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**ČETVRTA INTERNACIONALNA KONFERENCIJA
EKONOMSKOG FAKULTETA BRČKO**

**"Partnerstvo vlasti, privrede i institucija visokog obrazovanja
u podsticanju ekonomskog razvoja"**

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**THE 4TH INTERNATIONAL CONFERENCE OF
THE FACULTY OF ECONOMICS BRCKO**

**"Partnership of government, business and higher education
institutions in fostering economic development"**

BOOK OF ABSTRACTS

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**OCJENA ZADOVOLJSTVA POSLOM KAO POKAZATELJA POLOŽAJA ZAPOSLENIH
U PREDUZEĆIMA U BRČKO DISTRIKTU BOSNE I HERCEGOVINE
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APSTRAKT

S obzirom na to da je zadovoljstvo poslom veoma važan faktor položaja zaposlenih, u radu je analizirana ocjena zadovoljstva poslom u malim i srednjim preduzećima u Brčko distriktu Bosne i Hercegovine. Analiza je provedena na bazi rezultata Naučno-stručnog istraživanja „Položaj zaposlenih u malim i srednjim preduzećima u Brčko distriktu Bosne i Hercegovine“, koje je 2017. godine realizovano na Ekonomskom fakultetu Brčko.

Zadovoljstvo poslom najprije je posmatrano kao kategorijalno obilježje, sa ocjenom zadovoljstva kroz pet modaliteta, od izuzetno zadovoljnog do izuzetno nezadovoljnog, a nakon toga ocjena zadovoljstva poslom iskazana je numeričkim ocjenama od jedan do pet. Pored opšte ocjene zadovoljstva zaposlenih u malim i srednjim preduzećima, razmatrano je i zadovoljstvo poslom prema najvažnijim socio-demografskim obilježjima zaposlenih.

U radu je provedena statistička analiza povezanosti modaliteta posmatranih obilježja, kao i analiza sličnosti i razlika aritmetičkih sredina uzoraka primjenom t-testa i Analize varijanse. Prilikom analize rezultata ocjene obilježja „zadovoljstvo poslom“ korišćen je Hi-kvadrat test zasnovan na Analizi tabela kontingencije, a kod obilježja „ocjena zadovoljstva“ korišćen je t-test za poređenje aritmetičkih sredina nezavisnih uzoraka, kao i Analiza varijanse.

Bez obzira na određene razlike u ocjeni zadovoljstva zaposlenih u malim i srednjim preduzećima, rezultati upućuju na zaključak da je većina zaposlenih u najvećoj mjeri zadovoljna poslom koji obavljaju. Slično se može reći i za ocjenu zadovoljstva poslom u odnosu na određena socio-demografska obilježja zaposlenih, osim određenih razlika u ocjeni zadovoljstva zavisno od položaja zaposlenih u preduzeću.

Cljučne riječi: zadovoljstvo poslom, modaliteti ocjene zadovoljstva, statistička analiza ocjene zadovoljstva, socio-demografska obilježja zaposlenih

ABSTRACT

Considering that the job satisfaction is a very important factor for the position of employees, the paper analyzes the job satisfaction in small and medium enterprises in the Brcko District of Bosnia and Herzegovina. The analysis was conducted on basis of the results of Scientific-professional research "The position of employees in small and medium enterprises in the Brcko District of Bosnia and Herzegovina", which was done in 2017 at the Faculty of Economics in Brcko.

Job satisfaction was first observed as a categorical characteristic, with satisfaction assessment by means of five features, from very satisfied to very dissatisfied, and after that, the satisfaction assessment was presented in numerical values from one to five. Besides the general satisfaction assessment for employees in small and medium enterprises, the job satisfaction was considered also according to the most important sociodemographic characteristics of employees.

In the paper, we have conducted the statistical analysis of the characteristics of the observed features, as well as the similarity analysis and difference of arithmetic means of the samples with the application of the t-test and variance analysis. In the analysis of the results for feature assessment "job satisfaction" we have used the chi-square test based on contingency table analysis, and for the feature "satisfaction assessment" we have used the t-test for comparison of the arithmetic means of independent samples, as well as the variance analysis.

Regardless of the certain differences in assessment of the employee's satisfaction in small and medium enterprises, the results point to the conclusion that the majority of employees are very satisfied with their jobs. Similar can be said for the job satisfaction assessment in relation to the certain sociodemographic characteristics of employees, with exception of certain differences depending on the satisfaction assessment which depends on the position of employees in the company.

Keywords: job satisfaction, satisfaction assessment methods, statistical analysis of the satisfaction assessment, sociodemographic characteristics of employees

**СТАЊЕ У ОБЛАСТИ ВИСОКОГ ОБРАЗОВАЊА КАО ШАНСА ИЛИ ОПАСНОСТ ЗА
(ЕКОНОМСКУ) БУДУЋНОСТ РЕПУБЛИКЕ СРПСКЕ
SITUATION IN HIGHER EDUCATION FIELD LIKE OPPORTUNITY OR THREAT FOR
(ECONOMIC) FUTURE OF REPUBLIC OF SRPSKA**

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АПСТРАКТ

Образовање је основа било каквог друштвеног напретка. Високо образовање има посебну улогу у процесу образовања на тај начин што општа знања штећена у основном и средњем образовању треба да каналише у посебна знања која требају да карактеришу свршеног студента који је добио „визу“ за рад у одређеној области. Недовољно координисано дјеловање власти, привреде и висошколских установа чини систем високог образовања у Републици нефункционалним. Циљ овог рада је да се подстакне дискусија и предложи смјернице сарадње власти, привреде и висошколских установа, како би њихово дјеловање постала шанса, а не опасност за будућност Републике Српске. У раду ће бити коришћене методе анализе, синтезе, индукције и компарације како би се утврдило постојеће стање и шансе за развој високог образовања у Републици Српској. Такође, аутори су креирали индикаторе за утврђивање усклађености уписне политике јавних универзитета са потребама тржишта рада у Републици Српској. Резултати анализе указују на то да мрежа висошколских установа у Републици Српској није адекватно координисана и димензионирана, што за резултат има неконтролисан раст укупног броја уписаних студената на висошколске установе, који се повећао са 10% на 53% од броја свршених матураната у периоду од 2002. до 2014. године. Анализа усклађености уписне политике јавних универзитета са потребама тржишта рада је показала да је само 23% образовних профила усклађено са потребама тржишта рада, те да у просјеку не постоји корелација између тржишних потреба и уписне политике јавних универзитета. Намеће се потреба вишег нивоа координације образовне политике, али и усвајања нових концепата образовања попут цјеложивотног учења.

Кључне ријечи: уписна политика, цјеложивотно учење, дугорочни развој, мрежа висошколских установа.

ABSTRACT

Education is a base of any kind of social development. Higher education has special role in process of education on the way that it has to direct basic knowledge learned at primary and secondary education into special knowledge that should be characteristic for graduate who got "vise" for work in certain field. Insufficiently coordinated operations of authority, private sector and higher education institutions makes system of higher education in Republic of Srpska to be dysfunctional. An objective of the paper is to instigate discussion and to suggest guidelines for cooperation of authority, private sector and higher education institutions, in order that their cooperation becomes opportunity, rather than threat for future of Republic of Srpska. In the paper will be used method of analysis, synthesis, induction and comparison to determine existing situation and opportunities for development of higher education in Republic of Srpska. Also, authors created indicators for determining compliance of enrollment policy of public universities with labor market needs in Republic of Srpska. Results of analysis point out that higher education institutions' network in Republic of Srpska isn't adequately coordinated and dimensioned, that results with uncontrolled growth of total number of enrolled students on higher education institution, that increased from 10% to 53% of cohorts in period from 2002 to 2014. Analysis of compliance of enrollment policy with labor market needs showed that only 23% of education profiles is complied with labor market needs, and that on average there is no correlation between market needs and enrollment policy of public universities. There is necessary of higher level coordination of education policy, but also it is necessary to adopt new concepts like long life learning.

Keywords: enrollment policy, long life learning, long term development, network of higher education institutions.

**YOUTH ENTREPRENEURIAL CAPACITY FOSTERING THROUGH EVENT
MANAGEMENT CONTENT OF HIGHER EDUCATION INSTITUTIONS**

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ABSTRACT

Event Management represents some specific area of management which is focused on planning, organizing, staffing, coordinating and controlling of different events within different industries such as industry of education or industry of tourism. This profession has fast growing global recognition and is already well established in many academic programmes and academic practical activities and it requires special knowledge and skills that are different of conventional governing, marketing, financing, staffing and others general managerial areas. The supraordinate rise of this new managerial profession and academic subject reflects a fundamental needs within all societies and organisations for the professional management of the different events in the private, public and not-for-profit sectors. Events are dynamic societal and organisational vehicula that drives a lot of activities and contents simultaneously, with special effects and impacts on clients, organisations and societies, so it is very important to measure event contents and activities influence to the behaviour clients of different events such as business and scientific conferences and other manifestations. Education institutions success, and especially higher education institutions, within the contemporary business environment that generate business anatomy continual changing, depends of the intensity of knowledge creation, knowledge sharing and knowledge application of higher education institution using different events for these activities. Ultimately, the ability of contemporary higher education institutions, as a specific organizations, to meet not only its current goals and objectives, but also to create and grasp future opportunities, therefore future requests, will depend on its ability to create and deliver extra ordinate value and nonconventional contents, which will obtain higher level of employability to the individual persons and higher level of performances to organizational clients. In this work paper will be presented main activities and effects that perform Center for Entrepreneurship and Knowledge Management and especially Career Entrepreneurship Opportunity conference, as a special event, in sense of changing young people attitudes according of entrepreneurial thinking and behavior by active attending in different types of activities in education system that provide them gathering additional knowledge, capabilities and skills. This research will offer some analysis about main impacts and effects of such activities to its participants in sense of knowledge, innovativeness, creativity, motivation, and self-employment capacity of the students and other attendee in higher education process in Bosnia and Herzegovina.

Keywords: Event Management, Personal Attitudes, Knowledge, Innovativeness, Self-employment

OBRAZOVANJE I ISHODI TRŽIŠTA RADA U REPUBLICI SRPSKOJ
EDUCATION AND THE LABOR MARKET OUTCOME IN THE REPUBLIC OF SRPSKA

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APSTRAKT

Obrazovanje je jedan od ključnih faktora efektivnosti i brzine ekonomskog razvoja. Usavršavanje i mijenjanje društvenih odnosa zavisi najviše od znanja i nivoa obrazovanja ljudi. Moderni razvoj traži nova znanja i potreba za njima permanentno raste. Kvalitet ljudskih resursa predstavlja dinamičan element razvojne politike. Njegova mobilnost i sposobnost prilagođavanja ubrzava i unapređuje promjene. Doprinos obrazovanja je za ukupni razvoj od strateškog značaja, između ostalog i zato jer tehnološki napredak diktira razvoj ljudskog potencijala. Obrazovni sistem na našim prostorima prati problem nepodudaranja strukture školstva, obrazovnih profila i potreba privrede. Ko degradira svoj obrazovni sistem gubi i sopstvenu budućnost. Loše obrazovanje nije jedini isključivi razlog nezaposlenosti ali je činjenica da postoji snažna korelacija između ove dvije pojave kao i da obrazovanje igra značajnu ulogu u borbi protiv nezaposlenosti. Tranzicioni procesi rezultirali su krupnim promjenama u strukturi zaposlenosti. Privredni pritisci i nesigurno tržište prisililo je brojne organizacije da se okrenu fleksibilnijim oblicima zapošljavanja. Nakon analize dostupnih studija, analiza, istraživanja u sferi kretanja na tržištu rada u Republici Srpskoj, te analize dostupnih relevantnih statističkih podataka, o demografskoj strukturi, zaposlenosti i karakteristikama radne snage, neformalnoj ekonomiji, politikama obrazovanja i ishodima tržišta rada, kao i ekonomskom rastu i dinamici potražnje za radom, ovaj rad odgovara na pitanje kakva su trenutna kretanja na relaciji obrazovanje-tržište rada Republike Srpske, te daje analitički pregled dostupnosti radne snage s obzirom na starosnu strukturu, obrazovnu strukturu i druge dostupne statističke pokazatelje.

Ključne riječi: obrazovanje i obrazovna struktura, tržište rada, radna snaga

ABSTRACT

Education is one of the key factors in the effectiveness and speed of economic development. Improving and changing social relations depends mostly on the knowledge and on the level of education of people. Modern development requires new knowledge and the need for them is constantly growing. The quality of human resources is a dynamic element of development policy. Its mobility and adaptability accelerates and improves change. The contribution of education is for the overall development of strategic importance, among other things, because technological progress dictates the development of human potential. The educational system in our area monitors the problem of mismatch in the structure of education, educational profiles and the needs of the economy. The one who degrades his educational system loses his own future. Poor education is not the only exclusively reason for unemployment, but the fact is that there is a strong correlation between these two phenomena, and that education plays an important role in the fight against unemployment. Transition processes have resulted in major changes in the structure of employment. Economic pressures and the uncertain market has forced many organizations to turn to more flexible forms of employment. After analyzing the available studies, analysis, research in the field of labor market trends in the Republic of Srpska, and analyzing the available relevant statistical data, the demographic structure, employment and characteristics of the workforce, the informal economy, education policies and labor market outcomes, as well as the economic growth and dynamics of labor demand, this paper answers the question of current trends in the education and labor market of the Republic of Srpska and provides an analytical overview of the availability of labor force with respect to the age structure, educational structure and other available statistical indicators.

Keywords: education and educational structure, labor market, labor force

**PRILAGOĐAVANJE OBRAZOVANJA IZ OBLASTI MARKETINGA U REPUBLICI
SRBIJI USLOVIMA DIGITALNE EKONOMIJE**
**ADAPTATION OF EDUCATION FROM MARKETING IN THE REPUBLIC OF SERBIA
TO THE CONDITIONS OF DIGITAL ECONOMY**

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APSTRAKT

Poslovanje kompanija u uslovima digitalne ekonomije jedna je od jasno identifikovanih karakteristika savremene poslovne prakse. U tom smislu, nastaje i očekivanje da bi navedeno stanje trebalo da utiče i na strukturiranje odgovarajućih kurikuluma obrazovnih institucija i kada je marketing u pitanju. Predmet ovoga rada jeste upravo zastupljenost digitalnog marketinga u kurikulumima odgovarajućih visokoškolskih ustanova u Republici Srbiji. Pored toga, u radu će biti prezentovana relevantna svetska iskustva. Posebna pažnja biće posvećena sagledavanju alternativnih načina edukacije iz oblasti digitalnog marketinga iz aspekta domaćih uslova. Na posletku, biće prezentovana potencijalna relevantnost inkorporacije takvih sadržaja u kurikulume visokoškolskih ustanova za studente, kompanije i društvo.

Ključne reči: marketing edukacija, digitalna ekonomija, digitalni marketing

ABSTRACT

The operation of companies in the conditions of digital economy is one of the clearly identified features of modern business practice. In this sense, there is an expectation that this situation should also influence the structuring of appropriate curricula of educational institutions when marketing is in question. The subject of this work is the research of representation of digital marketing in the curricula of the respective higher education institutions in the Republic of Serbia. In addition, the relevant world experiences will be presented in this paper. Special attention will be devoted to the consideration of alternative ways of education in the field of digital marketing from the aspect of domestic conditions. At the end, the potential relevance of including such content curricula of educational institutions for students, companies and society will be presented.

Keywords: marketing education, digital economy, digital marketing

**ULOGA EKONOMSKOG FAKULTETA U NIŠU U PODSTICANJU EKONOMSKOG
RAZVOJA JUGOISTOČNE SRBIJE**

**THE ROLE OF THE FACULTY OF ECONOMICS IN NIŠ IN STRENGTHENING THE
ECONOMIC DEVELOPMENT OF THE SOUTH EAST SERBIA**

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APSTRAKT

Doprinos akademaca razvoju (DAR) predstavlja projekat pokrenut od strane Ekonomskog fakulteta u Nišu, a u saradnji sa Regionalnom razvojnom agencijom Jug. Projekat DAR predstavlja odraz društveno odgovornog ponašanja Ekonomskog fakulteta u Nišu i put ka implementaciji koncepta dualnog obrazovanja na visokoškolskim institucijama. Opšti cilj ovog projekta je ostvarenje saradnje između Ekonomskog fakulteta i malih i srednjih preduzeća i preduzetnika koja će rezultirati benefitima za obe strane, a u konačnom i podsticanju ekonomskog razvoja Jugoistočne Srbije. Namera Fakulteta je da ovaj projekat dugoročno egzistira, uz uključivanje što većeg broja studenata i preduzeća. U okviru prvog poziva studenti su rešavali probleme 8 preduzetnika, odnosno malih i srednjih preduzeća, iz oblasti marketinga, logistike, finansija, upravljanja troškovima, investicija, upravljanja kvalitetom, inovacija. Kao rezultat prvog poziva u okviru projekta DAR izradjeno je 8 studija rešenja problema korisnika, koje su prezentovane na Ekonomskom fakultetu u Nišu u prisustvu predstavnika Ministarstva prosvete, nauke i tehnološkog razvoja Republike Srbije. Cilj ovog rada jeste prezentacija metodologije DAR projekta, ali i rezultata, odnosno ideja studenata koji su nastale kao rezultat njihovih znanja, veština, sposobnosti, timskog rada i dobre komunikacije sa nastavnicima i saradnicima Ekonomskog fakulteta. Takođe, cilj rada je širenje svesti o značaju inkorporiranja prakse u nastavne planove i programe ekonomskih fakulteta, kako bi validnost znanja i veština koje se stiču i razvijaju tokom studija bila verifikovana primenom u rešavanju praktičnih, realnih problema privrednika.

Ključne reči: projekat, Ekonomski fakultet, dualno obrazovanje, saradnja, ekonomski razvoj.

ABSTRACT

The Contribution of Academics to Development (DAR) is a project initiated by the Faculty of Economics in Niš, and in cooperation with the Regional Development Agency South. The DAR project is a reflection of the socially responsible behavior of the Faculty of Economics in Niš and way to the implementation of dual education at higher education institutions. The overall goal of this project is to achieve cooperation between the Faculty of Economics and small and medium-sized enterprises and entrepreneurs, which will result in benefits for both parties, and ultimately stimulate the economic development of South-East Serbia. The intention of the Faculty is to provide long existence of this project, with the involvement of more students and enterprises. Within the first call, students solved the problems of 8 entrepreneurs, small and medium-sized enterprises, in the field of marketing, logistics, finance, cost management, investments, quality management, and innovation. As a result of the first call within the DAR project, 8 studies of problem solutions for users have been prepared and presented at the Faculty of Economics in Niš, in the presence of representatives of the Ministry of Education, Science and Technological Development of the Republic of Serbia. The aim of this paper is to present the methodology of the DAR project, as well as the results, i.e. the ideas of students created as a result of their knowledge, skills, abilities, team work and good communication with professors and assistants of the Faculty of Economics. Also, the aim of the paper is to spread awareness about the importance of incorporating practice into the curricula of the faculties of economics, so that the validity of the knowledge and skills created and developed during the studies could be verified by its application in finding solutions for practical, real business problems.

Key words: project, Faculty of Economics, dual education, cooperation, economic development.

ECONOMIC OPTIMIZATION OF SOCIO-EDUCATIONAL SERVICES PROVISION IN NEW RURAL SETTLEMENTS: CASE OF PERM SUBURB IN RUSSIA

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ABSTRACT

Urban metropolitan areas continue to grow not only due to population growth in rural areas, but also by creating new settlements. The establishment of new settlements in the rural suburbs of major cities became widespread in Russia 15 years ago. For instance, 14 settlements formed around Perm in the past six years. Such settlements do not have any production (economic) importance by themselves. At the same time, the establishment of social infrastructure is not planned initially. At the first stage municipalities, in which new settlements form, receive significant economic benefit from the development of the rural suburban resettlement – village administrations budget is replenished by property and land taxes. For example, in the suburban district of Perm Krai Permskii, through the establishment of new settlements, budget increased by 37-43% annually. The need of providing several new settlements with social facilities (e.g. schools, kindergartens, etc.) comes gradually. The establishment of such facilities within the boundaries of the rural municipalities is estimated at hundreds of millions Russian rubles. Thus, all the initial economic benefits from the development of new settlements are lost. Therefore, it appears that there is a need to develop optimization models of educational facilities within the boundaries of municipalities, in order to optimize their number, size and location. The aim of the developed model is minimizing both distance to educational facilities and cost of these facilities. Calculations show that the development of a regional optimization scheme of socio-educational environment of a rural settlement within the boundaries of the suburban zone will reduce expenditure on establishment and operation of these facilities on average by 20-25%.

Keywords: new rural settlement, municipal formation, education services, socio-educational environment.

Sekcija: Ekonomska politika, teorija i razvoj / Section: Economic policy, theory and development

**ANALIZA ISPISA STUDENATA SA EKONOMSKOG FAKULTETA BRČKO KAO
JEDAN OD POKAZATELJA ZABRINJAVAJUĆEG TRENTA TRAJNOG ODLASKA
STANOVNIKA IZ BRČKO DISTRIKTA BiH**

**THE ANALYSIS OF STUDENTS' DROPOUT RATE AT THE FACULTY OF ECONOMIC
BRČKO AS ONE OF THE INDICATORS OF WARRIYNG THREND OF PERMANENT
POPULATION OUTFLOW FROM THE BRČKO DISTRICT OF BiH**

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APSTRAKT

U posljednjih nekoliko godina Bosna i Hercegovina se suočava s masovnim egzodusom stanovništva, ponajprije mladih ljudi, starih između 15 i 30 godina. Zvaničnih podataka o stvarnom broju onih koji su zauvijek otišli nema. Ni jednu od nadležnih institucija ne zabrinjava, niti interesuje činjenica da se društveno tkivo Bosne i Hercegovine ubrzano razara, te da se već suočavamo s pitanjem: "Koga ćemo u bliskoj budućnosti učiti u školama, kome ćemo predavati na Fakultetima?" Najvažniji razloga za "bijeg" je način na koji se vodi politika i uređuje država. Naime, iako je administrativna stopa nezaposlenost najviša u cijeloj regiji i prema podacima za prvi kvartal 2017. godine iznosi 40,1%, zanimljivo je da su neprestano nametnuti i iznova izrežirani sukobi između političkih aktera, prijetnje konfliktima, stalno insistiranje na teritorijalnoj i nacionalnoj pripadnosti, umjesto spremnosti za rješavanje gorućih, životnih problema veći razlog za odlazak od nezaposlenosti. Ni Brčko distrikt BiH, na žalost, nije zaobišao ovaj trend, čak što više su neka istraživanja pokazala da se Brčko distrikt BiH nalazi u samom vrhu ljestvice bosanskohercegovačkih gradova koje građani masovno napuštaju. Jedan od pokazatelja ovog zabrinjavajućeg stanja je i stopa ispisa studenata sa Ekonomskog fakulteta Brčko. Analiza će pokazati da je najveći broj ispisanih studenata s prve godine prvog ciklusa studija, te da je glavni i osnovni razlog ispisa trajno napuštanje Bosne i Hercegovine.

Ključne riječi: masovno napuštanje Bosne i Hercegovine, neusklađenost obrazovanja i tržišta rada, analiza ispisa studenata sa Ekonomskog fakulteta Brčko.

ABSTRACT

During the last few years, Bosnia and Herzegovina has experienced a massive exodus of its population, especially in case of young people aged between 15 and 30. There are no official data on the actual number of those who left the country forever. None of the institutions is concerned or interested in the fact that the social fabric of Bosnia and Herzegovina is being rapidly destroyed and that we are already facing the question: "In the near future, who will we teach in schools and at faculties?" The most important reasons for the "escape" are the way the politics is governed and country organized. Namely, although the administrative unemployment rate is the highest in the entire region and, according to the data for the first quarter of 2017, it amounts to 40.1%, it is interesting to notice that re-established and re-enacted conflicts between political actors, possibilities of conflict escalation, constant insistence on territorial and national affiliation are being constantly brought into focus, pushing aside the willingness to solve urgent issues and life problems. This has even become the greater reason for leaving the country than the unemployment. Unfortunately, The Brčko District of Bosnia and Herzegovina has not been circumvented by this trend – on the contrary, the research has shown that the Brčko District of BiH is at the very top of the list of Bosnian towns severely influenced by the population outflow. One of the indicators of this worrying situation is the rate of student leaving the Faculty of Economics in Brčko. The analysis will show that the highest number of dropouts can be found in the first year of studies, and that the main reason for leaving is the permanent migration from Bosnia and Herzegovina.

Keywords: massive population outflow from Bosnia and Herzegovina, mismatch between education and labour market, dropout rate analysis for the Faculty of Economics Brčko.

APPROACHES TO SOLVING THE PROBLEM OF PROVIDING THE POPULATION OF CITIES WITH HOUSING

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ABSTRACT

The paper discusses the problem of providing population of large cities of Russia with housing for decades. Studies have been carried out to solve this problem by providing land for the construction of individual housing in suburban settlements of large megacities. The growth of the well-being of the population, project and financial measures on the part of the authorities create prerequisites for increasing the population's interest in suburban housing. The urban population has the opportunity to purchase affordable housing in the territory of suburban settlements with good transport accessibility, engineering infrastructure, favorable environmental conditions. Large families are provided with free provision of land for individual housing construction in suburban rural settlements within the framework of the targeted program.

Studies have shown that the resettlement of urban residents in suburban rural settlements, causes an increase in the area of settlements due to agricultural land, and as a result, a decrease in the area of arable land, while the amount of land tax in the local budget may increase by 50%. Reducing the area of arable land, which for one settlement will be about 200-300 hectares, can be compensated by involving arable land in other settlements in agricultural circulation.

Keywords: urban population, individual housing construction, rural settlements, arable land, land tax

**БИЗНИС ФОРУМ БРЧКО ДИСТРИКТ БИХ 2017 – ТЕМЕЉ НОВОГ ПОСЛОВНОГ
ЦИКЛУСА**
**BUSINESS FORUM BRČKO DISTRICT BIH 2017 - THE FOUNDATIONS OF THE NEW
BUSINESS CYCLE**

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АПСТРАКТ

Није тајна да феномен глобализације пружа многобројне могућности за привредни потенцијал развијених земаља. С друге стране, у савременом пословном амбијенту, трендови по којима су препознатљиве земље у развоју, између осталог су: незапосленост, слабо тржишно учешће домаћих фирми, велики одлив омладине и радне снаге и друго. Власти државних и локалних нивоа спроводе разне програме подршке како би се овај тренд зауставио и креирао амбијент за привлачење квалитетних иностраних инвеститора и капитала. Управо кроз такав један програм, влада Брчко дистрикта партнерством са Економским факултетом Брчко, струковним удружењем и привредницима од 08 до 10. новембра 2017. године организује први Бизнис форум Брчко дистрикт БиХ. Бизнис форум је мјесто гдје ће се сусрести домаће и иностране идеје, знање и инвеститори. Предмет овог рада је анализа програма бизнис форума и тврдња да ће изведени закључци дати допринос у будућем развоју Брчког и региона.

Кључне ријечи: партнерство, привреда, инвестиције, тржиште, пословни циклуси.

ABSTRACT

It is no secret that the phenomenon of globalization offers various opportunities for the economic potential of developed countries. On the other hand, in modern business environment, the trends that characterize developing countries include, among others: unemployment, poor market share of domestic firms, large outflows of youth and labor force etc. The state and local government authorities implement various support programs in order to stop this trend and create an environment for attracting foreign investors and capital. It is precisely through such a program that the Government of the Brčko District, in cooperation with the Faculty of Economics Brčko, professional association and businessmen, organizes the first Brčko Distrikt Business Forum (8 - 10 November, 2017). The Forum is a place where domestic and foreign ideas, knowledge and investors will meet. The subject of this paper is the analysis of the Forum's program and the assertion that its conclusions will contribute to the future development of Brčko and the region.

Keywords: partnership, economy, investments, market, business cycles.

ЕФИКАСНОСТ И ОГРАНИЧЕЊА МОНЕТАРНИХ ПОЛИТИКА БИХ, СРБИЈЕ И ХРВАТСКЕ**EFFICIENCY AND MONETARY POLICY LIMITS IN BiH, SERBIA AND CROATIA****Иван Мирковић, Весна Петровић**

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АПСТРАКТ

Економски проблеми у условима неолиберализма и транзиције, лоших и неуспјелих приватизација у БиХ, Србији и Хрватској су готово идентични, али се монетарни оквир разликује. БиХ има валутни одбор, Србија има политику циљања инфлације, а Хрватска номинално сидро девизног курса (режим пливајућег управљаног девизног курса). На питање која се монетарна стратегија показала дјелотворном у управљању кризом и санирању њених посљедица, нема адекватаног и задовољавајућег одговора. Наиме, три посматране земље су мале, отворене транзиционе земље, високо евроизирани, са слабије развијеним институцијама и финансијском структуром, осјетљиве на промјене девизног курса трпе ограничења, из економског и финансијског система, посебно у условима кризе у вођењу активне и самосталне монетарне политике. Упркос циљу централне банке, да промовише генералну политику државе и различито институционално устројство централних банака у наведеним државама, и њихове несводиве функције, ЦБ БиХ функционише у режиму валутног одбора, док централне банке Србије и Хрватске у режиму „квази валутног одбора“, постоји јединство циља, стабилност цијена, курса, и финансијска стабилност. Заједнички именоване монетарних политика централних банака БиХ, Србије и Хрватске да нису довољно самосталне, активне и развојно оријентисане.

Кључне ријечи: монетарна стратегија, валутни одбор, циљање инфлације, номинално сидро девизног курса, режим пливајућег управљаног девизног курса

ABSTRACT

Economic problems in terms of neo-liberalism and transition, poor and unsuccessful privatisation in BiH, Serbia and Croatia are almost identical, but the monetary framework differs. BiH has a currency board, Serbia has a policy of inflation targeting, and Croatia has nominal anchor exchange rate (managed regime of floating exchange rate). On the question what is the monetary strategy which proved effective in managing the crisis and its consequences there is no adequate and satisfactory answer. Namely, the three studied countries are small, open transitional countries, highly pro-European, with underdeveloped institutions and financial structure, sensitive to changes in exchange rates, and suffer the limitations of economic and financial system, especially in conditions of crisis in the conduct of an active and independent monetary policy. Despite, the objective of the central bank, to promote the general policy of the state and a different institutional structure of central banks in these countries, and their irreducible functions, CB BiH operates in currency board regime, while the central Bank of Serbia and the Croatia operate in the regime of "quasi currency board", there is unity of purpose, price stability, exchange rate and financial stability. The common denominator of the monetary policies of the central banks of Bosnia and Herzegovina, Serbia and Croatia is that these are not sufficiently independent, active and developmentally oriented.

Keywords: monetary strategy, the currency board, inflation targeting, the nominal anchor exchange rate, regime of managed floating exchange rate, price stability

ENVIRONMENTAL TAXES IN VIEW OF SUSTAINABLE DEVELOPMENT

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ABSTRACT

Environmental taxes are an important fiscal instrument which can be held like the support for sustainable development. Sustainable development is ensured by applying environmental taxes as one of the economic measures. The aim of the study is to evaluate the influence of environmental taxes as key financial regulators of sustainable development, on sustainable development.

The following research fields related to influence of environmental taxes on sustainable development have been identified by the scientific literature review: theoretical insights on the influence of environmental taxes on the economy, environmental pollution, rational use of resources, and social security; analysis of environmental tax reforms and evaluation of their influence on sustainable development. An array of indicators of sustainable development affected by environmental taxes is formed by analysing the areas and indicators of sustainable development and linking them to the functions of environmental taxes. The methodology for evaluation of the influence of environmental taxes on the sustainable development has been developed on the basis of methods for evaluation of the influence of taxes on the sustainable development used by researchers (classical taxation principles and indicators have been used: ratios between labour, environmental and other taxes, Gini index, labour productivity, energy intensity, productivity of greenhouse gas emissions), and empirical study on the case of Lithuania has been conducted. Evaluation of the influence of environmental taxes on the sustainable development has been found to be relevant both in theoretical and practical terms for the following reasons: researchers agree unanimously that environmental taxes are one of the key financial instruments for reduction of negative environmental impact, and economic and social development of countries; increasingly more significance to environmental taxes in the process of sustainable development has been granted by legislation and international political agreements.

The study follows the principle of triangulation. Combination of several methods allows using the benefits of one method to compensate for the weaknesses of another method. Information on the Environmental Accounts, data published by the Eurostat and the Department of Statistics of Lithuania, Environmental Protection Agency in their respective databases have been used for the empirical study. The study builds on the definition of environmental fiscal instrument taxes developed by the European Commission and Eurostat and used by all EU member countries for comparative valuation, analysis of tax structure, dynamics, tax base, income, etc. Data for the long period of 2000 to 2012 have been used to ensure reliability of the findings.

The importance of environmental taxes on sustainable development is supported by consistency between functions of the taxes with the components of sustainable development: positive effect of the taxes on environment (reduced environmental pollution, environmentally friendly use of natural resources), economy (increase of state revenue, growth of employment rate) and social area (reduction of tax burden, increase of competitiveness of labour force).

Keywords: Environmental taxes, Sustainable development, Financial regulators, International agreements, Environmental pollution, Rational use of resources.

METHOD OF ECONOMIC ESTIMATION OF LOSSES FROM MORTALITY OF THE POPULATION OF THE REGION

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ABSTRACT

The article deals with economic losses of the region, arising from premature mortality of the population. Premature mortality and reduction of the human capital of the region are the most important problems facing modern society. The production and consumption created by the population of the region form the basis of the social and economic system. The problem of economic evaluation of processes occurring in the economic space of the region is the most acute in the context of the development of human capital and the efficient use of the resources of the region. The specificity of the economic evaluation of mortality losses lies in the complexity of determining and accounting for the economic variables that form them.

There are many approaches to the economic evaluation of mortality losses, but modern conditions require an adequate and convenient tool that allows the most comprehensive assessment of the scale of losses from the mortality of the population of the region and allows using economic assessment in making managerial decisions by the regional government.

The author proposes the method of economic estimation of losses from mortality of the population. The methodology is based on the income approach, as well as the PYLL approach. In accordance with the method, economic losses consist of 4 components: losses associated with underproduction of the gross regional product; losses associated with the failure to receive tax revenues to the regional budget; losses associated with a decrease in the volume of actual final consumption resulting from the retirement of the deceased from the socio-economic life of the region; loss of potential life years in view of premature death. The method allows estimating losses for five-year sex-age groups and various causes of death for a period of 1 year. The method also assumes an aggregated economic loss estimate for all components to determine the scale of regional losses and correlate them with the gross regional product, as well as the amount of expenditure for the regional health system.

The author conducts approbation of the method of economic estimation of losses from mortality of the population on statistical materials of the Perm region for 2015. As a result of mathematical calculations, the author gives an economic assessment and characterizes the scale of economic losses from the mortality of the population of the Perm region, correlates the amount of losses with the costs of the regional health care system and offers management solutions to reduce losses in the region.

Keywords: economic estimation of losses; mortality; gross regional product; income approach.

NON-LINEAR DEPRECIATION AS A FACTOR OF ACCELERATED REPRODUCTION OF FIXED-ASSET FUNDS

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ABSTRACT

Fixed-asset funds provide the basis for agriculture productive potential; as a result, state of these funds has a great impact on efficiency and prospects for the development of the industry. Fixed assets are the basis for fixed-asset fund reproduction of enterprises in different industries. In 2016 fixed assets accounted for 50% of all investments in Russia. Own resources consist of two global financial flows: profit and depreciation charges. Depreciation is the most accessible and stable source to cover simple and expanded reproduction of fixed-asset funds. Influencing this process the government has an opportunity to regulate simple and expanded reproduction processes of operating fixed-asset funds, thus restoring the enterprise productivity.

Development of optimal depreciation policy with the requirements of current legislation of the Russian Federation is an important issue for the enterprise. Various methods of depreciation were carried out on the example of particular fixed assets object and analyzed in terms of the largest value of discounted investment flow. We consider declining methods as the most profitable ways of depreciation determination. These methods accelerate the return of monetary funds to the enterprise, reduce the inflation processes in economy with the course of time. Our research was focused on declining method that is used for tax assessment and declining balance method in accounting. In formalized form these calculation methods have a lot of common features, thus determining calculated parameters (design ratio) under which the depreciation amount in tax and financial accounting will be identical.

The research results may be practiced by particular enterprises in order to optimize the depreciation policy, release their own sources of assessments and accelerate the reproduction of fixed-asset funds.

Keywords: fixed-asset funds, investments, depreciation policy, declining method of depreciation, declining balance method

**ODNOS DRŽAVE PREMA EKONOMIJI
COUNTRY RELATIONSHIP TO ECONOMY**

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APSTRAKT

U uslovima globalizacije i regionalizacije ispoljava se značajna uloga države u privrednom životu. U svim savremenim tržišnim privredama država interveniše u tri domena: u alokaciji resursa, raspodeli nacionalnog dohotka i u upravljanju konjunkturu. U nekim zemljama ona usmerava i ukupan ekonomski i socijalni razvoj. Stoga se i zadaci države različito definišu. U prvom delu ovog rada je sažetije obrađeno koji su to instrumenti i kako država razvija svoju kontrolu nad ekonomijom. Ustavna prava državne vlade su se tumačila na mnogo načina i koristila kako za održavanje javnog interesa, tako i za održavanja reda u tokovima ekonomije. Države donose svoje odluke na osnovu određenih pravila. Postavlja se pitanje javnog izbora, odnosno, da li je on upotrebljiv? U modernim demokratskim društvima naglašava se važnost pojedinačnih vrednosti, ali se problem javlja kada je potrebno sakupiti milione glasova u jednu odluku. Ako državne delatnosti ne poboljšavaju razvoj ekonomije, mogu nastati neuspesi koje bi mogli svrstati u dva izvora: birokratska prisila i kratkoročni vidokruzi. U drugom delu ovog rada, pažnja je posvećena na primene sankcija vlade na proizvođače kao i potrošače da bi se zaštitio životna okolina, odnosno državno regulisanje eksternalija koje mogu biti pozitivne i negativne. Regulaciju eksternalija država sprovodi putem raznih poreza, taksi i raznih drugih intervencionističkih mjera. Međutim, da bi se ublažile negativne eksternalije, država takođe može prodati prava na zagađivanje okoline. Ili pak, u savremenim ekonomijama vlade donose specifične standarde i norme kojima se nastoje ublažiti ili regulisati eksternalije. Treći deo rada opisuje obrađena sredstva i mere državne intervencije u modernoj ekonomiji gde takođe nema savršeno slobodnog dejstva. Međutim, postoje neki segmenti ekonomije gde je država potpuno suverena. Monetarna i kreditna ekspanzija najefikasniji metod za vantržišnu preraspodelu dohotka. Takođe smo mogli videti da ako država ne spreči monetarnu i kreditnu ekspanziju, onda su sve ostale ekonomske mere, makar one bile i najbolje mere, nedovoljne da se spreči kasniji ekonomski kolaps.

Ključne reči: država, ekonomija, razvoj, promene, izgradnja

ABSTRACT

The role of the State in the area of market economy is very important in the conditions of globalization and regionalization. In all modern market economies state acts in three aspects: in allocation of resources, placement of the GDP, and the management of competitive advantages. In the first part of this paper, summaries are dealt with which instruments are and how the state develops its control over the economy. Constitutional rights of the state government have been interpreted in many ways and used both to maintain public interest and to maintain order in the flows of the economy. States make their decisions on the basis of certain rules. The issue of public choice is raised, that is, is it usable? In modern democratic societies, the importance of individual values is emphasized, but the problem arises when it is necessary to collect millions of votes in one decision. If national activities do not improve the development of the economy, there can be failures that could be classified in two sources: bureaucratic coercion and short-term vision. In the second part of this paper, attention is paid to the application of government sanctions to producers and consumers in order to protect the environment, or state regulation of externalities that can be positive and negative. The regulation of the external states is carried out through various taxes, taxes and various other interventionist measures. However, in order to mitigate negative externalities, the state can also sell the right to pollute the environment. Or, in modern economies of the government they bring specific standards and norms that try to alleviate or regulate externalities. The third part describes the processed funds and measures of state intervention in the modern economy, where there is also no perfect free action. However, there are some segments of the economy. Monetary and credit expansion is the most effective method for extensively reallocating income. We also could see that if the state does not prevent monetary and credit expansion, then all other economic measures, even if they were the best measures, are insufficient to prevent a subsequent economic collapse.

Keywords: country, economy, development, changes, built.

**PERSPEKTIVE PRIMJENE MODELA JAVNO-PRIVATNOG PARTNERSTVA U
FUNKCIJI ODRŽIVOG RASTA I RAZVOJA LOKALNIH SAMOUPRAVA
PERSPECTIVES OF THE APPLICATION ON THE PUBLIC-PRIVATE PARTNERSHIP
MODELS IN THE SUSTAINABLE GROWTH AND DEVELOPMENT OF LOCAL SELF-
GOVERNMENT**

Milena Mitrović

Samostalni preduzetnik

APSTRAKT

U nedostatku vlastitih sredstava i sve većeg javnog duga, državna vlast kao i lokalne samouprave pokušavaju da primijene neki od modela javno-privatnog partnerstva za finansiranje uglavnom infrastrukturnih projekata u svrhu poboljšanja kvaliteta pružanja javnih usluga.

Javno-privatno partnerstvo je bazirano na ugovoru i postoji široka lepeza mogućnosti definisanja pojedinosti u zavisnosti od vrste projekta koji se želi realizovati. Stoga se javno-privatno partnerstvo ne ograničava i uokviruje jednom definicijom niti je potrebna stroga zakonska regulativa. Analize pokazuju da je "procvat" primjene modela javno-privatnog partnerstva krenuo devedesetih godina prošlog vijeka i da ga ekonomski kritičari već sad smatraju nepovoljnim po vlade država ili lokalnih samouprava.

U radu će se dati osvrt na iskustva lokalnih samouprava u realizaciji poslovnih projekata putem nekog od modela JPP-a kao i iskustvo Francuske gdje su ekonomisti dali bezbroj kritika i zagovaraju definisanje novog zakona za osnivanje mješovitih ili polu-javnih preduzeća za realizaciju određenog projekta.

Cilj članka je da se ustanovi da li finansiranje projekata putem modela javno-privatnog partnerstva ima perspektivu kao nosilac razvoja lokalnih samouprava ili ovaj model sufinansiranja treba odbaciti kao nepouzdan i neefikasan. Naglasak će biti u definisanju koje su to koristi za javnog i za privatnog partnera i šta je to što ih ograničava i koči njihovu primjenu.

Ključne riječi: javno-privatno partnerstvo, lokalna samouprava, razvoj.

ABSTRACT

In the absence of the own resources and increasing public debt, state authorities and local governments need to try to apply some of the public-private partnership models to finance mainly infrastructure projects to improve the quality of public service.

A public-private partnership is based on a contract and there is a wide range of options for defining details depending on the type of project that is to be realized. Therefore, public-private partnership is not limited and framed by one definition, and strict legal regulations are required. Financial analyzes show that the "flourishing" of the implementation of the public-private partnership model has begun in the 1990s and economic critics already considered that it is unfavorable by the government or the local self-governments.

The article will give an overview of the experience of local self-governments in the implementation of business projects through one of the PPP models as well as the experience of France where economists gave too many criticisms and affirmed the definition of a new law for the establishment of mixed or semi-public enterprises for the implementation of a particular project.

The goal of the article is to determine whether the financing of projects through the public-private partnership model has a perspective as a carrier of development the local self-government or this co-financing model should be rejected as unreliable and ineffective. The emphasis will be on defining what has been useful for both the public and the private partner, and what is limiting them and hindering their implementation.

Keywords: public-private partnership, local self-government, development.

POREZI KAO INSTRUMENT JAVNE POLITIKE I KONKURENTNOSTI
- STUDIJA SLUČAJA ŠEST EX YU ZEMALJA -
TAXES AS AN INSTRUMENT OF PUBLIC POLICY AND COMPETITIVENESS
- A CASE STUDY OF SIX EX YU COUNTRIES -

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APSTRAKT

Sadejstvo države i ekonomije ispoljava se u svim sverama moderne tržišne ekonomije, tako da ni jedan segment poslovnog sektora ne ostaje nedirnut od strane državnog aparata. U savremenoj mješovitoj ekonomiji možemo identifikovati najvažnije ekonomske ciljeve države poput poboljšanja ekonomske efikasnosti, stabilizovanje ekonomije i ekonomski razvoj kroz mjere makroekonomske politike, rast konkurentnosti, te smanjenje ekonomske nejednakosti. Ovaj rad analizira poreze kao najvažniju polugu koju država ima na raspolaganju u cilju usmjeravanja ekonomskih tokova i efekte koje različite poreske politike imaju na konkurentnost privrednog ambijenta u šest zemalja ex Yu regiona. U analizi su korišteni indikatori Svjetske Banke vezani za plaćanje poreza – broj plaćanja u godini, vrijeme potrebno za sva poreska plaćanja, ukupna poreska stopa, porez na profit, porezi na dohodak i doprinosi I ostali porezi, kao i indikatori konkurentnosti Svjetskog Ekonomskog Foruma. Analiza pokazuje dominantan uticaj instrumenata javne politike na konkurentnost poslovnog ambijenta u posmatranim zemljama. U radu se dalje daju smjernice I prijedlozi koje instrumente bi trebalo koristiti u cilju poboljšanja ekonomskog okruženja, rasta produktivnosti, privlačenja novih investicija i dinamičnijeg ekonomskog razvoja u posmatranim zemljama.

Ključne riječi: porezi, javna politika, konkurentnost, poslovni ambijent, javni izbor.

ABSTRACT

The state and economic cooperation is manifested in all spheres of a modern market economy, that no segment of the business sector remains untouched by the state apparatus. In the modern mixed economy, we can identify the most important economic goals of the state such as improving economic efficiency, stabilizing the economy and economic development targeted through macroeconomic policy measures, increasing competitiveness, and reducing economic inequality. This paper analyzes taxes as states the most important lever available for the purpose of streamlining economic flows and the effects that different tax policies have on the competitiveness of the business environment in the six countries of the ex Yu region. The indicators used in the analysis are the World Bank indicators related to tax payment - number of payments per year, time required for all tax payments, total tax rate, profit tax, labor tax and contributions and other taxes, as well as the competitiveness indicators of the World Economic Forum. The analysis shows the dominant influence of public policy instruments on the competitiveness of the business environment in the observed countries. The paper further provides guidelines and suggestions on which instruments should be used in order to improve the economic environment, productivity growth, attract new investments and more dynamic economic development in the observed countries.

Keywords: taxes, public policy, competitiveness, business environment, public choice.

**SIMULATION ANALYSIS OF THE EFFECT OF FLAT INCOME TAX REFORM ON
INCOME DISTRIBUTION IN CHINA**

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ABSTRACT

Flat tax reform has been widely spread in countries with economies in transition. However, the current progressive income in China has limited income distributional effects. This paper applies simulation methods to compare flat income tax with progressive income tax under the assumption of unchanged total personal income tax revenues. We compute income inequality index and tax progressivity index, and decompose some of them. Research has shown that the distributional effects of flat income tax will rise with the increase of tax rate and deductions, the contribution of vertical equity is greatest and deductions have more effects on tax progressivity.

Keywords: flat income tax, income distribution, tax reform, China

THE CURRENT ECONOMIC STATUS OF COMMODITY PRODUCTION IN PERMSKII KRAI

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ABSTRACT

In the article, the current economic status in Russia is briefly viewed, the factors restraining the growth of Russian economy are defined. The analysis of current status of commodity support in Russia is made and the self-sufficiency lack of commodity production is concluded. The analysis of self-sufficiency of commodity production in Perm krai is made. It is revealed that at the end of 2014 at the expense of intraregional production, the need of only potato and egg products is completely closed. The main factors influencing the development of AIC (agro-industrial complex) of Perm krai and their relationships are defined. The conclusion of the need for a comprehensive approach to the development of the entire AIC of krai is made.

Keywords: economy of krai with commodity production, commodity production support, the need of agroindustrial complex in krai, self-sufficiency of commodity production.

THE EPISTEMOLOGICAL ORIGINS OF AN ADEQUATE ECONOMIC POLICY

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ABSTRACT

The author's idea of the expediency of enriching the theoretical basis of empirical research for the purpose of scientific substantiation of economic policy is interpreted as the epistemological sources of such policy. This idea is realized by evaluating the role of choosing the priority of the information paradigm for creating a more solid basis for making adequate decisions. Statistical arguments confirming the applicability of such a paradigm belonging to the theory of knowledge (epistemology) are materials of the study of the influence of the external environment on agriculture - the most important component of material production. That is why it requires special attention on the part of power structures conducting economic policy, and on the part of researchers providing a scientific information base for carrying out this policy.

Keywords: epistemology, history of knowledge, economic policy, paradigm, coordination, subordination, external environment, agriculture.

УГОВОРИ ТРГОВИНСКОГ ПРАВА У ПОДСТИЦАЊУ ЕКОНОМСКОГ РАЗВОЈА TRADE LAW CONTRACTS IN ENCOURAGING ECONOMIC DEVELOPMENT

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АПСТРАКТ

Уговори трговинског права било именовани или неименовани уговори представљају правни основ за економски развој сваке земље. Њихова специфичност по основу које су пријемчиви и у спрези са институцијама високог образовања, привредом и влашћу на било којем нивоу, се огледа у томе што су облигациони уговори углавном диспозитивне правне природе и као такви дозвољавају уговорним странама да уређују своје правне односе, права и обавезе у складу са законом. Небројене могућности које као правни инструменти пружају трговински уговори као што су: уговор о лиценци, уговор о франшизингу, уговор о лизингу и уодређеној мјери уговор о факторингу и форфетингу, који иако се одређеном виду идвајају као банкарски послови или послови Банкарског права, су свакако пренос права индустријске својине, коришћење покретних и непокретних ствари путем уговора о лизингу, без преноса права својине, те уговор о франшизингу као комбиновани уговор *sui generis*, доприносе економском развоју вршећи уштеду приликом прибављања средстава за производњу. У овом раду биће коришћене све методе које би могле допринијети његовој квалитетнијој изради. Првенствено мислећи на методе које су карактеристичне за друштвена истраживања у којима ће бити издвојене научна дескрипција и анализа садржаја (са синтезом), затим индуктивно-дедуктивна, историјска и компаративна анализа. Од посебних правних метода у максимално могућој мјери биће примјењена правно-логичка, компаративна и догматско нормативна метода. Извори истраживања ће се састојати из стручне и научне литературе (домаће и стране), стручних и научних публикација, часописа и других радова, међународних конвенција, закона и правилника. Резултат рада је да укаже на могућности, и правне инструменте по основу којих се у спрези са правном науком може довести до подстицања економског развоја.

Кључне ријечи: трговински уговори, лизинг, лиценца, франшизинг.

ABSTRACT

Commercial law contracts named or unnamed contracts constitute the legal basis for the economic development of each country. Their specificity on the basis of which they are susceptible and in conjunction with higher education, economics and government at any level is reflected in the fact that the obligatory contracts are mostly dispositive legal nature and as such allow the contracting parties to regulate their legal relations, rights and obligations in accordance with the law. Unbridled opportunities provided by legal instruments as trade agreements such as: license agreement, franchising contract, leasing agreement and, in a certain measure, a factoring and forfeiting contract, which, although they are identified as banking activities or Banking Law, are certainly a transfer of the industrial property rights, the use of movable and immovable items through a leasing contract, without the transfer of ownership rights, and franchising as a combined *sui generis* contract, contributing to economic development by making savings in acquiring means of production. In this paper, all methods that could contribute to its quality development will be used. Primarily thinking about methods that are characteristic of social research in which scientific description and analysis of content (with synthesis) will be emphasized, then inductive-deductive, historical and comparative analysis. The legal-logical, comparative and dogmatic normative methods will be applied to the maximum possible extent from special legal methods. Sources of research will consist of professional and scientific literature (domestic and foreign), professional and scientific publications, journals and other papers, international conventions, laws and regulations. The outcome of the paper is to point out the possibilities, and legal instruments based on which, in conjunction with legal science, can stimulate economic development.

Keywords: commercial contracts, leasing, license, franchising.

УЛОГА ВИСОКОГ ОБРАЗОВАЊА КАО ФАКТОРА ПРИВРЕДНОГ И ДРУШТВЕНОГ РАЗВОЈА

THE ROLE OF HIGHER EDUCATION AS A FACTOR OF ECONOMIC AND SOCIAL DEVELOPMENT

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АПСТРАКТ

Привредни развој и напредак сваког друштва зависе од образовања становништва. Сходно томе, неопходно је посветити посебну пажњу сектору образовања, његовом повезивању са тржиштем рада и дефинисању стратегије. Свет је данас суочен са кризом у многим областима друштвеног живота и рада људи, па и у области васпитања и образовања. Основно питање земаља у развоју је како ухватити корак са развијеним земљама у светској прерасподели знања, вештина и способности, односно укључити се у савремене светске токове. Образовање као важан чиниоц развоја и напретка, у било којој земљи, па и у Србији плени пажњу најшире јавности, сручњака и посебно научника, који га посматрају са различитих страна. Оно је у последње две деценије доживело драстичне промене које су последица крупних догађаја на светској образовној, економској и политичкој сцени. За Србију, у процесу транзиције, ово питање је веома актуелно да би постигла напредак, приближавање, односно усклађивање образовног, научно-истраживачког и развојног система са ужим и ширим окружењем. Универзитети су значајни за промовисање друштвеног, културног и економског развоја нација и треба да предузму улогу у променама и привредном развоју Србије. Истовремено, додатно се намеће и питање савремених образовних парадигми које су примерене турбулентном окружењу, веома брзим променама и методама рада, што држимо да је допунски истраживачки изазов и покретачки мотив за покушај давања властитог доприноса истраживаном.

Кључне речи: образовање, људски капитал, универзитет, привредни развој

ABSTRACT

Economic development and growth of every society depend on the education. Therefore, it is necessary to pay special attention to the education sector, its connections with the labor market and defining the strategy. The world today faces a crisis in many areas of social life and work of people, including the education. The main issue of developing countries is how to catch up with developed countries in the global redistribution of knowledge, skills and capabilities, or engage in modern world trends. Education as an important factor in the development and progress, in every country, even in Serbia, draws the attention of the general public, experts and especially scientists, who view it from different sides. Over the last two decades, it has experienced drastic changes that are the result of major events on the world's educational, economic and political scene. For Serbia, in the transition process, this issue is very topical in order to achieve progress, convergence, or harmonization of the educational, scientific and research and development system with a narrower and wider environment. Universities are important for promoting the social, cultural and economic development of nations and should take a role in the changes and economic development of Serbia. At the same time, the question of contemporary educational paradigms, which are appropriate to the turbulent environment, very rapid changes and methods of work, is additionally posed, which is a complementary research challenge and an incentive to try to give our own contribution to the research.

Keywords: education, human capital, university, economic development

Sekcija: Marketing i menadžment / Section: Marketing and management

**A STRUCTURED SKILLS TRAINING UNDER PROFESSIONAL EDUCATION IN
“CREDIT MANAGEMENT” APPLIED UNDERGRADUATE INSTITUTIONS**

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ABSTRACT

Global uncertainty and heavy competition requires companies to remain effective in investments and sensible in people development. Employers consistently place high value on graduates that have demonstrated relevant skills and knowledge. For acquiring such relevant capabilities, and avoiding "undifferentiated" Students in Applied Undergraduate Education, a skills training program geared towards professional ideals should be designed. A qualitative study using curriculum mapping was conducted, as well as interviewing teaching staff members, employers, enterprise staffs, and students. This paper outlines a structured skills training framework which links learning objectives to desired business results. As one of "soft science"-"Credit management", this professional skills training should be composed of three parts: theoretical training based on practice, job training (or post practice), and professional extension ability practice. At the same time, applicable tools were used in specific practical courses. Employment status showed that the structured skills training improved the students' professional skill, reduced the cost of companies in training, and enhanced students' competitiveness in the labor market.

Keywords: professional education, skills, credit management, applied undergraduate institutions, curriculum mapping

CORPORATE CULTURE AND SOCIO-PSYCHOLOGICAL CLIMATE OF THE ORGANIZATION

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ABSTRACT

In this paper, the authors clarified the definition of corporate culture, attributing this set of models of behavior to strategic management body; they also described regulators of corporate culture as well as classification of the corporate culture. The authors identified the socio-psychological climate as an integral characteristic of the system of interpersonal relations in the group, reflecting the complex of decisive psychological conditions in the corporate culture. Three main types of leaders were defined: negative type, generating an unfavorable climate in the collective, positive type, forming a good climate, intermediate type, creating an uncertain climate.

Keywords: corporate culture, organizational culture, socio-psychological climate, types of leaders.

EFIKASNOST UPRAVLJANJA KAPITALOM U TRGOVINI
EFFICIENCY OF CAPITAL MANAGEMENT IN TRADE

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APSTRAKT

U cilju ostvarenja određenih ciljeva (ekonomskih, socijalnih i okruženskih) neophodno je što efikasnije upravljati kapitalom u trgovini. Za te svrhe vrlo je značajno poznavati ključne determinante prinosa od kapitala u trgovini. U ovom radu se primenom određenih teorijsko-metodoloških saznanja istražuje uticaj ključnih (dvanaest) faktora na prinos od kapitala u trgovini Srbije za 2015. i 2016. Njihovo poznavanje je vrlo značajno primenom adekvatnih mera za poboljšanje efikasnosti upravljanja kapitalom (prinosa od kapitala) trgovine u Srbiji u budućnosti. (JEL klasifikacija: F65 L81 M40)

Ključne reči: teorija kapitalne strukture, determinante, performanse, finansijski leveridž, trgovina Srbije

ABSTRACT

In order to efficiently manage and optimize the capital structure, as a function of achieving the goal performance of the company, it is necessary to know its determinants. There are general and determinants specific to the nature of each company. This paper explores the determinants of capital structure in trading companies in Serbia. In that context internal determinants of the capital structure in trade of Serbia for the period 2015-2016 are specially researched. Their positive and negative effects are important for optimizing the capital structure, as significant determinant, in order to achieve the targeted total performance of the trade in Serbia in the future. (**JEL classification:** F65 L81 M40)

Keywords: the theory of the capital structure, determinants, performance, financial leverage, trade in Serbia

**MENADŽMENT ZNANJA I KONKURENTSKA PREDNOST: KUDA IDE SAVREMENA
TEORIJA I PRAKSA**

**KNOWLEDGE MANAGEMENT AND COMPETITIVE ADVANTAGE:
CONTEMPORARY THEORY, PRACTICE, AND TRENDS**

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APSTRAKT

Među najznačajnijim faktorima u kreiranju konkurentske prednosti organizacije je njena sposobnost da efektivno koristi postojeće i kreira novo znanje. Menadžment znanja kao koncept prepoznat je kao jedan od najvažnijih menadžment alata. Međutim, uprkos uočenom padu u korišćenju formalnih programa menadžmenta znanja u organizacijama, razmena informacija i korisnog znanja je od izuzetnog značaja za organizacije. Danas se kompanije neprekidno moraju prilagođavati novim tehnologijama i konstantno promenljivom poslovnom okruženju. Kompanije usled toga moraju da iznađu načine da identifikuju korisno, primenljivo znanje, i da stvore i razviju kulturu deljenja znanja kako bi se podstakla razmena znanja i iskustava zaposlenih i kreiranje novog znanja. Nove tehnologije, sa druge strane, mogu povećati sveukupnu efektivnost menadžmenta znanja jer u značajnoj meri daju doprinos procesima menadžmenta znanja. Ovo je naročito važno u procesu kreiranja novog, distinktivnog znanja u nekoj organizaciji.

Ključne reči: menadžment znanja, konkurentska prednost, menadžment alati, informacione tehnologije

ABSTRACT

One of the most significant factors in creating competitive advantage of an organization is its capability to *effectively* use existing knowledge and to create new knowledge. Concept of Knowledge Management (KM) *has been widely recognized as an important* management tool. But, in spite of a marked decrease in the use of formal Knowledge management programmes in organizations, exchange of information and applicable knowledge is of great importance to organizations. Nowadays, companies *continually* need to *adjust* to *new* technologies and *ever-changing* business environment. Therefore, companies need to *find ways* to identify useful, applicable knowledge and to create and develop a knowledge sharing culture as to encourage the exchange of employees' *knowledge* and *experiences* and the *creation of new knowledge*. Modern technologies, on the other hand, could increase the knowledge management overall effectiveness as they contribute significantly to the support of KM processes. This is particularly important in the process of creating new, distinctive knowledge in an organization.

Keywords: Knowledge management, competitive advantage, management tools, information technologies

MERGERS AND ACQUISITIONS IN RUSSIA: TYPES OF REORGANIZATION

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ABSTRACT

The work describes the classification of mergers and acquisitions and contains schematic types of reorganization within mergers and acquisitions: a) provision of capital for the creation of a subsidiary company; b) integration of the capitals of two companies for the creation of a parent and subsidiary companies; c) unification of legal entities in the form of association; d) conclusion of contracts on the creation of a partnership between the subjects of entrepreneurial law; e) reorganization through acquisition; f) reorganization through merger; g) full spin-off within restructuring; h) partial spin-off within restructuring. The research analyzes Russian practice of mergers and acquisitions, determining the factors for the formation of the investment model of the economy in Russia. The purpose of this work is to define the types of reorganization within the framework of mergers and acquisitions, as well as to conduct the analysis of Russian practice. The research is based on the results of Russian companies, as well as on certain articles and monographs.

Keywords: mergers and acquisitions, M&A, reorganization, corporate management.

**OBEZBJEĐENJE KVALITETA KAO FAKTOR UVJERENOSTI
DA SISTEM DOBRO FUNKCIONIŠE
QUALITY ASSURANCE AS THE FACTOR FOR ASSURANCES ON PROPER
FUNCTIONING OF THE SYSTEM**

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APSTRAKT

U članku se istražuje obezbjeđenje kvaliteta kao dio menadžmenta kvalitetom usredsređen na obezbjeđivanje uvjerenosti da su ispunjeni zahtjevi kvaliteta. Planiranjem i kontrolom proizvod i usluga treba da imaju kvalitet koji zadovoljava zahtjeve korisnika. Zbog nesavršenosti inputa i procesa (aktivnosti), i pored brižljivo obavljenog planiranja i kontrole kvaliteta, na proizvodima i uslugama se u stvarnosti pojavljuju greške različitih posljedica. Rizici slabog kvaliteta se javljaju u skoro svim aktivnostima organizacije i posljedice mogu biti po sve zainteresovane strane. Stoga, zainteresovane strane imaju potrebu za internim i eksternim procjenama i provjerama, čime stiču povjerenje u stvarne rezultate organizacije. Za realizaciju ovog istraživanja bilo je neophodno navesti i obrazložiti svrhu i mjesto obezbjeđenja kvaliteta u menadžmentu kvaliteta, posljedice po organizacije ukoliko ne obezbjeđuju kvalitet i mjere koje mogu preduzeti kako bi ispravile greške i efektivno funkcionisale. U radu se istraživala stručna i naučna literatura iz ove oblasti i koristile metode deskriptivna, analize, sinteze. Rezultati istraživanja ukazuju na značaj obezbjeđivanja kvaliteta za sticanje neophodne uvjerenosti svih zainteresovanih subjekata da sistem kvaliteta dobro funkcioniše.

Ključne riječi: obezbjeđivanje uvjerenosti, zahtjevi kvaliteta, sistem kvaliteta

ABSTRACT

This article researches the quality assurance as the part of the quality management focused on the providing of assurances that the quality requirements are met. With planning and control the product and service should have the quality which meets the requirements of the user. Due to imperfections of the inputs and processes (activities), even beside the careful planning and quality control, the products and services in reality have defects with different consequences. The risks of poor quality occur in almost all activities of the organization and consequences can be suffered by all stakeholders. Therefore, the stakeholders have the need for internal and external assessments and verifications, thus acquiring the confidence in the real results of the organization. For implementation of this research it was necessary to state and explain the purpose and place of the quality assurance in the quality management, consequences for the organization if it fails to provide the quality and measures which can be taken in order to correct the defects and have effective functioning. The paper researched the professional and scientific literature from this field and we have used the descriptive, analysis, synthesis methods. The research results show the importance of the quality assurance for the necessary assurances to all stakeholders that the quality system is functioning properly.

Keywords: quality assurance, quality requirements, quality system

**PROCES STRATEGIJSKOG UPRAVLJANJA RESTRUKTURIRANJEM PREDUZEĆA
PROCESS OF STRATEGIC MANAGEMENT BY RESTRUCTURING OF ENTERPRISES**

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APSTRAKT

U menadžmentu postoji veliki broj različitih pristupa, pravaca, škola i teorija, usmjerenih ka poboljšanju rezultata upravljanja pojedinim procesima u preduzeću. Analizirajući trendove poslovanja uspješnih preduzeća u svijetu, uviđamo potrebu restrukturiranja preduzeća. Restrukturiranje pojedinih oblika strategije, strukture ili pozicije preduzeća u većini slučajeva kod nas nisu dali zahtijevane rezultate. Iz tog razloga ističemo potrebu za stratezijskim pristupom u upravljanju procesom restrukturiranja preduzeća. Stratezijski pristup mora biti shvaćen kao specifična upravljačka filozofija ili koncept, koji su imanentni svim poslovnim procesima i prožimaju cijelu organizaciju. Povećanje fleksibilnosti i spremnosti na promjene predstavljaju prvi uslov ulaska u procese restrukturiranja preduzeća. Analizirajući rezultate procesa restrukturiranja domaćih i stranih preduzeća, uočili smo nedostatke upravo stratezijskog pristupa, što predstavlja i misiju rada. Takođe, rad ima za cilj da ukaže na ocjene i poziciju Republike Srpske i BiH u procesima restrukturiranja u odnosu na druge tranzicione zemlje.

Ključne riječi: Strategija, upravljanje, program, restrukturiranje, proces.

ABSTRACT

In the management there are many different approaches, directions, schools and theories, aimed at improving the results of managing individual processes in the enterprise. Analyzing the trends in the business of successful companies in the world, we recognize the need to restructure the company. Restructuring of certain types of strategy, structure or position of the company in most cases did not give us the required results. For this reason, we emphasize the need for a strategic approach in managing the enterprise restructuring process. A strategic approach must be understood as a specific managerial philosophy or concept that is immanent to all business processes and permeates the entire organization. Increasing the flexibility and readiness to change is the first requirement for entering the restructuring process of the company. Analyzing the results of the restructuring process of domestic and foreign companies, we saw the shortcomings of a precisely strategic approach, which is also a labor mission. Also, the paper aims to point out the ratings and position of the Republic of Srpska and BiH in the restructuring processes in relation to other transitional countries.

Keywords: Strategy, management, program, restructuring, process.

**ПРОМОВИСАЊЕ КОНЦЕПТА ИНТЕГРИСАНИХ МАРКЕТИНГ КОМУНИКАЦИЈА
ПУТЕМ ОБРАЗОВНОГ СИСТЕМА У ФУНКЦИЈИ ПОБОЉШАЊА ПЕРФОМРАНСИ
КОМПАНИЈА**

**PROMOTING CONCEPT OF INTEGRATED MARKETING COMMUNICATIONS BY
EDUCATIONAL SYSTEM IN FUNCTION OF IMPROVING COMPANIES'
PERFOMANCES**

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АПСТРАКТ

Концепт интегрисаних маркетинг комуникација датира од пре више од две деценије, али се и у савременим условима сугерише потреба његовог додатног прихватања у привредној пракси. У основи, односи се на интегрисање свих маркетинг активности компаније у функцији креирања и слања конзистентне промотивне поруке кроз различите медије како потрошачима, тако и осталим стакхолдерима. Досадашња истраживања указују на позитивне комуникацијске и економске ефекте примене овог концепта. У овом раду акценат је на додатној промоцији концепта интегрисаних маркетинг комуникација у домаћим условима која би била вршена од стране институција образовног система са циљем побољшања перформанси компанија које би тај концепт имплементирале у свом пословању.

Кључне речи: интегрисане маркетинг комуникације, образовни систем, перформансе компанија

ABSTRACT

The concept of integrated marketing communications emerged more than two decades ago, but in modern conditions there is still the need for its additional acceptance in business practice. Basically, it refers to the integration of all marketing activities of the company in the function of creating and sending consistent promotional messages through various media to both, consumers and other stakeholders. Previous researches indicate the positive communication and economic effects of the application of this concept. In this paper, the emphasis is on further promotion of the concept of integrated marketing communications in domestic conditions that would be carried out by educational systems' institutions in order to improve the performance of companies that would implement this concept in their business.

Keywords: intergated marketing communications, educational system, companies' performances

THE REORGANIZATION OF COMPANIES: THEORETICAL VISUAL APPROACH

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ABSTRACT

The work describes the classification of mergers and acquisitions and contains schematic types of reorganization within mergers and acquisitions: a) conclusion of contracts on the creation of a partnership between the subjects of entrepreneurial law; b) reorganization through acquisition; c) reorganization through merger; d) full spin-off within restructuring; e) partial spin-off within restructuring. The research analyzes Russian practice of mergers and acquisitions, determining the factors for the formation of the investment model of the economy in Russia. The purpose of this work is to define the types of reorganization within the framework of mergers and acquisitions, as well as to conduct the analysis of Russian practice. The research is based on the results of Russian companies, as well as on certain articles and monographs.

Keywords: mergers and acquisitions, M&A, reorganization, corporate management

**УЛОГА СЕКТОРА ОСИГУРАЊА У УПРАВЉАЊУ
РИЗИЦИМА КЛИМАТСКИХ ПРОМЕНА
THE ROLE OF THE INSURANCE SECTOR
IN THE RISK MANAGEMENT OF CLIMATE CHANGES**

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АПСТРАКТ

У научној и стручној литератури постоји велики број доказа да се климатски систем Земље мења. Бројна истраживања указују да повећање концентрације гасова стаклене баште у атмосфери, која је проузрокована углавном људским активностима, резултира растом температуре ваздуха. Сличне промене су измерене за температуру океана, ниво мора, обим и дебљину морског леда и ниво падавина. Ови трендови намећу потребу да осигуравачи испитују економски утицај климатских промена и развијају додатне алате за управљање овим ризицима, пре свега због доказаног утицаја на екстремне временске прилике.

У раду су најпре приказана истраживања везана за узроке климатских промена, њихова могућа даља кретања и утицај на животну средину, друштвени и економски систем. Затим су анализирани директни и индиректни утицаји ових промена на пословање друштава за осигурање и мере које оне предузимају у циљу управљања овим ризицима.

Циљ овога рада је био да на бази досадашњих светских искустава прикаже које је акције неопходно да спроведу друштва за осигурање како би обезбедила бољу заштита од ових ризика за становништво и привреду Босне и Херцеговине. Наведена анализа је указала на значај јавно-приватних партнерства за решавање питања тражње и понуде осигурања, као и проналажење нових модела трансфера ризика.

Кључне речи: климатске промене, управљање ризиком, осигурање, јавно-приватна партнерства

ABSTRACT

There is a great deal of evidence in scientific and professional literature that the Earth's climate system is changing. Numerous studies have shown that the increase of concentration of greenhouse gases in the atmosphere, which is caused mainly by human activities, results in an increase of air temperature. Similar changes were measured in ocean temperature, sea level, volume and thickness of polar ice, as well as precipitation. These trends impose the need for insurers to examine the economic impact of climate change and develop additional tools to manage these risks, primarily due to the proven impact on extreme weather conditions.

The paper primarily presents research related to the causes of climate change, their possible further movements and their influence on the living environment, as well as social and economic systems. Furthermore, direct and indirect effects of these changes on the operations of insurance companies and the measures they take to manage these risks were analyzed.

The aim of this paper was to show what actions it is necessary for the insurance companies to conduct in order to provide better protection against these risks for the population and economy of Bosnia and Herzegovina, based on worldwide experiences up until now. The analysis above pointed out the importance of public-private partnerships for addressing the demand and supply issues of insurances, as well as finding new risk transfer models.

Keywords: climate changes, risk management, insurance, public-private partnerships

Sekcija: Računovodstvo i finansije / Section: Accounting and finance

**AUTSORSING RAČUNOVODSTVENIHH FUNKCIJA KAO OBLIK POVEZIVANJA
PREDUZEĆA U CILJU EKONOMSKOG RASTA I RAZVOJA
OUTSOURCING ACCOUNTING FUNCTIONS AS A CONNECTION COMPANIES TO
ECONOMIC GROWTH AND DEVELOPMENT**

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APSTRAKT

Dugotrajan rast, razvoj i konkurentna prednost preduzeća zavise od velikog broja faktora. Potraga za najefikasnijim načinom poslovanja u savremenim uslovima dovodi do stvaranja nove strategije poslovanja, koju primjenjuju sve velike i značajne svjetske kompanije. Preduzeća se fokusiraju na svoju osnovnu djelatnost a sporedne aktivnosti prepuštaju drugim, specijalizovanim preduzećima. Takav način poslovanja naziva se outsorsing.

Vremenom, outsorsing postaje ključna strategija poslovanja i broj outsorsovanih aktivnosti dobija značajne dimenzije. Zbog toga preduzeća svih veličina i djelatnosti ozbiljno razmišljaju o ovoj strategiji. U skladu sa politikom, ciljevima, veličinom i načinom poslovanja preduzeća eksternalizuju sljedeće funkcije: poslovne procese (prodaja, marketing, administracija, finansije i računovodstvo), upravljanje ljudskim resursima, proizvodnju, informacione tehnologije i logistiku. Praksa je pokazala da su outsorsing informacionih tehnologija i računovodstvenih usluga najprimjenjeniji oblici ove strategije, sa izraženim trendom rasta.

Računovodstvo kao izuzetno složena i opširna oblast često predstavlja dodatni trošak za preduzeće. Zbog toga, veliki je broj računovodstvenih funkcija koje se outsorsuju, skoro da ne postoji oblast računovodstva koja do sada nije bila predmet outsorsing strategije. To svakako nije bez razloga. Prvi, osnovni i najvažniji razlog za svako preduzeće jeste smanjenje troškova. Podjela rizika, pristup novim tehnologijama, novom znanju, tržištima samo su neki od razloga zbog kojih se preduzeća odlučuju da outsorsuju računovodstvene funkcije. Naravno, kao i kod svake druge strategije poslovanja postoje određeni rizici koji mogu biti efikasno eliminisani ukoliko se poslu pristupa na profesionalan način od strane oba partnera outsorsing ugovora.

Ključne riječi: outsorsing, poslovni procesi, računovodstvene funkcije, rast, razvoj, strategija.

ABSTRACT

Prolonged growth, development and competitive advantage depend on many factors. The search for the most efficient way of doing business in modern conditions leads to the formation of the new business strategy, which is applied in all large and important companies in the world. Companies focus on their core business and supporting activities are left to other, specialized firms. Such a way of doing business is called outsourcing.

Over time, outsourcing is becoming a key business strategy and number of outsourced activities received significant dimensions. Therefore, companies of all sizes and industries are seriously considering this strategy. In accordance with the policy, objectives, size and manner of operation of enterprises externalize the following functions: business processes (sales, marketing, administration, finance and accounting), human resources, manufacturing, information technology and logistics. Practice has shown that the outsourcing of information technology and accounting services are the most applied forms of this strategy, with a strong upward trend.

Accounting as an extremely complex and lengthy power often represents an additional cost for the company. Therefore, a number of accounting functions to outsource, there is almost no area of accounting that has not been the subject of outsourcing strategies. It is certainly not without reason. First, the basic and most important reason for any company is to reduce costs. Risk sharing, access to new technology-intensive, new knowledge, markets are just some of the reasons why companies decide to outsource accounting functions. Of course, as with any other business strategy, there are certain risks that can be effectively eliminated if the business approach in a professional manner by both partners outsourcing contracts.

Keywords: accounting function, business processes, development strategies, growth, outsourcing.

MOGUĆNOSTI PRIMJENE OBRAČUNA TROŠKOVA PO AKTIVNOSTIMA U JAVNOM SEKTORU

POSSIBILITIES OF THE APPLICATION OF ACCOUNTING OF COSTS BY ACTIVITIES IN THE PUBLIC SECTOR

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APSTRAKT

Poslovno okruženje u današnje vrijeme postalo je dinamičnije i nepredvidivo. Karakteriše ga progresivno smanjenje troškova rada i materijala i intenzivna upotreba tehnologije, a ovim pomjeranjem opšti troškovi postaju značajan dio ukupnih troškova. Alokacija opštih troškova na proizvode i usluge, ukoliko nije u skladu sa principom uzročnosti, može dovesti do pogrešnih informacija koje nisu djelotvorne i ne odražavaju korišćenje resursa organizacije. U današnjem okruženju tradicionalni sistemi obračuna troškova ne pružaju tačne informacije o troškovima, dok troškovi zasnovani na aktivnostima (ABC) mogu pružiti djelotvorniji upravljački sistem. ABC nije samo poboljšanje konvencionalnog pristupa nego i radikalno različit pristup obračunu troškova, metodologija koja obezbjeđuje informacije za stalni napredak organizacije, to je strategijski sistem obračuna troškova posvećen punim troškovima po procesima, proizvodima i kupcima. U radu se razmatra početak, suština i mogućnost primjene obračuna troškova po aktivnostima u javnom sektoru, gdje se potrebe za relevantnim informacijama o troškovima kontinuirano povećavaju. Podaci za aplikaciju preuzeti su iz dokumentacije organizacije, finansijskih evidencija, procjene vremena za pojedine aktivnosti, neposrednog posmatranja i neformalnog intervjua sa zaposlenima. Rezultati pokazuju da se ABC može primijeniti u javnom sektoru i dobiti precizne informacije pretvaranjem računovodstvenih podataka u troškovne aktivnosti, koje se odnose na kvalitet proizvoda, usluga i dobrobit građana. Krajnji cilj aplikativnog pristupa nije samo da se izračuna "prava" cijena usluga nego prikaz korisnosti ABC kada rastu opšti troškovi u ukupnim troškovima i kada raste asortiman usluga, kao što je slučaj u javnoj upravi i neprofitnim organizacijama. Pored prednosti ABC ima i ograničenja, uključujući složenost u primjeni koja je značajno veća u javnom nego u privatnom sektoru.

Ključne riječi: ABC, javni sektor, Komisija za hartije od vrijednosti

ABSTRACT

The business environment has become more dynamic and unpredictable nowadays. It is characterized by a progressive reduction in labor and material costs and intensive use of technology, and with this shifting, general costs become a significant part of total costs. The allocation of general costs to products and services, if incompatible with the causality principle, can lead to incorrect information that is not effective and does not reflect the use of the organization's resources. In today's environment, traditional cost accounting systems do not provide accurate cost information, while cost-based activities (ABCs) can provide a more efficient management system. ABC is not only an improvement in the conventional approach but also a radically different approach to cost accounting, a methodology that provides information for the organization's ongoing progress, a cost-effective, cost-effective system for processes, products and customers. The paper discusses the beginning, the essence and the possibility of applying cost accounting by public sector activities, where the needs for relevant cost information are continuously increasing. Application data is taken from the organization's documentation, financial records, time estimates for individual activities, direct observation and informal interviews with employees. The results show that ABC can be applied in the public sector and obtain precise information by converting accounting data into costing activities that relate to the quality of products, services and the welfare of citizens. The ultimate objective of the application approach is not only to calculate the "right" price of services but to demonstrate the usefulness of ABC when overall costs increase in total costs and when a range of services grows, such as in the public administration and non-profit organizations. In addition to the advantages ABC approach has limitations, including the complexity of application that is higher in the public than in the private sector.

Keywords: costing by activity, public sector, HOV Commission

**УЛОГА ИНСТИТУЦИЈА СРЕДЊЕГ И ВИСОКОГ ОБРАЗОВАЊА У РАЗВОЈУ
РАЧУНОВОДСТВЕНЕ ПРОФЕСИЈЕ**

**THE ROLE OF MIDDLE AND HIGH EDUCATION INSTITUTIONS IN THE
DEVELOPMENT OF ACCOUNTING PROFESSION**

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АПСТРАКТ

Рачуноводство несумњиво представља један од темеља квалитетног процеса одлучивања и управљања различитим пословним и другим системима. Експанзија пословних активности на међународном и глобалном плану, упоредо са развојем робног и финансијског тржишта, утицала је на снажне промјене у традиционалним системима рачуноводства и финансијског извјештавања и потребу константног прилагођавања националног регулаторног оквира и рачуноводствене праксе у земљама широм свијета.

Једно од кључних обиљежја процеса напуштања традиционалних и преласка на рачуноводствена правила и принципе који су данас општеприхваћени на глобалном плану представља одлука о увођењу у примјену Међународних рачуноводствених стандарда, односно Међународних стандарда финансијског извјештавања. Овакав искорак у Републици Српској направљен је још почетком вијека, када је отворен и трајни процес континуиране едукације свих заинтересованих за професионално обављање послова у области рачуноводства.

У овом раду се, на основу анализе регулаторног оквира, наставних и студијских програма и других релевантних докумената и информација, сагледавају неке од квалитативних карактеристика образовног процеса у средњим стручним школама и на јавним високошколским установама у Републици Српској у областима које су, директно или индиректно, повезане са стицањем знања и вјештина неопходних будућим професионалним рачуновођама. Проведена истраживања заснивају се на претпоставци да квалитет рачуноводствене професије, поред осталог, у великој мјери зависи и од квалитета образовног процеса који се одвија у поменутиим институцијама. Циљ истраживања је да се идентификују основне карактеристике узрочно-последичне везе између образовног процеса и квалитета рачуноводствене професије и дају препоруке за могућа унапређења.

Кључне ријечи: рачуноводство, образовање, континуирана професионална едукација, рачуноводствена професија

ABSTRACT

Accounting is undoubtedly one of the cornerstones of a quality decision-making and management process for various business and other systems. Expansion of business activities on an international and global level, along with the development of the commodity and financial markets, has influenced strong changes in traditional accounting and financial reporting systems and the need for constant adjustment of the national regulatory framework and accounting practice in countries around the world.

One of the key features of the process of abandoning traditional and moving to accounting rules and principles that are universally accepted today is the decision to introduce into the application of International Accounting Standards and International Financial Reporting Standards. This step forward in the Republic of Srpska was made at the beginning of the century, when a continuous and continuous process of continuous education of all those interested in professional accounting work was opened.

In this paper, on the basis of the analysis of the regulatory framework, teaching and study programs and other relevant documents and information, some of the qualitative characteristics of the educational process in secondary vocational schools and public higher education institutions in the Republic of Srpska are examined in areas that, directly or indirectly, related to acquiring knowledge and skills necessary for future professional accountants. The conducted research is based on the assumption that the quality of the accounting profession, among other things, depends to a large extent on the quality of the educational process that takes place in the mentioned institutions. The aim of the research is to identify the basic characteristics of the cause-and-effect relationship between the educational process and the quality of the accounting profession and provide recommendations for possible improvements.

Keywords: accounting, education, continuous professional education, accounting profession

**ULOGA JAVNE REVIZIJE U PODSTICANJU EKONOMSKOG RAZVOJA U
REPUBLICI SRPSKOJ**
**THE ROLE OF PUBLIC AUDIT IN STRENGTHENING ECONOMIC DEVELOPMENT
IN THE REPUBLIC OF SRPSKA**

Bojan Ćurić

Glavna služba za reviziju javnog sektora Republike Srpske

APSTRAKT

Ciljevi u ovom radu su povezani sa značajem javne revizije za ekonomsku i finansijsku stabilnost Republike Srpske imajući u vidu da javni sektor predstavlja oko 50% nacionalne ekonomije. Javna revizija provodeći revizije učinka ali i finansijske revizije, doprinosi efikasnosti privrednog sistema i racionalnom donošenju odluka o realokaciji resursa što u biti indirektno utiče na podsticaj ekonomskog razvoja. Opravdanje za ovu konstataciju leži u činjenici da javna revizija ukazuje na probleme koji umanjuju učinak cjelokupnog javnog sektora i njegovog poslovanja s jedne strane a povećava njegovu transparentnost i utiče na stvaranje dodate vrijednosti za društvo u cjelini s druge strane. Međutim, javna revizija je samo dio sistema, te je neophodna čvrsta veza, odnosno partnerstvo između javne revizije i drugih organizacija. Ova činjenica proizilazi iz iskustava razvijenih zemalja u kojima je praksa pokazala manjkavost u tradicionalnoj odvojenosti funkcija raznih organa. Analiza takođe smješta sistem eksterne revizije u širi kontekst reformskih i integracionih procesa kako bi se ukazalo na značaj ove oblasti i njenu povezanost sa drugim reformskim oblastima.

Istraživanje je obavljeno primjenom standardnog metodološkog postupka po kojem su korišćeni sekundarni izvori tj. istraživanje domaće i strane stručne literature, (knjige, članci, studije, izvještaji relevantnih institucija, itd.) i publikacija vezanih za tu problematiku. Na ovako pribavljene podatke primijenjena je metoda sistematizacije, redukcije i klasifikacije podataka. Pripremljeni podaci su predstavljali polaznu osnovu, na koju su primijenjene kvalitativne metode analize: metode opservacije, logičkog objašnjenja, provjeravanja i kritičke analize teorijskih i empirijskih istraživanja.

Rezultati su pokazali da javna revizija kroz utvrđene nalaze i date preporuke po tim nalazima, sve više akcenat stavlja na težnju da se u javnom sektoru primijeni ekonomski princip odlučivanja iz privatnog sektora po kome se sredstva trebaju ulagati na takav način da njihova potrošnja izazove uvećani povraćaj resursa nakon datog ciklusa ulaganja u što većem broju slučajeva. Dalja analiza je omogućila i davanje preporuka za buduću ulogu koju javna revizija ali i druge organizacije mogu da igraju u izgradnji finansijske odgovornosti. U tom kontekstu, javna revizija ima izuzetno važnu ulogu u ekonomskom razvoju jedne države koja bi sve više trebala da dobija na značaju, imajući u vidu i njenu ulogu u reformskim i integracionim procesima.

Cljučne riječi: javna revizija, ekonomski razvoj, partnerstvo institucija

ABSTRACT

The goals in this paper are related to the importance of public audit for the economic and financial stability of Republika Srpska, bearing in mind that the public sector represents about 50% of the national economy. The public audit, carrying out performance audits, as well as financial audits, contributes to the efficiency of the economic system and rational decision-making on resource reallocation, which in turn has the effect of stimulating economic development. The justification for this conclusion lies in the fact that the public audit indicates problems that diminish the performance of the entire public sector and its business on the one hand, and increases its transparency and affects the creation of added value for the society as a whole on the other. However, public audit is only part of the system, and a strong connection is needed, that is, a synergy between public audit and other organizational arrangements. This fact stems from the experience of developed countries in which practice has shown a defect in the traditional separation of functions of various organs. The analysis also places the external audit system in a wider context of reform and integration processes to highlight the importance of this area and its connection with other reform areas.

The research was carried out using the standard methodological method by which secondary sources were used, ie, research of domestic and foreign professional literature (books, articles, studies, reports of relevant institutions, etc.) and publications related to this issue. The method of systematization, reduction and classification of data was applied to this data obtained. The prepared data represented the starting point, on which qualitative methods of analysis were applied: methods of observation, logical explanation, testing and critical analysis of theoretical and empirical research.

The results showed that the public audit through established findings and recommendations made on these findings put more emphasis on the tendency to apply in the public sector the economic principle of decision making from the private sector by which the funds should be invested in such a way that their consumption is caused by increased return of resources after a given investment cycle in as many cases as possible. The next analysis also provided recommendations for the future role that public audit, but also other organizations, could play in building financial responsibility. In this context, public audit plays an extremely important role in the economic development of one country, which should be gaining in importance, bearing in mind its dependence on reform and integration processes.

Keywords: public audit, economic development, partnership of institutions

Sekcija: Finansijski menadžment

CJENOVNA KONKURENTNOST KAO MEDIJATOR TURISTIČKIH PERFORMANSI

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APSTRAKT

Pojedini stručnjaci posmatraju cjenovnu konkurentnost kao podsticajni faktor za poboljšanje turističkih performansi. Imajući u vidu značaj turističke privrede u ekonomiji mnogih zemalja, ekonomske fluktuacije treba pažljivo analizirati prilikom kreiranja turističkih politika i strategija. Cilj ovog istraživanja je razumjeti opšti uticaj cjenovne konkurentnosti na performanse turizma. U tu svrhu smo sproveli analizu medijacije kako bismo pojasnili kako cjenovna konkurentnost utiče na pretpostavljeni pozitivan uticaj ukupne konkurentnosti turizma na turističke performanse. Nalazi pokazuju da cjenovna konkurentnost ne posreduje efektu konkurentnosti turizma na performanse turizma.

Ključne riječi: cjenovna konkurentnost, turističke performanse, turistička konkurentnost

ABSTRACT

Price competitiveness is perceived by some scholars as an incentive factor for improving tourism performance. Having in mind the importance of the tourism industry for the economy of many countries, economic fluctuations should be carefully analyzed when creating tourism policies and strategies. The aim of this research is to understand the general impact of price competitiveness on tourism performance under different economic conditions. For that purpose we conducted mediation analysis to clarify how price competitiveness affects the assumed positive effect of overall tourism competitiveness on tourist performance. The findings indicate that price competitiveness does not mediate the effect of tourism competitiveness on tourism performance.

Keywords: price competitiveness, tourism performance, tourism competitiveness

**DRUŠTVA ZA OSIGURANJE U FUNKCIJI RAZVOJA INVESTIRANJA NA
FINANCIJSKOM TRŽIŠTU BIH
INSURANCE COMPANIES IN THE FINANCIAL MARKET DEVELOPMENT
FUNCTION OF BIH**

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APSTRAKT

U samom uvodu data su neka temeljna obilježja investiranja u sektoru osiguranja uopće s posebnim naglaskom na iskustvo Bosne i Hercegovine. U prvom dijelu izvršena je usporedna analiza investicijskog portfelja i temeljnih pokazatelja investicijske politike industrije osiguranja suvremenih zemalja i Bosne i Hercegovine. Zbog njenih posebnih specifičnosti posebno su analizirani investicijski portfelji društva za životna, a posebno društva za neživotna osiguranja. U drugom dijelu analiziran je razvoj ponude financijskih instrumenata na domicilnom financijskom tržištu, s tendencijom razvoja novih financijskih instrumenata temeljenih na inovativnim vrijednosnim papirima s većim rizicima ali i većim prinosima. U posljednjem dijelu ukazuje se na nedostatke regulacije investicijske politike domicilne industrije osiguranja, s posebnim naglaskom na liberalizaciju ulaganja i uvođenje novog koncepta ulaganja tzv. Solvency II.

Ključne riječi: industrija osiguranja, investicijski portfelj i financijski instrumenti.

ABSTRACT

In the introduction, some basic features of investment in the insurance sector were given, with special emphasis on the experience of Bosnia and Herzegovina. In the first part, a comparative analysis of the investment portfolio and fundamental indicators of the investment policy of the insurance industry of the modern countries and of Bosnia and Herzegovina was conducted. Due to its special features, the investment portfolio of the life insurance company, and in particular non-life insurance companies, was analyzed. The second part analyzes the development of financial instruments on the domestic financial market, with the tendency to develop new financial instruments based on innovative securities with higher risks and higher returns. The last part shows the shortcomings of the regulation of investment policy of the domicile insurance industry, with particular emphasis on the liberalization of investments and the introduction of a new concept of investment in so-called " Solvency II.

Keywords: insurance industry, investment portfolio, financial instruments

**IZVORI FINANSIRANJA KAO OGRANIČAVAJUĆI FAKTOR RAZVOJA MALIH I
SREDNJIH PREDUZEĆA U REPUBLICI SRPSKOJ**
**FINANCING SOURCES AS A LIMITING FACTOR OF DEVELOPMENT SMALL AND
MEDIUM-SIZED ENTERPRISES IN THE REPUBLIC OF SRPSKA**

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APSTRAKT

Naziv ovog rada, neminovno povlači pitanje: zašto istraživati uticaj izvora finansiranja na razvoj malih i srednjih preduzeća neke zemlje? Jednostavan odgovor je da je tema „važna“, jer i u najrazvijenijim zemljama danas, jedan od stalnih problema sa kojima se susreću mala i srednja preduzeća (MSP) je otežan pristup kapitalu, pri čemu o tome postoje prilično usaglašeni stavovi u naučnim i stručnim krugovima.

Predmet istraživanja usmjeren je na utvrđivanje suštinskih problema sa kojim se susreću MSP prilikom obezbjeđivanja adekvatnih finansijskih sredstava iz postojećih izvora i uticaj izvora kapitala na razvoj sektora MSP u Republici Srpskoj. Napraviti razliku između teorijske osnove finansiranja MSP i onoga sa čim se u praksi susreću ta preduzeća nastojeći iznaći izvore finansiranja koje oni zapravo najčešće koriste.

Cilj rada je da se na osnovu rezultata istraživanja analiziraju ključni aspekti problematike finansiranja MSP u Republici Srpskoj i predlože moguća rešenja, da se ispita i pokuša dovesti u vezu koliko nedostatak adekvatnih izvora kapitala utiče na razvoj MSP-a sa implikacijama na privredu u Republici Srpskoj.

Istraživanje je pokazalo da u Republici Srpskoj nisu dovoljno razvijeni izvori finansiranja za MSP. Da nedovoljna i ograničena finansijska sredstva ne mogu zadovoljiti potrebe MSP za kapitalom, što usporava njihov razvoj. Takvo problematično finansiranje i neadekvatna finansijska podrška malim preduzećima predstavlja prepreku bržem razvoju ekonomije Republike Srpske. MSP i dalje zavise od banaka u eksternom finansiranju, uprkos programima čiji je cilj da se poveća dostupnost vlasničkog kapitala.

Ključne riječi: izvori finansiranja, mala i srednja preduzeća, kapital, finansijska podrška

ABSTRACT

The name of this paper inevitably raises the question: why seek the influence of funding sources on the development of small and medium-sized enterprises in a country? The simple answer is that the topic is "important", because even in the most developed countries today, one of the constant problems facing small and medium enterprises (SMEs) is the difficult access to capital, where there are fairly agreed attitudes in scientific and professional circles.

The aim of the study is to analyze, on the basis of the results of the research, the key aspects of SME financing in the Republic of Srpska and propose possible solutions. To examine and try to make it clear how much the lack of adequate sources of capital affects the development of SMEs with implications for the economy in the Republic of Srpska.

The research has shown that in the Republic of Srpska, the sources of financing for SMEs are not sufficiently developed. Insufficient and limited financial resources can not meet the needs of SMEs for capital, which slows down their development. Such problematic financing and inadequate financial support for small enterprises is an obstacle to the faster development of the Republika Srpska economy. SMEs are still dependent on external financing banks, despite programs aiming at increasing access to equity.

Keywords: sources of financing, small and medium enterprises, capital, financial support.

**MODELI ZA PREDIKCIJU STALNOSTI POSLOVANJA I VJEROVATNOĆE
BANKROTSTVA PREDUZEĆA
MODELS FOR PREDICTION
OF THE COMPANIES' GOING CONCERN AND BANCROPTCY PROBABILITY**

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APSTRAKT

U prvom dijelu rada se ukazuje na potrebu, značaj i pristup (pr)ocjeni vjerovatnoće poslovno-finansijskih kriza i bankrotstva preduzeća kao prijetnje stalnosti poslovanja, zasnovan na podacima iz finansijskih izvještaja, te daje pregled relevantne literature. Drugi dio rada elaborira odgovarajuće metodologije i modela testiranja vjerovatnoće bankrotstva, razmatra mogućnost prilagođavanja određenih modela razvijenih za ovu svrhu za primjenu u Bosni i Hercegovini, te pristup i razvoj sopstvenih modela koji bi mogli obezbijediti zadovoljavajući stepen pouzdanosti predviđanja bankrotstva i ugrožavanja pretpostavke o stalnosti poslovanja preduzeća u Bosni i Hercegovini. Rezultati testiranja odabranih modela su prezentovani u trećem dijelu rada. Četvrti dio rada sadrži analizu i razmatranje mogućih područja primjene testiranih modela u funkciji donošenja odgovarajućih poslovnih odluka zasnovanih na scenario analizi, te ukazuje na aktuelne pravce u razvoju prakse modeliranja, vještačke inteligencije i "dubokog učenja". Peti dio rada sadrži zaključna razmatranja.

Ključne riječi: stalnost poslovanja, scenario analiza, vjerovatnoća bankrotstva, vještačka inteligencija, "duboko učenje".

ABSTRACT

The first part of the paper points to the need, importance and approach to evaluation or assessment of the probability of business-financial crises and bankruptcy of the company as a threat to going concern assumption, based on data from the financial statements, and provides an overview of the relevant literature. The second part elaborates the appropriate methodology and models for testing the probability of bankruptcy, considers the possibility of adapting certain models developed for this purpose for use in Bosnia and Herzegovina and the approach and development of their own models that could provide a satisfactory degree of reliability of the prediction of bankruptcy and jeopardizing the going concern assumption in Bosnia and Herzegovina. The results of testing of selected models are presented in the third part of the paper. The fourth part of the paper contains analysis and consideration of possible areas of application of tested models in the function of making appropriate business decisions based on scenario analysis, and points to the current directions in the development of modeling, artificial intelligence and "deep learning" practices. The fifth part of the paper contains concluding observations.

Keywords: going concern, scenario analysis, probability of bankruptcy, artificial intelligence, "deep learning".

Sekcija: Preduzetnička ekonomija / Section: Entrepreneurial economy

AMBITIONS FOR SUCCESSION OF FAMILY BUSINESSES BY STUDENTS IN SEVERAL COUNTRIES

Jaka Vadnjak, Predrag Ljubotina

ABSTRACT

Family businesses represent the largest share of small-sized firms in majority of economies around the world. Having in mind the global economic situation this trend is expected to be continued or even growing. With the goal of better understanding of the process of transferring the business to the next generation, which ensures a long-term success of a business, we investigated expectations of student's with family business background. Our research addresses the issue of an individual's perception of entrepreneurship and the related factors that influence individual's decision on whether to build a career as an employee, become a successor of family business or start own business as an independent entrepreneur. We separately analyzed data acquired in the countries of former Yugoslavia (Slovenia, Croatia, Bosnia and Herzegovina, Serbia, Macedonia) and run comparison for possible differences between students coming from EU (Slovenia and Croatia) and students from other countries. Students were surveyed and multinomial logistic regression was used for statistics. Our results show differences between investigated populations and embed Slovenian students in the mean. We anticipate that differences are caused by historical, cultural and educational backgrounds. This challenging field is raising a lot of sub-questions for possible future research. The value of the study is in the replication of the existing methodology from the benchmarking study and the comparison of result.

Keywords: family business, succession, independence, locus of control, career decisions, entrepreneurship.

**ANALIZA RAZLOGA ZADOVOLJSTVA I NEZADOVOLJSTVA POSLOM
ZAPOSLENIH U PREDUZEĆIMA BRČKO DISTRIKTA BOSNE I HERCEGOVINE
ANALYSIS OF THE REASONS OF THE JOB'S SATISFACTION AND
DISSATISFACTION BY EMPLOYEES IN BRCKO DISTRICT OF BOSNIA AND
HERZEGOVINA**

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APSTRAKT

U članku se analiziraju razlozi zadovoljstva i nezadovoljstva zaposlenih poslom u malim i srednjim preduzećima Brčko distrikta Bosne i Hercegovine. Analiza je provedena na bazi rezultata naučno-stručnog istraživanja „Položaj zaposlenih u malim i srednjim preduzećima u Brčko distriktu Bosne i Hercegovine“, koje je, 2017. godine, realizovano na Ekonomskom fakultetu Brčko.

Cilj rada je da se obezbijedi ocjena razloga zadovoljstva i nezadovoljstva poslom prema socio-demografskim i drugim obilježjima zaposlenih kako bi rezultati istraživanja mogli poslužiti za predlaganje mjera za unapređenje položaja zaposlenih i povećanje njihovog zadovoljstva poslom i ostvarivanje boljih ekonomskih rezultata preduzeća u budućnosti.

Sređivanje, grupisanje, prikazivanje i obrada podataka izvršeno je primjenom statističkog paketa programa SPSS, a za analizu rezultata korišćene su metode deskriptivne statistike i druge metode statističke analize podataka koji se zasnivaju na uzorku.

Ključne riječi: zadovoljstvo poslom, nezadovoljstvo poslom, materijalni i nematerijalni razlozi zadovoljstva i nezadovoljstva poslom

ABSTRACT

The article analyzes the reasons for satisfaction and dissatisfaction with the job in small and medium enterprises of the Brčko District of Bosnia and Herzegovina. The analysis was carried out on the basis of the results of the scientific-professional research "The position of employees in small and medium enterprises in the Brcko District of Bosnia and Herzegovina", which was realized in 2017 at the Faculty of Economics in Brcko.

The aim of the paper is to provide an assessment of the reason for satisfaction and dissatisfaction with the work according to the socio-demographic and the other characteristics of the employees so that the results of the research could be used to propose measures for improving the position of employees and increasing their satisfaction with the job and achieving better economic results of the enterprises in the future.

Arranging, grouping, displaying and processing of data was performed using the statistical package of the SPSS program, and for the analysis of the results, methods of descriptive statistics and other methods of statistical analysis of data based on the sample were used.

Keywords: job satisfaction, job dissatisfaction, material and non-material reasons of satisfaction and dissatisfaction with the job

**ДРУШТВЕНИ АМБИЈЕНТ У ФУНКЦИЈИ ПОДРШКЕ РАЗВОЈУ СИСТЕМСКОГ
ПРЕДУЗЕТНИШТВА У ЗЕМЉАМА ЗАПАДНОГ БАЛКАНА
SOCIAL ENVIRONMENT IN FUCTION OF SYSTEMATIC ENTREPRENEURSHIP
DEVELOPMENT IN COUNTRIES OF THE WESTERN BALKANS**

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АПСТРАКТ

Економско стање земаља Западног Балкана је и даље незадовољавајуће, а у неким земљама и са тенденцијом погоршања. Евидентно је да процес транзиције ових земаља није био успјешан због чега већина земаља још увијек није достигла бруто домаћи производ по становнику из 80-их година. Процеси транзиције у овим земљама и приватизација државне својине вођени су без визије, адекватне стратегије и јасних циљева. Због тога су многа велика предузећа престала да постоје, што је изазвало пропадање и многих малих кооперантских предузећа. Стога је неопходна реиндустријализација кроз реструктурирање преосталих већих предузећа и развој малих и средњих предузећа повезаних у кластере и пословне мреже. У том циљу је неопходно унапређење економских и правних услова пословања, али и унапређење друштвеног амбијента, односно, потребна је маркетиншка подршка развоју системског предузетништва заснованог на новим знањима и технологијама.

Кључне ријечи: друштвено окружење, системско предузетништво, земље Западног Балкана, развој.

ABSTRACT

Economic situation of the Western Balkan countries is still rather poor, and in some countries it has the tendency of deterioration. It is evident that process of transition of these countries was not successful, which results in the fact that most of these countries still did not achieve gross domestic product per capita as it was in the 1980s. Transition processes in these countries and privatization of state property were performed without vision, adequate strategy and clear aims. Therefore, many large enterprises ceased to exist, which caused deterioration of many small cooperative enterprises. Therefore, it is necessary to implement reindustrialization through restructuring of the remaining larger enterprises and development of small and medium enterprises associated in clusters and business networks. For that purpose, it is necessary to promote economic and legal conditions for doing business, as well as improvement of social environment, ie marketing support to development of systematic entrepreneurship based on new knowledge and technologies.

Keywords: social environment, systematic entrepreneurship, countries of the Western Balkans, development.

**KOMPARATIVNA ANALIZA RAZVOJA PREDUZETNIŠTVA U SAD U ODNOSU NA
ZEMLJE ZAPADNOG BALKANA**
**A COMPARATIVE ANALYSIS OF THE DEVELOPMENT OF ENTREPRENEURSHIP IN
THE UNITED STATES RELATIVE TO THE COUNTRIES OF THE WESTERN
BALKANS**

George Djordjo Repic, Karen Crisonino

APSTRAKT

U ovom radu istražićemo poslovni ambijent za razvoj preduzetništva i kako on utiče na stvaranje novih malih i srednjih preduzeća (MSP) u SAD-u i u tri zemlje Zapadnog Balkana (Srbija, Hrvatska i BiH). Analiziraćemo prvenstveno slijedeće faktore iz globalnog preduzetničkog monitoringa (GEM) : samopercipiranje, aktivnosti, motivacije, uticaj i društvene vrednosti. U ovoj analizi istražićemo ulogu države u unapređenju poslovnog ambijenta i aktiviranje domaćih resursa privlačenjem stranih direktnih investicija (SDI). Posebna pažnja će biti posvećena privlačenju SDI zbog toga što postaju sve značajniji faktor razvoja preduzetništva zbog oskudne domaće akumulacije, nerazvijene tehnologije i nedostatka savremenih menadžerskih znanja. Razmotrićemo kako država može stvoriti pravno okruženje koje štiti od eksploatacije zaposlenih i podstiče racionalno korišćenje prirodnih resursa, smanjenje zagađenja i razvoj ekološki prihvatljivih tehnologija. Prezentovaće se mogućnosti unapređenja zakonske regulative kako bi domaća ulaganja u mala i srednja preduzeća (MSP) i SDI u nova i postojeća preduzeća postakla u skladu sa principima ravnopravnog tržišnog poslovanja. Analiziraće se i kako država treba da posditiče razmjenu znanja između domaćih i stranih preduzeća, kako bi domaća preduzeća mogla da nastave da rastu i razvijaju se kroz napredne kooperantske odnose. Na kraju ispitaće se statistička korelacija između povećanih SDI s jedne strane, te rasta preduzetništva s druge strane u navedenim zemljama Zapadnog Balkana.

Ključne riječi: komparativna analiza, preduzetništvo MSP, SAD i zemlje Zapadnog Balkana, strane direktne investicije, statistička korelacija.

ABSTRACT

In this paper we will explore the business environment for the development of entrepreneurship and how it influences the creation of new small and medium enterprises (SMEs) in the United States and in three countries of the Western Balkans (Serbia, Croatia and BiH). We will analyze primarily the following factors from global entrepreneurial monitoring (GEM): self-perceptions, activity, motivation, impact and social value. In this analysis we will explore the role of the state in improving the business environment and activating domestic resources by attracting foreign direct investment (FDI). Special attention will be given to attracting FDI because it is becoming an increasingly important factor in the development of entrepreneurship due to scarce domestic accumulation, underdeveloped technology and the lack of modern managerial knowledge. We will consider how the state can create a legal environment that protects against exploiting employees and encourages the rational use of natural resources, pollution reduction and the development of environmentally friendly technologies. Possibilities for improving legal regulations will be presented in order to ensure that domestic investments in SMEs and FDI into new and existing enterprises are in line with the principles of fair market competition. It will also analyze how the state should encourage the exchange of knowledge between domestic and foreign enterprises, so that domestic companies can continue to grow and develop through advanced cooperative relationships. Finally, the statistical correlation between the increased FDI on the one hand and the growth of entrepreneurship on the other hand in the mentioned countries of the Western Balkans will be examined.

Keywords: comparative analysis, entrepreneurship of SMEs, USA and countries of the Western Balkans, foreign direct investments, statistical correlation.

**PREDUZETNIČKA EDUKACIJA I PODSTICANJE EKONOMSKOG RAZVOJA
THE ENTREPRENEURIAL EDUCATION AND ENVIRONMENTAL ECONOMIC
DEVELOPMENT**

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APSTRAKT

Uporedo sa globalnom ekonomskom krizom svet prolazi kroz krizu poverenja u vrednosti, sistem i institucije, što sve zahteva jasna pravila i osećaj odgovornosti. Rad nastoji da ukaže na važnost institucija i njihovu ulogu u razvoju tržišne privrede zemalja tranzicije. Polazi se od toga da stabilnost i razvoj nisu suprotstavljene, već su međusobno zavisni, i da relativno uspešna makroekonomska stabilizaciona strategija i plan razvoja mora da uvaži oba cilja. Svaka edukativna aktivnost u privredi predstavlja bitnu polugupodsticanja ekonomskog razvoja. U radu se ukazuje na značaj preduzetničkog obrazovanja u Evropskoj uniji sa akcentom na kvalitet obrazovnih programa. Povratno, taj kvalitet proširuje broj i obuhvatnost faktora uspeha u preduzetničkoj ekonomiji. Stoga su neophodne promene u obrazovnim institucijama, koje će u bliskoj budućnosti morati staviti focus na preduzetničko obrazovanje u cilju podizanja svesti stejkholdera obrazovanog procesa o značaju i važnosti preuzimanja odgovornosti na sopstvenu sudbinu, napuštanje filozofije "dobiti posao" i prihvatanje filozofije "stvoriti posao sam" i razvijanje i promovisanje preduzetničkih kvaliteta.

Ključne reči: edukacija, kvalitet, faktor, promene, obrazovanje, uslov, razvijanje preduzetništvo, preduzeće;

ABSTRACT

Along with the global economic crisis, the world is undergoing a crisis of trust in value, system and institutions, which requires clear rules and a sense of responsibility. The paper seeks to point out the importance of institutions and their role in the development of the market economy of transition countries. It is assumed that stability and development are not contradictory, they are mutually dependent, and that a relatively successful macroeconomic stabilization strategy and a development plan must take into account both objectives. Every educational activity in the economy is an important lever of stimulating economic development. The paper points out the importance of entrepreneurship education in the European Union with a focus on the quality of educational programs. In turn, expand stemmer and quality of the coverage factor of success in the entrepreneurial economy. Therefore, the necessary changes in educational institutions, which will soon have put a focus on entrepreneurship education in order to raise the awareness of stakeholders on the importance of educational process and the importance of accountability to their own fate, leaving the philosophy of "get a job" and acceptance of the philosophy of "I create jobs" and developing and promoting entrepreneurial qualities.

Keywords: education, qualite, factor, changes, education, condition, development enerprechip, enterprise;

Sekcija: Informacione tehnologije / Section: Information technology

**DIGITAL ECONOMY OF PERMSKII KRAI'S AGRO-INDUSTRY IN SOFTWARE
SIMULATION ENVIRONMENT OF THE INTERACTION BETWEEN GOVERNMENT
BODIES, PROFESSIONAL AND SCIENTIFIC COMMUNITIES**

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ABSTRACT

The paper is concerned with an integrated approach to the Agro-industry informatization of the region. Implementation of design solution is based on the modernization of Agro-Industry traditional productive sectors through the digitization of management, economic, financial and logistical operations as well as applying the new approaches to analytics and forecasting for providing management decision making. Project-based approach and digital economy of Agro-Industry of Perm Krai guarantee the development of data bank of science-intensive projects in Agro-Industry that is based on the interaction between government institutions, professional and scientific communities. Much attention is given to the implementation of access mechanism to the data stores, integrated and adapted software applications of Agro-Industry, information consulting, information and communication environment provided for the participants of social and economic areas in Agro-Industry of the region.

Keywords: digital economy, informatization, interaction model, science-intensive projects, solution strategies, Agro-Industry of the region.

**E-MARKETING: THE GEOGRAPHICAL INDEPENDENT QUERIES FOR
CONTEXTUAL ADVERTISING CAMPAIGN OF UNIVERSITY**

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ABSTRACT

On the basis of the use of online tools and eMarketing techniques to analyze queries at search engine Yandex. As the main mask-query addressed "поступить в магистратуру" (in Russian). Based on Mutagen online tool competition factor query key phrases (1; 23) is defined as the value of the loop phrases (maximum plume was at the query mask "поступить в магистратуру" = 22217), which are going to other queries under this mask set costs based on advertising Yandex.Direct service. The author observed a coefficient of efficiency of placing contextual advertising. On the basis of the online instrument Tools.Pixelplus studied the visibility of sites that are in high positions in Yandex search results. Results of the study may be useful for the organization of campaigns to raise contingent MSc.

Keywords: search engine optimization, contextual advertising, applicants, eMarketing, internet-marketing, Yandex, Direct, promotion of higher education institutions.

FEATURES OF INFORMATION PRODUCTION SYSTEM OF INDUSTRIAL ENTERPRISE

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ABSTRACT

The article deals with modern conditions of development of industrial enterprises by improving information provision; approaches to the assessment of the information management system of the production activity of the company; explains the technique of an estimation of system of information support of production activities based on four criteria: availability of key system components, sufficiency, accessibility and relevance of the information support system.

Assessment of the information management system of the production activity of the company is required to identify bottlenecks and determine the main directions of development of the system. In scientific literature there are two approaches to the assessment of the information management system from the point of view of effectiveness (degree of achieving goals) and effectiveness (ratio between achieved results and wasted resources). The author noted that the development of the information management system is always accompanied by the improvement of its effectiveness and efficiency.

At the end of the evaluation there are three levels of development of the information management system: high, medium, or low; identifies key issues and identifies directions of perfection of system of information support of production activities. The presented method was tested on the example of OOO "Delta-M". At the end of the assessment the main problems and directions of perfection of system of information support of enterprise's production activities.

Keywords: information management system, system efficiency, system performance, system development, methods of evaluation.

**IZGRADNJA MODELA "DATA WAREHOUSE" ZA PODRŠKU ODLUČIVANJU
BUILDING THE DATA WAREHOUSE MODEL AS DECISION SUPPORT****Mladen Milivojević**

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APSTRAKT

Skladištenje podataka ili na engleskom "DataWarehouse" je relativno noviji koncept koji se pojavio sredinom 90-tih godina prošlog vijeka. Model "DataWarehouse" (skraćeno Model DW) predstavlja skladištenje agregiranih, ekstrahovanih i filtriranih podataka u meta baze, koje omogućavaju slojevit, multidimenzionalni pristup podacima, kakav je potreban za sačinjavanje izvještaja i pregleda za donošenje odluka na svim upravljačkim nivoima. Zbog velike količine informacija, skladišta podataka imaju tendenciju da postaju ogromna što je uslovalo potrebnu za uspostavljanjem visokih performansi hardverskog i softverskog osiguranja, kao i performansi samih korisničkih radnih stanica. Osnovni cilj ovog rada je da se skladištenje podataka u Modelu DW prikaže kao složeni model gdje se pohranjuju podaci namjenjeni za izvođenje poslovne analize, a gdje je pristup tim podacima najefikasniji i najbrži ako su ti podaci odvojeni od podataka koji se čuvaju u operativnim sistemima. Uvođenjem Modela DW u kompanije podrazumjeva značajan nivo korišćenja računara od strane zaposlenih (korisnika sistema), jer korišćenje izvještaja je potrebno kako menadžerima sa najvišim ovlaštenjima tako i ostalim zaposlenima za informacije dnevno-operativne prirode. Zaključak je da samo uvođenje ovog Modela predstavlja investiciju u tehnologiju, opremu i softver, kao i u edukaciju zaposlenih. Na samom kraju ovog rada prikazan je proces izgradnje, uspostavljanja i korištenja Modela DW u jednom preduzeću koje obavlja poslove javne uprave, a koji je imao za cilj zadovoljiti korisnike sistema sa što boljim izvještajima.

Ključne riječi: data warehouse, poslovna inteligencija, skladištenje podataka, podrška odlučivanju

ABSTRACT

Data storage or in English "DataWarehouse" is a relatively recent concept that appeared in the mid-1990s. The DataWarehouse (abbreviated Model DW) is the storage of aggregated, extracted and filtered data into the meta database, which allow layered, multidimensional data access, as required for reporting and decision making at all management levels. Due to the large amount of information, data warehouses tend to become enormous, which is the condition necessary for establishing high performance hardware and software security, as well as the performance of the user's workstations themselves. The main goal of this paper is to store data in the DW Model as a complex model where data designed to perform business analysis is stored, and where access to these data is most efficient and fastest if these data are separate from data stored in operating systems. By introducing the DW model, the company implies a significant level of use of computers by employees (system users), because the use of reports is needed both to managers with the highest authority and to other employees for information of a daily-operational nature. The conclusion is that the introduction of this model represents an investment in technology, equipment and software, as well as in the education of employees. At the very end of this paper, the process of constructing, establishing and using the DW Model in a company that performs public administration tasks, is presented, which was aimed at satisfying system users with the best possible reports.

Keywords: Data warehouse, business intelligence, data storage, decision support

ODABIR DOBAVLJAČA PRIMJENOM METODE ANP (ANALITIČKI MREŽNI PROCES) I METODA CILJNOG PROGRAMIRANJA
SUPPLIER SELECTION BY USING ANP (ANALYTICAL NETWORK PROCESS) AND GOAL PROGRAMMING METHODS

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APSTRAKT

Izbor dobavljača i određivanje kvota nabave od odabranih dobavljača predstavlja jedan od ključnih problema s kojima se suočavaju proizvodna poduzeća kako bi osigurala kompetitivnost na tržištu. Izbor dobavljača sirovina i materijala ne može se kvalitetno obaviti ako se pored troškova nabave ne uzmu u obzir i brojni drugi faktori koji utječu na efektivnost nabave (kvaliteta isporučenih sirovina i materijala, pouzdanost dobavljača u smislu redovitosti ne i sigurnosti isporuka, itd), a posljedično i na efikasnost poslovanja poduzeća. Prema tome, odabir dobavljača je višekriterijski problem, koji uključuje kriterije troškova nabave, kvalitete isporučenih proizvoda i pouzdanosti dobavljača. Ovi kriteriji su obično složeni s izraženom hijerarhijskom strukturom: složeni su od većeg broja pod-kriterija, koji također mogu biti složeni od većeg broja pod-pod-kriterija, itd. Za rješavanje takvog problema razvijene su brojne metodologije koje koriste kombinacije različitih metoda višekriterijske analize i višekriterijskog programiranja, s različitom efikasnosti mjerenom kriterijima donositelja odluke. U ovom radu predlažemo metodologiju izbora dobavljača koja se sastoji od metode ANP (Analytical Network Process) i metoda ciljnog programiranja. Metodu ANP koristimo za svodenje složenih kriterijskih funkcija kriterija na jednostavnije oblike, a metodu ciljnog programiranja za izbor dobavljača i određivanje kvota nabave od odabranih dobavljača. Efikasnost predložene metodologije testirana je na primjeru izbora dobavljača brašna za poduzeće koje se bavi industrijskom proizvodnjom pekarskih proizvoda. Dobivene rezultate usporedili smo s rezultatima dobivenih primjenom metodologija koje koriste različite kombinacije metoda višekriterijske analize i višekriterijskog programiranja. Dobiveni rezultati ukazuju na visok stupanj efikasnosti predložene metodologije

Ključne riječi: odabir dobavljača, ANP (Analitički Mrežni Proces), metode ciljnog programiranja

ABSTRACT

Selection of suppliers and the determination of the supply quotation from the selected suppliers is one of the key problems faced by manufacturing companies in order to ensure market competitiveness. Choosing a raw materials supplier will be done well if, in addition to the procurement costs, a number of other factors affecting the effectiveness of the procurement (and consequently making impact on the efficiency of the company's business) are taken into account, such as: the quality of the delivered raw materials, the reliability of suppliers in terms of regularity and safety of supplies, etc. Accordingly, selection of suppliers is a multi-criteria problem, which includes the criteria of the procurement costs, the quality of the delivered products and the reliability of the supplier. These criteria are usually characterized by a pronounced hierarchical structure: they are made up of a number of sub-criteria, which can also be composed of a number of sub-sub-criteria, etc. To solve this problem, a number of methodologies have been developed using combinations of different methods of multi-criteria analysis and multi-criteria programming, with different efficiencies measured by the decision-maker's criteria. In this paper, we suggest the supplier selection methodology based on the ANP (Analytical Network Process) method and the Goal programming methods. The ANP method is used to reduce the complex criteria functions to simpler forms, and the Goal programming for the selection of suppliers and the determination of the supply quotation from the selected suppliers. The efficiency of the proposed methodology has been tested on the example of the selection of flour suppliers for an enterprise engaged in the industrial production of bakery products. The results obtained were compared with the results obtained using the methodologies used by different combinations of the methods of multi-criteria analysis and multi-criteria programming. The results indicate a high degree of efficiency of the proposed methodology.

Keywords: supplier selection, ANP (Analytical Network Process), goal programming methods

**PROBABILISTIC EVALUATION MODEL
OF INFORMATION EXPOSURE ON THE INTERNET**

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ABSTRACT

The article deals with the influence of information on the Internet. The growth and importance of resources of a new type – social networks, forums, blogs – as a means to discuss different events, problems, distribution of opinions, influencing actions of network users, have an increasing influence on the existence of modern man. A specific feature of Internet resources is the principle of attracting users to familiarize with the content and its multiple replication. While questions of credibility, reliability, objectivity of information are not taken into account. The use of information flows by hackers suggests the possibility of providing informational-psychological influence on emotional and sensitive, rational-volitional and intellectual spheres of the subconscious and psyche receptors, resulting in the formation of their predictable views, opinions, behaviour that directly or indirectly contribute to the objectives of an attacker. All this testifies to the topicality of the problems of assessing the influence of information on users of Internet resources. The article highlights the main factors complicating the analysis in the field of information effects: the rapid development of information technologies and means of communicating informational messages to the recipients; the inability to predict the patterns of behaviour of subjects of impact; inability to give an accurate estimate of what the message reached the recipient, and to assess the impact of informational influence. The author justifies a probabilistic approach to assessing the impact of Internet resources on users' opinions. The results of mathematical calculations are graphically illustrated and confirmed by the statistical information obtained with the help of modern web analytic systems: GfK Group, Rambler Top 100, Brand Analytics, Yandex Statistics. The results obtained by the author during the survey of the Internet users revealed resources that have a large audience and high frequency of attendance and are more potential threats to information security. Probabilistic assessment allows to identify the main areas where the buildup of forces and means of ensuring protection from the negative effects of information.

Keywords: estimate of probability, the impact of the information, web analytics.

Sekcija: Agrarna ekonomija / Section: Agrarian economy

EVALUATION OF AGRICULTURAL LANDSCAPE AMENITIES THROUGH CHOICE EXPERIMENTS

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ABSTRACT

Agricultural activity beyond supply of food and fibre is also instrumental in forming the landscape, providing natural resources, and preserving biodiversity. Furthermore, agriculture contributes to achievement of societal goals, such as viability of rural areas and their development, food security, and preservation of cultural heritage. Hence, the role of agricultural activities is essential in forming and improving the landscape, in particular, for the Lithuanian case study, as agricultural land accounts for 53.11 % of the surface land, and arable land covers 49.67%. The second pillar of the European Common Agricultural Policy contributes significantly to the creation of agricultural landscape amenities. For example, the even landscape Stewardship Scheme was provided under the Lithuanian Rural Development programme during the 2007-2013 period. At present, the agri-environmental and climate programme for the period 2014-2020 is also linked to the agricultural landscape amenities. However, Lithuanian residents' opinion has not been taken into account, even though they contribute to implementation of the agricultural policy.

Stated preference methods and, in particular, choice experiments are used widely for measuring the amenities of agricultural landscape by means of residents' survey. Nowadays, choice experiments have been drawing increasing interest as a method for agri-environmental evaluation. As emphasized by studies, the method highlights the advantages of environmental evaluation as the possibility to assess the value of a 'complex environmental good' i.e. to evaluate both the overall good and its individual components.

The academia has been applying choice experiments widely to evaluation of environmental public goods, in particular by analysing the effects of agricultural externalities. However, only few studies on agricultural landscape amenities have been carried out in Lithuania. Therefore, this study focuses on selection of the attributes of agricultural, which would provide accurate representation of the amenities of agricultural landscape, creation of the valuation framework and pre-test of the framework designed.

Following the review of recent studies, four attributes were selected as appropriate representors of agricultural landscape amenities in Lithuania: scenic views, variety of flora and fauna species, recreational infrastructure and services, objects of cultural heritage. Results of the pilot survey have shown that the questionnaire was comprehensible and interesting to the respondents, revealing that valuation of agricultural landscape amenities is in demand by the society. The results of pre-test modelling, conditional logit application have shown good model fit, allowing to use the estimation framework for the main survey and evaluate agricultural landscape amenities in Lithuania.

Keywords: agricultural landscape, amenities, choice experiments, Lithuania.

ORGANIZATIONAL AND METHODOLOGICAL PROVISION OF FORMATION OF INNOVATIVE ANTI-CRISIS INFRASTRUCTURE OF AGRICULTURAL ENTERPRISES

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ABSTRACT

Organizational-functional support of information and innovation component of anti-crisis management of agrarian enterprises with the use of communication tools of the technological platform for improving the quality of economic conditions is proposed. The organizational-methodical and normative-legal support for the formation of innovation infrastructure is proposed, which, unlike the existing one, takes into account the anti-crisis component of innovation development in order to increase the competitiveness of agrarian enterprises. The necessity of creating a technological platform for Nexus anti-crisis development, the main purpose of which is to implement a communication mechanism to intensify efforts to overcome the financial and economic crisis of agrarian enterprises, promote the creation of an effective scientific space, the formation of a perspective innovative technology profile, new products, standards of anti-crisis management, provision of anti-crisis scientific-technological and innovative development of agrarian enterprises. The model of the technological platform, which unites the leading agrarian enterprises, scientific institutions, creates the organizational and methodical base for the transfer of innovative developments of scientific institutions to the agrarian sector. As part of the technology platform, the creation of a scientific park was proposed to ensure the coordination of agrarian enterprises to implement the program objectives of the technology platform and anti-crisis development projects. The conducted researches show that the development of the innovation infrastructure of the technological platform must be carried out on a cluster basis.

Keywords: innovative infrastructure, agrarian enterprises, technological platform, anti-crisis management, scientific park.

**MODEL OF PROFESSIONAL AND SCIENTIFIC COMMUNITIES IN THE SPHERE OF
AGRARIAN INDUSTRY AND GOVERNMENT INSTITUTIONS UNDER THE
REALIZATION OF KNOWLEDGE-INTENSIVE PROCESS**

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ABSTRACT

This article includes the problems connected with the extensive use of region scientific potential in consequence of creating informative communication channels along with the state and municipal authorities, enterprises for regions' knowledge-intensive projects realization. The mechanisms for the interaction model realization, approaches and development stages of regions' scientific research areas storage were offered.

Keywords: interaction model, knowledge-intensive projects, solution strategy, method of hierarchies' analysis, projects data bases.

Sekcija: Sociologija, obrazovanje i kultura / Sociology, Education and Culture

**IMPLIKACIJE SISTEMA OBRAZOVANJA PREMA PERCEPCIJI KVALITETA
RADNIH MIJESTA U TURIZMU**

**IMPLICATIONS OF THE EDUCATION SYSTEM ACCORDING TO THE PERCEPTION
OF QUALITY OF WORKING PLACES IN TOURISM**

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ABSTRAKT

Prema svim pokazateljima turizam nesumnjivo zauzima najznačajnije mjesto u ekonomskim i socijalnim procesima, sa tendencijom povećanja njegove uloge u budućem period. Sve više pažnje i u teoretskom i praktičnom pogledu posvećuje se marketing menadžmentu u turizmu, tj. procesima planiranja, organizovanja i kontrole poslovnih funkcija turističkih preduzeća, sa posebnim osvrtom na ekonomski, socijalni, kulturni, psihološki i politički uticaj razvoja turizma. Nosioci ovih aktivnosti su zaposleni u turističkoj industriji, koji kao najvrijedniji resurs, mogu da svojim radom turističkom proizvodu/usluzi povećaju ili umanje kvalitet i vrijednost. Turisti današnjice svjesni su svog značaja i uloge, "razmaženiji su", pa samim tim i njihova percepcija kvaliteta usluge poprima šire granice, a to zahtijeva stalnu, beskompromisnu, humanu brigu o gostu, pa stoga važnost uticaja radnika i procesa zapošljavanja treba posmatrati i sa kvalitativnog, a ne samo kvantitativnog aspekta. I pored već deklariranih ocjena da kvalitet radnih mjesta jeste i treba da ostane najveća vrijednost turističke privrede u praksi postoje devijacije po ovom pitanju, pa ćemo u ovom radu pokušati ukazati na potrebu konzistentnosti sistema obrazovanja i percepcije kvaliteta radnih mjesta u turizmu.

ključne riječi: turizam, obrazovanje, radna snaga, turistička industrija

ABSTRACT

According to all indicators, tourism undoubtedly occupies the most important place in economic and social processes, with a view of increasing its role in the future period. More and more attention in the theoretical and practical way is dedicated to marketing management in tourism, ie. processes of planning, organizing and controlling business functions of tourist companies, with special emphasis on the economic, social, cultural, psychological and political influence of tourism development. The holders of these activities are employed in the tourism industry, which, as the most valuable resource, can increase the quality and value of the tourist product / service by their work. Tourists of today are aware of their importance and roles, they are "smoother", and therefore their perception of quality of service takes on wider boundaries, and this requires constant, uncompromising, human care of the guest, and hence the importance of the influence of workers and the process of employment should be observed with qualitative, and not only quantitative aspects. Despite the already stated assessments that the quality of jobs is and should remain the highest value of the tourist economy, there are deviations in practice in practice, and in this paper we will try to point out the need for consistency of the education system and the perception of the quality of jobs in tourism.

Keyword: tourism, education, workforce, tourism industry

**KULTURA I TRANZICIJA: POSTOJI LI ISTOČNOEVROPSKI KULTURNI KLASTER?
CULTURE AND TRANSITION: IS THERE AN EAST EUROPEAN CULTURAL
CLUSTER?**

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APSTRAKT

Institucionalni pristup se često primenjuje poslednjih decenija u objašnjenju procesa tranzicije bivših komandnih („socijalističkih“) privreda i društava Istočne Evrope u tržišne („kapitalističke“) privrede i društva. Naime, institucije su shvaćene kao osnovni okvir za ljudsku interakciju u društvu ili, drugim rečima, kao „pravila igre“. Ova pravila mogu biti formalna (ustavi, zakoni, statuti) i neformalna (uverenja, vrednosti, norme). Formalna pravila se na duži rok menjaju u zavisnosti od pomenutih duboko ukorenjenih neformalnih okvira. Tranzicija u Istočnoj Evropi prvenstveno podrazumeva proces institucionalne političke i ekonomske promene. Međutim, transformacija političkih i ekonomskih institucija uvek je utemeljena na neformalnim pravilima ili društvenim i kulturnim institucijama. Glavni cilj rada je rasprava o postojanju i mogućim karakteristikama Istočnoevropskog kulturnog klastera kao opšteg neformalnog okvira procesa tranzicije.

Ključne riječi: institucije, kultura, tranzicija, Istočna Evropa

ABSTRACT

Institutional approach has been frequently used in the last decades in explaining the transition process of the former command (“socialist”) economies and societies in East Europe to market (“capitalist”) economies and societies. Namely, institutions have been conceived as a basic framework for human interaction in a society or, in other words, “the rules of the game”. These rules can be formal (constitutions, laws, statutes) and informal (beliefs, values, norms). Formal rules in the longer period change depending on the aforesaid deeply rooted informal frameworks. The transition in Eastern Europe has been primarily the process of institutional political and economic change. However, the transformation of political and economic institutions has always been embedded in informal rules or social and cultural institutions. The main goal of the paper is to discuss the existence and possible characteristics of East European cultural cluster as a general informal framework for the transition process.

Keywords: institutions, culture, transition, Eastern Europe

**METHODICAL APPROACHES TO DETERMINATION AND FORMATION OF ZONES
OF THE URBAN AREAS INFLUENCE ON ADJACENT TERRITORIES**

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ABSTRACT

The paper considers the theory and practice of forming urban agglomerations in Europe, peculiarities of their forming in the Ural region in Russia. Large cities act as attraction centers for inhabited localities that form with the center city a unified system and are connected with the city by economic, social, labor, and recreation relations. Territories and groups of inhabited localities are urban agglomerations. The processes and formation ways of urban agglomerations in European countries were studied. However, till now there are no formal and uniform criteria for allocation of such territories and population settlement systems, what makes the concept of urban agglomeration quite uncertain. The authors considered the formation processes of urban agglomeration in the Russian Federation and management of this process based on Russia's long-term social and economical development policy till 2020. It is a necessity to apply a unified methodical approach to the formation of large cities' agglomeration. The paper contains the justification of indicators that underlie the complex zoning for the border demarcation of agglomeration zone, as well as method variants of agglomeration zone demarcation. Practical results of such formation are showed on the example of one of the cities.

Keywords: urban agglomeration, rural areas, inhabited localities, zoning, cadastral value of land.

REFLEKSIVNO–KULTURNI ASPEKT IZBORA I PLANIRANJA VIDOVA SADRŽAJA SLOBODNIH AKTIVNOSTI STUDENATA

REFLECTIVE AND CULTURAL ASPECTS OF PLANNING THE CONTENT OF FREE ACTIVITIES OF STUDENTS

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APSTRAKT

Problematika ovog pristupnog istraživanja je organsko povezivanje reflektivno produktivnih sadržaja provođenja i planiranja vidova sadržaja slobodnog vremena, sa potrebama, mogućnostima i interesima studenata, motivacijom za ekspresiju i samousavršavanje, po hijerarhiji smisla koje imaju za njih, kulturnim smjerom razvitka kvaliteta vlastite ličnosti. U tu svrhu analizirani su anketni iskazi 92 sudenata o vidovima sadržaja provođenja i planiranja slobodnih aktivnosti. Metodama statističkog paketa društvenih nauka (SPSSPC+, verzija 4 i 5) utvrđivani su: Statistički parametri sredine i distribucije anketnih iskaza, i faktorskom analizom predočena je struktura odnosa među varijablama anketnih iskaza stepena provođenja vidova sadržaja sprovođenja slobodnih aktivnosti studenata (osam faktora), te odnosa među varijablama njihovog planiranja (tri faktora). Hijerarhijskom klaster analizom anketirani studenti svrstani su u tri tipske, grupe shodno kriteriju (Qplan3) odnosa do planiranja vidova sadržaja provođenja slobodnog vremena. Multivarijatom analizom varijance, multivarijatom testovima predočen je stepen signifikantnosti svrstavanja studenata u tipske grupe, a univarijatom F-testovima, taksonomska značajnost udjela pojedinih varijabli vidova sadržaja provođenja slobodnog vremena. Među predočenim stepenima individualnih profila provođenja i planiranja vidova sadržaja slobodnog vremena studenata, prisutna je njihova izrazita varijativnost unutar pripadnosti tipskim grupama. Shodno tome, reflektivno-produktivni i reflektivno-kulturni kontekst ostvaruje se vrijednosnom spoznajom odnosa ličnosti studenata do vidova sadržaja provođenja i planiranja slobodnog vremena, spoznajom njihovih kvaliteta, u funkciji provođenja monitoringa individualnih profila provođenja i planiranja vidova sadržaja slobodnog vremena studenata, hijerarhijom smisla i stepenom vrijednosnog značenja koji imaju za sociokulturno samoispoljavanje i cjelokupan razvoj individue.

Ključne riječi: studenti, provođenje slobodnog vremena, anketa, analiza, istraživanje.

ABSTRACT

The problem of this research is the organic connection between the reflective and productive content and implementation of the planning aspects of leisure, with the needs, possibilities and interests of students, the motivation for expression and self-improvement, by hierarchy of the meaning, cultural direction of quality development of their own personalities. For this purpose, survey statements of 92 students were analyzed, and factor analysis was used to present the structure of the aspects of content and implementation planning of leisure activities. By using the method of the Statistical Package of Social Sciences (SPSSPC+, versions 4 and 5) determined were: Statistic parameters of survey distribution, and Factor analysis, the structure of the relationship between the variables of survey with the statement beaten implementation aspects of content implementation of extracurricular activities of students (eight factors), and the relationship between the variables of their planning (three factors). By the method of hierarchical cluster analysis, the surveyed students were categorized in three standard groups, according to the criterion (Qplan3) of planning aspects of the content of leisure time. Multivariate variance analysis and multivariate tests were used to present the degree of significance of classification of these students in standard groups, and univariate F-tests to present taxonomic significance of the share of individual type variables types of leisure activity content. Among the presented degrees of individual profiles of free time implementation planning in students, there was spotted an exceptional variability within the standard group membership. Accordingly, reflexive and productive, as well as the reflexive and cultural context is realized by the the knowledge and attitude of students toward various methods and different context of leisure- implementation and planning, keeping in mind the quality function the monitoring of individual profiles of conducting and planning aspects of the content and the free time students, by the method of sense of hierarchy and the degree of value meaning that they have for the socio-cultural self-expression, and the overall development of the individual.

Keywords: students, leisure, surveys, analysis, research.

**СТРЕС КОД СТУДЕНАТА НА СТРУЧНОЈ ПРАКСИ - СУБЈЕКТИВНО ИСКУСТВО
THE STRESS AMONG INTERNSHIP STUDENTS - SUBJECTIVE EXPERIENCE****Ања Глигић - Савић, Јована Глигић - Думоњић**

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АПСТРАКТ

Перспективни професионалци из области едукативне (услугне) индустрије морају бити обучени не само у академској области, већ морају да примјене своја знања и вјештине у домену практичног рада (обуке). Стажирање је саставни дио њиховог курикулума, али ученици-студенти често морају да комбинују бројне обавезе у учионици са радним временом у едукативној (услугној) организацији. Захтјеви студирања и рада често узрокују стрес, а ниво би се могао разликовати у зависности од врсте радне средине, као и од особина личности. Циљ пилот студије спроведен на Факултету за пословне и финансијске студије, у Бијељини, био је мерење субјективног искуства стреса који су студенти доживљавали током стажирања-обуке. Стрес изазван захтјевима на послу, као и опште стресно искуство упоређени су са демографским варијаблама (пол, година студија, претходно искуство стажирања, као и академска достигнућа). Узорак је чинио 107 студената Факултета за пословне и финансијске студије. Прелиминарни резултати показују повезивање искуства стреса са академским достигнућима, годином студирања и претходним искуством у стажирању, као и са мјестом стажирања. Такође се разматра разлика између стреса изазваног радом и укупног стреса.

Кључне речи: пословни менаџмент, обука, стажирање, стрес, евалуација**ABSTRACT**

The prospective professionals in the field of the education (service) industry have to be trained not only in the academic field, but have to be able to apply their knowledge and skills in the domain of practical work (practical training). The internship is an integral part of their curriculum, but students often have to combine numerous obligations in the classroom with working hours in the education organization. The demands of study and work often cause stress, and its level would vary depending of the type of working environment, as well as on personality traits. The aim of the pilot study conducted at the Faculty of Business and Financial Studies in Bijeljina was to measure the subjective experience of stress the students suffered during their internship (training). Stress caused by the demands at work, as well as overall stress experience are compared with demographic variables (gender, year of study, previous internship experience, as well as academic achievement). The sample was composed of the 107 students of the Faculty of Business and Financial Studies. Preliminary results show the connection of experience of stress with academic achievement, year of study and previous internship experience, as well as with the place of internship; the difference between work-induced stress and overall stress is also discussed.

Keywords: business management, training, student internship, stress, evaluation

UČTIVOST U KINESKOM JEZIKU

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APSTRAKT

U ovom radu bavimo se analizom učtivosti u kineskom jeziku, sa naglaskom na tzv. poslovnu učtivost u kineskoj kulturi. Na ovu temu je objavljeno dosta radova u Kini, a mi ćemo se fokusirati na analizu objavljenih rezultata i shvatanje učtivosti, koristeći tzv. „teoriju učtivosti“.

Danas se Kina sa mnogih različitih aspekata bavi platformom 16+1, od kojih su neki jezički i kulturološki (dakle, u mnogo širem smislu, od onog očekivanog, tj. privrednog i ekonomskog). Perspektiva sagledavanja postojećih analiza iz pozicije strane kulture i jezika (u našem slučaju srpskog jezika i kulture), značajan su doprinos postojećim analizama. Isto tako, u vremenu interkulturalne komunikacije, učtivost i njena različita shvatanja, postaju važno pitanje, koje nam pomaže da shvatimo druge kulture, u ovom slučaju kinesku.

APSTRAKT

This paper deals with the analysis of civility in Chinese language, with the emphasis on the so-called business civility in Chinese culture. A lot of papers with similar topic have been published in China, and focus of this paper will be the analysis of published results and the understanding of civility, using the so-called "Theory of Civility".

Today, China considers 16 + 1 initiative from many different aspects, some of which are linguisticall and cultural (that is, in a much broader sense than expected, i.e. economic and economic). The perspective of the examination of existing analyzes from the position of foreign culture and language (in our case Serbian language and culture) represent a significant contribution to existing analyzes. Likewise, in the time of intercultural communication, civility and its various perceptions have become an important issue, which helps us to understand other cultures, in this case Chinese.

Keywords: Chinese language, business sense, "theory of civility", 16 + 1 initiative

UTICAJ TURIZMA NA RAZVOJ HOTELIJERSTVA
THE IMPACT OF TOURISM ON THE DEVELOPMENT OF HOTEL INDUSTRY

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APSTRAKT

Ugostiteljstvo ili hotelijerstvo je preduslov razvoja turizma u nekoj destinaciji, jer obezbeđuje neophodne uslove za boravak turista. Sa druge strane, ni jedna druga privredna djelatnost nema toliki pozitivan uticaj na razvoj ugostiteljstva ili hotelijerstva kao turizam. Ugostiteljstvo, kao organizovani oblik pružanja ugostiteljskih usluga i saobraćaj, predstavljaju materijalnu osnovu razvoja turizma u određenom mjestu, odnosno području.

Povećana potrošnja turista ostvarena zahvaljujući kvalitetu i raznovrsnosti ugostiteljsko-turističke ponude, obeležje je veoma razvijenog turizma. Naime, kada turista dođe u određenu turističku destinaciju, sa sobom donosi i određena novčana sredstva. Mnogi turisti prije putovanja računaju koliko će im novca biti potrebno i koliko će verovatno potrošiti tokom boravka u toj destinaciji, ali u najvećem broju slučajeva ponesu sa sobom i nešto više sredstava koja su namenjena nekim nepredviđenim troškovima.

Ključne reči : ugostiteljstvo, hotelijerstvo, turizam, turisti, hotel

ABSTRACT

Hospitality or hotel management is a prerequisite for the development of tourism on some destination, because it provides the necessary conditions for staying tourists. On the other hand, no other economic activity has such a positive effect on the development of hospitality or hotel industry as tourism. Hospitality, as an organized form of providing catering services and traffic, represent the material basis for the development of tourism in a particular place, or area. Specifically, when a tourist comes to a specific tourist destination, he brings with him some money. Before traveling, many tourists calculate how much money will they need and how much will they probably spend during their staying on that destination, but in most cases they bring with them some more sources which are intended for some unforeseen expenses.

Keywords: hospitality, hotel industry, tourism, tourists, hotel

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