products via various online, FinTech platforms and solutions. To that end, this paper provides a literature review and the assessment of the most recent changes to digital financial ecosystems in the period after the pandemic as well as some empirical evidence on changes in the financial ecosystem in Bosnia and Herzegovina (BiH). Using available survey data from the World Bank's Global Findex survey, we investigate the level of financial inclusion before and after the COVID-19 pandemic focusing on key performance indicators on digital financial inclusion, namely the percentage of adults making and receiving digital payments, percentage of adults making a digital in-store merchant payment using a mobile phone, percentage of adults making a digital merchant payment, and percentage of adults making a utility payments. The empirical research shows an increase in the level of overall financial inclusion as well as the increase in DFI in BiH in the aftermath of the pandemic. The research will contribute to better understanding of DFI importance for sustainable development, and it will provide recommendations for both policymakers and financial institutions officials towards developing more inclusive financial systems through digitalization.

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**Keywords:** financial inclusion, digital financial inclusion, sustainable development

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## **CIRKULARNA EKONOMIJA U SLUŽBI OPTIMIZACIJE KOMUNALNIH USLUGA: VEŠTAČKA INTELIGENCIJA KAO ALAT ZA POTPUNU TRANSPARENTNOST I AKTIVNO UČEŠĆE GRAĐANA**

### **CIRCULAR ECONOMY IN SERVICE OF MUNICIPAL SERVICES OPTIMIZATION: ARTIFICIAL INTELLIGENCE AS A TOOL FOR COMPLETE TRANSPARENCY AND ACTIVE CITIZEN PARTICIPATION**

**Predrag Katanić**

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#### **APSTRAKT**

U uslovima brze urbanizacije, pojačanih ekoloških briga i dinamičnih društvenih potreba, tradicionalni linearni ekonomski modeli su pod izazovom i podležu preispitivanju. Cirkularna ekonomija, koja promovise održivu upotrebu resursa putem reciklaže, ponovne upotrebe i smanjenja otpada, izlazi kao prvenstveni pristup ovim izazovima. Ne samo da otvara put ka održivom razvoju, već i ima potencijal da revolucionira način na koji komunalne usluge funkcionišu. U ovom kontekstu, uloga veštačke inteligencije (AI) postaje neizostavna. Ovaj rad duboko istražuje transformativnu moć AI u jačanju principa cirkularne ekonomije za komunalne usluge. AI, sa svojim prediktivnim sposobnostima, nudi mogućnosti za upravljanje resursima u realnom vremenu, optimizaciju puteva za sakupljanje otpada, praćenje distribucije vode i čak predviđanje obrazaca potrošnje energije. Dalje, platforme podržane AI-om mogu obezbediti neprevaziđenu transparentnost u procesima donošenja odluka, premošćujući jaz između lokalne uprave i građana. Takva transparentnost osigurava da građani nisu samo pasivni primaoci, već aktivni učesnici u oblikovanju svoje urbane okoline. Korišćenjem tehnologija kao što su duboko učenje, senzorske mreže i prediktivne analitike, lokalna uprava može uvesti novu eru pružanja usluga koja je efikasna, transparentna i iznad svega, održiva.

**Ključne riječi:** Cirkularna ekonomija, Veštačka inteligencija, Komunalne usluge, Duboko učenje, Senzorske mreže, Prediktivna analiza, Upravljanje otpadom, Tehnološka inovacija, Neuronske mreže, Proaktivno upravljanje

#### **ABSTRACT**

In the terms of rapid urbanization, increasing environmental concerns, and dynamic societal needs, the traditional linear economic models are being challenged and re-evaluated. The circular economy, which promotes the sustainable use of resources through recycling, reusing, and reducing waste, emerges as a paramount approach to these challenges. Not only does it pave the way for sustainable development, but it also holds the potential to revolutionize the way municipal services operate. Within this context, the role of artificial intelligence (AI) becomes indispensable. This paper delves deep into the transformative power of AI in bolstering the principles of the circular economy for municipal services. AI, with its predictive capabilities, offers opportunities for real-time resource management, optimizing waste collection routes, monitoring water distribution, and even forecasting energy consumption patterns. Furthermore, AI-enhanced platforms can provide unparalleled transparency in decision-making processes, bridging the gap between municipal bodies and citizens. Such transparency ensures that citizens are not just passive recipients but active participants in the shaping of their urban environment. By leveraging technologies like deep learning, sensor networks, and predictive analytics, municipalities can usher in a new era of service delivery that is efficient, transparent, and above all, sustainable. This paper provides a comprehensive overview of the symbiotic relationship

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between the circular economy and AI, highlighting case studies, potential applications, and future prospects in the realm of municipal services.

**Keywords:** Circular Economy, Artificial Intelligence, Municipal Services, Deep Learning, Sensor Networks, Predictive Analysis, Waste Management, Technological Innovation, Neural Networks, Proactive Management

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## **UPRAVLJANJE TROŠKOVIMA ZAŠTITE OKOLIŠA U SLUŽBI DONOŠENJA MENADŽERSKIH ODLUKA**

### **MANAGEMENT OF ENVIRONMENTAL PROTECTION COSTS IN THE SERVICE OF MANAGERIAL DECISION MAKING**

**Renata Lučić<sup>1</sup>**

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#### **APSTRAKT**

Već dugi niz godina eminentni svjetski stručnjaci upozoravaju relevantne aktere na globalne posljedice koje će klimatske promjene imati po život na Zemlji i svjetsku ekonomiju. Složeni klimatski sistem već je počeo pokazivati znakove ozbiljnih poremećaja stvarajući dosad ne zabilježene i po život i infrastrukturu opasne vremenske fenomene. Stavljajući profit iznad svega, najveće svjetske ekonomije još uvijek ne poduzimaju adekvatne korake koji bi doveli do usporavanja ili zaustavljanja negativnih efekata globalnog zagrijavanja. S tim u vezi, cilj rada je da se kroz analizu recentne literature iz ove oblasti istraže mogućnosti strukturne transformacije svjetske ekonomije i njenog preobražaja u niskokarbonsku, fleksibilnu i socijalno inkluzivnu. Poseban naglasak se, pri tome, stavlja na računovodstveni doprinos uloženi i obavezi poslovnih entiteta da svojim odgovornim odnosom prema okolišu doprinesu borbi za njegovo očuvanje i zaštitu. Jedan od načina je povećanje svijesti o postojanju, do sada vrlo često u opštim troškovima „sakrivenih“, troškova zaštite okoliša što doprinosi boljoj identifikaciji, procjeni i rasporedu ovih troškova. Osim toga, svjesnost o postojanju ovih troškova omogućava menadžmentu da kroz preciznu kalkulaciju identificira prilike za uštede troškova i prepozna stvarne ekonomske i ekološke efekte provođenja projekata zaštite okoliša. U radu su korištene naučne metode deskripcije i kompilacije u svrhu identifikacije i isticanja osnovnih tematskih cjelina s jedne strane, odnosno akademski korektnog prezentovanja rezultata tuđih zaključaka i spoznaja, s druge strane.

**Ključne riječi:** klimatske promjene, ekonomija, troškovi zaštite okoliša, poslovanje, menadžersko računovodstvo okoliša

#### **ABSTRACT**

For many years, eminent world experts have been warning relevant actors about the global consequences that climate change will have on life on Earth and the global economy. The complex climate system has already begun to show signs of serious disturbances, creating previously unrecorded weather phenomena dangerous to life and infrastructure. Putting profits above all else, the world's largest economies are still not taking adequate steps to slow down or stop the negative effects of global warming. In this regard, the goal of this paper is to explore the possibilities of structural transformation of the global economy and its transformation into a low-carbon, flexible, and socially inclusive one, through the analysis of recent literature in this field. Special emphasis is placed on the accounting contribution to the role and obligation of business entities to contribute to the fight for its preservation and protection through their responsible attitude towards the environment. One of the ways is to increase awareness about the existence of, until now very often "hidden" costs of environmental protection in the general costs, which contributes to better identification, assessment, and allocation of these costs. In addition, awareness on the existence of these costs allows management to identify opportunities for cost savings through precise calculation and to recognize the real economic and environmental effects of implementing environmental protection projects. Scientific methods of description and compilation were used in the paper to identify and highlight basic thematic units on the one hand, and academically correct presentation of the results of other people's conclusions and findings on the other hand.

**Keywords:** climate change, economy, environmental protection costs, business, managerial environmental accounting

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## ULOGA I ZNAČAJ CIRKULARNE EKONOMIJE KAO NOVOG EKONOMSKOG SISTEMA

### THE ROLE AND SIGNIFICANCE OF THE CIRCULAR ECONOMY AS A NEW ECONOMIC SYSTEM

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#### APSTRAKT

Cirkularna ekonomija predstavlja veliki izazov za svaku nacionalnu privredu. U pitanju je savremeni model ekonomije koji u svom fokusu ima novi model proizvodnje i potrošnje koji zahtijeva manju upotrebu ograničenih resursa, minimiziranje otpada (proizvoda nakon njihovog životnog vijeka) na deponijama, efikasnije upravljanje otpadom kao sirovinom, svođenje zagađenja na minimum u cilju zaštite životne sredine i boljeg životnog standarda stanovništva. U tranziciji ka cirkularnoj ekonomiji podjednaki značaj treba imati država i njene institucije, privredni subjekti i stanovništvo. Cilj rada je da se ukaže na ulogu i značaj cirkularne ekonomije kao novog ekonomskog sistema, sa posebnim osvrtom na principe na kojima počiva koncept cirkularne ekonomije, pokretače cirkularne ekonomije, strategije uspostavljanja i održavanja cirkularne ekonomije i ciljeve koji se postižu cirkularnom ekonomijom.

**Ključne riječi:** cirkularna ekonomija, ograničeni resursi, otpad, zagađenje, zaštita životne sredine

#### ABSTRACT

The circular economy represents a big challenge for every national economy. It is a question of a modern model of the economy, which focuses on a new model of production and consumption that requires less use of limited resources, minimization of waste (products after their lifetime) in landfills, more efficient management of waste as a raw material, reducing pollution to a minimum in order to protect the environment and better living standards of the population. In the transition to a circular economy, the state and its institutions, economic entities and the population should have equal importance. The aim of the paper is to point out the role and importance of the circular economy as a new economic system, with special reference to the principles on which the concept of the circular economy rests, drivers of the circular economy, strategies for establishing and maintaining the circular economy and goals achieved by the circular economy.

**Keywords:** circular economy, limited resources, waste, pollution, environmental protection

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## **UTICAJ ZELENE TRANZICIJE NA FUNKCIONISANJE VISOKOŠKOLSKIH USTANOVA ZAPADNOG BALKANA**

### **IMPACT OF THE GREEN TRANSITION ON THE FUNCTIONING OF HIGHER EDUCATION INSTITUTIONS IN THE WESTERN BALKANS**

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#### **APSTRAKT**

Ekološka kriza je vjerovatno najveći izazov i najveća prijetnja našeg vremena. Ključni ekološki problemi sa kojima se današnjica suočava su zagađenje, globalno zagrijavanje, gubitak biodiverziteta, prenaseljenost, odlaganje otpada, krčenje šuma i sl. Potrebno je pronaći adekvatan odgovor na štetne posljedice pomenutih pojava pri čemu nijedna izolovana akcija ne može postići efikasan učinak. U skladu sa pomenutim izazovima Evropska Unija je preduzela aktivnosti za kretanje putem tranzicije ka resursno efikasnom i regenerativnom modelu cirkularne ekonomije, kako je objavljeno u Manifestu za Evropu efikasnih resursa. Evropska Unija strategijom *Green Deal* ima za cilj jačanje kapaciteta za reciklažu, smanjenje zagađenja zraka, vode i tla, potpuno eliminisanje upotrebe fosilnih goriva i uspješan prelazak na zelene izvore energije.

U ovom radu se govori o zajedničkom poduhvatu nekoliko visokoškolskih ustanova sa prostora Zapadnog Balkana s ciljem udruženih napora usmjerenih na rješavanje sve relevantnije i istinitije sveprisutne teme ekološke svijesti i održivog odgovora na prijetnje klimatskih promjena. Rad opisuje intervencije koje imaju za cilj podizanje ekološke svijesti i promovisanje kulture održivosti među učesnicima visokog obrazovanja transformacijom partnerskih univerziteta u zelene i održive kampuse, kao i uvođenjem digitalnih obrazovnih praksi s idejom doprinosa klimatskoj neutralnosti do 2050. godine, a u skladu sa *EU Green Deal*.

**Ključne riječi:** Cirkularna ekonomija, Upravljanje visokoškolskim ustanovama, Zeleni kampusi, Zapadni Balkan, Ekološki problemi

#### **ABSTRACT**

The ecological crisis is probably the biggest challenge and the biggest threat of our time. The key environmental problems that we face today are pollution, global warming, loss of biodiversity, overpopulation, waste disposal, deforestation, etc. It is necessary to find an adequate response to the harmful consequences of the mentioned phenomena, where no isolated action can achieve an effective effect. In accordance with the aforementioned challenges, the European Union has undertaken activities to move through the transition towards a resource-efficient and regenerative circular economy model, as announced in the Manifesto for a Resource-Efficient Europe. With the Green Deal strategy, the European Union aims to strengthen recycling capacities, reduce air, water and soil pollution, completely eliminate the use of fossil fuels and successfully transition to green energy sources.

This paper discusses the joint venture of several higher education institutions from the Western Balkans with the aim of combining efforts aimed at solving the increasingly relevant and truly ubiquitous topic of environmental awareness and a sustainable response to the threats of climate change. The paper describes interventions aimed at raising environmental awareness and promoting a culture of sustainability among higher education participants by transforming partner universities into green and sustainable campuses, as well as introducing digital educational practices with the idea of contributing to climate neutrality by 2050, in accordance with the EU Green Deal.

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**Keywords:** Circular economy, Management of higher education institutions, Green campuses, Western Balkans, Environmental problems

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## **INVESTMENT MODEL OF INTEGRATED AGRICULTURAL ENTERPRISES**

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### **ABSTRACT**

The investment system of integrated agro-industrial enterprises is a complex multifunctional system. Its development should proceed at an accelerated pace due to the increasing need to strengthen the country's food security. This is also due to the fact that integrated agro-industrial enterprises have a number of competitive advantages and are able to provide expanded reproduction.

At the same time, the investment activity of integrated agro-industrial formations should be aimed at improving the material and technical base of the industry and at increasing its production potential.

Moreover, the implementation of investment activity through integrated agro-industrial formations seems to us to be the most effective, since they are a perspective form of management that ensures sustainable growth of the resources production and food security of the region and of the country.

Against the background of the intensification of investment activity in the agricultural sector of the economy of the Russian Federation, the need to highlight the features of the investment model of integrated agricultural enterprises is revealed. In the article authors have considered the category of investment activity of integrated agro-industrial enterprises and its features.

**Keywords:** investments, investment activity, integration, agro-industrial complex, investment model

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## **LOGISTICAL APPROACH TO PRODUCTION AND PROCESSING OF AGRICULTURAL PRODUCTS**

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### **ABSTRACT**

The agro-industrial complex is a complex logistics system in which individual subsystems operate, interdependent by a multiplicity of connections. The need to study the agro-industrial complex from the point of view of logistics is relevant in the sense that all areas of the agro-industrial complex are interconnected by the flows of produced and sold products. The effectiveness of each of them depends on the perfection of economic relationships between individual elements of the system, right down to individual enterprises. A feature of the production and processing of agricultural products is the presence of by-products in many sectors of the agro-industrial complex, which are not always used. At the same time, on the one hand, manufacturers lose certain amounts of profit, on the other, there is environmental pollution. In recent years, new technologies have appeared at many processing enterprises that make it possible to refine and process many types of by-products (cake, meal, stillage, etc.). But the logistics approach is not always evident at the level of agricultural enterprises. The sown area of certain agricultural crops (sunflower, grains) often exceeds established agrotechnical requirements. The purpose of the article is to identify unused reserves for the use of by-products at agricultural enterprises. The study used the monographic method, the comparison method, the calculation method and the calculation-constructive method. The results of the study showed an increase in efficiency at agricultural enterprises in the organization of livestock farming and a more complete use of agricultural land.

**Keywords:** agro-industrial complex, logistics, by-products, efficiency

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## **PREPORUKE EVROPSKE KOMISIJE ZA POVEĆANJE STOPE VRAĆANJA KORIŠĆENIH I OTPADNIH MALIH ELEKTRONSKIH UREĐAJA**

### **RECOMMENDATIONS OF THE EUROPEAN COMMISSION TO INCREASE THE RETURN RATE OF USED AND WASTE SMALL ELECTRONIC DEVICES**

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#### **APSTRAKT**

Evropska komisija usvojila je, početkom oktobra 2023. godine preporuke za države članice Evropske unije da poboljšaju i podstaknu vraćanje korišćenih i otpadnih (neispravnih) malih elektronskih uređaja kao što su mobilni telefoni, tableti, laptopovi i njihovi punjači. U članku su analizirane ove preporuka i mogućnosti da se preporuke primijene i u Bosni i Hercegovini na njenom putu ka članstvu u Uniji. U istraživanju ovog problema korišćene su metode deskripcije, komparacije, analize i sinteze. Preporuke imaju za cilj da podrže nacionalne vlasti da obezbijede maksimalnu stopu prikupljanja i naknadnu ponovnu upotrebu, popravku, renoviranje i oporavak ovih malih elektronskih uređaja. Stopa prikupljanja malih elektronskih uređaja u zemljama Evropske unije i dalje je niska. Tako je, prema nekim istraživanjima, stopa prikupljanja mobilnih telefona ispod 5%, a procijenjena zaliha od 700 miliona nekorišćenih i neispravnih mobilnih telefona čuva se u domaćinstvima u zemljama Evropske unije. U članku su opisane i anlaizirane preporuke koje obuhvataju finansijske podsticaje, povećanje korišćenja poštanskih usluga za vraćanje ovih uređaja i uspostavljanje partnerstva između organizacija za ponovnu upotrebu i operatera sistema povrata i postavljanja ciljeva za ponovnu upotrebu. Ako se uzme u obzir životni vijek male potrošačke elektronike (mobilni telefoni, tableti i laptopovi), njihov ekološki i društveni uticaj uglavnom se povezuje za fazu proizvodnje. Ekstrakcija kritičnih sirovina i proizvodnja metala platinaste grupe (kobalt, indijum, antimon, berilijum, litijum) i elementa rijetkih zemalja (volfram i tantal), često su povezane sa značajnim uticajima na životnu sredinu, zdravlje i društvo. Uticaji na životnu sredinu i javno zdravlje povezani su i za emisiju u atmosferu zagađivača i gasova staklene bašte, upotrebu opasnih materija i otpada. Primjena principa kružnosti na cijeli životni ciklus i proširenje dugovječnosti male potrošačke elektronike može dovesti do značajnih prednosti u pogledu efikasnosti resursa, dekarbonizacije, uklanjanja zagađenja i unapređenju tržišta sekundarnih sirovina. Zaključeno da mala potrošačka elektronika (mobilni telefoni, tableti i laptopovi) imaju visoku ugrađenu vrijednost od interesa u cirkularnoj ekonomiji, jer sadrže veliki broj različitih materijala koji se mogu reciklirati ili popraviti ako se otpadom efikasno upravlja. Kružni modeli, kao što su ponovna upotreba, popravka ili prerada male potrošačke elektronike, kao i reciklaža dragocjenih i kritičnih sirovina sadržanih u njima, doprinose prevenciji otpada ponovnim uvođenjem proizvoda, komponenti i sekundarnih sirovina u ekonomiju. Osim toga, popravka i ponovna upotreba ovakve i slične opreme, kao i priprema za ponovnu upotrebu i reciklažu otpadnih električnih i elektronskih uređaja može da podstakne otvaranje novih, tzv. zelenih radnih mjesta u cirkularnoj ekonomiji.

**Ključne riječi:** preporuke Evropske komisije, mali elektronski uređaji, cirkularna ekonomija

#### **ABSTRACT**

The European Commission adopted, at the beginning of October 2023, recommendations for the member states of the European Union to improve and encourage the return of used and waste (defective) small electronic devices such as cell phones, tablets, laptops and their chargers. The article analyzes these recommendations and the possibilities of applying the recommendations in Bosnia and Herzegovina on its way to membership in the Union. The methods of description, comparison, analysis and synthesis were used in the research of this problem. The recommendations aim to support national authorities to ensure the increase rate of collection and subsequent reuse, repair, refurbishment and

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recovery of these small electronic devices. The collection rate of small electronic devices in the countries of the European Union is still low. According to some researches, the collection rate of cell phones is below 5%, and an estimated stock of 700 million unused and defective cell phones is kept in households in the countries of the European Union. The article describes and analyzes recommendations that include financial incentives, increasing the use of postal services for returning these devices, and establishing partnerships between recycling organizations and return system operators and setting reuse targets. If the life cycle of small consumer electronics (cell phones, tablets and laptops) is taken into account, their environmental and social impact is mainly linked to the production phase. The extraction of critical raw materials and the production of platinum group metals (cobalt, indium, antimony, beryllium, lithium) and rare earth elements (tungsten and tantalum) are often associated with significant impacts on the environment, health and society. Impacts on the environment and public health are also related to the emission into the atmosphere of pollutants and greenhouse gases, the use of hazardous substances and waste. Applying the principle of circularity to the entire life cycle and extending the longevity of small consumer electronics can lead to significant advantages in terms of resource efficiency, decarbonization, pollution removal and improvement of the market for secondary raw materials. It was concluded that small consumer electronics (cell phones, tablets and laptops) have a high embedded value of interest in the circular economy, as they contain a large number of different materials that can be recycled or repaired if the waste is managed effectively. Circular models, such as reusing, repairing or remanufacturing small consumer electronics, as well as recycling the precious and critical raw materials contained in them, contribute to waste prevention by re-introducing products, components and secondary raw materials into the economy. In addition, the repair and reuse of this and similar equipment, as well as preparation for the reuse and recycling of waste electrical and electronic devices can encourage the opening of new, so-called green jobs in the circular economy.

**Key words:** recommendations of the European Commission, small electronic devices, circular economy

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## **ECONOMIC MOTIVES FOR ENVIRONMENTALLY RESPONSIBLE ACTIONS OF BUSINESS UNITS**

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### **ABSTRACT**

Environmentally responsible actions and behavior of business units, such as reducing emissions, organizing waste-free production, and introducing closed-cycle technologies, are determined by a number of factors that one way or another come down to the economic component. This article, 'Economic Motives for Environmentally Responsible Actions of Business Units' attempts to summarize and classify such factors, including losses and risks, loss of income, legal and image factors, the influence of public groups and others. The purpose of the work is a methodological substantiation of work to assess the degree of influence on the company of factors limiting its freedom to have an adverse impact on the environment. The main method used was comparative analysis. As a result, conclusions were drawn about the insufficient effectiveness of some of the actions taken to limit the harmful impact of production and industries on the environment.

**Keywords:** environmentally responsible actions, limiting factors, waste-free production

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## **DISCLOSURE OF INFORMATION ON SUSTAINABLE DEVELOPMENT IN THE REPORTING OF RUSSIAN COMPANIES**

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### **ABSTRACT**

The scientific research of the concept of sustainable development is systematized. The characteristics of the main threats and risks in the conditions of transformation of the global economy are given. The analysis of the compliance of the Sustainable Development Goals adopted by the United Nations and Russian regulatory documents is carried out. The experience of large companies in disclosing information about activities aimed at achieving various sustainable development goals is presented. Using the example of the Russian multinational metallurgical corporation, the approach to the development of a sustainable development policy and the formation of an integrated management system, which includes the company's intentions on quality issues (ISO 9001 standard), environmental protection (ISO 14001), energy efficiency (ISO 50001), occupational safety and industrial safety (ISO 45001), is characterized. Examples of disclosure of non-financial information in accordance with the Global Reporting Initiative (GRI) standards on the use of water resources; emissions into the atmosphere; rational use of natural resources; biodiversity are given. The company's data on the implementation of training and development programs for employees; external social programs aimed at supporting education, interaction with educational institutions; job creation in the regions of presence are presented; equal opportunities for high-performance work, professional growth and disclosure of the creative potential of each employee; the existence of a Code of Business Ethics; assessment of compliance by suppliers with applicable standards in the field of occupational safety and industrial safety.

The necessity of providing information about the environmental and social component in the reporting of Russian megafarms is proved.

**Keywords:** sustainable development concept, Sustainable Development Goals, non-financial reporting, metallurgical companies, Global Reporting Initiative

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## SYSTEMATIZATION OF GARDEN CATEGORIES IN RUSSIA

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### ABSTRACT

Gardening is a unique sphere of human activity in its multifunctionality, a priority branch of the agro–industrial complex, the main products of which are fruits, berries, nuts, tea and products of their processing. Unbalanced consumption of horticultural products containing vitamins, organic acids and other substances necessary for a person leads to disruption of vital processes in the body. Horticulture products determine the physiological basis of the health of the country's population, and its maintenance and preservation is a priority of any state. The article examines the trends in the development of the horticulture industry at the present stage and systematizes the categories of gardens, highlights "traditional gardening", "intensive gardening" and "high-intensity gardening". The choice of a particular type of garden depends on the natural conditions of the fruit growing zone and the organizational and economic capabilities of the farm.

**Keywords:** gardening, agro–industrial complex, horticulture industry

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## **ENSURING THE COMPETITIVENESS OF AGRICULTURAL PRODUCTS**

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### **ABSTRACT**

This article discusses such concepts as competitiveness of agricultural products, as well as measures to improve the competitiveness of small agricultural enterprises in Russia. The article clarifies the content of the concept of “product competitiveness”. Thus, the authors consider it in connection and interdependence with the competitiveness of other entities, such as a country, region, industry, enterprise, highlighting common features and differentiated differences. Enhancing the competitiveness of the agrarian sector is one of the key objectives nowadays, especially in the context of growing competition in the markets of the EAEC countries and far abroad. In this regard, first and foremost, the need arises to assess the level of competitiveness of the domestic agriculture. The article considers various methodological approaches that can be used to address this problem. It also provides an algorithm that allows evaluate the competitiveness of the products in the agricultural sector and solve the problem of assessing the level of competitiveness of agricultural products on the basis of statistical data. Intrinsic and extrinsic competitive advantages of hothouse production and also factors, which influence on protected ground vegetable growing production competitiveness, have been analyzed. The reasons of decreased competitiveness of hothouse production have been detected and directions to increase the competitiveness have been determined.

**Keywords:** competitiveness, agriculture, agro-industrial production, agricultural products

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## УТИЦАЈ ТУРИЗМА НА КВАЛИТЕТ ЖИВОТНЕ СРЕДИНЕ

### IMPACT OF TOURISM ON THE QUALITY OF THE ENVIRONMENT

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#### АПСТРАКТ

Туризам и рекреација су постали један од најважнијих социјалних и економских активности у Европи. Ове активности доносе приходе, радна мјеста, доприносе повећању разумевања других култура, очувању културне и природне баштине, улагању у инфраструктуру и уопштено развоју одређеног подручја, што све доводи до економског просперитета, друштвене користи и социјалне добробити. Предмет овог рада јесу утицаји туризма на квалитет животне средине и окружења. Неки облици туризма могу изазвати деградацију пејзажа, губитак биодиверзитета, уништавање станишта, загађивање ваздуха, воде и земљишта, и у одређеној мјери могу утицати и на промјену климе што је данас проблем глобалних размјера. Циљ рада је да се уоче они негативни утицаји туризма на квалитет животне средине, да се укаже на неке од начина превенције таквих утицаја које су примјениле најразвијеније и најуспешније европске дестинације, као и да се дају позитивни примјери успешног туристичког развоја у земљама где се поштују принципи одрживог развоја. Рад се састоји од неколико дијелова. У првом је дата глобална оцјена положаја Европе на међународном туристичком тржишту, у другој цјелини је дат општи осврт на утицаје туризма који укључују економске, социо-културне и просторно-енвиронменталне утицаје, као и шта то обухвата концепт одрживог туризма, у трећој цјелини је скренута пажња на негативне утицаје туризма на квалитет животне средине која представља базу за велики део туристичких активности. Четврта цјелина се односи на утицаје туризма на окружење према типу дестинације-националне паркове и заштићена подручја, руралне зоне, планине, приобална подручја и др., док се у петој цјелини указује се на најважније кораке у управљању утицајима туризма на окружење, који су то кључни актери управљања и њихове активности, као и развој нових алтернативних облика туризма који су засновани на принципу одрживости.

**Кључне ријечи:** туризам, животна средина, биодиверзитет, одрживи развој

#### ABSTRACT

Tourism and recreation have become one of the most important social and economic activities in Europe. These activities bring income, jobs, contribute to increased understanding other cultures, preservation of cultural and natural heritage, investment in infrastructure and general development of a certain area, all of which leads to economic prosperity, social benefit and social well-being. The subject of this paper is the impact of tourism on the quality of the environment. Some forms of tourism can cause landscape degradation, loss of biodiversity, destruction of habitats, pollution of air, water and land, and to a certain extent can also affect climate change, which is a global problem today. The aim of the paper is to observe the negative impacts of tourism on the quality of the environment, to point out some of the ways of preventing such impacts that have been applied by the most developed and successful European destinations, as well as to give positive examples of successful tourism development in countries where the principles are respected. sustainable development The paper consists of several parts. In the first part, a global assessment of Europe's position on the international tourism market is given, in the second part, a general review of the impacts of tourism, which include economic, socio-cultural and spatial-environmental impacts, is given, as well as what the concept of sustainable tourism includes, in the third part, it is diverted attention to the negative impacts of tourism on

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the quality of the environment, which is the base for a large part of tourist activities. The fourth section refers to the impacts of tourism on the environment according to the type of destination - national parks and protected areas, rural zones, mountains, coastal areas, etc., while the fifth section indicates the most important steps in managing the impacts of tourism on the environment, which are key management actors and their activities, as well as the development of new alternative forms of tourism that are based on the principle of sustainability.

**Keywords:** tourism, environment, biodiversity, sustainable development

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## **ПРОИЗВОДЊА ОТПАДА ПО ГЛАВИ СТАНОВНИШТВА У ФУНКЦИЈИ РАЗВОЈА ЦИРКУЛАРНЕ ЕКОНОМИЈЕ**

### **WASTE PRODUCTION PER CAPITA IN THE FUNCTION OF CIRCULAR ECONOMY DEVELOPMENT**

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#### **АПСТРАКТ**

Концепт циркуларне економије данас преовладава као темељ пословног и одрживог развоја индустријске производње. Циркуларна економија је модел који се бави производњом и потрошњом ресурса и отпада, управљањем отпадом кроз рециклажу, управљањем секундарним сировинама кроз кружни ток кориштења материјала и промет сировинама које се могу рециклирати, инвестицијама, запосленошћу и патентима све до емисије стаклених гасова из производних активности.

Предмет и циљ истраживања у овом раду је утицај производње отпада по глави становништва, као варијабле циркуларне економије, на бруто домаћи производ земаља Европске Уније.

Методологија истраживања у раду заснива се на квалитативним и квантитативним методима, упоредним анализама, дедукцијским и индукцијским методама и одговарајућим статистичким моделима регресије.

Резултати истраживања манифестују се кроз доказивање главне хипотезе према којој отпад по глави становника доприноси развоју бруто домаћег производа у Босни и Херцеговини и земаља Европске Уније.

Практичне импликације рада огледају су у доприносу развоја концепта циркуларне економије у Босни и Херцеговини.

**Кључне ријечи:** производња и потрошња, циркуларна економија, отпад по глави становника, бруто домаћи производ

#### **ABSTRACT**

The concept of circular economy prevails today as the foundation of business and sustainable development of industrial production. The circular economy is a model that deals with the production and consumption of resources and waste, waste management through recycling, management of secondary raw materials through the circular flow of material use and raw material trade, raw material production operations can be recycled. and up to greenhouse gas emissions from production activities.

The subject and goal of the research in this paper is the impact of waste production per capita, as a circular economy variable, on the gross domestic product of the European Union countries.

The research methodology in the paper is based on qualitative and quantitative methods, comparative analyses, deduction and induction methods and appropriate statistical regression models.

The results of the research are manifested by proving the main hypothesis according to which waste per capita contributes to the development of the Gross Domestic Product in Bosnia and Herzegovina and the countries of the European Union.

The practical implications of the work are reflected in the contribution to the development of the circular economy concept in Bosnia and Herzegovina.

**Keywords:** Production and consumption, circular economy, waste per capita, gross domestic product

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## **МОГУЋНОСТИ ПОБОЉШАЊА СИСТЕМА ПРОИЗВОДЊЕ ЦИРКУЛАРНЕ ЕКОНОМИЈЕ У ОБЛАСТИ МЕДИЦИНСКЕ ДЕЛАТНОСТИ**

## **POSSIBILITIES OF IMPROVING THE CIRCULAR ECONOMY PRODUCTION SYSTEM IN THE FIELD OF MEDICAL ACTIVITY**

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### **АПСТРАКТ**

У оквиру разматрања могућности примене и развоја циркуларне економије посебан значај може имати медицинска делатност, нарочито у области хирушке активности.

Медицинска делатност ради у континуитету – дан и ноћ, целе године, а у установама секундарног и терцијарног типа, интезитет рада је предвидиво у сталном порасту.

У тим установама се свакодневно троше велике количине санитетског материјала све поменуто се баца, односи као неупотребљив материјал (вата, газе, компресе, завоји, затим средства за чишћење и дезинфекцију итд.). Све поменуто се баца као више неупотребљив материјал или се просипа.

Ако се узму у обзир количине и цене употребљеног, а затим одбаченог материјала, затим неизбежно загађивање природне средине, логично је да је неопходно извршити процену количине и цене одбаченог материјала, путеве снабдевања, а затим планирати да се све то са релативно малим улагањима рециклира и поново врати у употребу.

Користи су вишеструке: смањивање трошкова на разним нивоима ове делатности, повећање броја запослених кроз изградњу погона за рециклажу и као најважније очување здраве природне средине.

**Кључне речи:** циркуларна економија, смањивање трошкова, медицинска делатност, санитетски материјал

### **ABSTRACT**

In the frame of considering of circular economy development, especially importance may have medical activity, particularly surgical practice. Medical work in this institutions especially of secondary and tertiary level is very tiresome; it is continual-day and night, and everyday without interruption.

Medical activity everyday consume great amount of sanitary materials, then use funds for cleaning and disinfection. All of mentioned is thrown, as waste materials, or waste.

When we all of that take in consideration, particularly amounts and prices of used, and the fact that thrown materials natural middle soles, conclusion must be: something is necessary to change.

Considering every mentioned facts, it is indispensably to make evaluation amounts and prices all of shaken off materials, paths of supplying, and then to plan system on recycling all of used medical materials in the course of surgical practice. It is surely possible and profitable.

There are many benefits: development on new small producing systems, increasing of the employment, decreasing of expenses and keeping of healthy nature.

**Keywords:** circular economy, cost reduction, medical activity, sanitary material

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# **ЕКОНОМИЈА ДАНАС И СУТРА**



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## **UTICAJ VJEŠTINA MENADŽMENTA NA EFIKASNOST I EFEKTIVNOST STRATEŠKOG PLANIRANJA LOKALNOG RAZVOJA U BOSNI I HERCEGOVINI**

### **THE INFLUENCE OF MANAGEMENT SKILLS ON THE EFFICIENCY AND EFFECTIVENESS OF STRATEGIC PLANNING OF LOCAL DEVELOPMENT IN BOSNIA AND HERZEGOVINA**

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#### **APSTRAKT**

Strateško planiranje razvoja lokalnih zajednica u Bosni i Hercegovini zahtjeva adekvatne vještine menadžmenta. Cilj istraživanja u ovom radu jeste analiziranje uticaja vještina menadžmenta na efikasnost i efektivnost strateškog planiranja lokalnog razvoja. Smatramo da se prilikom pripreme strateškog planiranja lokalnim razvojem ne koriste vještine menadžmenta u mjeri u kojoj se primjenjuju znanje, stavovi i iskustvo. Pored toga vještine se ne mogu koristiti prilikom evaluacije i kontrole provedene strategije, obzirom da su vještine korištene kod implementacije strategije, a njihovi efekti se utvrđuju evaluacijom i kontrolom. Istraživanjem smo anketirali ispitanike u lokalnim zajednicama u Bosni i Hercegovini. Podaci su obrađeni deskriptivnom i faktorskom analizom, zatim multivarijacionom analizom varijanse, kao i analizom varijanse, te korelacijom kojom je utvrđena statistička značajnost varijabli istraživanja. Rezultati primjene višestruke regresijske analize su pokazali da postoji pozitivan statistički uticaj vještina menadžmenta na zavisnu varijablu. Na taj način je dokazano da efikasnost i efektivnost strateškog planiranja lokalnog razvoja u Bosni i Hercegovini determinisna vještinama menadžmenta.

**Ključne riječi:** vještine menadžmenta, strateško planiranje, lokalni razvoj, Bosna i Hercegovina

#### **ABSTRACT**

Strategic planning of the development of the local communities in Bosnia and Herzegovina requires adequate management skills. The aim of the research in this paper is to analyze the influence of management skills on the efficiency and effectiveness of strategic planning of local development. We believe that through preparing strategic planning of local development, skills of management are not used to the extent that knowledge, attitudes and experience are applied. In addition, skills cannot be used during evaluation and control of implemented strategy, given that the skills were used during implementation of strategy, and their effects are determined by evaluation and control. Through research, we surveyed respondents in local communities in Bosnia and Herzegovina. The data were processed by descriptive and factor analysis, then multivariate analysis of variance, as well as analysis of variance and correlation, which determined the statistical significance of the research variables. The results of applying multiple regression analysis showed that there is a positive statistical influence of management skills on the dependent variable. In this way, it has been proven that the efficiency and effectiveness of strategic planning of local development in Bosnia and Herzegovina is determined by management skills.

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**Keywords:** management skills, strategic planning, local development, Bosnia and Herzegovina

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## **INDUSTRIJSKA POLITIKA U FUNKCIJI RAZVOJA PRIVREDE DRŽAVE: PRIMER REPUBLIKE SRBIJE**

### **INDUSTRIAL POLICY OBSERVED AS A FUNCTION OF THE DEVELOPMENT OF THE COUNTRY'S ECONOMY: THE EXAMPLE OF THE REPUBLIC OF SERBIA**

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#### **APSTRAKT**

Industrijska politika podrazumeva politiku industrijskog razvoja, pri čemu se razvoj industrije posmatra kao proces koji uključuje organizaciju i strateško upravljanje ljudskim i materijalnim resursima. Cilj ove politike je da se podstakne i osigura praćenje strukturnih prilagođavanja i restrukturiranja kompanija kako bi se osposobile za realne promene u odnosu na poslovno okruženje kao i suočavanjem sa ekonomskim izazovima i povećanom konkurencijom na globalnom nivou. Potreba za preispitivanjem značaja industrijske politike, predstavlja strateško pitanje za veliki broj subjekata i postala je još značajnija nakon nastanka globalne ekonomske krize koja je ozbiljno pogodila veliki broj zemalja širom sveta. Iz ovoga proizilazi, da se sve više povećava interesovanje za vođenje realne industrijske politike. Industrijska politika, može postati potencijalno efikasan instrument strukturnih promena i može doprineti realnom rastu ukupne proizvodnje u velikom broju heterogenih zemalja. Iako je u celom posleratnom periodu u Srbiji postojala izuzetno dinamična industrijalizacija, taj proces nije pratila odgovarajuća industrijska politika.

**Ključne reči:** industrijska politika, razvoj, ekonomski razvoj

#### **ABSTRACT**

Industrial policy implies the policy of industrial development, whereby the observation of industry is seen as a process that includes the organization and strategic management of human and material resources. The goal of this policy is to encourage and ensure the monitoring of structural adjustments and restructuring of companies in order to enable them to cope with changes in the business environment and face economic challenges and increased competition at the global level. The need to review the importance of industrial policy, which is a difficult issue for a large number of subjects and has largely become even more important after the contribution of the global economic crisis that has seriously affected countries around the world. From this arises a renewed interest in industrial policy, which is seen as a potentially effective instrument in causing structural changes and production growth. Although in the entire post-war period our country was characterized by extremely dynamic industrialization, that process was not accompanied by an appropriate industrial policy.

**Keywords:** industrial policy, development, economic growth

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## **SINERGIJA INOVACIJA I IZAZOVA PREDUZEĆA U SAVREMENOM POSLOVNOM AMBIJENTU**

### **SYNERGY OF INNOVATIONS AND ENTERPRISE CHALLENGES IN THE MODERN BUSINESS ENVIRONMENT**

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#### **APSTRAKT**

Sinergija inovacija i savremenih izazova je ključna za uspjeh preduzeća u današnjem poslovnom ambijentu, a brze tehnološke promjene, globalizacija i promjene u potrošačkim performansama zahtjevaju od preduzeća da budu agilna i inovativna. Uspješne inovacije zahtjevaju razumijevanje savremenih izazova kao što su ekološka održivost, digitalizacija, regulatorni zahtjevi i promjene u društvenim vrijednostima.

Predmet istraživanja rada jeste sinergija inovacija i savremenih izazova u poslovanju preduzeća. Prilikom istraživanja u okviru ovog rada, akcentat je na problemu domaćih preduzeća koja se suočavaju sa izazovima na međunarodnom tržištu u pogledu osvajanja konkurentne pozicije. Cilj istraživanja je formulisan kroz pronalaženje načina za poboljšanje poslovnih performansi i konkurentne prednosti na međunarodnom tržištu kroz otvorenu inovaciju. U skladu sa definisanim predmetom i ciljem za potrebe istraživanja korišteno je više naučnih metoda.

Istraživanje za potrebe rada sprovedeno je na teritoriji Republike Srpske, na uzorku od 112 mikro, malih, srednjih i velikih preduzeća. Na osnovu dobijenih rezultata istraživanja evidentno je da inovacije i inovativnost nisu suvišni, već da sinergija inovacija i savremenih izazova na tržištu predstavljaju ključnu komponentu pri ostvarenju konkurentne prednosti preduzeća na međunarodnom tržištu.

**Ključne riječi:** Inovacija, konkurentnost, digitalizacija, tržište

#### **ABSTRACT**

The synergy of innovation and modern challenges is key to the success of companies in today's business environment, and rapid technological changes, globalization and changes in consumer performance require companies to be agile and innovative. Successful innovation requires an understanding of contemporary challenges such as environmental sustainability, digitalization, regulatory requirements and changes in social values.

The subject of research work is the synergy of innovation and modern challenges in business operations. During the research within this paper, the emphasis is on the problem of domestic companies that face challenges on the international market in terms of winning a competitive position. The goal of the research was formulated through finding ways to improve business performance and competitive advantage on the international market through open innovation. In accordance with the defined subject and goal for the needs of the research, several scientific methods were used.

Research for labor needs was conducted on the territory of the Republic of Srpska, on a sample of 112 micro, small, medium and large enterprises. Based on the obtained research results, it is evident that innovation and innovativeness are not superfluous, but that the synergy of innovations and modern challenges on the market represent a key component in achieving the competitive advantage of the company on the international market.

**Keywords:** Innovation, competitiveness, digitization, market

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## **ANALYSIS OF METHODS AND TOOLS FOR DETERMINING THE MULTIPLIER EFFECT OF RURAL ECONOMIC DIVERSIFICATION**

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### **ABSTRACT**

The features of the diversification of the rural economy in terms of rural tourism are considered, it is concluded that rural tourism can be attributed to sustainable tourism for a number of reasons. A three-pronged approach to the development of social, economic and environmental processes in rural areas, progressive and uniform development of all three blocks is described. In this case, there is a need for simultaneous evaluation of all three blocks, using tools and methods for evaluating the multiplicative effect. The author points out that in order to solve this problem, it is necessary to develop a unified passport of rural tourism facilities. This document reflects general information about the object, the typology of the object, the tourist specialization of the object, transport accessibility, tourist infrastructure, marketing of the object, information about the economic activity of the object, human capital, sustainable development and safety at the object. Next, there is an analysis of the application of the unified document in all federal districts: the types of objects by type of activity, types of objects by type of services provided, the possibility of accommodating guests in rural tourism facilities and the specialization of rural tourism facilities are identified. This analysis helps to determine the regional features of rural tourism development, as well as to carry out not a digital, but a visual assessment of the multiplicative effect of rural tourism on related industries. One of the most important is the conclusion that the direct contribution to the multiplier effect in terms of rural tourism is associated with agricultural activities, and not tourism, as in the traditional tourism sector.

**Keywords:** rural tourism, rural areas, unified passport of rural tourism, multiplicative effect

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## **UTICAJ PERCIPIRANOG KVALITETETA PROIZVODA NA KREIRANJE VRIJEDNOSTI BRENDA**

### **THE INFLUENCE OF PERCEIVED PRODUCT QUALITY ON THE CREATION OF BRAND VALUE**

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#### **APSTRAKT**

U turbulentnom tržišnom okruženju izgradnja snažnog brenda i kreiranje baze lojanih potrošača pravi je izazov za preduzeća. Preduzeća nastoje zadovoljiti potrebe potrošača, te nerijetko kao temeljni instrument diferenciranja biraju kvalitet proizvoda. Novi izazovi poslovanja donijeli su i novine u potrošačkim navikama, ubrzan napredak tehnologije, povećanje ponude i probirljivosti potrošača. U takvom okruženju percipirani kvalitet predstavlja važan instrument kreiranja konkurentske prednosti. Sa druge strane, snažan brend temelj je nematerijalne imovine svakog preduzeća i jedan od kritičnih faktora njegove uspješnosti. Rad ima za cilj da istraži u kojoj mjeri percipirani kvalitet proizvoda utiče na stvaranje vrijednosti brenda. U radu ćemo analizirati rezultate empirijskog istraživanja stavova potrošača u vezi sa percipiranim kvalitetom proizvoda kao dimenzijom vrijednosti brenda. Zaključci dobijeni u istraživanju nedvosmisleno potvrđuju da percipirani kvalitet u značajnoj mjeri utiče na donošenje odluke o kupovini brenda.

**Ključne riječi:** brend, percipirani kvalitet, imovinska vrijednost brenda, lojalnost potrošača

#### **ABSTRACT**

In a turbulent market environment, building a strong brand and creating a base of loyal consumers is a real challenge for companies. Companies strive to meet the needs of consumers, and often choose product quality as a fundamental instrument of differentiation. New business challenges have also been brought about by innovations in consumer habits, accelerated progress in technology, and an increase in the offer and discernment of consumers. In such an environment, perceived quality is an important instrument for creating a competitive advantage. On the other hand, a strong brand is the foundation of the intangible assets of every company and one of the critical factors of its success. The aim of the paper is to investigate the extent to which perceived product quality affects the creation of brand value. In this paper, we will analyze the results of empirical research on consumer attitudes regarding perceived product quality as a dimension of brand value. The conclusions obtained in the research unequivocally confirm that perceived quality significantly affects the decision to purchase a brand.

**Keywords:** brand, perceived quality, brand equity, consumer loyalty

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## **EFQM 2020 KAO OKVIR ZA RAZVOJ KULTURE UNAPREĐENJA I INOVACIJA**

### **EFQM 2020 AS A FRAMEWORK FOR DEVELOPING A CULTURE OF IMPROVEMENT AND INNOVATION**

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#### **APSTRAKT**

Promjene u okruženju primoravaju organizacije na visoku fleksibilnost, inovativnost i konkurentnost. Vrijeme je cirkularne ekonomije koja zahtijeva drugačiji pogled na proizvodnju i potrošnju u odnosu na klasični, linearni ekonomski model. Organizacija više nije linearna, mehanička i predvidljiva, već je mnogo bolje je razumjeti kao složen adaptivni sistem, sastavljen od međusobno zavisnih ljudi u dinamičnom živom svijetu. Korišćenje EFQM modela pruža mogućnost da se sagleda cjelina, da se uzme holistička perspektiva i da se shvati da je organizacija složen, ali istovremeno i upravljani sistem. Cilj rada je ukazati na značaj primjene EFQM 2020 za razvoj kulture unapređivanja i inovacija kod domaćih organizacija. Organizacije, kako privredne tako i one iz javnog sektora, koje žele definisati snažnu svrhu, inspirisati vođe na svim nivoima i stvoriti kulturu posvećenu poboljšanju performansi, a da pritom ostanu agilne, prilagodljive i sposobne za razvoj u budućnosti, model poslovne izvrsnosti EFQM 2020 je pravi izbor. Ono što je najviše potrebno našim organizacijama su kulturne promjene koje zadiru u suštinu postizanja kvaliteta, unapređenja i inovacija, a EFQM 2020 je inovativni kreator kulture koji vrednuje ključna uvjerenja kvaliteta i organizacione ciljeve, istovremeno omogućavajući organizaciji da ostane posvećena i povezana sa svojom vizijom.

**Ključne riječi:** izvrsnost, kultura kvaliteta, izvanredna praksa

#### **ABSTRACT**

Changes in the environment force organizations to be highly flexible, innovative and competitive. It is the time of the circular economy, which requires a different view of production and consumption compared to the classical, linear economic model. The organization is no longer linear, mechanical and predictable, but is much better understood as a complex adaptive system, composed of interdependent people in a dynamic living world. Using the EFQM model provides an opportunity to see the whole, to take a holistic perspective and to understand that the organization is a complex, but at the same time managed system. The aim of the work is to point out the importance of applying EFQM 2020 for the development of a culture of improvement and innovation in domestic organizations. For organizations, both private and public sector, that want to define a strong purpose, inspire leaders at all levels and create a culture dedicated to improving performance, while remaining agile, adaptable and able to evolve into the future, the EFQM 2020 business excellence model is right the choice. What our organizations need most are cultural changes that get to the heart of achieving quality, improvement and innovation, and EFQM 2020 is an innovative culture builder that values key quality beliefs and organizational goals, while enabling the organization to remain committed and connected to its vision.

**Keywords:** excellence, quality culture, outstanding practice

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## UPRAVLJANJE TROŠKOVIMA U SPORTSKIM ORGANIZACIJAMA

### COST MANAGEMENT IN SPORTS ORGANIZATIONS

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#### APSTRAKT

Uzimajući u obzir činjenicu da je vizija menadžmenta sportskih društava dominantno fokusirana na postizanje što boljih sportskih rezultata, važno je naglasiti da primarni cilj mora biti praćen i ostvarenjem adekvatnog nivoa likvidnosti u poslovanju. Realizacija ovog cilja usko je povezana i uslovljena ispravnim pristupom upravljanju troškovima. S tim u vezi, cilj ovog rada je da se naglasi značaj upravljanja troškovima u sportskim organizacijama, a sve u svrhu implementacije pravovremenog i efektivnog menadžment odlučivanja. Dosadašnja praksa, upravljanja finansijama je uzimala u obzir samo finansijsko računovodstvo za potrebe izvještavanja internih i eksternih korisnika. Ona se nije bavila upravljačkim računovodstvom koje je neophodna osnova za donošenje strateških odluka. Uvažavajući navedeno, u radu ćemo sagledati značaj novog pristupa menadžmentu sportskih organizacija koji je usmjeren na upravljanje troškovima u funkciji održivosti sportske organizacije uz praćenje ostvarivanja sportskih rezultata. Istraživanje će biti sprovedeno anketiranjem sportskih organizacija koje egzistiraju na području Grada Bijeljine i Brčko distrikta BiH. Metode koje će biti primjenjene su metoda analize, sinteze, generalizacije i statističke metode.

**Ključne riječi:** računovodstvo, troškovi, sport, likvidnost, održivost

#### ABSTRACT

Taking into account the fact that the vision of the management of sports companies is dominantly focused on achieving the best possible sports results, it is important to emphasize that the primary goal must be accompanied by the achievement of an adequate level of liquidity in business. The realization of this goal is closely related and conditioned by the correct approach to cost management. In this regard, the goal of this paper is to emphasize the importance of cost management in sports organizations, all for the purpose of implementing timely and effective decision-making management. The previous practice of financial management took into account only financial accounting for the purposes of reporting to internal and external users. She did not deal with management accounting, which is a necessary basis for making strategic decisions. Taking into account the above, in the paper we will look at the importance of a new approach to the management of sports organizations, which is aimed at cost management in the function of the sustainability of the sports organization while monitoring the achievement of sports results. The research will be conducted by surveying sports organizations that exist in the area of the City of Bijeljina and Brčko District of Bosnia and Herzegovina. The methods that will be applied are analysis, synthesis, generalization and statistical methods.

**Keywords:** accounting, costs, sport, liquidity, sustainability

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## **ANALIZA PERFORMANSI TRGOVINE U SRBIJI NA BAZI INTEGRISANIH METODA VIŠEKRITERIJUMSKOG ODLUČIVANJA**

## **ANALYSIS OF TRADE PERFORMANCE IN SERBIA BASED ON INTEGRATED METHODS OF MULTI-CRITERIA DECISION-MAKING**

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### **APSTRAKT**

Vrlo je izazovno, kontinuirano aktuelno, značajno, i složeno pitanje istraživanje dinamike performansne pozicioniranosti trgovine, posebno u uslove integrirane primene metoda višekriterijumskog odlučivanja. Polazeći od toga, u ovom radu se istražuje dinamika performansne pozicioniranosti trgovine u Srbiji za period 2013 – 2022. primenom različitih metoda za utvrđivanje težinskih koeficijenata kriterijuma (AHP, LMAW, MEREC, DIBR), i TOPSIS metode. Cilj toga je pored ostalog da se sagleda uticaj vrednovanja kriterijuma na dinamiku performansnog pozicioniranja trgovine u Srbiji korišćenjem TOPSIS metode. U konkretnom slučaju, prema tome, zanemarljiv je uticaj različitog vrednovanja kriterijuma na rezultate rangiranja alternativa prema TOPSIS metodi. U trgovini Srbije najbolji rezultati prema svim korišćenim metodama višekriterijumskog odlučivanja (AHP-TOPSIS, LMAW-TOPSIS, MEREC-TOPSIS i DIBR-TOPSIS) su ostvarene u 2022, a najlošiji u 2014. Kontinuirano su se u posmatranom periodu iz godine u godinu poboljšavali rezultati trgovine u Srbiji. Tome je doprinelo efikasno upravljanje ključnim makro i mikro faktorima. U celini uzevši, kontinuirano su se poboljšavale performanse trgovine Srbije. Faktori koji su uticali na poboljšanje dinamike performansne pozicioniranosti trgovine u Srbiji su: geopolitička i ekonomska situacija, inflacija, kamatna stopa, zaposlenost, životni standard stanovništva, trgovinska politika i strategija, strane direktne investicije, novi modeli poslovanja (multikanalska prodaja – prodavnica i elektronska, privatna robna marka, prodaja organskih proizvoda, itd.), koncept održivog razvoja, energetska kriza, upravljanje ljudskim resursama, aktivom, kapitalom, prodajom i profitom, digitalizacija celokupnog poslovanja, i drugi. Ciljna dinamika performansne pozicioniranosti trgovine u Srbiji može se ostvariti efikasnom kontrolom ljudskih resursa, aktive (investicija), kapitala, prodaje, profita, produktivnosti rada, i finansijske zaduženosti.

**Ključne riječi:** performanse, pozicioniranosti, determinante, trgovina Srbije, AHP, LMAW, MEREC, DIBR, TOPSIS metoda

### **ABSTRACT**

Research into the dynamics of trade performance positioning is a very challenging, continuously current, significant, and complex issue, especially in the conditions of integrated application of multi-criteria decision-making methods. Based on that, this paper investigates the dynamics of the performance positioning of trade in Serbia for the period 2013 - 2022 using different methods for determining the weighting coefficients of the criteria (AHP, LMAW, MEREC, DIBR), and the TOPSIS method. The goal of this, among other things, is to assess the impact of evaluation criteria on the dynamics of the performance positioning of trade in Serbia by using the TOPSIS method. In the specific case, therefore, the influence of the different evaluations of the criteria on the results of the ranking of the alternatives according to the TOPSIS method is negligible. In the trade of Serbia, the best results according to all used multi-criteria decision-making methods (AHP-TOPSIS, LMAW-TOPSIS, MEREC-TOPSIS, and DIBR-TOPSIS) were achieved in 2022, and the worst in 2014. They continuously improved from year to year in the observed period results of trade in Serbia. Effective management of key macro and micro factors contributed to this. Taken as a whole, the performance of Serbian trade continuously improved. The factors that influenced the improvement of the dynamics of the performance positioning of trade in Serbia are geopolitical situation, economy, inflation, interest rate,

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employment, the standard of living of the population, trade policy and strategy, foreign direct investments, new business models (multichannel sales - store and electronic, private label, sale of organic products, etc.), concept of sustainable development, energy crisis, management of human resources, asset, capital, sales and profit, digitization of the entire business, and others. The target dynamics of the performance positioning of trade in Serbia can be achieved by effective control of human resources, assets (investments), capital, sales, profits, labor productivity, and financial indebtedness.

**Keywords:** performance, positioning, determinants, Serbian trade, AHP, LMAW, MEREC, DIBR, TOPSIS method

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## **UVAŽAVANJE REGIONALNOG RAZVOJA KAO SNAŽNOG FAKTORA EKONOMSKOG NAPRETKA**

### **RECOGNITION OF REGIONAL DEVELOPMENT AS A POWERFUL FACTOR OF ECONOMIC PROGRESS**

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#### **APSTRAKT**

Regionalni razvoj kao važan faktor ukupnog društvenog napretka, i ekonomsko-geografskog rasta i razvoja, u bilo kojoj zemlji, pa tako i u Republici Srbiji, zaokuplja pažnju prvenstveno naučnika i istraživača, koji ga proučavaju sa najrazličitijih strana. Konceptu regionalnog razvoja se tokom prethodnih decenija nije pridavao dovoljan značaj, i ova vrsta razvoja se nije posmatrala kao integralni deo ukupnog društveno-ekonomskog razvoja. Proces tranzicije koji je zahvatio Republiku Srbiju samo je pogoršao već ionako teško stanje u pojedinim područjima, te još više probudio regionalne nejednakosti i usporio proces razvoja određenih delova zemlje.

Međutim, u današnjem vremenu, pojmu regionalnog razvoja pridaje se posebna pažnja, s obzirom na činjenicu da ga brojni naučnici u svetu nazivaju vremenom, napredno-razvojnog društva, želeći time da pokažu da je regionalni razvoj osnova celokupnog društvenog, geografskog i ekonomskog razvoja savremenog društva u celini. Da bi se to postiglo, potrebno je imati sveobuhvatan sistem sagledavanja problema regionalnog razvoja, kako u pogledu nivoa uticaja na kompanije, tako i u odnosu na ukupan uticaj na privredne aktivnosti u celini.

**Ključne reči:** regionalni razvoj, društveno-ekonomski napredak, privredni rast, region

#### **ABSTRACT**

Regional development as an important factor of overall social progress, and economic-geographical growth and development, in any country, including in the Republic of Serbia, attracts the attention of scientists and researchers, who study it from various angles. The concept of regional development was not given enough importance during the previous decades, and this type of development was not seen as an integral part of the overall socio-economic development. The transition process that engulfed the Republic of Serbia only worsened the already difficult situation in certain areas, deepened regional inequalities even more and slowed down the development process of certain parts of the country.

However, in today's time, the term regional development is given special attention, considering the fact that many scientists in the world call it the time of the advanced-development society, wanting to show that regional development is the basis of the entire social, geographical and economic development of modern society in whole. In order to achieve this, it is necessary to have a comprehensive system of understanding the problems of regional development, both in terms of the level of impact on companies, and in relation to the overall impact on economic activities as a whole.

**Keywords:** regional development, socio-economic progress, economic growth, region

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## **FINANSIJSKI MENADŽMENT KAO OSNOVA ODLUČIVANJA U BROJNIM HETEROGENIM KOMPANIJAMA SA TEORIJSKOG I PRAKTIČNOG ZNAČAJA ZA ODVIJANJE BIZNISA**

### **FINANCIAL MANAGEMENT AS A DECISION-MAKING SETTING IN NUMEROUS HETEROGENEOUS COMPANIES WITH THEORETICAL AND PRACTICAL SIGNIFICANCE FOR BUSINESS**

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#### **APSTRAKT**

Finansijski menadžment treba posmatrati kao veoma složen sistem koji je nastao sa ciljem unapređenja upravljanja u brojnim heterogenim preduzećima. Sistem finansijskog upravljanja treba da doprinese unapređenju brojnih i veoma različitih upravljaljačkih odluka pomoću kojih će izvršiti poboljšanje efikasnosti upravljanja u brojnim preduzećima. Finansijski menadžment se fokusira na realno poslovanje svih organizacionih delova. U širem smislu finansije prate celokupan ulaz i izlaz novca u kompanijama. To je urađeno uvođenjem finansijskog upravljanja u redovne procese upravljanja, uz napomenu da se tom prilikom javlja i potreba sprovođenja interne celokupnog novčanog toka. Jedno od centralnih pitanja kojima se bavi finansijski menadžment jeste traženje odgovora na to šta se u suštini pozitivno dešava u kompanijama koje su uvele system finansijskog upravljanja u procese redovnog poslovanja. Celokupno praćenje ovakvog kretanja vrši se na osnovu finansijskih izveštaja.

**Ključne reči:** finansijski menadžment, poslovni rezultati, finansijski izvještaji

#### **ABSTRACT**

Financial management should be viewed as a very complex system that was created with the aim of improving management in numerous heterogeneous companies. The financial management system should contribute to the improvement of numerous and very different management decisions, which will improve the efficiency of management in numerous companies. Financial management focuses on the real business of all organizational parts. In a broader sense, finance monitors the entire inflow and outflow of money in companies. This was done by introducing financial management into regular management processes, noting that on this occasion there is also the need to implement the entire cash flow internally. One of the central issues dealt with by financial management is the search for answers to what is essentially positively happening in companies that have introduced a financial management system into regular business processes. The entire monitoring of this trend is done on the basis of financial reports.

**Keywords:** financial management, business results, financial reports

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## **OPTIMIZATION OF THE PUBLIC DEBT OF THE REPUBLIC OF SERBIA**

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### **ABSTRACT**

State borrowing to finance future obligations or current expenditures is a dominant characteristic of the economy of the Republic of Serbia.

Namely, the public debt has been more than doubled in the last decade, approximately 20 billion euros. The trend in borrowing does not show a decline, and a dilemma arises as to whether Serbia is close to over-indebtedness or whether the borrowing will pay off. The current state of debt, according to the data of the Ministry of Finance, is 35.2 billion euros, which is 50.9% of the gross domestic product, while through the revised Fiscal Strategy, it is predicted that the share of public debt in GDP will decrease from 55.6% in 2022, over predicted 53.3% at the end of this year, up to 50% of GDP at the end of 2026. The Fiscal Council, while highlighting the shortcomings of the strategy, considers it economically acceptable to strive to balance the budget in the medium term with a permanent reduction of the deficit and public debt in relation to GDP.

The latest measures of the Government of the Republic of Serbia (such as one-time aid to pensioners) will result in an increase in the budget deficit by about 1.5% of GDP, which consequently (because the deficit is financed by borrowing) leads to an increase in debt in the same percentage of GDP.

The stability of the economic environment and the economy of a country in general largely depends on the possibility of controlling the public debt, which the authors analyze in this paper using the example of the Republic of Serbia.

**Keywords:** public debt, GDP, deficit, public finance, Republic of Serbia

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## ANALIZA NIVOA INSTITUCIONALNE PODRŠKE MEĐUNARODNOJ PREDUZETNIČKOJ EKSPANZIJI MALIH I SREDNJIH PREDUZEĆA IZ ZEMALJA U RAZVOJU

### THE ANALYSIS OF LEVEL OF INSTITUTIONAL SUPPORT FOR INTERNATIONAL ENTREPRENEURIAL EXPANSION OF SMALL AND MEDIUM-SIZED ENTERPRISES FROM DEVELOPING COUNTRIES

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#### APSTRAKT

Iniciranje i razvoj međunarodne preduzetničke ekspanzije malih i srednjih preduzeća (MSP) iz zemalja u razvoju (ZUR) je pod uticajem brojnih internih i eksternih izazova i ograničenja. Za razliku od razvijenih zemalja, institucionalni kontekst ZUR determiniše specifične uslove poslovanja, pa relevantna literatura ukazuje na neophodnost inkorporiranja institucionalne teorije u istraživanje međunarodnog preduzetništva. U poređenju sa prethodnim istraživanjima u kojima se procjena institucionalnog okruženja sprovodila na osnovu jedne dimenzije, u ovom radu se koristi kompozitni indikator povoljnosti državnog institucionalnog profila za preduzetništvo (DIPP) koji je relevantan za izvozna MSP. Cilj rada je da se ukaže na značaj i neophodnost mjerenja percepcija preduzetnika u vezi sa karakteristikama institucionalnog okruženja male i otvorene privrede, uz obuhvatanje njegove regulatorne, normativne i kognitivne dimenzije. Predmet istraživanja su stavovi preduzetnika/menadžera izvoznih MSP iz Bosne i Hercegovine (BiH) o stepenu institucionalne podrške njihovoj međunarodnoj ekspanziji. Rezultati istraživanja ukazuju da korišćena DIPP skala ima visoku pouzdanost i validnost. Na osnovu podataka prikupljenih od 81 izvoznog MSP iz BiH utvrđeno je da institucionalno okruženje u BiH ne pruža značajnu podršku međunarodnim preduzetničkim aktivnostima. Najpovoljnije je ocijenjena normativna dimenzija institucionalnog okruženja, dok se regulatorna dimenzija smatra najvećom preprekom razvoja međunarodnog preduzetništva. U radu se teorijski i empirijski predstavlja kompleksnost institucionalnog profila ZUR, navode preporuke za prevazilaženje institucionalnih barijera, oblasti institucionalnog okvira u kojima se neophodne mjere državne politike, kao i preporuke za buduća istraživanja.

**Ključne riječi:** institucionalna teorije, državni institucionalni profil, međunarodna preduzetnička ekspanzija, mala i srednja preduzeća, zemlje u razvoju

#### ABSTRACT

The initiating and development of international entrepreneurial expansion of small and medium-sized enterprises (SMEs) from developing countries (DCs) is under the influence of numerous internal and external challenges and limitations. Unlike developed countries, the institutional context of DCs determines specific business conditions, so the relevant literature indicates the necessity of incorporating institutional theory in international entrepreneurship research. Compared to previous research in which the estimation of institutional environment was performed on the basis of one dimension, in this paper, a composite indicator of benefits of country institutional profile for

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entrepreneurship (CIPE), which is relevant for export SMEs, is used. The aim of the paper is to point out the importance and the necessity of measuring entrepreneurs' perception on the characteristics of institutional environment of a small and open economy, encompassing its regulatory, normative and cognitive dimension. The subject of the research is the attitude of entrepreneurs/managers of export SMEs from Bosnia and Herzegovina (BIH) about the level of institutional support for their international expansion. The results of the research indicate that the CIPE scale has high reliability and validity. Based on the data collected from 81 export SMEs from BIH, it has been determined that the institutional environment in BIH does not provide significant support for international entrepreneurial activities. The normative dimension of institutional environment has been rated the most favorably, while the regulatory dimension is considered to be the greatest obstacle to international entrepreneurship development. The paper, both theoretically and empirically, presents the complexity of institutional profile of DCs, states the recommendations for overcoming institutional barriers, the areas of institutional framework where measures of government policy are necessary, as well as recommendations for future research.

**Keywords:** institutional theories, country institutional profile, international entrepreneurial expansion, small and medium-sized enterprises, developing countries

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## **RESEARCH OF THE CONCEPT OF FINANCIAL STRATEGY OF THE ENTERPRISE AND ITS COMPONENTS**

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### **ABSTRACT**

The place of financial strategy in the strategic planning of the company's activities is being studied. Based on the comparison of the opinions of various scientists, the definition of the company's financial strategy in a broad and narrow sense has been formed. In a narrow sense, a company's financial strategy is a set of management decisions aimed at optimizing the capital structure and minimizing weighted average costs in order to create value for stakeholders. In a broad sense, a company's financial strategy is a set of management decisions in the field of strategic financial management related to financing policy, investment policy and dividend policy that support sustainable competitive advantages, optimization of capital structure, growth of market capitalization, resulting in added value for stakeholders. The interrelation of financial strategy with corporate strategy is investigated. The main goals that are set when developing a financial strategy are defined. The types of financial strategies found in companies are presented. The basic model of financial strategy formation is described.

**Keywords:** financial strategy, corporate strategy, strategic planning

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## **ZNAČAJ INTERNIH RAČUNOVODSTVENIH KONTROLA**

### **THE IMPORTANCE OF INTERNAL ACCOUNTING CONTROLS**

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#### **APSTRAKT**

Menadžment organizacije s ciljem uspješnog poslovanja i ostvarivanja profita nastoji realizovati postavljene poslovne ciljeve. Realizaciju poslovnih ciljeva često u pitanje dovode rizici, i zbog toga se mora kontinuirano upravljati rizicima. S tim u vezi uspostavljaju se i interne računovodstvene kontrole koje imaju za cilj poboljšanje načina rada. Od posebne važnosti za svaku organizaciju je donošenje kvalitetnih poslovnih odluka, ali i pravovremena implementacija tih odluka. Finansijski izvještaji su podloga za njihovo donošenje, a interna računovodstvena kontrola osigurava pouzdanost finansijskih izvještaja i sprečava nepravilnosti u finansijskom poslovanju. Efikasno uspostavljene interne računovodstvene kontrole sprečavaju manipulacije u finansijskim izvještajima, štite imovinu, minimiziraju greške i osiguravaju tačnost finansijskih podataka. Pomoću internih računovodstvenih kontrola prepoznaju se rizici, što doprinosi da se na pravi način upravlja tim rizicima, kako ne bi uticali na ostvarivanje poslovnih ciljeva. U ovom radu će se pokušati pružiti informacije o značaju računovodstvenih internih kontrola u organizacijama i njihov uticaj na pouzdano finansijsko izvještavanje. Glavna intencija ovog rada je pružanje informacija o načinu provođenja internih računovodstvenih kontrola, i ograničenja koja se mogu javiti, te isticanju doprinosa njihovog uspostavljanja kako bi se popravili rezultati poslovanja, s jedne strane, odnosno ostvarivanja zacrtanih poslovnih ciljeva, s druge strane.

**Ključne riječi:** računovodstvene interne kontrole, finansijski izvještaji, pouzdanost, rizik, efikasnost, produktivnost

#### **ABSTRACT**

The management of the organization strives to realize the set business goals with the aim of successful business and profit. The realization of business goals is often threatened by risks, and therefore risks must be continuously managed. In this connection, internal accounting controls are established, which aim to improve the way of working. Making high-quality business decisions, as well as timely implementation of those decisions, is of particular importance for every organization. Financial statements are the basis for their adoption, and internal accounting control ensures the reliability of financial statements and prevents irregularities in financial operations. Effectively established internal accounting controls prevent manipulations in financial statements, protect assets, minimize errors and ensure the accuracy of financial data. Internal accounting controls help to identify risks, which contributes to the proper management of these risks, so that they do not affect the achievement of business goals. This paper will attempt to provide information on the importance of accounting internal controls in organizations and their impact on reliable financial reporting. The main intention of this paper is to provide information on the way of implementing internal accounting controls, and what limits can be reported, and to highlight the contribution of their establishment in order to improve business results on one side, or the achievement of set business goals on the other side.

**Keywords:** accounting internal controls, financial statements, reliability, risk, efficiency, productivity

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## NOVA EKONOMSKA DIPLOMATIJA

### NEW ECONOMIC DIPLOMACY

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#### APSTRAKT

Ekonomska diplomatija predstavlja ključnu komponentu u savremenim međunarodnim odnosima. U globalizovanom svijetu u kojem ekonomski interesi igraju presudnu ulogu u spoljnoj politici, efikasna primjena ekonomske diplomatije postaje neophodna za ostvarivanje nacionalnih i kolektivnih ciljeva pojedinačnih država, kao i regionalnih (EU) i međunarodnih organizacija. Diplomacija se, u tradicionalnom smislu, bavila političkim i bezbjednosnim pitanjima, međutim, savremeni kontekst je proširio njen obim na ekonomske sfere. Ekonomska diplomatija, kao specijalizovana grana, fokusira se na promociju ekonomskih interesa država kroz različite instrumente i strategije, uključujući trgovinske pregovore, investicione sporazume i podršku izvozu. Ekonomska diplomatija kao takva obuhvata ciljane aktivnosti koje vrše institucije i predstavnici jedne države u drugim državama. Ciljevi koji se nastoje ostvariti su povećanje izvoza i poboljšanje spoljnotrgovinske pozicije, privlačenje stranih investicija, kao i jačanje pozicija domaćih kompanija u drugim državama. Glavni cilj, fokus i funkcija ekonomske diplomatije mora biti zaštita nacionalnih ekonomskih interesa u međunarodnom okruženju i na različitim nivoima djelovanja. U ovom radu će biti obrađena ekonomska diplomatija kao disciplina, kao i perspektive i pogledi autora na nove tendencije u ovoj oblasti u skladu sa digitalnom transformacijom i tzv. novom ekonomskom diplomatijom.

**Ključne riječi:** ekonomska diplomatija, izvoz, strane direktne investicije, digitalna diplomatija

#### ABSTRACT

Economic diplomacy is a key component of contemporary international relations. In a globalized world where economic interests play a crucial role in foreign policy, the effective application of economic diplomacy becomes necessary for the achievement of national and collective goals of individual states, as well as regional (EU) and international organizations. Diplomacy, in the traditional sense, deals with political and security issues, however, the modern context has expanded its scope to economic spheres. Economic diplomacy, as a specialized branch, it focuses on the promotion of the economic interests of states through various instruments and strategies, including trade negotiations, investment agreements and export support. Economic diplomacy as such includes targeted activities carried out by institutions and representatives of one country in other countries. The goals that are being achieved are increasing exports and improving the foreign trade position, attracting foreign investments, as well as strengthening the positions of domestic companies in other countries. The main goal, focus and function of economic diplomacy must be the protection of national economic interests in the international environment and at different levels of activity. This paper deals with economic diplomacy as a discipline, as well as the author's perspectives and views on new trends in this area in accordance with digital transformation and the so-called new economic diplomacy.

**Keywords:** economic diplomacy, export, foreign direct investments, digital diplomacy

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## **TROJNO RAČUNOVODSTVO U ERI DIGITALIZACIJE: ULOGA BLOKČEJN TEHNOLOGIJE I PAMETNIH UGOVORA**

### **TRIPLE ENTRY ACCOUNTING IN THE ERA OF DIGITALIZATION: THE ROLE OF BLOCKCHAIN TECHNOLOGY AND SMART CONTRACTS**

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#### **APSTRAKT**

U svijetu koji se brzo mijenja, prilagodljivost i inovativnost postaju ključne karakteristike uspješnih poslovnih modela. U srcu ovih transformacija nalazi se digitalizacija, koja je donijela revolucionarne promjene u mnogim sektorima, uključujući i računovodstvo. U suštinskoj evoluciji računovodstva, koncept trojnog računovodstva izdvaja se kao najintragantnija inovacija koja ima potencijal da potpuno redefiniše način evidentiranja i verifikovanja finansijskih transakcija. U radu pažnja je usmjerena na sagledavanje integracije trojnog knjigovodstva s blokčejn tehnologijom, kroz implementaciju pametnih ugovora. Razmatrajući ključne prednosti ove integracije, kao što su transparentnost, automatizacija i povećana sigurnost finansijskih transakcija, prezentovano je na koji način pametni ugovori funkcionišu u sinergiji s blokčejn tehnologijom, kako bi se osigurao integritet i autentičnost transakcija unutar blokčejn mreže. Iako blokčejn u početnoj fazi može pomoći organizacijama da ispune ciljeve četvrte industrijske revolucije, kompatibilno djelovanje računovođa, revizora i regulatornih tijela može značajno doprinijeti da blokčejn tehnologija unaprijedi računovodstveni sistem. U obliku pametnih ugovora, ova tehnologija može prenositi ne samo transakcijske podatke u realnom vremenu, nego i programiranu verziju ljudskog djelovanja koja digitalno olakšava, verifikuje, kontrolise i provodi transakcije, proširujući na taj način korisnost blokčejna. Očekivanja su da će ova tehnologija, nakon određenog tehničkog poboljšanja, nastaviti evoluciju tradicionalnog računovodstvenog sistema od dvojnog ka trojnom računovodstvu, te značajno modifikovati posao računovođa i revizora. U zaključku, kombinacija trojnog računovodstva, pametnih ugovora i blokčejna ima potencijal da radikalno transformiše sektor računovodstva, uvodeći nove nivoe efikasnosti, transparentnosti i sigurnosti u poslovne transakcije.

**Ključne riječi:** trojno računovodstvo, pametni ugovori, blokčejn

#### **ABSTRACT**

In a rapidly changing world, adaptability and innovation are becoming key features of successful business models. Digitization is at the heart of these transformations, which has brought about revolutionary changes in many sectors, including accounting. In the fundamental evolution of accounting, the concept of triple-entry accounting stands out as the most intriguing innovation that has the potential to redefine the way financial transactions are recorded and verified completely. In the paper, attention is focused on integrating triple-entry accounting with blockchain technology, through the implementation of smart contracts. The key advantages of this integration, such as transparency, automation, and increased security of financial transactions, are discussed, highlighting how smart contracts work in synergy with blockchain technology to ensure the integrity and authenticity of transactions within the blockchain network. Although the blockchain in its initial stage can help organizations meet the goals of the fourth industrial revolution, the compatible action of accountants, auditors, and regulatory authorities can significantly contribute to blockchain technology improving the accounting system. In the form of smart contracts, this technology can transmit not only real-time transaction data but also a programmed version of human action that digitally facilitates, verifies, controls, and executes transactions, thus expanding the utility of blockchain. It is expected that this technology, after

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a certain technical improvement, will continue the evolution of the traditional accounting system from double to triple accounting, and significantly modify the work of accountants and auditors. In conclusion, the combination of triple-entry accounting, smart contracts, and blockchain has the potential to radically transform the accounting sector, introducing new levels of efficiency, transparency, and security to business transactions.

**Keywords:** triple-entry accounting, smart contracts, blockchain

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## **ANALIZA REVIZORSKIH MIŠLJENJA O NEOGRANIČENOSTI POSLOVANJA PREDUZEĆA U BOSNI I HERCEGOVINI**

### **ANALYSIS OF GOING CONCERN AUDIT OPINIONS OF COMPANIES IN BOSNIA AND HERZEGOVINA**

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#### **APSTRAKT**

U ovom radu analiziraju se revizorska mišljenja o neograničenosti poslovanja preduzeća u Bosni i Hercegovini. Revizori daju revizorsko mišljenje o neograničenosti poslovanja kada postoji značajna sumnja u sposobnost preduzeća da nastavi poslovanje u periodu od godinu dana nakon datuma finansijskog izvještaja. Ciljevi istraživanja su da se utvrdi koliko često revizori daju revizorsko mišljenje o neograničenosti poslovanja, da se identifikuju događaji i okolnosti koji stvaraju sumnju u mogućnost preduzeća da nastavi sa vremenski neograničenim poslovanjem kao i da se utvrdi da li preduzeća nakon dobijanja ove vrste revizorskog mišljenja mijenjaju revizora u potrazi za revizorom koji će im dati povoljnije mišljenje.

Istraživanje je izvršeno na uzorku od 886 revizorskih izvještaja i obuhvatilo je period od 2017. do 2021. godine. Korišćen je metod analize sadržaja. Istraživanje pokazuje da su revizori u 18,3% revizorskih izvještaja naglašavali pitanje postojanja materijalne neizvjesnosti povezane s vremenski neograničenim poslovanjem, dok je u 0,9% revizorskih izvještaja postojanje ove neizvjesnosti predstavljalo razlog za davanje modifikovanog revizorskog mišljenja. Od ukupnog broja preduzeća čiji revizorski izvještaji su uključeni u istraživanje, 29,9% preduzeća je u razmatranom petogodišnjem periodu barem jednom dobilo revizorsko mišljenje o neograničenosti poslovanja. Okolnosti koje su najčešće stvarale značajnu sumnju u mogućnost preduzeća da nastavi s vremenski neograničenim poslovanjem odnose se na to da su kratkoročne obaveze preduzeća veće od tekuće imovine, da preduzeće ostvaruje gubitak i da je gubitak iznad visine sopstvenog kapitala. Istraživanje, takođe, pokazuje da preduzeća koja dobiju revizorsko mišljenje o neograničenosti poslovanja ne mijenjaju revizore češće nego druga preduzeća.

**Ključne riječi:** Revizorsko mišljenje o neograničenosti poslovanja, Značajna neizvjesnost u vezi s vremenski neograničenim poslovanjem

#### **ABSTRACT**

This paper analyses going concern audit opinions of companies in Bosnia and Herzegovina. Auditors provide a going concern audit opinion when there is significant doubt about the ability of the company to continue operating for a period of one year beyond the date of the financial statement. The aims of the research are to determine how often auditors give a going concern audit opinion, to identify events and circumstances that create doubt about the company's ability to continue as a going concern, as well as to determine whether companies, after receiving this type of audit opinion, change auditor in search of an auditor who will give them a more favourable opinion.

The research was conducted on a sample of 886 audit reports and covered the period from 2017 to 2021. The content analysis method was used. The research shows that in 18.3% of audit reports, auditors emphasized the issue of the existence of material uncertainty related to going concern, while in 0.9% of audit reports, the existence of this uncertainty was the reason for issuing a modified audit opinion. Out of the total number of companies whose audit reports were included in the research, 29.9% of companies received a going concern audit opinion at least once during the considered five-year period. Circumstances that most often created significant doubts about the company's ability

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to continue as a going concern refer to the fact that the company's short-term liabilities are greater than its current assets, that the company realizes a loss and that the loss exceeds the amount of own capital. Research also shows that companies that receive a going concern audit opinion do not change auditors more often than other companies.

**Keywords:** Going concern audit opinion, Material uncertainty related to going concern



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## **UTVRĐIVANJE EFIKASNOSTI DERIVATA U UPRAVLJANJU RIZICIMA U BANKARSKOM SEKTORU**

### **DETERMINING THE EFFICIENCY OF DERIVATIVES IN RISK MANAGEMENT IN THE BANKING SECTOR**

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#### **APSTRAKT**

Upravljanje finansijskim rizicima predstavlja ključni aspekt operacija u bankarskom sektoru, a derivati su postali neizostavan instrument za smanjenje tih rizika. Ovaj naučni rad istražuje efikasnost derivata u bankarskom sektoru kao alata za upravljanje različitim vrstama rizika, uključujući kreditni rizik, kamatni rizik i valutni rizik.

Cilj ovog istraživanja je analizirati kako derivati funkcionišu u bankama, kako se koriste za smanjenje rizika i da li postižu željene rezultate. Koristeći empirijske podatke i finansijske izveštaje banaka, istražujemo uticaj derivata na finansijske performanse banaka i identifikujemo prednosti i nedostatke njihove upotrebe. Takođe, razmatramo regulatorni okvir koji se odnosi na korišćenje derivata u bankama kako bismo bolje razumeli pravne i regulatorne aspekte ove prakse.

Rezultati ovog istraživanja pomažu u stvaranju dubljeg razumevanja uloge derivata u bankarskom sektoru i pružaju smjernice za optimizaciju njihove upotrebe u upravljanju rizicima. Analiza efikasnosti derivata može pomoći bankama da bolje razumiju kako da maksimiziraju koristi od ovih finansijskih instrumenata i da ostvare veću sigurnost i stabilnost u svom poslovanju.

Kroz sveobuhvatan pregled i kritičku analizu, ovaj rad doprinosi razvoju znanja u oblasti bankarskog upravljanja rizicima i pruža osnovu za dalje istraživanje o primjeni derivata u finansijskom sektoru.

**Ključne riječi:** derivati, upravljanje rizicima, bankarski sektor, finansijski rizici, efikasnost derivata

#### **ABSTRACT**

Financial Risk Management represents a pivotal aspect of operations within the banking sector, and derivatives have become an indispensable tool for mitigating these risks. This research paper explores the efficiency of derivatives in the banking sector as instruments for managing various types of risks, including credit risk, interest rate risk, and currency risk.

The objective of this study is to analyze how derivatives function within banks, how they are employed to reduce risks, and whether they achieve the desired results. Using empirical data and financial reports from banks, we investigate the impact of derivatives on the financial performance of banks, identifying the advantages and disadvantages of their use. Additionally, we consider the regulatory framework related to the use of derivatives in banks to better understand the legal and regulatory aspects of this practice.

The results of this research aid in gaining a deeper understanding of the role of derivatives in the banking sector and provide guidance for optimizing their utilization in risk management. The analysis of derivative efficiency can help banks better comprehend how to maximize the benefits of these financial instruments and achieve greater security and stability in their operations.

Through a comprehensive review and critical analysis, this paper contributes to the development of knowledge in the field of banking risk management and serves as a foundation for further research on the application of derivatives in the financial sector.

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**Keywords:** derivatives, risk management, banking sector, financial risks, efficiency of derivatives

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## **TRENDS IN RURAL AREAS AND THEIR SOCIAL INFRASTRUCTURE**

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### **ABSTRACT**

The global trend is to reduce the share of the rural population. The growing attractiveness of urban agglomerations is due to many factors, the main one of which is a higher standard of living for the population. With the current level of globalization, it is becoming increasingly difficult for rural residents to preserve their original national traditions, but at the same time, their way of life remains specific. It is worth recognizing that solving everyday problems and obtaining socially significant services in rural areas requires great effort and expense. The multiplicity of classification features allows us to highlight different aspects of the organization of life of the population and the economy. Remoteness, low density, small number of settlements form the conditions for the growth of transaction costs of providing socially significant and other services, and therefore their final cost. For the Russian Federation, given its large territorial extent, this is an important problem. The national strategic goal is to ensure polycentric socio-economic development of rural areas, which implies relatively equal access to equivalent services and benefits throughout the country. The purpose of the study is to formulate the concept of a modern village, as well as to substantiate the mechanism for providing its population with basic goods that form the modern basic and recognized standard of living. However, determining the norms of socio-economic development and availability of services should be based on a comparison of the priorities and problems of rural areas. In their study, we proceed from the assumption that since rural areas are different, the vector of their development should be oriented towards specific service architectures. The research methodology is presented by the main methods of socio-economic research: observation and collection of facts, experiment, modeling (building a model), method of scientific abstractions (for example, determining the significant content of socio-economic concepts), analysis and synthesis and other general and specific methods. Taking into account key problems and competitive advantages, we have identified the following general strategic priorities for the development of rural areas. Firstly, the economy of rural areas should be built on intensive agriculture, ensuring the preservation of the environment. Secondly, conditions must be created for the development of small businesses and private entrepreneurship. Thirdly, infrastructure projects must be implemented to ensure the involvement of rural residents in the system of exchange of goods and services of the state. Consequently, in modern conditions, integration is the basis for the development of rural areas.

**Keywords:** rural areas, socio-economic development, polycentric development, standard of living, social services

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## DA LI JE EVROZONA U ZAMCI STAGFLACIJE?

### IS EUROZONE IN STAGFLATION TRAP?

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#### APSTRAKT

Sa usvajanjem politike nulte kamatne stope Evropska centralna banka ušla je u fazu progresivnog iscrpljivanja mogućeg uticaja monetarne politike na ekonomiju, a evrozona se našla u zamci stagnacije. U takvim uslovima izbila je pandemija korona virusa, koja je u kombinaciji sa ukrajinsko-ruskom krizom kreirala novi izazov za Evropsku centralnu banku u formi istovremene inflacije i usporenog rasta. S tim u vezi, u članku se analizira epizoda stagflacije koja je u tekućoj godini zahvatila ne samo evrozonu, nego kompletnu Evropu, identifikuje eventualna mogućnost njenog produženog djelovanja i vrši poređenje sa stagflacijom iz 70-ih godina. Cilj rada je da se sagledaju do sada preduzete mjere od strane kreatora ekonomske politike za rješavanje novonastale krize i ocjeni njihova adekvatnost. Jasno je da se inflatorna očekivanja moraju obuzdati, ali ako restriktivna monetarna politika ne bude istovremeno praćena aktivnostima za oživljavanje ekonomskog rasta, kratkotrajna stagflacija mogla bi prouzrokovati dugotrajne i visoke troškove.

**Ključne riječi:** stagflacija, evrozona, monetarna politika, trade-off

#### ABSTRACT

With adoption of the zero interest rate policy, European Central Bank entered the phase of progressive exhaustion of the possible monetary policy effects on the economy, and Eurozone fell into stagnation trap. In such circumstances, the broke out of corona virus pandemic combined with the Ukrainian-Russian crisis, created a new challenge for European Central Bank in the form of simultaneous inflation and weak growth. Considering the above, this paper analyzes the episode of stagflation that, in the current year, affected not only the Eurozone, but the entire Europe, identifies the possibility of its prolonged effects and compares it with the stagflation of the 70s. The aim of paper is to examine the measures taken so far by creators of economic policy to solve the emerging crisis and do their evaluation. It is obvious that inflationary expectations must be restrained, but if restrictive monetary policy is not accompanied by activities for economic growth restoring, short-term stagflation could cause long-term and high costs.

**Keywords:** stagflation, eurozone, monetary policy, trade-off

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