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University of Novo mesto

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Novo mesto, 18. april 2024

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Student Conference*

Novo mesto, 18. april 2024



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University of Novo mesto
FAKULTETA ZA EKONOMIJO IN INFORMATIKO
Faculty of Economics and Informatics

9. MEDNARODNA ZNANSTVENA ŠTUDENSKA KONFERENCA SKEI 2024

9th INTERNATIONAL SCIENTIFIC STUDENT
CONFERENCE SKEI 2024

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BOOK OF ABSTRACTS

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Povzetki / *Abstracts*

Analiza računovodskih izkazov podjetja x

Podjetniki, direktorji, finančniki in banke pri svojem delu pogosto potrebujejo informacije tako o lastnem poslovanju kot tudi o poslovanju svojih poslovnih partnerjev. Informacije lahko pridobijo tako iz zunanjih kot notranjih virov informacij, torej iz različnih poročil. V kolikor gre za analizo poslovanja naših poslovnih partnerjev, pridejo kot vir informacij najpogosteje v poštevnata letna poročila, del katerih je tudi računovodsko poročilo oz. računovodski izkazi. Računovodski izkazi so odsev gospodarjenja podjetja in njihovega posloводства, zato je nujno, da so pripravljeni zelo strokovno. Nujno je namreč, da so računovodske informacije za uporabnike razumljive, bistvene, zanesljive in tudi primerljive tako v času kot z drugimi podjetji. Z analizo poslovanja želi namreč podjetje ugotoviti, kako uspešno oziroma neuspešno je njihovo poslovanje, ter seveda sprejeti ustrezne ukrepe za izboljšanje poslovanja podjetja. V prispevku predstavimo računovodske izkaze, pri čemer v teoretičnem delu najprej opredelimo prvine in vsebino letnega poročila, v nadaljevanju pa predstavimo še pomen in vsebino bilance stanja in izkaza poslovnega izida. V tem delu tudi predstavimo metode za analiziranje računovodskih izkazov in njihov namen. V empiričnem delu najprej na kratko vsebinsko predstavimo izbrano podjetje, v nadaljevanju pa na podlagi pridobljenih podatkov analiziramo računovodske izkaze v obdobju od 2018 do 2022. Pri tem damo posebno pozornost računovodskim informacijam v bilanci stanja ter izkazu poslovnega izida, na podlagi katerih proučujemo tudi vplive epidemije covid-19 na poslovanje.

Ključne besede: računovodske informacije, računovodski izkazi, bilanca stanja, izkaz poslovnega izida

Analysis of Financial Statements of Company X

In their work, entrepreneurs, directors, financiers and banks often need information about their own operations as well as the operations of their business partners. They can obtain information from both external and internal sources of information, i.e., from various reports. As far as the analysis of our business partners' operations is concerned, annual reports, which also include the accounting report or annual financial statements, are mainly applicable. Financial statements are a reflection of the management of the company, which is why they should be prepared very professionally. It is essential that accounting information is comprehensible to users, essential, reliable, and comparable both over time and with other companies. By analyzing the business, the company wants to find out how successful or unsuccessful their business is and, of course, to take appropriate measures to improve the company's business. In the paper, we present the financial statements, whereby in the theoretical part we first define the elements and content of the annual report, and then present the meaning and content of the balance sheet and of the profit and loss statement. In this section, we also present methods for analyzing financial statements and their purpose. In the empirical section, we first briefly present the selected company in terms of content, and then, based on the data obtained, we analyze the financial statements for the period from 2018 to 2022. Here, we pay special attention to the accounting information in the balance sheet and the profit and loss account, on the basis of which we also study the effects of the COVID-19 epidemic on business.

Keywords: accounting information, financial statements, balance sheet, profit and loss statement

Rebeka Bajc

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Proces zaposlovanja v Adria Mobil, d. o. o.

Primer izbire kadrov je ključen za uspeh organizacije, saj so zaposleni nosilci delovnih nalog in hkrati prispevajo k razvoju podjetja. Pravilna izbira kandidatov zahteva sistematičen pristop, ki vključuje več korakov, kot so pregled prijav, izvajanje intervjujev, testiranje in ocenjevanje sposobnosti ter preverjanje referenc. Pri tem je ključno natančno analizirati vsebino prijav in primerjati kandidate z zahtevami delovnega mesta. Nato sledi zaposlitveni intervju, ki lahko vključuje različne tehnike, kot so vprašanja o preteklih izkušnjah, situacijska vprašanja ali ocenjevalne naloge. Poleg intervjuja se lahko uporabijo tudi druge metode, kot so testiranje sposobnosti, delovni preizkusi in preverjanje referenc. Celoten proces izbire kadrov zahteva sodelovanje med kadrovskimi strokovnjaki in vodji ter uporabo različnih metod za ugotavljanje, kateri kandidati so najbolj primerni za določeno delovno mesto. Pomembno je, da se izbor kadrov izvaja premišljeno in v skladu s potrebami in cilji organizacije.

Ključne besede: zaposlovanje, upravljanje s človeškimi viri, načrtovanje kadrov, pridobivanje kadrov, metode izbiranja kadrov

Recruitment Process at Adria Mobil, d. o. o.

The selection of human resources is crucial to the success of an organisation, as employees are both job holders and contributors to the development of the company. Proper selection of candidates requires a systematic approach involving several steps, such as screening applications, conducting interviews, testing and assessing skills, and checking references. The key is to analyse the content of the applications in detail and to compare the candidates with the requirements of the job. This is followed by a job interview, which may involve a variety of techniques such as questions about past experience, situational questions, or assessment tasks. The whole recruitment process requires collaboration between HR professionals and managers and the use of different methods to identify which candidates are best suited for a particular job. It is important that recruitment is done in a deliberate manner and in line with the needs and objectives of the organisation.

Keywords: recruitment, human resources management, human resources planning, recruitment, recruitment methods

Darko Bošnjak

Mag. Tanja Bavrka

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Uloga digitalnog marketinga u promociji zdravstvenih usluga

Marketing predstavlja postupak razrade i realizacije strategije, koja obuhvaća definiranje cijena, promociju, distribuciju, te planiranje ideja, proizvoda i usluga s ciljem ostvarivanja razmjene koja zadovoljava kako individualne tako i organizacijske ciljeve. Isto tako, marketing je vrlo složen sustav koji funkcionira na svim razinama ljudskog djelovanja. To znači da marketing postoji ne samo u gospodarstvu, već i u djelatnostima poput zdravstva, obrazovanja, umjetnosti itd. U marketinškom sustavu maloprodaja je najdinamičniji podsustav. Glavni cilj istraživanja je utvrditi u kojoj mjeri je zastupljen digitalni marketing kod zdravstvenih ustanova u svrhu promocije zdravlja i zdravog načina života. Sekundarni ciljevi su analizirati kako društveni mediji putem digitalnog marketinga mogu potaknuti svijest o preventivnim mjerama i zdravim životnim navikama među populacijom, te kako digitalni marketing utječe na ponašanje pacijenata prilikom traženja zdravstvenih informacija, odabira zdravstvenih usluga i donošenja odluka o liječenju. Istraživanje je provedeno putem analize web stranica, društvenih mreža i socijalnih platformi zdravstvenih institucija unutar teritorija Federacije Bosne i Hercegovine (FBiH) koje se bave pružanjem zdravstvene skrbi u području fizioterapije i radne terapije, obiteljske prakse te javnog zdravstva.

Ključne riječi: digitalni marketing, promocija zdravlja, javno zdravstvo, zdravstveni turizam

The Role of Digital Marketing in the Promotion of Health Services

Marketing is the process of planning and implementing the conception, pricing, promotion, and distribution of ideas, products, and services to create an exchange that meets individual and organizational goals. Likewise, marketing is a very complex system that functions at all levels of human activity. This means that marketing exists not only in the economy but also in activities such as health, education, art, etc. In the marketing system, retail is the most dynamic subsystem. The main goal of the research is to determine the extent to which digital marketing is represented in healthcare institutions for the purpose of promoting health and a healthy lifestyle. The secondary objectives are to analyze how social media can promote awareness of preventive measures and healthy lifestyle habits among the population through digital marketing and how digital marketing affects the behavior of patients when searching for health information, choosing health services, and making treatment decisions. The research was conducted through the analysis of websites, social networks, and social platforms of health institutions within the territory of the Federation of Bosnia and Herzegovina (FBiH) that deal with the provision of health care in the fields of physiotherapy and occupational therapy, family practice, and public health.

Keywords: digital marketing, health promotion, public health, health tourism

Važnost kreativnog mišljenja u poslovnom svijetu

Svrha ovog rada je analiza povezanosti inovativnosti i kreativnosti u poduzetništvu s aspekta ekonomski isplative inovacije. Kako bi se kritički pristupilo tematici, teorijski okvir rada služi radi boljeg razumijevanja pojmova »inovativnost« i »kreativnost« te njihova važnost u svijetu poduzetničkih prilika na tržištu. Poseban fokus se stavlja na kreativnost i načine kreativnog razmišljanja te kako to pomaže u poduzetničkoj svakodnevnici. Uz pomoć domaće i inozemne literature, analize internetskih izvora i dostupnih baza podataka, pobliže se opisuju pojmovi koji su usko povezani s tematikom rada. Istražuje se način na koji kreativnost i kreativan način razmišljanja utječe na uvođenje inovacija i inovativnih proizvoda ili usluga u poslovnu strukturu samog poduzeća i/ili asortiman ponude koji nudi poduzeće. Kroz metodu deskripcije, pristupilo se istraživanju kako bi se istražili primjeri inovativnosti i kreativnosti u poduzetništvu. Kvalitativnom analizom autorovih primjera istražuju se strategije i prakse koje potiču kreativnost u poslovnom kontekstu te se istražuje dublja povezanost procesa i čimbenika koji utječu na poduzetnički uspjeh. Primjeri navedeni u radu služe kao kreativna podloga za uočavanje poduzetničkih prilika na lokalnom području, ali su primjenjivi i na globalnom tržištu. Kroz dubinsku analizu, rad ističe važnost kreativnosti i uvođenja inovacija u poduzeće, ne smo radi ostvarivanja profita, već i radi opstanka poduzeća, stvaranja dodatne vrijednosti proizvoda ili usluge te prilagođavanja poslovanja promjenjivim prilikama i rizicima na tržištu.

Ključne riječi: kreativnost, inovativnost, poduzetništvo

The Importance of Creative Thinking in the Business World

The purpose of the paper is to analyze the link between innovation and creativity in entrepreneurship from the aspect of economically profitable innovation. In order to approach the topic critically, the theoretical framework of the paper facilitates a better understanding of the terms "innovation" and "creativity" and their importance in the world of entrepreneurial opportunities in the market. Special focus is placed on creativity, the ways of thinking creatively, and on how creativity helps in everyday business. With the help of domestic and foreign literature, an analysis of internet sources, and available databases, the terms related to the topic are described in detail. The way in which creativity and ways of thinking creatively affect the introduction of innovations and innovative products or services into the business structure and/or the range of products offered by a company are examined. Through the method of description, we conducted research to investigate examples of innovation and creativity in entrepreneurship. A qualitative analysis of the authors' examples explores strategies and practices that encourage creativity in a business context and explores a deeper link between processes and factors that influence entrepreneurial success. The examples given in the paper serve as a creative basis for identifying entrepreneurial opportunities in the local area, but they are also applicable to the global market. Through an in-depth analysis, the paper highlights the importance of creativity and introducing innovations into companies, not only in the interest of profit, but also in the interest of the companies' survival, creating additional value of a product or service, and adapting business to the changing opportunities and risks in the market.

Keywords: creativity, innovation, entrepreneurship

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Proces zaposlovanja na občini v Posavju

Članek obravnava učinkovitost in transparentnost postopkov zaposlovanja v javnem sektorju, pri čemer se osredotoča na primer občine v Posavju. Z uporabo različnih metod, kot so analiza literature, pregled dokumentov in izvedba ankete med zaposlenimi, raziskava prinaša pozitivne ugotovitve o praksah zaposlovanja v omenjeni občini. Poudarja se skrbno načrtovanje in izvedba kadrovskih procesov, kar prispeva k učinkovitemu delovanju institucij v občini. Ugotovitve kažejo na dobro organiziranost postopkov zaposlovanja, visoko raven transparentnosti ter zagotavljanje enakih možnosti za vse kandidate. S temi spoznanji se lahko občina v Posavju pohvali kot zgled dobre prakse v upravljanju kadrovskih virov v javnem sektorju, kar krepi zaupanje v institucije lokalne skupnosti.

Ključne besede: zaposlovanje v javnem sektorju, strokovno tehnični delavec, uradnik, prakse zaposlovanja, javni uslužbenec

Recruitment Process at a Municipality in Posavje

The article discusses the effectiveness and transparency of recruitment procedures in the public sector, focusing on a case study of a municipality in the Posavje region. Utilizing various methods such as literature analysis, document review, and conducting surveys among employees, the research yields positive findings regarding the recruitment practices in the above-mentioned municipality. Emphasis is placed on the careful planning and execution of human resource processes, contributing to the efficient operation of the municipality's institutions. The findings indicate well-organized recruitment procedures, high levels of transparency, and ensuring equal opportunities for all candidates. With these insights, the municipality in Posavje can be praised as a model of good practice in managing human resources in the public sector, thus bolstering trust in local community institutions.

Keywords: employment in the public sector; technical staff; official; employment practices; public servant

Nove paradigme u upravljanju obrazovanjem: integracija veštačke inteligencije u procese menadžmenta

U savremenom kontekstu obrazovnih institucija, implementacija veštačke inteligencije donosi revolucionarne promene u načinu vođenja i organizacije, obećavajući unapređenje efikasnosti, prilagođavanje individualnim potrebama studenata i optimizaciju resursa. Cilj rada je istražiti ulogu veštačke inteligencije u procesima menadžmenta u obrazovanju, identifikovati potencijalne koristi i izazove integracije ove tehnologije, te pružiti smernice za uspešnu implementaciju veštačke inteligencije radi unapređenja efikasnosti i prilagođavanja individualnim potrebama studenata. Kroz analizu dostupnih studija i primerima dobre prakse, istražiće se kako veštačka inteligencija može unaprediti procese regrutacije, planiranja nastavnih programa, praćenja učenja, evaluacije i kontinuiranog poboljšanja obrazovnog iskustva. Takođe, razmatraće se izazovi i mogućnosti koje se javljaju sa integracijom veštačke inteligencije u obrazovni menadžment, uključujući etička pitanja, privatnost podataka i potrebu za obukom kadrova kroz sprovođenje istraživanja na Univerzitetu u Beogradu. Odabrana tehnika istraživanja je anketiranje, a instrument istraživanja je anketni upitnik, originalno sačinjen od strane autora rada. Uzorak ispitanika čini 80 redovnih i vanrednih profesora Univerziteta u Beogradu. Očekivano je da profesori kontinuirano prate razvoj tehnologije, posebno u oblasti veštačke inteligencije, kako bi unapredili svoje nastavne metode i prilagodili se potrebama današnjih studenata i obrazovnog procesa.

Ključne reči: obrazovanje, menadžment, veštačka inteligencija, integracija, efikasnost, prilagođavanje

New Paradigms in Education Management: Integration of Artificial Intelligence into Management Processes

In the modern context of educational institutions, the implementation of artificial intelligence brings revolutionary changes in the way of management and organization, promising improvement of efficiency, adaptation to individual needs of students, and optimization of resources. The aim of the paper is to investigate the role of artificial intelligence in management processes in education, identify potential benefits and challenges of integrating this technology, and provide guidelines for the successful implementation of artificial intelligence in order to improve efficiency and adapt to the individual needs of students. Through an analysis of available studies and examples of good practice, it will be explored how artificial intelligence can improve the processes of recruitment, curriculum planning, learning monitoring, evaluation and continuous improvement of the educational experience. Moreover, the challenges and opportunities that arise with the integration of artificial intelligence into educational management will be discussed, including ethical issues, data privacy, and the need for staff training, through conducting research at the University of Belgrade. The chosen research technique is surveying, and the research instrument is a survey questionnaire, originally created by the author of the paper. The sample of respondents consists of 80 full-time and part-time professors of the University of Belgrade. It is expected that professors continuously monitor the development of technology, especially in the field of artificial intelligence, in order to improve their teaching methods and adapt to the needs of today's students and the educational process.

Keywords: education, management, artificial intelligence, integration, efficiency, adaptation

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Vloga osebnih vrednot pri sprejemanju kariernih odločitev

V prispevku smo se osredotočili na pomen razumevanja lastnih osebnih vrednot pri iskanju zaposlitve ter sprejemanju kariernih odločitev. Mnogi avtorji izpostavljajo, da so osebne vrednote ključnega pomena pri oblikovanju smiselne in izpolnjujoče kariere, saj pomagajo posamezniku razumeti, kaj mu je v življenju resnično pomembno. S kvantitativno empirično raziskavo na izbranem vzorcu orišemo proces identifikacije osebnih vrednot in proučimo njihov prispevek k oblikovanju kariernih ciljev ter izbiri zaposlitve. Pomembno je, da posameznik pri sprejemanju kariernih odločitev sledi svojim osebnim vrednotam, kar lahko vodi k bolj uspešni karieri ter bolj zadovoljnem in izpopolnjenem življenju kot celoti, zato predlagamo, da posameznik v večji meri primerja in uravnoteži svoje osebne vrednote s kulturo in vrednotami organizacije oz. delodajalcev.

Ključne besede: osebne vrednote, kariera, karierni cilji, zaposlitev, zadovoljstvo s kariero

The Role of Personal Values in Career Decision-Making

In the paper we focus on the importance of understanding one's own personal values in job search and career decision-making. Many authors point out that personal values are crucial in shaping a meaningful and fulfilling career, as they help individuals understand what is really important to them in their lives. Through a quantitative empirical study on a selected sample, we outline the process of identifying personal values and examine their contribution to shaping career goals and job choice. It is important that individuals follow their personal values when making career decisions, which can lead to a more successful career and a more satisfying and fulfilled life as a whole. We therefore suggest that individuals compare and balance their personal values to a greater extent with the culture and values of their organisation or employers.

Keywords: personal values, career, career goals, job, career satisfaction

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AI-Based Weather Patterns Prediction: Rainfall Forecasting Using SARIMA Model

The research focuses on using Artificial Intelligence (AI) to predict rainfall events more accurately through the Seasonal AutoRegressive Integrated Moving Average (SARIMA) model, utilizing historical precipitation datasets in Python. The study delves into the SARIMA model's principles and its application challenges due to the seasonal variability of rainfall. Techniques for trend detection and data preparation, such as cleaning and normalization, are explored to enhance forecast reliability. The practical application of SARIMA in rainfall forecasting demonstrates its significance in agriculture, water management, and extreme weather mitigation. The document concludes by underscoring the model's potential in climate studies and the necessity for ongoing improvements in data analysis methods to combat climate change.

Keywords: AI, machine learning, Python, weather forecasting, SARIMA

Napovedovanje vremenskih vzorcev na podlagi UI: napovedovanje količine padavin z modelom SARIMA

Raziskava se osredotoča na uporabo umetne inteligence (UI) za natančnejše napovedovanje padavinskih dogodkov z modelom sezonskega avtoregresivnega integriranega drsečega povprečja (Seasonal AutoRegressive Integrated Moving Average oz. SARIMA), ki uporablja pretekle nize podatkov o padavinah v Pythonu. Raziskava preučuje načela modela SARIMA in izzive pri njegovi uporabi zaradi sezonske spremenljivosti padavin. Raziskali smo tehnike zaznavanja trendov in priprave podatkov, kot sta čiščenje in normalizacija, da bi izboljšali zanesljivost napovedi. Praktična uporabnost modela SARIMA pri napovedovanju količine padavin dokazuje njegov pomen v kmetijstvu, vodnem gospodarstvu in blažitvi ekstremnih vremenskih pojavov. Prispevek se zaključí s poudarjanjem potenciala modela za uporabo v študijah podnebnih sprememb in nujnosti sprotne izboljšave metod analize podatkov v boju proti podnebnim spremembam.

Ključne besede: UI, strojno učenje, Python, napovedovanje vremena, SARIMA

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Etično sporne prakse v oglaševanju

Etika nas spremlja v naših odnosih na vsakem koraku ne glede na to, ali se srečamo kot neznanci na ulici, se pogovarjamo kot prijatelji ali razvijamo poslovne odnose. To pa hkrati pomeni, da mora vsakdo, tako posameznik kot tudi organizacija, poleg zakonodaje pri svojih ravnanjih upoštevati tudi etična načela. Na področju poslovanja podjetij tako govorimo o poslovni etiki. Slednja je zajeta v etičnih kodeksih organizacij ali etičnih kodeksih posameznih poklicev, s katerimi sami sebi postavljajo visoke etične standarde. Svoje delovanje so z etičnimi kodeksi uredili tudi tržniki po vsem svetu. Pri tem namenjajo posebno pozornost etiki v oglaševanju, kar v Sloveniji ureja Slovenski oglaševalski kodeks (SOK), s katerim oglaševalci zapolnjujejo vrzeli na tistih področjih, ki so v zakonih neurejena ali premalo natančno urejena. Gre namreč za nabor načel in pravil, ki jih morajo pri kreiranju svojih oglasov spoštovati oglaševalci. Kljub etičnemu kodeksu pa smo pogosto priča oglasom, ki po mnenju posameznikov, kršijo etične norme okolja. Kako se je gibalo število kršitev in pritožb na oglase v Sloveniji od leta 2009 dalje (leto sprejetja novega SOK-a), je tudi tema empiričnega dela prispevka. Tako smo proučili 227 pritožb, od katerih jih je bilo 105 utemeljenih. Pri tem smo ugotovili, da pritožniki oglaševalcem najpogosteje očitajo kršitve členov SOK-a, ki se nanašajo na poštenost, resničnost in dokazljivost trditvev.

Ključne besede: etika, poslovna etika, trženjska etika, oglaševalska etika, ureditev oglaševanja v Sloveniji

Ethically Objectionable Practices in Advertising

Ethics accompanies us every step of the way, whether we meet as strangers on the street, talk as friends, or develop business relationships. At the same time, this means that everyone, i.e., both individuals and organizations, must also follow ethical principles in their actions in addition to the legislation. In the field of business operations, this is how we talk about business ethics. The latter is covered in the ethical codes of organizations or the ethical codes of individual professions, with which they set high ethical standards for themselves. Marketers around the world have also regulated their operations with ethical codes. Here, special attention is paid to the ethics of advertising, which is regulated in Slovenia by the Slovenian Advertising Code (SOK), which advertisers use to fill in the gaps in those areas that are unregulated or insufficiently regulated by current laws. It is a set of principles and rules that advertisers must respect when creating their ads. Despite the code of ethics, we often witness advertisements that, in the opinion of individuals, violate the ethical norms of the environment. How the number of complaints about advertisements in Slovenia has changed since 2009 (the year of adoption of the new SOK) was also the subject of the empirical part of the paper. Thus, we examined 227 complaints, of which 105 were justified. In doing so, we have found that complainants most often accuse advertisers of violations of the articles of SOK which refer to the honesty, truthfulness and provability of claims.

Keywords: ethics, business ethics, marketing ethics, advertising ethics, regulation of advertising in Slovenia

Računovodske informacije in odločanje slovenskih podjetij

Računovodske informacije omogočajo podjetjem doseganje poslovne odličnosti in preiščljene strateške in operativne odločitve. Takšne informacije podajo končne rezultate, ki jih beležimo v raznih letnih in medletnih poročilih, poročilih, namenjenih poslovodstvu, in ne nazadnje sami analizi doseženih rezultatov. Pravzaprav te informacije podjetjem predstavljajo nekakšno oporo pri soočanju z negotovimi razmerami oziroma s prilagajanjem razmeram na trgu. Torej, da se lahko ustrezno odločimo, uporabimo računovodske informacije, ki so nam na voljo. Odločevalci lahko računovodske informacije uporabijo tudi za primerjave s konkurenčnimi podjetji, panogo, planom, preteklim obdobjem in podobno. V prispevku predstavimo računovodske informacije, uporabnike teh informacij in računovodska poročila, ki so pogosto edini vir informacij o naših poslovnih partnerjih in s tem vir za sprejemanje odločitev pri poslovanju. V nadaljevanju predstavimo tudi poslovno odločanje in na koncu znatno povezavo med pojmom, saj, kot smo že omenili, so računovodske informacije ena izmed osnovnih podlag pri poslovnem odločanju. V nadaljevanju prispevka predstavimo rezultate ankete med računovodji v slovenskih podjetjih ter v računovodskih servisih, s pomočjo katere smo proučevali pomen računovodskih informacij pri sprejemanju odločitev slovenskih podjetij. Pravzaprav ugotavljamo, katerim računovodskim informacijam dajejo največji pomen in koliko časa temu namenjajo.

Ključne besede: Računovodske informacije, poslovno odločanje, anketiranje, računovodski servisi, računovodje.

Accounting Information and Decision-Making of Slovenian Companies

Accounting information enables companies to achieve business excellence and make informed strategic and operational decisions. Such information gives the final results, which we record in various annual and interannual reports, reports intended for management and, last but not least, in the analysis of the achieved results. In fact, this information represents a kind of support for companies when dealing with uncertain situations or adapting to market conditions. So, in order to make an appropriate decision, we use the accounting information available to us. Decision-makers can also use accounting information for comparisons with competing companies, the industry, the plan, the previous period, and the like. In the article, we present accounting information, users of this information, and accounting reports, which are often the only source of information about our business partners and thus a source for making business decisions. Afterwards, we also present business decision-making and, finally, a significant connection between the two concepts. Because, as we have already mentioned, accounting information is one of the essential bases for business decision-making. In the continuation of the paper, we present the results of a survey among accountants in Slovenian companies and in accounting services, with the help of which we studied the importance of accounting information in decision-making by Slovenian companies. In fact, we determine which accounting information they give the most importance to and how much time they devote to it.

Keywords: accounting information, business decision-making, interviewing, accounting services, accountants

Tržište meda u republici hrvatskoj: izazovi i perspektive malih proizvođača – studija slučaja

Radom se analizira trenutno stanje tržišta meda u Hrvatskoj, s naglaskom na izazove i perspektive s kojima se suočavaju mali proizvođači. Pčelarstvo se ističe kao značajna grana hrvatske poljoprivrede i ekonomije, uz naglasak na med kao važan prirodni i ekološki proizvod s bogatom tradicijom. Studija slučaja se temelji na intervjuima s čelnicima 8 udruga, koje predstavljaju 374 pčelara iz Vukovarsko-srijemske županije, od kojih 262 posjeduju registrirano Obiteljsko poljoprivredno gospodarstvo. Istraživanjem provedenim putem SWOT analize otkrivaju se snage poput visoke kvalitete meda i biološke raznolikosti, slabosti koje uključuju nedostatak financija za modernizaciju i teškoće u plasmanu, dok prilike uključuju rast potražnje za organskim proizvodima i izvozne mogućnosti. Prijetnje obuhvaćaju uvoz jeftinog meda i klimatske promjene. Na temelju rezultata istraživanja predlažu se strategije za poboljšanje položaja malih proizvođača, uključujući bolju organizaciju, razvoj brendova, upotrebu modernih tehnologija i marketinških strategija, uz važnost državne podrške i edukacije za održivu proizvodnju meda.

Ključne riječi: tržište meda, SWOT analiza, održiva proizvodnja, pčelarstvo

Honey Market in the Republic of Croatia: Challenges and Perspectives of Small Producers – Case Study

The paper analyzes the current state of the honey market in Croatia, with an emphasis on the challenges and perspectives faced by small producers. Beekeeping stands out as an important branch of Croatian agriculture and economy, with an emphasis on honey as an important natural and ecological product with a rich tradition. The case study is based on interviews with the leaders of 8 associations, represented by 374 beekeepers from the Vukovar-Srijem County, of whom 262 own a registered family farm. The research conducted through the SWOT analysis reveals strengths such as high-quality honey and biodiversity, weaknesses that include lack of funds for modernization and difficulties in placement, while opportunities include growth in demand for organic products and export opportunities. The threats include cheap honey imports and climate change. Based on the research results, strategies are proposed to improve the position of small producers, including better organization, brand development, the use of modern technologies and marketing strategies, bearing in mind the importance of state support and education for sustainable honey production.

Keywords: honey market, SWOT analysis, sustainable production, beekeeping

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Visoka škola modernog biznisa Beograd

Mogući uticaji veštačke inteligencije na savremeni marketing

U poslednjoj deceniji, globalno poslovanje u velikoj meri je određeno pojavom Industrije 4.0 inicijative koja potokla od Klause Švaba iz Svetskog ekonomskog foruma. Ovaj transformacioni koncept podstakao je razvoj i široko usvajanje najsavremenijih tehnologija, podstičući različite zemlje da uvedu slične strateške okvire sa ciljem da unaprede svoje industrijske sektore. On zapravo odražava četvrtu industrijsku revoluciju koju je pokrenuo razvoj IT-a. Ključni elementi Industrije 4.0 su: robotizacija, analitika velikih podataka, pametni sistemi, veštačka inteligencija, mašinsko učenje, internet stvari. Poslednjih godina, veštačka inteligencija (AI) našla primenu u različitim oblastima: nauka, biznis, medicina, automobilske industrije, obrazovanje i naravno marketing. Kada je o marketingu reč, veštačka inteligencija je našla široku primenu. U radu će se analizirati neki od načina primene veštačke inteligencije, kao i prednosti i nedostaci.

Ključne reči: veštačka inteligencija, marketing, industrija 4.0

Possible Impacts of Artificial Intelligence on Modern Marketing

In the last decade, global business has been largely defined by the emergence of Industry 4.0 – an initiative that originated from Klaus Schwab of the World Economic Forum. This transformational concept has encouraged the development and widespread adoption of cutting-edge technologies. In fact, it reflects the fourth industrial revolution, which was initiated by the development of IT. The key elements of Industry 4.0 are: robotization, big data analytics, smart systems, artificial intelligence, machine learning, and the Internet of Things. In recent years, artificial intelligence (AI) has found application in various fields: science, business, medicine, the automotive industry, education and, of course, marketing. When it comes to marketing, artificial intelligence has found wide application. The paper will analyze some of the ways of using artificial intelligence, as well as the advantages and disadvantages.

Keywords: artificial intelligence, marketing, Industry 4.0

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EU zelene obveznice kao instrument financiranja održivog gospodarstva

Dosadašnji ekonomski razvoj prouzrokovao je niz negativnih posljedica poput klimatskih promjena, onečišćenja okoliša, neracionalnog korištenja resursa i socijalne nejednakosti. Negativne posljedice mogu se smanjiti zelenom ekonomijom i mjerama održivog rasta i razvoja. Strategije i politike poput UN-ove Agende 30 i Europskog zelenog plana doprinose zelenoj tranziciji i stvaranja održivog i konkurentnog gospodarstva. Za financiranje projekata kojima se rješavaju klimatska i okolišna pitanja te ostvaruje prijelaz na održivije i niskouglijčno gospodarstvo koriste se tzv. zelene obveznice, zeleni krediti i slični zeleni financijski instrumenti. Stoga se u prvom dijelu rada daje prikaz osnovnih značajki zelene ekonomije i temeljnih strateških dokumenata na području održivog razvoja na globalnoj i europskoj razini. U drugom dijelu rada analiziraju se trendovi na području zelenih financijskih instrumenata u prethodnom razdoblju te se daje pregled značajki EU zelenih obveznica i EU standarda za zelene obveznice kojim se unapređuje regulacija tržišta, smanjuje manipulativni zeleni marketing i povećava transparentnost.

Ključne riječi: zelena ekonomija, održivi razvoj, Europski zeleni plan, EU zelene obveznice

EU Green Bonds as a Financing Instrument for Sustainable Economy

The economic development to date has caused a series of negative consequences such as climate change, environmental pollution, irrational resource use, and social inequality. These negative consequences can be mitigated through green economy, and sustainable growth and development measures. Strategies and policies such as the UN's Agenda 2030 and the European Green Deal contribute to the green transition and the creation of a sustainable and competitive economy. To finance projects addressing climate and environmental issues and achieve a transition to a more sustainable and low-carbon economy, so-called green bonds, green loans, and similar green financial instruments are utilized. Therefore, the first part of the paper provides an overview of the basic features of the green economy and fundamental strategic documents in the field of sustainable development at the global and European levels. The second part of the paper analyzes trends in the area of green financial instruments in the previous period and provides an overview of the features of EU green bonds and EU standards for green bonds aimed at enhancing market regulation, reducing manipulative green marketing, and increasing transparency.

Keywords: green economy, sustainable development, European Green Deal, EU green bonds

Primjena kreativnog računovodstva u finansijskim prevarama

Metode primjene kreativnog računovodstva su, na granici zakonitosti, djelovale na način na koji se, profesija i njezina odgovornost trebala vidjeti u budućnosti. Da bi pobijedili u »borbi za opstanak« računovođe su se u nekim slučajevima koristili, i još uvijek koriste kreativne tehnike. U ovom radu želimo predstaviti karakteristike i identificirati zajedničke tačke i razlike između njih. Ako uzmemo u obzir kreativno računovodstvo, ono se može više shvatiti kao kršenje etike nego zakona (kreativno računovodstvo krši duh zakona, a ne njegovu riječ), dok je prevara kršenje zakonskih propisa koji uređuju poslovni svijet. Finansijski izvještaji preduzeća služe kao informacijska baza internim i eksternim korisnicima. Njihov glavni zadatak je dati istinitu i vjernu sliku finansijskog stanja preduzeća, njegovog poslovanja i promjena. Za objavu tih informacija odgovorni su menadžeri, koji su često motivisani da poboljšaju imidž preduzeća u očima javnosti. Na uštrb tome i krivo prikazati podatke. Primjenom pojedinih metoda i tehnika kreativnog računovodstva finansijski izvještaji ne ispunjavaju svoju glavnu ulogu i daju iskrivljenu informaciju o imidžu preduzeća. Neophodno je da menadžment preduzeća ulaže najviše napora u borbi protiv korištenja kreativnih računovodstvenih praksi, jer sumnje u njihovu upotrebu mogu rezultirati štetom za poslovanje. Forenzičko računovodstvo svojim metodama i postupcima doprinosi smanjenju i otkrivanju odstupanja u finansijskim izvještajima.

Cljučne riječi: finansijske prevare, kreativno računovodstvo, forenzičko računovodstvo, edukacija

The Application of Creative Accounting in Financial Frauds

The methods of application of creative accounting were, on the border of legality, practised in the way that the profession and its responsibility should be seen in the future. In order to win the "struggle for survival", accountants in some cases used, and still use, creative techniques. In the paper, we want to present the characteristics, and identify the common points and differences between them. If we consider creative accounting, it can be understood more as a violation of ethics than the law (creative accounting violates the spirit of the law, not its word), while fraud is a violation of the legal regulations that govern the business world. The company's financial reports serve as an information base for internal and external users. Their main task is to give a true and faithful picture of the company's financial situation, its operations, and changes. Managers are responsible for publishing this information and are often motivated to improve the company's image in the eyes of the public – to the detriment of the public – and to show false data. By applying certain methods and techniques of creative accounting, financial reports do not fulfill their main role and provide distorted information about the company's image. The management of the company should invest the most efforts in the fight against the use of creative accounting practices, because suspicions about their use can result in damage to the business.

Keywords: financial fraud, creative accounting, forensic accounting, education

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Motivacija zaposlenih v podjetju Revoz, d. d., oddelek logistike

Članek raziskuje pomembnost motivacije zaposlenih v podjetju Revoz, d. d., oddelek v logistiki. Motivacija, opredeljena kot proces usmerjanja dejavnosti za doseganje ciljev, igra ključno vlogo pri uspehu organizacije in zadovoljstvu zaposlenih. Razprava zajema teoretične okvire motivacije, vključno z intrinzično in ekstrinzično motivacijo, ter predstavlja teorije vodenja in motivacije, kot so Maslowova hierarhija potreb, Vroomova teorija pričakovanj, teorija pravičnosti Adama, teorija postavljanja ciljev Edwina Lockeja in teorija podkrepitve. Poseben poudarek je na distributivni, postopkovni in interakcijski pravičnosti kot ključnih elementih teorije pravičnosti. Raziskava ugotavlja, da motivacija igra ključno vlogo pri uspehu zaposlenih in organizacije ter poudarja pomembnost razumevanja in izpolnjevanja individualnih potreb zaposlenih. Motivacijski dejavniki, kot so plača, priznanje in razvojne možnosti, so pomembni za vzdrževanje visoke ravni motivacije. Skratka, članek poudarja kompleksnost motivacije v organizacijskem kontekstu ter vpliv na uspeh posameznika in podjetja.

Ključne besede: motivacija zaposlenih, intrinzična motivacija, ekstrinzična motivacija, teorije vodenja in motivacije, Revoz, d. d.

Employee Motivation at Revoz, d. d., Logistics Division

The article deals with the importance of employee motivation at Revoz, d.d., the logistics division. Motivation, defined as the process of directing activities to achieve goals, plays a key role in the success of an organisation and employee satisfaction. The discussion covers the theoretical frameworks of motivation, including intrinsic and extrinsic motivation, and presents theories of management and motivation, such as Maslow's hierarchy of needs, Vroom's expectancy theory, Adam's equity theory, Edwin Locke's goal-setting theory, and the underpinning theory. Particular emphasis is placed on distributive, procedural and interactional justice as key elements of justice theory. The research concludes that motivation plays a key role in the success of employees and organisations, and stresses the importance of understanding and meeting the individual needs of employees. Motivational factors such as pay, recognition and development opportunities are important to maintain high levels of motivation. In summary, the paper highlights the complexity of motivation in an organisational context and its impact on individual and corporate success.

Keywords: employee motivation, intrinsic motivation, extrinsic motivation, leadership and motivation theories, Revoz, d. d.

Detekcija deoksinivalenola i zearalenona u uzorcima hrane i hrane

Mikotoksini, toksična jedinjenja koju gljive proizvode na sirovinama, kao što su žitarice, predstavljaju ozbiljnu opasnost po zdravlje. Ova studija prikazuje zearalenon (ZEA) i deoksinivalenol (DON) u 40 uzoraka krmnih smjesa za životinje i hrane za ljudsku ishranu prikupljenih u Zenici (2023.). DON i ZEA su kvantificirani korištenjem ELISA metode. Dokazano je prisustvo mikotoksina u hrani za životinje i hrani. Maksimalni pronađeni pojedinačni nivoi su: ZEA: 237,84 µg/kg u uzorku hrane za životinje i ZEA: 20,28 µg/kg u uzorku hrane za ljudsku ishranu, DON: 2927,00 µg/kg u uzorku hrane za životinje i DON: 973,00 µg/kg u uzorku hrane za ljudsku ishranu. ZEA je bila prisutna u 54,2 % (13, od 24) uzoraka hrane u rasponu od < 10 do 237,84 µg/kg ($p < 0,05$) i u 43,75 % (sedam, od 16) uzoraka hrane u raspon od 0,05, respektivno. Zbog činjenice da se distribucija mikotoksina u sirovinama može mijenjati iz godine u godinu s klimatskim uvjetima ili globalizacijom tržišta, potrebno je redovno praćenje mikotoksina u hrani za životinje kako bi se spriječila integracija kontaminiranih materijala u lanac ishrane.

Ključne riječi: mikotoksini, deoksinivalenol, zearalenon, uzorak hrane

Detection of Deoxynivalenol and Zearalenone in Feed and Food Samples

Mycotoxins, toxic compounds produced by fungi on raw materials, such as cereals, represent a serious health hazard. The study presents zearalenone (ZEA) and deoxynivalenol (DON) in 40 samples of compound feed for animals and food for human consumption collected in Zenica (2023). DON and ZEA were quantified using the ELISA method. Mycotoxin presence in feed and food has been demonstrated. The maximum individual levels found were: ZEA – 237.84 µg/kg in a sample of feed and 20.28 µg/kg in a sample of food for human consumption; DON – 2927.00 µg/kg in a sample of feed for animals and 973.00 µg/kg in a sample of food for human consumption. ZEA was present in 54.2% (13 out of 24) of feed samples in the range of <10 to 237.84 µg/kg ($p = 0.05$) and in 43.75% (7 out of 16) of food samples in the range of 0.05, respectively. Due to the fact that the distribution of mycotoxins in raw materials can change greatly from year to year with climate conditions or market globalization, regular mycotoxin monitorization in feed is needed to prevent the integration of contaminated materials into the food chain.

Keywords: mycotoxins, deoxynivalenol, zearalenone, food sample

Djelovanje eksterne i forenzičke revizije na otkrivanje finansijskih prevara

Forenzička revizija i eksterna revizija igraju ključnu ulogu u pomaganju preduzećima u upravljanju rizikom, otkrivanju prevara i održavanju usklađenosti sa zakonima. Cilj rada je procijeniti odnos između revizije i kontrole prevara u korporativnim organizacijam, i veze između eksterne revizije i forenzičke revizije u pogledu otkrivanja prevara. Da li je forenzička revizija učinkovitija od eksterne revizije u otkrivanju prevara u preduzećima? Postoji li značajan odnos između forenzičke revizije i otkrivanja i sprečavanja prevara u preduzećima? Mogu li forenzičke računovodstvene tehnike i alati doprinijeti sprečavanju finansijskih prevara, uzimajući u obzir stručnost forenzičkih računovođa i da tradicionalni mehanizmi nisu bili dovoljni zaustaviti prevare i njihovo djelovanje na preduzeća? Forenzička revizija ima za cilj procijeniti finansijsku evidenciju i identifikovati finansijske prevare koristeći kombinaciju računovodstvenih, revizijskih i istraživačkih sposobnosti. Uključuje primjenu računovodstvenih tehnika na pravne probleme i sporove kako bi se pružili dokazi koji se mogu koristiti u pravnim postupcima. Od forenzičkih revizora često se traži da istraže finansijsku prevaru i daju kvalificirano svjedočenje na sudu. Forenzičko računovodstvo i revizija pomažu u smanjenju primjene kreativne računovodstvene prakse identificiranjem izvora obmanjujućih prihoda, troškova i iznosa isplaćenih putem naknadne revizije koja pomaže u otkrivanju stvarnih prihoda i njihovog vremena.

Ključne riječi: finansijske prevare, forenzička revizija, tradicionalna eksterna revizija, identifikacija prevara

Effect of External and Forensic Audit on Discovery of Financial Fraud

Forensic auditing and external auditing play a key role in helping businesses manage risk, detect fraud, and maintain compliance with government laws and regulations. The aim of the paper is to assess the relationship between audit and fraud control in corporate organizations, and the relationship between external audit and forensic audit in terms of fraud detection. Is a forensic audit more effective than an external audit in detecting fraud in companies? Is there a significant relationship between forensic audit and fraud detection and prevention in companies? Can forensic accounting techniques and tools contribute to the prevention of financial fraud, taking into account the expertise of forensic accountants and that traditional mechanisms were not sufficient to stop fraud and its impact on companies? Forensic auditing aims to evaluate financial records and identify financial fraud using a combination of accounting, auditing and investigative skills. It involves the application of accounting techniques to legal problems and disputes to provide evidence that can be used in legal proceedings. Forensic auditors are often called upon to investigate financial fraud and provide qualified testimony in court. Forensic accounting and auditing help reduce the use of creative accounting practices by identifying the source of misleading income, expenses and amounts paid out through a subsequent audit that helps uncover real income and its timing.

Keywords: financial frauds, forensic audit, traditional external audit, identification of fraud

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Izzivi javnega potniškega prevoza v Sloveniji

Izzivi javnega potniškega prevoza v Sloveniji so povezani z več vidiki, kot so prometna dostopnost, regionalni razvoj, trajnostna prometna politika in javni potniški promet. Ključni izzivi vključujejo neenakomerno razporeditev prevoznih možnosti med regijami, kar otežuje povezovanje manj razvitih območij s centralnimi deli države. Trajnostni razvoj prometne politike zahteva prehod k bolj ekološkim in energetsko učinkovitim oblikam prevoza, kar pa se sooča s finančnimi in infrastrukturnimi omejitvami. Poleg tega je javni potniški promet v nekaterih regijah še vedno premalo učinkovit in privlačen, kar pomeni, da posamezniki raje uporabljajo lastna vozila. Če želi Slovenija izboljšati javni prevoz, bo potrebno celovito preučiti in reševati te izzive, hkrati pa spodbujati trajnostne in vključujoče rešitve za razvoj prevoznega sistema.

Ključne besede: javni potniški promet, prometna politika, mobilnost, trajnostne rešitve prometne politike

Challenges for public passenger transport in Slovenia

The challenges of public passenger transport in Slovenia are related to several aspects, such as transport accessibility, regional development, sustainable transport policy and public passenger transport. Key challenges include the uneven distribution of transport options between regions, which makes it difficult to connect less developed areas with the central parts of the country. Sustainable development of transport policy requires a shift towards more environmentally friendly and energy-efficient modes of transport, which faces financial and infrastructure constraints. In addition, public passenger transport in some regions is still inefficient and unattractive, which means that individuals prefer to use their own vehicles. If Slovenia is to improve public transport, it will be necessary to comprehensively examine and address these challenges, while promoting sustainable and inclusive solutions for the development of the transport system.

Keywords: public passenger transport, transport policy, mobility, sustainable transport policy solutions

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Vpliv vodenja in stilov vodenja na zaposlene - sistematičen pregled literature

Vodenje je kompleksna funkcija, ki je potrebna v vsaki organizaciji. Zajema mnoga opravila, za katera je potrebna določena usposobljenost. Ljudje smo si različni, zato si vsak vodja izbere način oz. stil vodenja, ki mu ustreza, prav tako pa mora ustrezati njegovim zaposlenim. Namen raziskave je bil ugotoviti, kako naj vodja vodi, da bo na zaposlene pozitivno vplival, kako stili vodenja vplivajo na zaposlene in kateri stil naj bi bil najprimernejši. Uporabili smo sistematičen pregled znanstvene literature, za katerega smo raziskali bazi Google Scholar in Ebscohost ter pregledali revijo EB. Na podlagi pregleda literature smo lahko izločili ključne rezultate in odgovorili na raziskovalna vprašanja.

Ključne besede: vodja, vodenje, stili vodenja, vpliv stilov vodenja na motivacijo zaposlenih

The Impact of Leadership and Leadership Styles on Employees - A Systematic Literature Review

Management is a complex function that is needed in every organisation. It involves many tasks for which certain competences are required. People are different, so each leader chooses a leadership style that suits him or her and that suits his or her employees. The purpose of the research was to find out how a leader should lead to have a positive impact on employees, how leadership styles affect employees, and which style should be preferred. We used a systematic review of the scientific literature, for which we searched Google Scholar and EBSCOhost, and reviewed the Journal of Economic and Business Sciences (EB). Based on the literature review, we were able to extract the key results and answer the research questions.

Keywords: leader, leadership, leadership styles, impact of leadership styles on employee motivation

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Finansijski rizici kao posledica primene digitalizacije

Ekonomska kriza koja se dogodila 2008. godine uticala je na način obavljanja bankarskih i finansijskih usluga. Kriza je otvorila put novim učesnicima da promene tržište finansijskih usluga sa novim tehnologijama i poslovnim modelima. Poslednjih godina pojavile su se neobanke, odnosno digitalne banke, koje nude finansijske usluge putem digitalnih kanala bez otvorene mreže fizičkih poslovnica. Digitalni način poslovanja omogućio je bankama da minimiziraju troškove poslovanja i omoguće pristup svojim uslugama besplatno ili uz minimalne troškove. Novi trendovi u informacionoj i komunikacionoj tehnologiji utiču na smanjenje troškova računarske obrade podataka, razvoja digitalne bežične komunikacije i standardizacije poslovnih procesa. Glavna komponenta elektronskog bankarstva odnosi se na elektronsko plaćanje roba i usluga. Cilj istraživanja je uticaj finansijskih rizika kao posledice primene digitalizacije na funkcionisanje elektronskog bankarstva. U radu su istaknute prednosti digitalnog bankarstva u privlačenju većeg broja klijenata. Predmet istraživanja doprineo donošenju zaključka o uticaju finansijskih rizika kao posledice digitalizacije. Banke koriste tehnološke inovacije koje omogućuju dopiranje do manje dostupnih i zahtevnih klijenata. Ovaj rad pokazuje u kojoj meri banka definiše svoj digitalni prodajni portfolio i da li postoje zajedničke stavke u tom procesu koje koriste sve banke.

Ključne reči: digitalizacija, digitalno bankarstvo, finansijski rizici, bankarski troškovi, klijenti

Financial Risks as a Consequence of the Application of Digitalization

The economic crisis that occurred in 2008 affected the way banking and financial services are performed. The crisis opened the way for new entrants to change the financial services market with new technologies and business models. In recent years, neobanks have appeared, i.e., digital banks which offer financial services through digital channels without an open network of physical branches. The digital way of doing business has enabled banks to minimize operating costs and provide access to their services free of charge or at minimal costs. New trends in information and communication technology affect the reduction of computer data processing costs, the development of digital wireless communication, and the standardization of business processes. The main component of electronic banking refers to the electronic payment of goods and services. The aim of the research is to determine the influence of financial risks as a consequence of the application of digitization on the functioning of electronic banking. The paper highlights the advantages of digital banking in attracting a larger number of clients. The subject of the research contributed to reaching a conclusion about the impact of financial risks as a consequence of digitization. Banks use technological innovations that make it possible to reach less accessible and demanding clients. The paper shows to what extent a bank defines its digital sales portfolio and whether there are common items in that process that are used by all banks.

Keywords: digitization, digital banking, financial risks, banking costs, clients

Pomen integritete pri poslovanju podjetij in pregled kršitev integritete od leta 2017 do leta 2024

Integriteta je ključna za ohranjanje ugleda podjetja, pritegnitev investitorjev in vzdrževanje dobrih poslovnih odnosov. Organizacija z integriteto deluje v skladu z etičnimi normami, vzpostavi dobro zaznavanje ter učinkovito sankcioniranje morebitnih kršitev, kar ji omogoča pridobitev zaupanja, zvestobe zaposlenih in strank ter spoštovanja okolja. Integriteta je povezana z vrlinami, kot so solidarnost, sodelovanje, iskrenost in natančnost, ki segajo od spoznavnih do moralnih vrlin posameznika. Vzdrževanje integritete tako pomeni, da se podjetja izognejo negativnim posledicam, hkrati pa krepijo trajnostno rast in družbeno odgovornost. Četudi vsi vemo, da lahko kršitev integritete v podjetju privede do hudih posledic, kršitve niso redke. Razlogi so pomanjkanje etičnega vodenja, neustrezen nadzor in slabo vzpostavljen protokol. To lahko povzroči izgubo zaupanja strank, zmanjšanje ugleda podjetja ter pravne zaplete. Posledice se kažejo v zmanjšanju obsega poslovanja, zmanjšanju števila zaposlenih, finančni izgubi in v dolgoročnih težavah pri sledenju zakonodaji. Za ohranjanje uspešnosti in ugleda sta tako ključni nalogi vzpostavitev integritetnega delovnega okolja ter izvajanje rednih pregledov in izobraževanj zaposlenih o etičnem ravnanju. V empiričnem delu prispevka proučimo primere kršitev integritete v Sloveniji, pri čemer posebno pozornost namenimo načinom kršitve integritete ter statusu osebe, ki je dejanje izvršila.

Ključne besede: integriteta, poslovanje podjetij, kršitve integritete, sodna praksa, Slovenija

The Importance of Integrity in Business Operations and a Review of Court Practices Based on Integrity Violations from 2017 to 2024

Maintaining integrity is essential in upholding a company's reputation, fostering investor trust, and cultivating positive business relationships. An organization that prioritizes integrity adheres to ethical standards, implements effective measures to detect and address violations, and earns the loyalty and respect of employees, customers, and the community. Integrity is closely tied to virtues such as honesty, accuracy, cooperation, and solidarity, encompassing both cognitive and moral qualities. By upholding integrity, companies can avoid negative consequences while promoting sustainable growth and social responsibility. Unfortunately, integrity violations are not uncommon due to a lack of ethical leadership, inadequate supervision, and poorly defined protocols. Such violations can result in loss of customer trust, damage to the company's reputation, and legal repercussions, leading to decreased business, employee turnover, financial losses, and ongoing legal issues. To maintain performance and reputation, it is crucial to foster a culture of integrity, conduct regular employee training on ethical behavior, and regularly review and assess the effectiveness of integrity measures. In the paper, we examine cases of integrity violations in Slovenia, with a focus on the nature of the violations and the status of the individuals involved.

Keywords: integrity, business operations, integrity violations, judicial practice, Slovenia

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AI-Based Weather Patterns Prediction: Rainfall Forecasting Using the Prophet Framework

The research focuses on using the Prophet framework in Python, an AI tool developed by Facebook, for accurate rainfall forecasting by analyzing meteorological data. Emphasizing AI's critical role in addressing climate change, the study explores Prophet's capabilities in managing time series data with pronounced seasonal trends and irregularities. It highlights the process of tailoring the framework for rainfall prediction, including data preparation and trend analysis using sophisticated machine learning strategies. The practical implications of employing Prophet in various sectors, such as agriculture and emergency response, are showcased, illustrating the framework's significance in enhancing weather forecasting. The study concludes with an evaluation of Prophet's impact on climate studies, discussing the ongoing need for improved data analysis methods to tackle global climate challenges.

Keywords: AI, machine learning, Python, weather forecasting, Prophet

Napovedovanje vremenskih vzorcev na podlagi UI: napovedovanje količine padavin z ogrođjem Prophet

Raziskava se osredotoča na uporabo ogrođja Prophet, orodja UI, ki ga je razvil Facebook za natančno napovedovanje količine padavin z analiziranjem meteoroloških podatkov. Ob poudarjanju ključne vloge UI pri obravnavi podnebnih sprememb raziskava raziskuje zmogljivosti ogrođja Prophet pri upravljanju podatkov časovnih vrst z izrazitimi sezonskimi trendi in nepravilnostmi. Poudari proces prilagajanja ogrođja za napovedovanje količine padavin, vključno s pripravo podatkov in analizo trendov z uporabo vrhunskih strategij strojnega učenja. Predstavili smo praktične posledice uporabe ogrođja Prophet na različnih področjih, npr. v kmetijstvu in odzivanju na nesreče ter ponazorili pomen ogrođja za izpopolnjevanje napovedovanja vremena. Raziskava se zaključuje z evalvacijo vpliva ogrođja Prophet na študije podnebnih sprememb in z obravnavo stalne potrebe po izboljšanih metodah analize podatkov za spopadanje z globalnimi podnebnimi izzivi.

Ključne besede: UI, strojno učenje, Python, napovedovanje vremena, Prophet

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Dr. Natko Klanac

Veleučilište »Lavoslav Ružička« u Vukovaru

Transformacija trgovine na veliko i malo: analiza ključnih tehnoloških trendova

Analizom novijih istraživanja tehnoloških trendova u poslovanju, u ovom radu naglasak je stavljen na uporabu umjetne inteligencije iz razloga što čini osnovu svih pametnih tehnologija odnosno elektroničkoj opremi omogućava izvršavanje zadataka i vještina za koje je inače potrebna ljudska inteligencija. Sve naglašenijom uporabom ove disruptivne tehnologije koja transformira industrije primjećuje se kako se paralelno pojavljuju nada i strah. S jedne strane, stav većine poslovnih lidera je kako će za poslovni uspjeh idućih godina upravo tehnologija, prvenstveno umjetna inteligencija, biti ključna za (ne)uspjeh poslovanja. Odabir pravih alata i talentiranih stručnjaka, uz promjenu organizacije i načina rada, trebale bi biti ključne za postizanje veće vrijednosti korištenjem naprednih tehnologija. S druge strane, novija istraživanja ukazuju na činjenicu kako se posljednjih nekoliko godina kod zaposlenih gotovo udvostručio strah od gubitka posla u bliskoj budućnosti radi razvoja tehnologije. U promatranim godišnjim izvješćima o tehnološkim trendovima, analizirani su trendovi za koje se očekuje kako bi mogli postati ključni za oblikovanje i transformaciju poslovanja u bližoj budućnosti. U radu se na temelju recentnih istraživanja daje prikaz najnovijih tehnoloških trendova te se analiziraju mogućnosti i izlažu prijedlozi mogućih primjena u trgovini, ali i negativnih posljedica koje bi mogle prouzročiti u poslovanju i društvu.

Ključne riječi: tehnološki trendovi, umjetna inteligencija, transformacija, trgovina na veliko i malo

Transformation of Wholesale and Retail Trade: Analysis of Key Technological Trends

By analyzing recent research on technological trends in business, the paper focuses on the use of artificial intelligence because it forms the basis of all smart technologies, allowing electronic devices to perform tasks and skills that otherwise require human intelligence. With the increasingly prominent use of this disruptive technology, which is transforming industries, both hope and fear have been observed to emerge in parallel. On the one hand, the majority of business leaders believe that technology, primarily artificial intelligence, will be crucial for the success or failure of businesses in the coming years. The selection of the right tools and talented experts, coupled with organizational and operational changes, should be pivotal in achieving greater value through the use of advanced technologies. On the other hand, recent research indicates that over the past few years, employees have almost doubled their fear of job loss in the near future due to technological advancements. The analyzed annual reports on technological trends highlight trends that are expected to become crucial for shaping and transforming businesses in the near future. Based on recent research, the paper provides an overview of the latest technological trends and analyzes the possibilities while presenting proposals for potential applications in trade, as well as discussing negative consequences that could arise in business and society.

Keywords: technological trends, artificial intelligence, transformation, wholesale and retail trade

Istraživanje ponašanja potrošača kod kupovine brendova

Na promjenjivom i turbulentnom tržištu, gdje se proizvodi i usluge nude u obilju, brendovi postaju ključni faktor u donošenju odluka potrošača prilikom kupovine. Različiti brendovi nude različite vrijednosti, osobnosti i obećanja, koja utječu na percepciju potrošača i konačni izbor proizvoda. Funkcionalna i emocionalna vrijednost brenda predstavlja ima veliku ulogu i značaj prilikom odabira. Razumijevanje ponašanja potrošača u odnosu na brendove postaje sve važnije za marketinške stručnjake i menadžere u strategijama brendiranja. Cilj ovog istraživanja je dublje istražiti faktore koji utječu na ponašanje potrošača prilikom kupovine brendova. Analiziraju se različiti aspekti koji oblikuju preferencije i ponašanje potrošača, uključujući percepciju kvalitete, cijene, reputacije brenda, kao i utjecaj marketinških aktivnosti i društvenih medija na donošenje odluka. Također će se istražuje i važnost ekoloških i društveno odgovornih aspekata brendova te njihov utjecaj na potrošačku lojalnost. Kroz analizu dobivenih rezultata, ovaj rad ima za cilj pružiti dublje uvide u dinamiku ponašanja potrošača na tržištu brendova te pružiti korisne smjernice marketinškim stručnjacima i menadžerima u razvoju efikasnih strategija brendiranja i plasiranja proizvoda na tržište. U radu su se koristile znanstvene metode indukcije i dedukcije, sinteze i analize, deskriptivna i statistička metoda.

Ključne riječi: marketing, brend, ponašanje potrošača

Exploring Consumer Behaviour When Buying Brands

In a changing and turbulent market, where products and services are abundantly offered, brands become a crucial factor in consumer decision-making when purchasing. Different brands offer different values, personalities, and promises, which influence consumers' perception and final product choice. The functional and emotional value of a brand plays a significant role and importance in selection. Understanding consumer behaviour regarding brands is becoming increasingly important for marketing professionals and managers in branding strategies. The aim of the research is to delve deeper into the factors influencing consumer behaviour when purchasing brands. Various aspects shaping consumer preferences and behaviour are analysed, including perceptions of quality, price, brand reputation, as well as the influence of marketing activities and social media on decision-making. Additionally, the importance of environmental and socially responsible aspects of brands and their impact on consumer loyalty are explored. Through the analysis of the results obtained, the study aims to provide deeper insights into the dynamics of consumer behaviour in the brand market and offer valuable guidelines to marketing professionals and managers in developing effective branding strategies and product placement. Scientific methods of induction and deduction, synthesis and analysis, descriptive and statistical methods were used in the research.

Keywords: marketing, brand, consumer behaviour

Evaluacija i nagrađivanje timskih performansi u uslovima savremenog poslovanja: implikacije za lidere i menadžere

Cilj ovog rada je da ukaže na ključne pristupe koji se primenjuju u procesima evaluacije i nagrađivanja timskih performansi u uslovima savremenog poslovanja. Dobro koncipirani sistemi evaluacije i nagrađivanja timova i timskog rada doprinose znatno boljim rezultatima i kreiranju timova visokih performansi. U radu je sprovedeno kabinetsko i empirijsko istraživanje. Rezultati kabinetskog istraživanja su pokazali da su ključna merila timskih performansi produktivnost tima, kvalitet obavljenog posla, kvalitet komunikacije, stepen saradnje u timu, inovativnost tima, broj uspešno rešenih konflikata i stopa fluktuacije u timu, dok su ključni pristupi nagrađivanja timskog rada dodeljivanje jednakog novčanog iznosa svim članovima tima, dodeljivanje različitih iznosa u zavisnosti od doprinosa članova tima i dodeljivanje različitih iznosa u zavisnosti od osnovne zarade članova tima. Empirijsko istraživanje u kojem je učestvovao jedan tim lider kompanije koja se bavi razvojem softvera pokazalo je da je uloga tim lidera od presudne važnosti za uspešno funkcionisanje tima i njegove visoke performanse.

Ključne reči: organizaciono ponašanje, timski rad, sistem nagrađivanja, liderstvo

Evaluating and rewarding team performance in contemporary business environment: implications for leaders and managers

The aim of this paper is to emphasize the key approaches that may be applied in the processes of evaluating and rewarding team performance in the contemporary business environment. Well-designed systems for evaluating and rewarding teams and teamwork contribute to significantly better results and the creation of high-performance teams. Desk and empirical research was conducted in the paper. The results of the desk research showed that the key measures of team performance are team productivity, quality of work performed, quality of communication, degree of cooperation in the team, team innovation, successfully resolved conflicts and turnover rate in the team, while the key approaches to rewarding teamwork are awarding an equal amount of money to all team members, awarding different amounts depending on team members' contributions and awarding different amounts depending on team members' base salary. Empirical research in which a team leader of a software development company participated showed that the role of the team leader is of crucial importance for the successful functioning of the team and its high performance.

Keywords: organizational behaviour, teamwork, reward system, leadership

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Nagrajevanje zaposlenih v podjetju Intermatic, d. o. o.

V članku želimo prikazati, da je nagrajevanje zaposlenih v podjetju ključnega pomena za ohranjanje motivacije, povečanje produktivnosti in zvestobo zaposlenih. Različni pristopi k nagrajevanju vključujejo finančne bonuse, dodatke k plači, nagrade v obliki daril ter priznanja za dosežke. Pomembno je, da je nagrajevanje pravično in pregledno ter povezano z dosežki in cilji posameznika ter organizacije kot celote. Poleg tega lahko nagrajevanje vključuje tudi nefinančne nagrade, kot so pohvale, napredovanje v karierni poti, razvojne priložnosti in priznanje dosežkov. Uspešno nagrajevanje zaposlenih zahteva poznavanje njihovih potreb, želja in vrednot ter stalno prilagajanje strategije nagrajevanja v skladu s spremembami v organizaciji in okolju. S tem lahko podjetje ustvari pozitivno delovno klimo, poveča angažiranost zaposlenih ter izboljša svoje poslovne rezultate in konkurenčnost na trgu. V nadaljevanju članka bomo predstavili rezultate raziskave o tem, na kakšen način podjetje nagrajuje in motivira svoje zaposlene in vidik nagrajevanja zaposlenih v tem podjetju ter na kakšen način to vpliva na njih.

Ključne besede: nagrajevanje, zaposleni, podjetje, motiviranje

Rewarding Intermatic d. o. o. Employees

In the paper we want to show that rewarding employees in a company is key to maintaining motivation, increasing productivity, and employee loyalty. Different approaches to rewarding employees include financial bonuses, salary supplements, gift rewards, and recognition of achievements. It is important that rewards are fair and transparent, and linked to the achievements and objectives of the individual and the organisation as a whole. In addition, rewards may include non-financial rewards such as praise, career progression, development opportunities, and recognition of achievements. Successful rewarding requires knowing the employees' needs, preferences and values, and continuously adapting the reward strategy in line with changes in the organisation and the environment. By doing so, a company can create a positive working climate, increase employee engagement, and improve its business performance and competitiveness in the market. In the remainder of the paper, we will present the results of a survey on how a select company rewards and motivates its employees and the aspect of rewarding employees in that company and how it affects them.

Keywords: reward, employees, company, motivation

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Osebnostne lastnosti potujočih trgovcev v trgovskem podjetju

Osebnost je sestavljena iz različnih lastnosti, ki zaznamujejo posameznika. Med drugim vključuje tudi misli, prepričanja, stališča, čustva in obnašanje posameznika. Medsebojne razlike med ljudmi pa se lahko kažejo v razlikah značaja, sposobnosti, telesne zgradbe in temperamenta. Temperament zajema lastnosti, ki se odražajo v načinu našega čustvovanja, reakcij na zunanje dražljaje in vedenja. Obstaja več različnih tipologij o temperamentih, ampak najbolj poznana je Hipokrat-Gelenova, ki opisuje štiri različne tipe temperamenta: kolerik, sangvinik, melanholik in flegmatik. To pa ne pomeni, da smo vsi posamezniki le en tip. Dokazano je, da je večina posameznikov kombinacija dveh tipov temperamenta. V prispevku z intervjuvanjem štirih potujočih trgovcev v manjšem trgovskem podjetju in kratkim testom osebnostnega prereza predstavimo njihovo osebnostno strukturo in temperament. Ugotovili smo, da so prilagodljivost, vztrajnost in odlična komunikacija bistvenega pomena za njihovo uspešnost pri opravljanju dela.

Ključne besede: razvoj osebnosti, temperament, osebnostne značilnosti, potujoči trgovci

Personality Characteristics of Travelling Salesmen in a Trading Company

Personality is made up of the various traits that characterise an individual. It includes, among other things, the thoughts, beliefs, attitudes, emotions and behaviour of an individual. Interpersonal similarities between people may be reflected in differences of character, ability, physique, and temperament. Temperament comprises traits that are reflected in the way we feel, react to external stimuli, and behave. There are several different typologies of temperament, but the best known is the Hippocrates-Gelen typology, which describes four different types of temperament: choleric, sanguine, melancholic and phlegmatic. This does not mean that all individuals are of one type, but it has been shown that most individuals are combinations of two temperament types. The article presents the personality structure and temperament of four travelling salesmen in a small trading company by means of an interview and taking a short personality cross-section test. We have found that adaptability, persistence and excellent communication are essential to their success in doing their jobs.

Keywords: personality development, temperament, personality traits, travelling salesmen

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AI-Based Weather Patterns Prediction: Rainfall Forecasting Using LSTM

The research focuses on leveraging Long Short-Term Memory (LSTM) neural networks for enhanced seasonal rainfall prediction, showcasing their advantage in handling data sequences with long-term dependencies. The study begins by stressing the importance of precise rainfall forecasts for water management and weather mitigation, then delves into the structure and capabilities of LSTM networks for time series data with seasonal irregularities. Through practical examples, it illustrates LSTM's improved predictive performance over traditional models and outlines the construction process of LSTM models, including data handling and model optimization. The paper also addresses the challenges of using LSTM networks, such as data intensity and model complexity, and suggests future advancements in LSTM technology to boost its application in rainfall forecasting. The conclusion highlights LSTM networks as a promising tool for meteorological research and suggests areas for further technological enhancements.

Keywords: AI, machine learning, Python, weather forecasting, LSTM

Napovedovanje vremenskih vzorcev na podlagi UI: napovedovanje količine padavin z mrežo LSTM

Raziskava se osredotoča na izkoriščanje nevronske mreže z dolgim kratkoročnim spominom (Long Short-Term Memory oz. LSTM) za izboljšanje napovedovanja količine sezonskih padavin, pri čemer predstavi njihove prednosti pri upravljanju nizov podatkov z dolgoročnimi odvisnostmi. Raziskava sprva poudari pomen natančnih napovedi količine padavin za vodno gospodarstvo in blažitev vremenskih pojavov, nato pa se poglobi v strukturo in zmogljivosti mreže LSTM za podatke časovnih vrst s sezonskimi nepravilnostmi. S praktičnimi primeri ponazori izboljšano učinkovitost napovedovanja pri mreži LSTM v primerjavi s tradicionalnimi modeli ter opiše proces izgradnje modelov LSTM, vključno z upravljanjem s podatki in optimizacijo modela. Prispevek obravnava tudi izzive pri uporabi mreže LSTM, kot sta intenzivnost podatkov in kompleksnost modela, ter predlaga prihodnje izboljšave tehnologije LSTM za spodbujanje njene uporabe pri napovedovanju količine padavin. V zaključku izpostavi mrežo LSTM kot obetavno orodje za meteorološke raziskave in predlaga področja za nadaljnje tehnološke izboljšave.

Ključne besede: UI, strojno učenje, Python, napovedovanje vremena, LSTM

Studija slučaja poredenja performansi virtuelizacije zasnovane na ESXi hipervizoru u odnosu sa matičnim hostom za poslovno okruženje

Ovaj rad predstavlja poredenje performansi sistema datoteka matičnog operativnog sistema i virtuelizacije zasnovane na ESXi hipervizoru u poslovnom okruženju. Rad uključuje CentOS 9, popularnu distribuciju Linux-a, u ulozi matičnog i gostujućeg operativnog sistema i Filebench-a kao softver za procenu benčmarka. Eksperimentalni testovi su izvedeni na matičnom operativnom sistemu i na istom operativnom sistemu u ESXi virtuelnom okruženju za jednu, dve, tri i četiri virtuelne mašine. Svako poslovno rešenje podrazumeva korišćenje različitih tipova okruženja. Na ovaj način želimo da pokažemo mogućnosti različitih tipova okruženja, ali vrsta okruženja koju će neka poslovna klasa koristiti zavisi od potreba kompanije ili organizacije. Postavili smo matematički model za izvorni operativni sistem i za isti operativni sistem u virtuelnom okruženju. Model predviđa da bi izvorni operativni sistem trebalo da bude izuzetno brži od istog operativnog sistema kao virtuelna mašina. Koristeci eksperiment, ovaj rad potvrđuje činjenicu predviđanja modela, jer performanse solidnog fajl sistema opadaju usled virtuelizacije.

Ključne reči: VMware ESXi, Virtuelizacija, Linux, CentOS 9

Case Study of Performance Comparison of ESXi Hypervisor-Based Virtualization Related to Native Host for Business Environment

The paper presents the file system performance comparison of a native operating system and ESXi hypervisor-based virtualization in a business environment. The paper includes CentOS 9, a popular Linux distribution, in the role of the native and guest operating system, and Filebench as the software for benchmark evaluation. The experimental tests were performed on the native operating system, and on the same operating system in the ESXi virtual environment for one, two, three and four virtual machines. Each business solution assumes the use of different types of environments. In this way, we want to show the possibilities of different types of environments; however, the type of environment that a business class will use depends on the needs of the company or organization. We set up a mathematical model for the native operating system and for the same operating system in a virtual environment. The model predicts that the native operating system should be remarkably faster than the same operating system as a virtual machine. By means of an experiment, the paper confirms the model's prediction, as solid file system performance drops due to virtualization.

Keywords: VMware ESXi, virtualization, Linux, CentOS 9

Kompetence računovodij v Sloveniji

Za kakovostno opravljanje dela potrebujemo ustrezne kompetence, kar pomeni, da moramo posamezniki posedovati ustrezna znanja, veščine in sposobnosti, hkrati pa moramo imeti tudi ustrezne osebnostne lastnosti in vrednote ter biti ustrezno motivirani. Posamezniki z različnimi osebnostmi, izkušnjami, znanjem in intuicijo imajo torej različne kompetence. Tako kot se od umetnika pričakujeta ustvarjalnost in kreativnost, od podjetnika inovativnost, tako se od računovodij pričakuje, da ne samo dobro poznajo in razumejo finančna načela in zakonodajo, ampak da imajo tudi širok nabor spretnosti, ki segajo od analitičnih in matematičnih veščin do odličnih komunikacijskih sposobnosti in etičnih standardov. V dinamičnem in vse bolj globaliziranem poslovnem svetu se od računovodij namreč ne pričakuje, da zgolj sledijo najsodobnejšim računovodskim standardom in praksam, ampak je nujno, da so proaktivni in tako prispevajo k strateškemu odločanju in upravljanju tveganj znotraj organizacije. Osnova tega pa so med drugim tudi računovodske informacije, ki morajo zaradi svoje pomembnosti biti ustrezne in popolne ter pravočasne in točne. Prav zaradi tega so ustrezne kompetence računovodij neprecenljive. V prispevku tako odkrivamo povezavo med računovodstvom, ki je odgovorno za pripravo (ne)finančnih informacij o gospodarskih subjektih, in potrebnimi kompetencami računovodij. Pri tem je naš namen ugotoviti, katere kompetence mora po mnenju slovenskih računovodij posedovati posameznik, ki si želi delati oz. dela v računovodstvu.

Ključne besede: računovodstvo, kompetence, kompetence računovodij, izobraževanje računovodij, računovodski servisi

Competencies of Accountants in Slovenia

In order to perform quality work, people need appropriate competencies, which means that individuals must possess the appropriate knowledge, skills and abilities. At the same time, they must also have appropriate personality traits and values, and be appropriately motivated. Different people, with different personalities, experiences, knowledge and intuition, therefore have different competencies. Just as an artist is expected to be creative and innovative, and an entrepreneur is expected to be innovative, so accountants are expected not only to have a good knowledge and understanding of financial principles and legislation, but to have a wide range of skills ranging from analytical and mathematical skills to excellent communication skills and ethical standards. In a dynamic and increasingly globalized business world, accountants are not only expected to follow the latest accounting standards and practices, but it is imperative that they be proactive and thus contribute to strategic decision-making and risk management within the organization. The foundation for this is, among other things, accounting information, which, due to its importance, must be adequate and complete, as well as timely and accurate. This is precisely why the relevant competencies of accountants are invaluable.

In the paper, we discover the connection between accounting, which is responsible for the preparation of (non)financial information about economic entities, and the necessary competencies of accountants. The aim here is to find out which competencies, according to Slovenian accountants, an individual who wants to or works in accounting should possess.

Keywords: accounting, competencies, competencies of accountants, education of accountants, accounting services

Utjecaj količine informacija tijekom komunikacije na očuvanje informacije

Ovaj rad istražuje utjecaj kognitivnih opterećenja na sposobnost retencije. Kroz kontroliranu društvenu studiju, korištenjem eksperimentalnog dizajna, bavit ćemo se sljedećim istraživačkim pitanjima: Kako količina informacija u rečenici (visoka naspram niske) utječe na kratkoročno zadržavanje informacija? S kolikom se točnošću sudionici prisjećaju informacija u rečenici s različitim informacijskim opterećenjem (visoko naspram nisko)? Glavna hipoteza istraživanja jest da rečenice s velikim informacijskim opterećenjem smanjuju količinu informacija koju primatelj zadržava. Glavni doprinos ovog rada je otkrivanje utjecaja informacijskog opterećenja na točnost i zadržavanje prenesenih informacija. U objašnjenju dobivenih rezultata koristit će se teorije kao što su rekonstruktivno pamćenje, model pamćenja s više pohrana i društvena kognitivna teorija. U organizacijskom kontekstu učinkovite komunikacijske prakse neophodne su za osobni i organizacijski učinak. U modernom svijetu rastućih zahtjeva za performansama, brzina se sve češće prepoznaje kao ključna. Ovo bi istraživanje trebalo otkriti potencijalno oštećenje zadržavanja koje bi moglo nastati kao rezultat komunikacijskih rečenica preopterećenih s informacijama. Ova bi studija potencijalno mogla utjecati na trenutni komunikacijski trend prema učinkovitijim komunikacijskim praksama.

Ključne riječi: količina informacija, zadržavanje informacija, kognitivno opterećenje, učinkovitost zadržavanja, eksperimentalni dizajn

Examining the Impact of Sentence Information Quantity on Retention: An Experimental Investigation

The paper explores the influence of cognitive loads on retention ability. Through a controlled social study, we will address the following research questions: How does the quantity of information shared within a sentence (high vs. low) impact the short-term retention of information? What is the accuracy of recalled information by the participants in differentiating informational load (high vs. low)? The main research hypothesis is that sentences with high informational load would reduce the amount of information retained by the recipient. The main contribution of the paper is discovering the impact of informational load on the accuracy and retention of transferred information. In explaining the obtained results, theories such as reconstructive memory, multi-store memory model, and social cognitive theory will be utilized. In the organizational context, effective communication practices are indispensable for personal and organizational performance. In the modern world of growing demands for performance, speed is more frequently being recognized as crucial. The study should uncover the potential retention damage which could occur as the result of communication sentences with overloaded information. The study could potentially influence the current communication trend towards more effective communication practices.

Keywords: information quantity, information retention, cognitive load, retention efficiency, experimental design

Načini pružanja dugotrajne skrbi neurološkim bolesnicima nakon otpusta iz zdravstvenih ustanova u Hrvatskoj

Posljedice neuroloških bolesti obično su kroničnog i neizlječivog karaktera koje dovode do oštećenja kako fizičkog tako i mentalnog funkcioniranja pojedinca. Liječenje je dugotrajno i kompleksno, nastavljajući se i nakon otpusta pacijenta iz akutne bolničke ustanove. Pružanje zdravstvene skrbi za takve pacijente zahtijeva prilagodbu na novonastalu situaciju kako samog pacijenta tako i njegove obitelji, osiguravajući kontinuitet skrbi kroz rehabilitaciju i nadzor zdravstvene skrbi. Ovisno o sposobnostima pacijenta i njegove obitelji, skrb za neurološkog pacijenta nakon otpusta može se nastaviti kroz usluge primarne zdravstvene zaštite, uključujući kućnu njegu, pruženu na pacijentovoj adresi. U Republici Hrvatskoj pravo na kućnu njegu imaju svi osiguranici obveznog zdravstvenog osiguranja čiji se troškovi u glavnini pokrivaju iz državnog proračuna. Ako obitelj nije u mogućnosti skrbiti za pacijenta, postoje i druge oblici institucionalne skrbi, poput skrbništva ili smještaja u domove za starije i nemoćne osobe. Udomiteljstvo, kao oblik skrbi za osobe izvan vlastite obitelji, regulirano je zakonima i može biti tradicionalno ili temeljeno na srodstvu, ovisno o potrebama korisnika. U radu su naglašene specifičnosti pružanja njega u gore navedenim ustanovama, uključujući procjenu korisnika, utvrđivanje sestrinskih dijagnoza i planiranje zdravstvene skrbi.

Ključne riječi: organizacija zdravstvene skrbi, neurološki pacijent, skrb nakon otpusta

Ways of Providing Long-Term Care to Neurological Patients after Discharge from Healthcare Facilities in Croatia

The consequences of neurological diseases are generally chronic and irreversible, leading to impairments in both physical and mental functioning of the individual. Treatment is long-term and complex, continuing even after the patient's discharge from an acute-care hospital facility. Providing health care for such patients requires adapting both the patient and their family to the new situation, ensuring continuity of care through rehabilitation and healthcare supervision. Depending on the patient's and their family's capabilities, the care for a neurological patient after discharge may continue through primary healthcare services, including home health care, provided at the patient's residence. The right to home healthcare services is granted to individuals with compulsory health insurance in the Republic of Croatia, with expenses covered by the state budget. If the family is unable to meet the patient's needs, there are other forms of institutional care, such as foster care or placement in homes for the elderly and disabled. Foster care, as a form of care for individuals outside their own families, is regulated by law and can be traditional or kinship-based, depending on the needs of the beneficiaries. Throughout the paper, the specifics of providing nursing care in these institutions are highlighted, encompassing the assessment of beneficiaries, establishment of nursing diagnoses, and planning of health care.

Keywords: healthcare organization, neurological patients, post-discharge care

Etičnost računovodij

Danes delo posameznikov presojamo ne samo s strokovnega vidika, ampak pri ocenjevanju dosežkov posameznikov dajemo vedno večji poudarek tudi etičnemu vidiku. Nič drugače ni pri delu računovodij. Etično ravnanje računovodij ima namreč pomembno vlogo pri zaupanju javnosti v finančna poročila ter poslovne prakse podjetij. Na podlagi finančnih informacij, s katerimi ti operirajo, se sprejemajo pomembne poslovne odločitve, zato je pravilnost in točnost teh informacij ključnega pomena. Zato področje računovodenja poleg zakonodaje ureja tudi etični kodeks, a kljub vsemu prihaja do etično spornih dejanj. Med razlogi za tovrstna ravnanja računovodij pa avtorji navajajo pritiske nadrejenih, željo po doseganju lastnih interesov, strah pred izgubo službe, pomanjkanje informacij ter različne vrednote. V empiričnem delu prispevka predstavimo raziskavo, ki smo jo opravili med slovenskimi računovodji, in sicer tako med tistimi, ki delajo v podjetjih, kot tistimi, ki delajo v računovodskih servisih. Z raziskavo želimo proučiti, kako pogosto slovenski računovodje pri svojem delu ravnavajo neetično. Pri tem bomo proučili tudi vzroke za tovrstna dejanja in preverili kateri je najpogostejši motiv za neetičnost računovodij ter ali obstaja razlika v (ne)etičnosti delovanja računovodij glede na spol.

Ključne besede: etika, morala, poslovna etika, kodeks poklicne etike računovodij, etične dileme

Ethics of Accountants

Today, we judge the work of individuals not only from a professional point of view – when evaluating the achievements of individuals, we also place increasing emphasis on the ethical aspect. The work of accountants is no exception. The ethical conduct of accountants plays an important role in public trust in the financial reports and business practices of companies. Important business decisions are made on the basis of the financial information they operate with, so the correctness and accuracy of this information is crucial. Therefore, in addition to legislation, the field of accounting is also regulated by ethical codes. Despite everything, ethically objectionable actions do occur. The authors include pressure from superiors, the desire to achieve one's own interests, fear of losing one's job, lack of information and different values among the reasons for this kind of behavior among accountants.

In the empirical part of the paper, we present the research we conducted among Slovenian accountants, namely among those who work in companies and those who work in accounting services. With the research, we want to examine how often Slovenian accountants behave unethically in their work. In doing so, we will also examine the causes of such actions and check whether there is a difference in the (un)ethical behavior of accountants based on gender and age.

Keywords: ethics, morality, business ethics, code of professional ethics of accountants, ethical dilemmas

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Petar Lalić

Velevčilište »Lavoslav Ružička« u Vukovaru

Uloga studenata u radu visokoobrazovnih institucija

Kao posljedica brojnih reformi, znanstvenih doktrina, stručnih rasprava te političkih i interesnih utjecaja, današnja javna uprava sve je više usmjerena na građane, odnosno korisnike usluga koje im ta uprava pruža. Uključujući građane - korisnike u svoj rad, upravna tijela osiguravaju primjenu načela otvorenosti i načela participacije građana, čime se podredno osigurava primjena načela odgovornosti i načela učinkovitosti javne uprave. Ovaj trend usmjerenosti na građane prihvatile su i visokoobrazovne institucije koje iznalaze različite načine na koje uključuju studente u rad svojih tijela. Sudjelovanje studenata u radu Vijeća veleučilišta zakonska je obveza, no pitanje broja uključenih studenata prepušteno je samim institucijama. Stoga se ovim radom daje prikaz značaja i uloge koju studenti imaju u radu 7 hrvatskih javnih veleučilišta (Veleučilište u Vukovaru, Šibeniku, Kninu, Gospiću, Rijeci, Virovitici i Karlovcu). Za potrebe rada provedeno je istraživanje njihovih mrežnih stranica, te napravljena pravna analiza općih akata kojima je propisano sudjelovanje studenata u radu različitih veleučilišnih tijela (Vijeća veleučilišta, odbor za kvalitetu i dr.).

Gljučne riječi: studenti, veleučilište, sudjelovanje, otvorenost

The Role of Students in the Work of Higher Education Institutions

As a result of numerous reforms, scientific doctrines, expert discussions and the influences of politics and interests, today's public administration is increasingly focused on citizens, i.e., users of the services provided by that administration. By including citizens/users in their work, administrative bodies ensure the application of the principle of openness and the principle of citizen participation, which in turn ensures the application of the principle of responsibility and the principle of efficiency of public administration. This trend towards focusing on citizens has also been adopted by higher education institutions that find different ways of involving students in their bodies' work. The participation of students in the work of the Council of Polytechnics is a legal obligation, but the question of the number of students involved is left to the institutions themselves. Therefore, the paper gives an overview of the importance and role that students have in the operation of 7 Croatian public polytechnics (Polytechnic of Vukovar, Šibenik, Knin, Gospić, Rijeka, Virovitica and Karlovac). For the paper, research of their websites was conducted and a legal analysis of general acts that stipulate the participation of students in the work of various polytechnic bodies (Council of Polytechnics, Quality Committee, etc.) was made.

Keywords: students, polytechnic, participation, openness

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Razvoj koncepta »produktivnost dela«: zgodovina, trendi in prihodnost

Članek je namenjen prikazu razvoja koncepta »produktivnost dela«, ki se je skozi zadnjih 90 let izpostavil kot eden ključnih fenomenov preučevanja na področju ekonomike poslovanja. Avtorja s pomočjo so-citiranja v okviru bibliometrične analize 13.568 prispevkov iz baze Web of Science identificirata premike paradigem in intelektualni razvoj tega področja ter na podlagi trendov razmišljata o možnostih fokusa prihodnjih raziskav. Kot najbolj verjetno izpostavljata možnost, da se bo preučevani koncept produktivnosti dela v prihodnosti povezal z idejo transhumanizma, ki zasleduje idejo povezovanja človeka in inovacij na področju umetne inteligence.

Ključne besede: ekonomika, produktivnost, delo, transhumanizem

The Development of the "Labor Productivity" Concept: History, Trends, and Future

The article aims to present the development of the concept of "labor productivity", which has emerged as one of the key phenomena in the study of business economics over the past 90 years. Using co-citation within a bibliometric analysis of 13,568 contributions from the Web of Science database, the authors identify paradigm shifts and intellectual development in this field and, based on trends, contemplate the focus of future research. They highlight the possibility that the concept of labor productivity will likely merge with the idea of transhumanism in the future, which advocates for the integration of humans and innovations in artificial intelligence.

Keywords: economics, productivity, labor, transhumanism

Izazovi i prilike ženskog poduzetništva u Osječko – baranjskoj županiji

Žensko poduzetništvo je relativno nov pojam i veže se uz ekonomsku aktivnost žena koje razmišljaju o vlastitom poslu, pokreću ga, organiziraju te preuzimaju rizik koji je neizbježan. Danas žene svakodnevno dokazuju da, osim tipičnih poslova koje su radile kroz povijest, mogu biti jednako dobre i u drugom poslovima koji su se dominantno smatrali muškima. No, iako uspješne, na svom poduzetničkom putu još uvijek su suočene s brojnim preprekama koje se prepoznaju ponajprije u ekonomskim, strukturalnim i tzv. mekim preprekama. U radu se polazi od hipoteze kako postati/biti poduzetnica u Republici Hrvatskoj je izazovan i zahtjevan proces. Istraživanje je provedeno u razdoblju od 01. ožujka do 20. travnja 2023. godine putem Google ankete u kojem je sudjelovalo 25 poduzetnica (N = 25) s područja Osječko-baranjske županije. Rezultati istraživanja sugeriraju kako poduzetnice kao najveću prepreku vide birokraciju, brojnu papirologiju »koja nikome ne služi«, poreznu i pravnu regulativu te visoke porezne obveze.

Gljučne besede: žensko poduzetništvo, strukturalne prepreke, ekonomska aktivnost, GEM istraživanje, Osječko-baranjska županija

Challenges and Opportunities of Women's Entrepreneurship in Osijek-Baranja County

Women's entrepreneurship is a relatively new concept and is associated with the economic activity of women who think about their own business, start it, organize it, and take the inevitable risk. Today, women prove every day that, apart from the typical jobs they have done throughout history, they can be just as good in other jobs that were dominantly considered men's jobs. However, even though they are successful, they are still faced with numerous obstacles on their entrepreneurial journey, which are recognized primarily in the economic, structural and so-called soft obstacles. The paper starts from the hypothesis that becoming/being an entrepreneur in the Republic of Croatia is a challenging and demanding process. The research was conducted in the period from March 1 to April 20, 2023 through a Google survey in which 25 female entrepreneurs (N = 25) from the Osijek-Baranja County participated. The research results suggest that female entrepreneurs see bureaucracy, numerous paperwork "that serves no one", tax and legal regulations, and high tax obligations as the biggest obstacle.

Keywords: women's entrepreneurship, structural obstacles, economic activity, GEM research, Osijek-Baranja County

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Primerjava različnih načinov zaposlitve v Sloveniji

Trg dela lahko opredelimo kot nominalni trg, na katerem delujejo delavci in delodajalci. Delavci lahko na trgu najdejo delo za plačilo, delodajalci pa pridobijo za delo pripravljenega delavca. Na trgu dela se med sodelujočima tako določi cena za opravljeno delo. Trgi dela so lahko lokalni ali pa mednarodni. V svojem obsegu so sestavljeni iz manjših trgov, ki se med seboj prepletajo glede na različne zahteve, kot so kvalifikacije, spretnosti, geografske lokacije, plača, pogoji zaposlovanja, raven konkurence ter tudi lokacija delovnega mesta. Delodajalec se pri reševanju potrebe po novih delavcih pogosto vpraša, katera oblika oziroma vrsta pogodbe bi bila zanj najbolj optimalna in kakšne so sploh razlike med različnimi vrstami pogodb med pravnimi (torej podjetji) in fizičnimi osebami. Pogoste oblike pogodb, ki urejajo delovna razmerja, so: pogodba o zaposlitvi, podjemna pogodba, pogodba o avtorskem delu, študentska pogodba, začasno ali občasno delo upokojencev, delo preko kadrovskih agencij ter delo preko s. p. Cilj prispevka je tako narediti primerjavo stroškov posameznih oblik zaposlovanja v Sloveniji, pri tem pa posebno pozornost namenimo obdavčitvi posamezne oblike.

Ključne besede: trg dela, delodajalec, delojemalec, oblike zaposlitve, stroški zaposlitve

Comparison of Different Methods of Employment in Slovenia

The labor market can be defined as a nominal market in which workers and employers operate. Workers can find paid work on the market, and employers can find a willing worker. In the labor market, the price for the work performed is thus determined among the participants. Labor markets can be local or international. In their scope, they consist of smaller markets that intertwine with each other with different qualifications, skills, geographical locations, salaries, employment conditions, levels of competition, and workplace locations. When addressing the need for new staff, employers often ask themselves which form or type of contract would be the most optimal for them, and what the differences between the various contracts between legal entities (i.e., companies) and natural persons are. Some common forms of contracts that regulate employment relationships are: employment contract, undertaking contract, copyright contract, student contract, temporary or occasional work by pensioners, work through staffing agencies, and work through sole proprietorship. The aim of the paper is to compare the costs of individual forms of employment in Slovenia, paying special attention to the taxation of each form.

Keywords: labor market, employer, employee, forms of employment, employment costs

Karakteristike prematurusa u porodilištu kantonalne bolnice u Travniku

Sva novorođenčad rođena prije navršenog 37. tjedna trudnoće definišu se prematurusima. Prema procjenama Svjetske zdravstvene organizacije godišnje se u svijetu prijevremeno rađa oko 15 milijuna novorođenčadi, odnosno više od 10 % ukupnih poroda, od čega oko 1 milijun djece umire. Postotak prijevremeno rođene djece varira od 5 % do 18 %, a nažalost prematuritet i njegove posljedice čine vodeći uzrok smrtnosti djece mlađe od 5 godina. Cilj ovog istraživanja bio je utvrditi broj nedonešene novorođenčadi, gestacione dobi manje od 37 gestacionih nedelja, rođene u Porodilištu JU Bolnica Travnik u 2020. godini, te opisati njihove osobine. Podaci korišteni u ovom istraživanju su prikupljeni iz Knjige prijema djece na odjel Neonatologije, te iz otpusnih pisama. Ukupno je 25 prematurusa koja su rođena u promatranom periodu u Kantonalnoj bolnici u Travniku. Rezultati su pokazali da je incidencija nedonešene novorođenčadi iznosila 0,25 % odnosno 2,45 %. Gledajući pojedinačno gestacijske skupine najviše (84 %) prematurusa je rođeno u skupini od 34 do 36+6 tjedana gestacije. Na osnovu prikupljenih podataka utvrđeno je da su češći prematurusi ženskog spola (52 %) u odnosu na mušku novorođenčad (48 %). Prosječna porođajna masa iznosila je 2056 (\pm 609) grama, a prosječna duljina 42,28 (\pm 6,6) centimetara. Ovakvi rezultati naglašavaju važnost prenatalne skrbi jer je produljenje gestacije smanjuju morbiditet i mortalitet.

Ključne riječi: novorođenčad, prematurus, porodna masa, gestacijska dob, morbiditet

Characteristics of Premature Infants in the Maternity Ward of the Cantonal Hospital in Travnik

Every newborn born before completing 37 weeks of gestation is defined as a premature infant. According to estimates from the World Health Organization, approximately 15 million infants are born prematurely worldwide each year, accounting for more than 10% of total births, with around 1 million children dying as a result. The percentage of premature births varies from 5 to 18% and, unfortunately, prematurity and its consequences are the leading cause of mortality in children under 5 years of age. The aim of the research was to determine the number of preterm newborns, with a gestational age of less than 37 weeks, born at the Obstetrics Department of the Travnik Public Hospital in 2020, and to describe their characteristics. Data for the study was collected from the Admission Register of the Neonatology Department and discharge letters. A total of 25 preterm infants were born during the observed period at the Travnik Cantonal Hospital. The results showed that the incidence of preterm newborns was 0.25%, or 2.45%. Looking at individual gestational groups, the majority (84%) of preterm infants were born in the group from 34 to 36+6 weeks of gestation. Based on the collected data, it was found that preterm females were more common (52%) compared to male newborns (48%). The average birth weight was 2056 (\pm 609) grams, and the average length was 42.28 (\pm 6.6) centimeters. These results emphasize the importance of prenatal care because prolonging gestation reduces morbidity.

Keywords: newborn, premature infant, birth weight, gestational age, morbidity

Uloga forenzičke revizije u suzbijanju prevara u vidu korupcije

Ekonomska cijena korupcije ogleda se najviše u slabom razvoju konkurentnosti privrede. Država koja ne obezbjeđuje pravnu sigurnost, ne daje povoljno okruženje za poslovanje. Edukacija i poslovanje ne dolaze do izražaja u prisustvu korupcije, koja nije forma poslovanja, nego je društvena deformacija »oboljenje društva«. Sve dok postoji slabost čovjeka da svoj lični interes stavlja iznad interesa društva, postojat će i korupcija. Korumpirane osobe neprestano razvijaju svoje pristupe kako bi iskoristili ranjivosti trenutnih preventivnih mjera, od kojih su mnoge usmjerene na finansijski sektor. Da li sistemi za sprečavanje prevara pružaju odgovarajuću sigurnost protiv ovih kaznenih djela, nakon što su već počinjena? Cilj rada je istražiti važnost forenzičkog računovodstva i revizije u suzbijanju kriminala i korupcije. Cilj je istražiti ulogu koju forenzički računovođa i revozor može odigrati u borbi protiv korupcije primjenom svojih istraživačkih vještina, pružanjem usluga podrške u sudskim sporovima, te dokumentacijom i izvještavanjem. Relevantnost forenzičkog računovodstva i revizije se povećava, jer korupcija, funkcionisanje regulatora države, sigurnosne prevare i mnoga nadolazeća pitanja ove vrste otvoreno ukazuju na sve veću potražnju za forenzičkim računovođama i revizorima. Ostvarivanjem veze između preduzeća i forenzičkih računovodstvenih usluga, mogu se ublažiti rizici i podsticati održivi poslovni razvoj.

Ključne riječi: finansijske prevare, korupcija, forenzičko računovodstvo i revizija, edukacija

The Role of Forensic Audit in Combating Fraud in the Form of Corruption

The economic price of corruption is reflected mostly in the weak development of the competitiveness of the economy. A country that does not provide legal certainty does not provide a favorable environment for business. Education and business do not come to the fore in the presence of corruption, which is not a form of business, but a social deformation, i.e., "society's disease". As long as there is a human weakness to put one's personal interest above the interest of society, there will be corruption. Corrupt persons are constantly evolving their approaches to exploit the vulnerabilities of current preventive measures, many of which are aimed at the financial sector. Do fraud prevention systems provide adequate security against these crimes, once they have already been committed? The aim of the work is to investigate the importance of forensic accounting and auditing in combating crime and corruption. The aim is to explore the role that forensic accountants and auditors can play in the fight against corruption by applying their investigative skills, providing litigation support services, documenting, and reporting. The relevance of forensic accounting and auditing is increasing, as corruption, the functioning of state regulators, security fraud, and many upcoming issues of this kind openly point to an ever-increasing demand for forensic accounting and auditing. By connecting companies with forensic accounting services, risks can be mitigated and business development encouraged.

Keywords: financial fraud, corruption, forensic accounting and auditing, education

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Implementacija metoda i tehnika projektnog menadžmenta u realizaciji programa mentorstva

Cilj i svrha rada je analiza načina na koji uvođenja procesa mentoringa primenom metoda i tehnika projektnog menadžmenta utiče na efikasnost (novo)zaposlenih. U radu će biti definisani pojmovi od značaja za tematske oblasti, a biće upotrebljene metode: deskripcije, analize, sinteze, indukcije i dedukcije. Ostvareni ključni rezultati koji se odnose na proces mentoringa na radnom mestu u savremenim kompanijama predstavljeni su u vidu primera. Ovaj rad se može koristiti, kao objedinjena celina, od projekta i projektnog menadžmenta do procesa mentoringa i njegovog prenošenja, svakom ko je zainteresovan i želi da razume kako posluju savremene kompanije, kao i koristi koje kompanije dobijaju ulažući u svoje zaposlene (usavršavanje).

Ključne reči: projektni menadžment, projektne metode i tehnike menadžmenta, mentoring, usavršavanje

Implementation of Project Management Methods and Techniques in the Implementation of the Mentoring Program

The aim and purpose of the paper is to analyze how the introduction of the mentoring process using project management methods and techniques affects the efficiency of (new) employees. The paper will define important terms for the thematic areas, and the following methods will be used: descriptions, analyses, syntheses, inductions, and deductions. The achieved key results related to the mentoring process in the workplace in modern companies are presented in the form of examples. The study can be used, as a unified whole, from the project and project management to the mentoring process and its transfer, by anyone who is interested and wants to understand how modern companies operate, and which benefits companies get by investing in their employees (improvement).

Keywords: project management, project management methods and techniques, mentoring, training

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Do Gender, Form and Size of Business Organisation Influence the Behaviour of Taxpayers towards Tax Compliance?

Economic sovereignty is the ultimate objective of every nation. Many low-income countries still struggle to generate sufficient tax revenue to finance their budgets. Tax evasion and avoidance have been identified as one of the major challenges faced by tax administrators in collecting sufficient revenue to finance their budgets. The study aims to address two critical questions: What are the factors that influence the behaviour of individual and of corporate taxpayers towards tax evasion, and how does gender affect the behaviour of individual and corporate taxpayers towards tax compliance? To address the inquiries, a mixed research methodology that integrates both descriptive and explanatory research designs was employed. The study population consisted of 397 taxpayers. Quantitative data analysis tools were used to analyse the data. The findings reveal that one tax compliance policy does not fit all taxpayers since the researchers found mean differences in the behaviour of taxpayers towards tax compliance based on their category, gender, and form of business organisation. The behaviour of micro and small business taxpayers is more influenced by tax education and the role of the tax authority, while medium and large taxpayers are more influenced by tax audits and penalties. Research suggests that female taxpayers are more likely to be influenced by the level of corruption and government spending, while male taxpayers are more likely to be influenced by tax education, audits, and penalties.

Keywords: tax audit, tax compliance, low-income countries

Ali spol, oblika in velikost poslovne organizacije vplivajo na odnos davkoplačevalcev do davčne skladnosti?

Gospodarska suverenost je najvišji cilj vsakega naroda. Številne države z nizkimi dohodki si še vedno prizadevajo ustvariti dovolj davčnih prihodkov, da bi lahko financirale svoje proračune. Med glavne izzive, s katerimi se srečujejo davčne uprave pri zbiranju zadostnih prihodkov, da bi lahko financirale svoje proračune, sodijo davčne utaje in izogibanje plačevanju davkov. Cilj raziskave je odgovoriti na dve ključni vprašanji: Kateri dejavniki vplivajo na odnos davkoplačevalcev, tako posameznikov kot pravnih oseb, do davčne utaje in kako spol vpliva na odnos davkoplačevalcev, tako posameznikov kot pravnih oseb, do davčne skladnosti? Pri preučevanju teh vprašanj smo uporabili mešano metodo raziskovanja z združevanjem deskriptivne in pojasnjevalne raziskovalne metode. Preučevana populacija je obsegala 397 davkoplačevalcev. Podatke smo analizirali z orodji za kvantitativno analizo podatkov. Ugotovitve kažejo, da ena politika davčne skladnosti ne ustreza vsem davkoplačevalcem, saj sta raziskovalca odkrila razlike v srednji vrednosti v odnosu davkoplačevalcev do davčne skladnosti glede na njihovo kategorijo, spol in obliko poslovne organizacije. Na odnos mikro in majhnih podjetij v vlogi davkoplačevalcev bolj vpliva poznavanje davkov in vloga davčnega organa, medtem ko na srednje velika in velika podjetja bolj vplivajo davčni inšpekcijski nadzori in kazni. Raziskava kaže, da bo na davkoplačevalke verjetneje vplivala stopnja korupcije in vladni izdatki, na moške davkoplačevalce pa verjetneje poznavanje davkov, davčni inšpekcijski nadzori in kazni.

Ključne besede: davčni inšpekcijski nadzor, davčna skladnost, države z nizkimi dohodki

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Značaj teorija ličnosti i individualnosti zaposlenih u organizaciji

Cilj ovog rada je sticanje uvida u to koliko su teorije ličnosti značajne u organizacionom kontekstu, kao i da li organizacije neguju individualnost svojih zaposlenih. Rad nam daje saznanja o tome šta je to pojam »ličnosti«. Takođe i koje teorije ličnosti postoje i na koji način ih možemo primeniti u organizacionim okvirima. Jedno od najbitnijih pitanja kojih se dotičemo jeste, da li osobine ličnosti zaposlenog mogu okvimo predvideti njegovo ponašanje, posebno kada je u pitanju radni učinak, zadovoljstvo karijerom, uspešnost tima i timskog rada, stil vođstva. Takođe kroz istraživački proces dolazimo do otkrića Koliko su zapravo teorije ličnosti zastupljene i primenjene u praksi.

Ključne reči: organizacija, teorija, tim, zaposleni, karijera, radni učinak

The Importance of Theories of Personality and Individuality of Employees in an Organization

The goal of the paper is to gain an insight into how important personality theories are, which personality theories exist, and how we can apply them in organizational frameworks. One of the most important questions we touch on is whether the employee's personality traits can roughly predict his or her behavior, especially when it comes to work performance, career satisfaction, team success and teamwork, and leadership style. We also examine whether organizations nurture the individuality of their employees. The paper provides us with knowledge about the concept of "personality". Moreover, through the research process, we discover how much personality theories are actually represented and applied in practice.

Keywords: organization, theory, team, employees, career, work performance

Sinergija umetne inteligence in narave: večciljna regresija za okoljsko analitiko

Umetna inteligenca (UI) in strojno učenje (ML) postajata temeljni tehnologiji v prizadevanju za reševanje kompleksnih okoljskih izzivov. Ti orodji ponujata brezprimerne sposobnosti analize obsežnih naborov podatkov, odkrivanje vzorcev in napovedovanje prihodnjih stanj z izjemno natančnostjo. Integracija UI in ML v okoljske znanosti je odprla nove poti za raziskave in inovacije, omogočila učinkovitejše upravljanje in strategije ohranjanja. Razprava je osredotočena na inovativno uporabo polnadzorovanih dreves za napovedno razvrščanje za večciljno regresijo (MTR), algoritem strojnega učenja, ki je spreten pri ravnanju z delno označenimi podatki, ki jih pogosto srečamo pri okoljskih ocenah. V nadaljevanju je poudarek na študiji primera kakovosti kmetijskih voda na Irskem, ki prikazuje, kako lahko MTR hkrati napove več kazalnikov, kot sta biološka kakovost vode in koncentracija hranil z visoko stopnjo učinkovitosti. Primerjalni rezultati raziskav ilustrirajo izboljšano delovanje in interpretativnost globalnih modelov MTR v primerjavi z lokalnimi. Ti globalni modeli ne zagotavljajo le celostne ocene kakovosti vode, ampak kažejo tudi zmanjšano prekomerno prileganje, kar omogoča bolj zanesljive in uporabne vpoglede. Namen prispevka je izpostaviti neizkoriščen potencial delno označenih podatkov v okoljskem modeliranju in spodbuditi dialog pomena UI pri spodbujanju trajnostnih praks.

Ključne besede: umetna inteligenca, strojno učenje, okoljska analitika, trajnost

AI and Nature Synergy: Multi-Target Regression for Environmental Analytics

Artificial intelligence (AI) and machine learning (ML) are rapidly becoming cornerstone technologies in the quest to address complex environmental challenges. These tools offer unprecedented capabilities in analyzing vast datasets, uncovering patterns, and forecasting future conditions with remarkable accuracy. The integration of AI and ML into environmental sciences has opened new avenues for research and innovation, enabling more effective management and conservation strategies. The focus of the discussion is the innovative use of semi-supervised predictive clustering trees for MTR, a method adept at handling partially labeled datasets frequently encountered in environmental assessments. The focus will then pivot to a case study on Ireland's agricultural water quality, showcasing how MTR can concurrently predict multiple indicators, such as biological water quality and nutrient concentrations, with superior efficacy. Comparative results from the author's research will illustrate the enhanced performance and interpretability of global MTR models over local ones. These global models not only provide a holistic assessment of water quality but also exhibit reduced overfitting, thus delivering more reliable and actionable insights. The paper aims to spotlight the untapped potential of partially labeled data in environmental modeling and to foster a dialogue on advancing AI's role in promoting sustainable practices.

Keywords: artificial intelligence, machine learning, environmental analytics, sustainability

Epidemiološke karakteristike obolijevanja od morbila na prostoru Splitsko-dalmatinske županije

Ispitati epidemiološke karakteristike pojave morbila u vezi s vremenom pojave, dobi, spolom, cijepljenjem i učestalošću hospitalizacija. Retrospektivna epidemiološka studija provedena na području Splitsko-dalmatinske županije u razdoblju od 2014. do 2023. godine, temeljena na prijavama, laboratorijskim izvještajima i bolničkim listovima. Tijekom desetogodišnjeg razdoblja evidentirano je ukupno 19 slučajeva morbila. Postoji značajna statistička razlika među oboljelima u pogledu spola ($p = 0.05$), što je znatno niže od stope u Republici Hrvatskoj (91,79 %). Dvije doze cjepiva s obuhvatom od 95 % opće populacije jedina su efikasna preventivna mjera protiv morbila.

Ključne riječi: morbilli, Splitsko-dalmatinska županija, uvezeni slučajevi, cijepljenje, prevencija

Epidemiological Characteristics of Measles Incidence in the Split-Dalmatia County

The aim of the paper was to examine the epidemiological characteristics of measles occurrence in relation to the time of onset, age, gender, vaccination status, and frequency of hospitalizations. A retrospective epidemiological study was conducted in the Split-Dalmatia County area from 2014 to 2023, based on individual reports, laboratory reports, and hospital records. A total of 19 cases of measles were recorded. There was a significant statistical difference among the affected individuals in terms of gender ($p = 0.05$), which is significantly lower than the rate in the Republic of Croatia (91.79%). Two doses of vaccine with a coverage of 95% of the general population are the only effective preventive measure.

Keywords: measles, Split-Dalmatia County, imported cases, vaccination, prevention

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Analiza razvoja kariere ključnih kadrov v izbranem podjetju

V hitro spreminjajočem in razvijajočem poslovnem svetu je razvoj organizacije močno soodvisen od razvoja posameznika v organizaciji in izven nje, še posebej to velja za ključne kadre v organizaciji. Njihovo znanje, veščine, intelektualna prožnost in odnos do dela predstavljajo potencial podjetja za nadaljnjo rast in razvoj. V prispevku se osredotočimo na procese upravljanja ključnih kadrov in skrbi za njihov karierni razvoj na primeru izbrane organizacije. Z analizo obstoječih modelov v organizaciji bomo prikazali ter kritično ovrednotili njihovo uporabnost. Celoten sistem upravljanja ključnih kadrov smo najprej prikazali s teoretičnega vidika, s kvalitativno empirično raziskavo z opravljenimi intervjuji pa ugotavljali vpliv upravljanja kariere ključnih kadrov na poslovanje podjetja z vidika menedžerja oz. vodstva. Vpogled v karierno prožnost menedžerjev omogoča vpogled v lasten karierni razvoj ter podporo pri opravljanju temeljne naloge, to je skrb za razvoj zaposlenih v dinamičnem poslovnem okolju.

Ključne besede: ključni kadri, menedžer, karierni razvoj, upravljanje kariere, razvoj ključnih kadrov

Analysis of the Career Development of Key Staff in a Selected Company

In a rapidly changing and evolving business world, the development of an organisation is highly interdependent with the development of individuals both within and outside the organisation. This is especially true for key personnel in an organisation. Their knowledge, skills, intellectual flexibility, and attitude towards work represent the company's potential for further growth and development. In the paper, we focus on the processes of managing key personnel and taking care of their career development in the case of a selected organisation. By analysing the existing models in the organisation, we will demonstrate and critically evaluate their applicability. First, we present the overall key personnel management system from a theoretical point of view, and then, through qualitative empirical research with interviews, we determine the impact of key personnel career management on the company's performance from a managerial or management point of view. Insights into managers' career resilience provide insights into their own career development and support them in their core task of managing employee development in a dynamic business environment.

Keywords: key personnel, manager, career development, career management, key personnel development

Pacient z anafilaksijo

Anafilaksija je opredeljena kot življenje ogrožajoča, sistemska preobčutljivostna reakcija, ki se razvije v zelo kratkem času in prizadene več organskih sistemov. Medicinska sestra ima pomembno vlogo na preventivnem področju, s katerim preprečimo ali zmanjšamo možnost ponovne anafilaktične reakcije. Namen raziskave je raziskati vlogo medicinske sestre pri obravnavi pacienta z anafilaksijo in ugotoviti znanje medicinskih sester, ki sodelujejo pri obravnavi pacienta z anafilaksijo. Uporabili smo kvalitativno raziskovanje in deskriptivno metodo dela. Primarne podatke smo pridobili s tehniko intervjuvanja. Intervjujali smo 11 medicinskih sester, ki se srečujejo z anafilaktično reakcijo. Ugotovili smo, da so medicinske sestre ustrezno usposobljene za delo s pacientom z anafilaktično reakcijo in imajo ustrezno znanje za prepoznavo znakov in simptomov. Poznajo pristop zdravljenja, ki se uporablja pri obravnavi anafilaktične reakcije. Medicinske sestre so pri obravnavi pacientov z anafilaksijo udeležene na številnih ravneh, še posebno pomembno pa je njihovo vzgojno-izobraževalno delo.

Ključne besede: anafilaksija, medicinska sestra, pacient, vzgojno-izobraževalno delo

A Patient with Anaphylaxis

Anaphylaxis is defined as a life-threatening systemic hypersensitivity reaction that develops in a very short time and affects several organ systems. The nurse plays an important role in prevention, which prevents or reduces the possibility of a repeat anaphylactic reaction. The purpose of the research is to investigate the role of the nurse in the treatment of a patient with anaphylaxis and to determine the knowledge of nurses involved in the treatment of a patient with anaphylaxis. We used qualitative research and a descriptive method of work. We obtained primary data using the interview technique. We interviewed 11 nurses who have experience with an anaphylactic reaction. We found that nurses are adequately trained to work with a patient with an anaphylactic reaction and have the appropriate knowledge to recognize the signs and symptoms of the latter. They are familiar with the treatment approach used in the management of an anaphylactic reaction. Nurses are involved in the treatment of patients with anaphylaxis on many levels, and their educational work is especially important.

Keywords: anaphylaxis, nurse, patient, educational work

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Veleučilište u Križevcima

Održivo gospodarenje otpadom u gradu Križevcima

Ovaj rad prikazuje gospodarenje otpadom na lokalnom primjeru Grada Križevaca. Kroz detaljnu analizu lokalnih praksi gospodarenja otpadom, autorica rada će nastojati odgovoriti na ključno pitanje - je li trenutni sustav gospodarenja otpadom doista održiv. S tim ciljem provedeno je anketno istraživanje u kojem je sudjelovalo 130 ispitanika iz Grada Križevaca i okolice kako bi se bolje razumijeli stavovi i ponašanja o gospodarenju otpadom i biootpadom. Doprinos rada ogleđa se u dobivenim podacima koji će poslužiti kao podloga za analizu trenutnog stanja o gospodarenju otpadom i biootpadom u Gradu Križevcima, ulozi Komunalnog poduzeća Križevci d.o.o. u gospodarenju otpadom, te procjeni istraživača o održivosti sustava u lokalnoj sredini. Rezultati istraživanja pokazuju da je održivo gospodarenje otpadom u Gradu Križevcima i okolici rezultat zajedničkih napora građana, lokalnih vlasti i Komunalnog poduzeća Križevci d. o. o.

Ključne riječi: gospodarenje otpadom, biootpad, održivost, Komunalno poduzeće Križevci d. o. o.

Sustainable Waste Management in the City of Križevci

The paper shows waste management on a local example of the City of Križevci. Through a detailed analysis of local waste management practices, the author of the paper will attempt to answer the key question of whether the current waste management system is really sustainable. A survey was conducted in which 130 respondents from the City of Križevci and the surrounding area participated with the aim of better understanding the attitudes and behaviors regarding waste and biowaste management. The contribution of the paper is reflected in the obtained data, which will serve as a basis for the analysis of the current state of waste and biowaste management in the City of Križevci, the role of the Križevci Public Utility Company in waste management, and the researcher's assessment of the sustainability of the system in the local environment. The results of the research show that sustainable waste management in the City of Križevci and its surroundings is the result of the joint efforts of citizens, local authorities, and the Križevci Public Utility Company.

Keywords: waste management, biowaste management, sustainability, Križevci Public Utility Company

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Devices Assisted by Artificial Intelligence and the Degree of Their Use

Artificial intelligence is widely used in everyday devices, both in modern autonomous cars and in much simpler devices, such as watches and phones. With the development of artificial intelligence, more and more devices assisted by it are coming to the market, which expands their functionality. The purpose of the study is to identify the extent to which Poles use artificial intelligence in popular everyday devices. In order to gather information, a survey was conducted on a research sample of 120 people. The survey was conducted in March 2024. The study determined the degree of use of artificial intelligence by Poles in popular everyday devices.

Keywords: digital technologies, artificial intelligence, technological progress

Naprave, podprte z umetno inteligenco, in obseg njihove uporabe

Umetna inteligenca se množično uporablja v vsakdanjih napravah, tako v modernih avtonomnih avtomobilih kot v mnogo preprostejših napravah, kot so ure in telefoni. Z razvojem umetne inteligence na trg prihaja vedno več naprav, podprtih z UI, s čimer se širi njihova funkcionalnost. Namen raziskave je ugotoviti, v kakšnem obsegu Poljaki uporabljajo umetno inteligenco v priljubljenih vsakdanjih napravah. Podatke smo zbrali z anketo, izvedeno na vzorcu 120 oseb. Anketo smo izvedli marca 2024. Z raziskavo smo ugotovili obseg uporabe umetne inteligence med Poljaki v priljubljenih vsakdanjih napravah.

Ključne besede: digitalne tehnologije, umetna inteligenca, tehnološki napredek

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Predviđanje verovatnoće bankrotstva u kontekstu procene finansijske održivosti preduzeća

Kako živimo i poslujemo u prilično nestabilnom okruženju, održavanje stabilnosti kompanije i poboljšanje finansijskih performansi postaje prilično izazovno. Ovaj rad ima za cilj da empirijski istraži Beneish M-model da bi se identifikovala pojava prevare u finansijskim izveštajima. Ispitivanje finansijske stabilnosti preduzeća, predviđanje verovatnoće bankrota i blagovremeno preduzimanje odgovarajućih radnji predstavljaju osnovu održivosti poslovanja. Postoji veliki broj modela za predviđanje verovatnoće bankrota preduzeća koji se mogu koristiti u praksi. Ovaj rad predstavlja primenu Beneishovog modela za predviđanje verovatnoće bankrota srpske porodične firme od 2019. do 2022. godine.

Ključne reči: finansijska stabilnost, bankrotstvo, porodični biznis, Beneish model

Prediction of the Probability of Bankruptcy in the Context of Evaluation of a Company's Financial Sustainability

As we live and operate in a rather unstable environment, maintaining the stability of a company and improving financial performance becomes quite challenging. The paper aims to investigate empirically the Beneish M-model to identify the occurrence of financial statement fraud. Examining the financial stability of a company, predicting the probability of bankruptcy, and taking timely and appropriate actions form the basis of business sustainability. There are a large number of models for predicting the probability of company bankruptcy that can be utilized in practice. The paper presents the application of the Beneish model for predicting the probability of bankruptcy of a Serbian family-owned company from 2019 to 2022.

Keywords: financial sustainability, bankruptcy, family business, Beneish model

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Uloga SCRUM metodologije u upravljanju znanjem

Geneza ljudskih bića u kontinuitetu se kretala ka jačanju fizičkih i mentalnih sposobnosti čoveka, bilo da je u pitanju primitivno prvo oruđe za rad ili savremena elektronska dostignuća. Određena znanja kao rezultat procesa saznavanja bila su prisutna u svim fazama razvoja ljudske civilizacije, a posebno se ističu u industrijskim revolucijama. Prva industrijska revolucija donela je otkrića poput mašine za štampu, parne mašine, industrijskog načina proizvodnje i atomsku energiju. Kako bi jedna organizacija bila konkurentna, neophodno je da adekvatno upravlja znanjem, poseduje kompetentne menadžere koji će umeti da efikasno sprovode zadatke. U tome im može pomoći koncept SCRUM metodologije, koji se u praksi pokazao veoma efikasnim, a naročito u manjim orgnaizacijama i timovima. Cilj rada je prikazati principe SCRUM metodologije sa teorijskog aspekta u kontekstu upravljanja znanjem.

Cljučne reči: obrazovanje, menadžment, scrum, ljudi, sposobnost učenja

The Role of Scrum Methodology in the Management of Technology

The evolution of human beings has continuously moved towards strengthening the physical and mental abilities of humans, be it the first primitive tool or modern electronic achievements. Specific knowledge as a result of the process of learning was present in all stages of the development of human civilization, especially in the industrial revolutions. The first industrial revolution brought discoveries such as the printing press, the steam engine, the industrial method of production, and atomic energy. In order for an organization to be competitive, it must adequately manage knowledge and have competent managers who will be able to carry out tasks efficiently. Scrum methodology, which has proven to be very effective in practice, can help them with this, especially in smaller organizations and teams. The aim of the paper is to present the principles of the scrum methodology from a theoretical aspect in the context of knowledge management.

Keywords: education, management, scrum, people, learning ability

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Veleučilište »Lavoslav Ružička« u Vukovaru

Utjecaj društvenih mreža na promociju tjelesne aktivnosti i zdravlja

Tjelesna aktivnost ima značajnu ulogu u prevenciji i liječenju nezaraznih bolesti, kao što su kardiovaskularne bolesti, rak i dijabetes. Sjedilački način života i tjelesna neaktivnost jedni su od glavnih čimbenika rizika smrti od nezaraznih bolesti. Društvene mreže su javno dostupne i sveprisutne u životu ljudi, posebice mlađih populacija. Brzi pristup informacijama i komunikacija sa širokom publikom omogućava razmjenu informacija, znanja, iskustva i mišljenja. U javnozdravstvenom kontekstu omogućuje podizanje svijesti o različitim bolestima, prevenciji i ranom otkrivanju. Cilj rada je istražiti koliko društvene mreže imaju utjecaj na promociju tjelesne aktivnosti kao važnog čimbenika u prevenciji mnogobrojnih bolesti i utječu li na promjene u zdravstveno odgovornom ponašanju. Važno je napomenuti kako u mnogobrojnim dostupnim informacijama postoje i lažne ili netočne informacije, stoga je potrebno pažljivo i odgovorno koristiti društvene mreže. Svi stručnjaci, zdravstveni i nezdravstveni djelatnici, trebaju se koristiti društvenim mrežama odgovorno, etično i profesionalno.

Ključne riječi: društvene mreže, prevencija, tjelesna aktivnost, zdravlje

The Influence of Social Media on the Promotion of Physical Activity and Health

Physical activity has a significant role in the prevention and treatment of non-communicable diseases such as cardiovascular diseases, cancer, and diabetes. A sedentary lifestyle and physical inactivity are among the main risk factors for death from non-communicable diseases. Social media is publicly available and present in people's lives, especially among younger populations. Quick access to information and communication with a wide audience enables the exchange of information, knowledge, experience, and opinions. In the context of public health, it enables raising awareness of various diseases, prevention, and early detection. The aim of the paper was to investigate the extent to which social media influences the promotion of physical activity as an important factor in the prevention of numerous diseases, and whether it influences changes in health-responsible behavior. It is important to note that the multitude of information available also contains false or incorrect information. Therefore, it is necessary to use social media carefully and responsibly. All experts, health and non-health professionals have to use social media responsibly, ethically and professionally.

Keywords: social media, prevention, physical activity, health

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Upotreba virtuelne stvarnosti u poslovanju

Virtualna stvarnost postaje sve značajniji faktor u poslovnom svijetu, nudeći širok spektar mogućnosti za unapređenje poslovanja u različitim sektorima. Istražili smo koncept, razvoj, tehnologije i primjene virtualne stvarnosti u poslovnom okruženju. Na početku, definirali smo virtualnu stvarnost i analizirali njen razvoj od pionirskih koraka do aktualnih tehnoloških dostignuća. Zatim samo istražili različite tehnologije koje omogućavaju implementaciju virtualne stvarnosti, uključujući hardver i softver. Fokus rada je na različite primjene virtualne stvarnosti u poslovanju, uključujući obuku i razvoj zaposlenih, poboljšanje korisničkog iskustva u marketingu i prodaji, kao i optimizaciju procesa u medicinskom sektoru, arhitekturi i građevini. Također, u radu predvidjeli smo budući razvoj tehnologije virtualne stvarnosti, identificirajući potencijalne nove primjene u poslovnom okruženju i razmatrajući utjecaj virtualne stvarnosti na budućnost rada, uključujući rad na daljinu, obuku zaposlenih i inovacije. Na kraju, naglasili smo izazove koji prate implementaciju virtualne stvarnosti, poput visokih troškova, sigurnosnih pitanja i potrebe za obukom zaposlenih, ali isto tako naveli smo mogućnosti za postizanje konkurentske prednosti kroz pažljivo planiranje i strateški pristup integraciji tehnologije virtualne stvarnosti u poslovne procese.

Ključne riječi: virtualna stvarnost, poslovanje, tehnologija, inovacije, poslovno okruženje

The Use of Virtual Reality in Business

Virtual reality is becoming an increasingly important factor in the business world, offering a wide range of opportunities for business improvement in various sectors. We explored the concept, development, technologies and applications of virtual reality in a business environment. At the beginning, we defined virtual reality and analyzed its development from the pioneering steps to the current technological achievements. Then we explored the different technologies that enable the implementation of virtual reality, including hardware and software. The focus of the paper is on various applications of virtual reality in business, including the training and development of employees, improving the user experience in marketing and sales, as well as process optimization in the medical sector, architecture and construction. Moreover, we predicted the future development of virtual reality technology, identifying potential new applications in the business environment and considering the impact of virtual reality on the future of work, including remote work, employee training, and innovation. Finally, we highlighted the challenges that accompany the implementation of virtual reality, such as high costs, security issues and the need for employee training. However, we also outlined the opportunities to achieve a competitive advantage through careful planning and a strategic approach to integrating virtual reality technology into business processes.

Keywords: virtual reality, business, technology, innovation, business environment

Trajnostno poročanje v letnih poročilih podjetij

Trajnostni razvoj je bistven za naslavljanje tako podnebnih kot tudi drugih izzivov današnjega sveta, pri tem pa eno ključnih vlog igra gospodarstvo, ki mora preoblikovati svoje cilje. Široka paleta deležnikov od podjetij zahteva, da »preklopijo« iz kratkoročnega razmišljanja o povečanju dobičkonosnosti in se začnejo posvečati dolgoročnim razvojnim in trajnostnim vidikom – okoljskim, socialnim in ekonomskim oziroma upravljavskim. To pa zahteva tudi regulativa, ki se ravno z letošnjim letom v Evropski uniji zaostrojuje. Z namenom izenačitve pomembnosti finančnih in trajnostnih informacij podjetij je namreč Evropska komisija pripravila Direktivo glede poročanja podjetij o trajnostnosti (CSRD), ki povečuje tako obseg in podrobnosti nefinančnega poročanja kot tudi krog zavezancev za poročanje in vzpostavlja enotne standarde poročanja. Omenjeno direktivo sedaj v svoj pravni red prenaša tudi Slovenija. V povezavi z novostmi pri poročanju in njegovo zaostritvijo je namen te raziskave ugotoviti, kako celotno podjetja iz dejavnosti, ki imajo pomemben vpliv na okolje in so torej ključne pri naslavljanju problema podnebnih sprememb, že poročajo o svojih okoljskih vplivih, kako resna so pri njihovem zmanjševanju ter ali se že zavedajo možnega vpliva teh nefinančnih kazalnikov na finančne rezultate. Za namen preučitve navedenega smo uporabili zadnja letna poročila treh energetske in treh industrijske podjetij (kovinska dejavnost). Vsa izbrana podjetja spremljajo svoj vpliv na okolje, a sta kakovost in obseg tega poročanja zelo različna, tako med podjetji kot znotraj obeh izbranih skupin podjetij, predvsem pa se vidi še velik primanjkljaj na področju prihodnjih ciljev in ukrepov za njihovo doseganje.

Ključne besede: letna poročila, trajnostno poročanje podjetij, nefinančni cilji, Direktiva o poročanju podjetij glede trajnostnosti, Slovenija

Sustainability Reporting in the Annual Reports of Companies

Sustainable development is essential for addressing the climate and other challenges of today's world. One of the key roles is played by the economy, which must transform its goals. A wide range of stakeholders require companies to switch from short-term thinking about increasing profitability and start focusing on long-term development and sustainability aspects – environmental, socioeconomic, or management. This is also required by the regulations, which have become stricter in the European Union this year. In order to equalize the importance of financial and sustainability information of companies, the European Commission has prepared the Corporate Sustainability Reporting Directive (CSRD), which expands the scope and details of non-financial reporting as well as the range of reporting entities, and establishes uniform reporting standards. Slovenia is currently transposing the aforementioned directive into its legal order. In connection with the innovations in reporting and its tightening, the purpose of the research is to determine how holistically companies engaged in activities that have a significant impact on the environment and are therefore key in addressing the problem of climate change are already reporting on their environmental impacts; how serious they are in reducing them; and whether they are already aware of the possible impact of these non-financial indicators on financial results. For this purpose, we used the latest annual reports of three energy and three industrial companies (metal industry). All the selected companies monitor their impact on the environment.

Keywords: annual reports, corporate sustainability reporting, non-financial goals, Corporate Sustainability Reporting Directive, Slovenia

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Virtuelizacija računarskih resursa u poslovnim okruženjima

U savremenom poslovnom okruženju virtuelizacija računarskih resursa se nameće kao ključna tehnološka inicijativa koja omogućava preduzećima efikasno upravljanje. Fokus istraživanja bila je suštinska uloga virtuelizacije u transformaciji IT strategija. Ona nije samo tehnološko rešenje već i ključni činilac koji podržava adaptaciju u digitalnoj eri. Pitanje je kako organizacije mogu najbolje iskoristiti potencijal virtuelizacije kako bi unapredile IT operacije, optimizovale resurse i ostvarile konkurentske prednosti. U radu su data dva uspešna primera korišćenja virtuelizacije resursa, koji mogu poslužiti kao ideja za primene i u drugim sličnim okruženjima.

Ključne reči: virtuelizacija, IT strategije, digitalna transformacija, optimizacija resursa, primeri iz prakse

Virtualization of Computer Resources in Business Environments

In the modern business environment, the virtualization of computing resources is emerging as a key technological initiative that enables companies effective management. The focus of the research was the essential role of virtualization in the transformation of IT strategies. It is not only a technological solution but also a key factor that supports adaptation in the digital era. The question is how organizations can best use the potential of virtualization to improve IT operations, optimize resources, and achieve competitive advantages. The paper presents two successful examples of resource virtualization, which can serve as an idea for applications in other similar environments.

Keywords: virtualization, IT strategies, digital transformation, resource optimization, examples from practice

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Advantages and Disadvantages of e-Learning: Student and Graduate Perspectives

In today's global economy, the use of new solutions is of great importance for the development and efficient functioning of an enterprise. Organizations are actively looking for ways to improve their efficiency. They strive to reduce costs, improve the quality of services provided, create and implement innovations, and develop the professional qualifications of employees. The use of the latest IT technologies in training increases their attractiveness and effectiveness, and at the same time reduces costs. E-learning significantly changes the training process and influences the development of intellectual capital in enterprises. The aim of the article is to analyse the changes taking place in a large enterprise using e-learning, which will allow for the verification of the theoretical model of the effectiveness of the e-learning system based on the practical implementation in the enterprise.

Keywords: e-learning, Internet, COVID-19, effectiveness, training effectiveness, intellectual capital, human resources management

Prednosti in slabosti e-učenja: vidik študentov in diplomantov

V današnjem globalnem gospodarstvu je uporaba novih rešitev izjemnega pomena za razvoj in učinkovito delovanje podjetja. Organizacije aktivno iščejo načine, kako izboljšati učinkovitost. Prizadevajo si za zmanjšanje stroškov, izboljšanje kakovosti nujenih storitev, ustvarjanje in izvajanje inovacij ter razvijanje strokovne usposobljenosti zaposlenih. Uporaba najnovejših IT-tehnologij pri usposabljanju poveča njihovo privlačnost in učinkovitost ter hkrati zmanjša stroške. E-učenje občutno spremeni proces usposabljanja in vpliva na razvoj intelektualnega kapitala v podjetjih. Cilj članka je analizirati nastale spremembe v velikem podjetju, ki uporablja e-učenje, s čimer bomo lahko preverili teoretični model učinkovitosti sistema e-učenja na podlagi praktičnega izvajanja v podjetju.

Ključne besede: e-učenje, internet, covid-19, učinkovitost, učinkovitost usposabljanja, intelektualni kapital, upravljanje človeških virov

Organizacijski modeli zdravstvene njege i nematerijalna motivacija medicinskih sestara/tehničara

Organizacijski modeli zdravstvene njege usmjeravaju način na koji medicinske sestre/tehničari pružaju njegu pacijentima. Svaki od modela ima svoje karakteristike, te prednosti i nedostatke. Putem njih se definiraju uloge, odgovornosti i opseg prakse medicinskih sestara/tehničara. Modeli mogu uveliko varirati, a svaki model ima direktan utjecaj na ishode pružene zdravstvene njege u odnosu na njen kvalitet, potrebe pacijenta, kao i na zadovoljstvo zdravstvenih radnika. Cilj ovoga rada je istražiti koji organizacijski modeli su u primjeni u Kantonalnoj bolnici Zenica, te da li oni utječu na nematerijalnu motivaciju medicinskih sestara/tehničara. Bolničko okruženje je zahtjevno i djeluje na energiju, psihofizičko funkcioniranje zaposlenih, što se reflektira i na njihovu motivaciju i ponašanje. Da bi se ispitao utjecaj organizacijskog modela zdravstvene njege na nematerijalnu motivaciju medicinskih sestara/tehničara korištena je deskriptivna statistika, Pearsonov koeficijent korelacije, i F-stat.

Cljučne riječi: organizacijski model, zdravstvena njega, medicinske sestre/tehničari, nematerijalna motivacija

Organisational Models of Health Care and Intangible Motivation of Nurses/Technicians

Organisational models of health care guide the way nurses/technicians provide care to patients. Each of the models has its characteristics, advantages, and disadvantages. They define the roles, responsibilities and scope of practice of nurses/technicians. Models can vary significantly. Each model directly impacts the outcomes of the provided health care concerning its quality, patients' needs, and the satisfaction of health workers. The paper aims to investigate organisational models in use at Zenica Cantonal Hospital, and whether they impact the intangible motivation of nurses/technicians. The hospital environment is demanding. It affects employees' energy and psychophysical functioning, and influences their motivation and behaviour. Descriptive statistics, Pearson's correlation coefficient, and F-stat were used to examine the impact of the organisational healthcare model on the intangible motivation of nurses/technicians.

Keywords: organisational model, health care, nurses/technicians, nonfinancial motivation

Uloga ERP sistema u unapređenju poslovnih procesa: analiza primjene u malim i srednjim preduzećima

Sažetak istraživanja će se fokusirati na ulogu ERP (Enterprise Resource Planning) sistema u unapređenju poslovnih procesa, s posebnim osvrtom na primjenu u malim i srednjim preduzećima (MSP). ERP sistemi su sveprisutni u modernom poslovanju zbog svoje sposobnosti integracije ključnih poslovnih funkcija poput finansija, nabave, proizvodnje i prodaje u jednu centraliziranu platformu. Cilj istraživanja je analizirati kako primjena ERP sistema može poboljšati efikasnost poslovanja MSP-a, istražiti prednosti i izazove integracije ERP sistema u ove organizacije te identificirati primjere dobre prakse. Očekuje se da će rezultati istraživanja pružiti korisne smjernice za MSP-e koje razmatraju ili planiraju implementaciju ERP sistema radi unapređenja svojih poslovnih procesa.

Ključne riječi: ERP sistemi, mala i srednja preduzeća (MSP), unapređenje poslovnih procesa

The Role of ERP Systems in Enhancing Business Processes: Analysis of Implementation in Small and Medium-Sized Enterprises

The research abstract will focus on the role of ERP (Enterprise Resource Planning) systems in enhancing business processes, with a specific emphasis on their application in small and medium-sized enterprises (SMEs). ERP systems are ubiquitous in modern business due to their ability to integrate key business functions such as finance, procurement, manufacturing, and sales into a single centralized platform. The aim of the research is to analyze how the implementation of ERP systems can improve the efficiency of SMEs, to explore the advantages and challenges of integrating ERP systems into these organizations, and to identify examples of best practices. It is expected that the research results will provide useful guidelines for SMEs considering or planning to implement ERP systems to enhance their business processes.

Keywords: ERP systems, small and medium-sized enterprises (SMEs), business process improvement

Uticaj revizije na pouzdanost finansijskog izvještavanja preduzeća u federaciji Bosne i Hercegovine

Poslovni subjekti konstantno provode revizije, kontrole, usklađivanja, pregledanja, analiza i radi otkrivanja i otklanjanja grešaka. Osnovna funkcija revizije finansijskih izvještaja je dati razumno uvjerenje korisnicima finansijskih izvještaja da u revidiranim finansijskim izvještajima nema značajnih grešaka i propusta. Revizija finansijskih izvještaja je u posljednje vrijeme doživjela veliku ekspanziju, a naročito nakon velikih kriza koje su se događale u svijetu. Revizija finansijskih izvještaja od strane nezavisnog stručnjaka, potreba je u uslovima nesigurne tržišne situacije, kako za vlasnike kapitala poslovnog subjekta, tako i za njihove poslovne partnere, državne institucije, banke i dr., budući da je računovodstveno izvještavanje podložno subjektivnim procjenama i fleksibilnosti u izvještavanju. Učestale promjene zakona, standarda, pravilnika i trendova, te potrebe za njihovim kontinuiranim praćenjem su imperativ za kvalitetu obavljenju reviziju. Visok nivo pouzdanosti finansijskih izvještaja povećava stepen povjerenja korisnika u finansijske izvještaje na osnovu kojih donose poslovne odluke. Svrha istraživanja u ovom radu je na osnovu teorijskog i empirijskog istraživanja utvrdi uticaj revizije finansijskih izvješta na pouzdanost finansijskih izvještaja preduzeća u Federaciji Bosne i Hercegovine, te stav i mišljenje ovlaštenih revizora i poslovnih subjekata o pouzdanosti finansijskih izvještaja.

Ključne riječi: eksterna revizija, finansijski izvještaji, pouzdanost

Impact of Audit on Reliability of Financial Reporting of a Company in the Federation of Bosnia and Herzegovina

Business entities constantly conduct audits, controls, adjustments, reviews and analyses for the purpose of detecting and eliminating errors. The primary function of an audit of financial statements is to provide reasonable assurance to the users of the financial statements that the audited financial statements are free of material errors and omissions. The auditing of financial reports has recently experienced a great expansion, especially after the major crises that occurred in the world. The revision of financial statements by an independent expert is necessary in uncertain market conditions, both for the owners of the business entity and for their business partners, state institutions, banks, etc., since accounting reporting is subject to subjective assessments and flexibility in reporting. Frequent changes in laws, standards, regulations and trends, as well as the need for their continuous monitoring, are imperative for a quality audit. A high level of reliability of financial reports increases the degree of trust of users in financial reports on the basis of which they make business decisions. The purpose of the study is to determine, based on theoretical and empirical research, the impact of auditing financial statements on the reliability of financial statements of companies in the Federation of Bosnia and Herzegovina, as well as the position and opinion of authorized auditors and business entities on the reliability of financial statements.

Keywords: external audit, financial statements, reliability

Društveno preduzetništvo u borbi protiv siromaštva i socijalne isključenosti

Zbog sve učestalijih promjena i izazova koje donosi savremeno društvo značaj društvenog preduzetništva postaje sve izraženiji. Socijalno preduzetništvo je usmjereno na ugroženo stanovništvo, ali to ne znači da će socijalni preduzetnik izbjegavati profitne poduhvate. U BiH, kao zemlji koja još uvijek trpi posljedice ratnih aktivnosti, tranzicije i konstantnih političkih tenzija, potrebno je rješavanje ekonomskih i socijalnih problema putem inovativnih, održivih i finansijski stabilnih poslovnih modela. Autori će predstaviti koncept društvenog preduzetništva koji će dovesti do iskorištenja potencijala i načina rješavanja problema nezaposlenosti, ali i problema nedostatka finansijskih sredstava za podršku i ekonomsko osnaživanje marginalizovanih grupa.

Ključne riječi: preduzetništvo, siromaštvo, nezaposlenost, osnaživanje

Social Entrepreneurship in the Fight against Poverty and Social Exclusion

Due to the increasingly frequent changes and challenges brought by modern society, the importance of social entrepreneurship is becoming more and more pronounced. Social entrepreneurship is aimed at vulnerable populations, but this does not mean that a social entrepreneur will avoid profit-making ventures. In BiH, as a country that still suffers the consequences of war activities, transition and constant political tensions, it is necessary to solve economic and social problems through innovative, sustainable and financially stable business models. The authors will present the concept of social entrepreneurship, which will lead to the utilization of potential and ways to solve the problem of unemployment, in addition to the problem of a lack of financial resources for the support and economic empowerment of marginalized groups.

Keywords: entrepreneurship, poverty, unemployment, empowerment

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Oснаživanje zdravstvenih menadžera sa finansijskom pismenošću: Podsticanje održivosti u zdravstvu

Sistemi zdravstvene zaštite suočeni su sa brojnim izazovima i ograničenjima, dodatno pogoršanim tekućim globalnim ekološkim problemima. Štaviše, rastući troškovi i složeni zahtevi za kvalitetnom zdravstvenom zaštitom naglašavaju imperativ za stručnost u finansijskom menadžmentu. Shodno tome, ova studija slučaja je osmišljena kako bi se ispitale finansijske kompetencije menadžera zdravstvene zaštite. Da bi se ovo istraživanje sprovelo, formulisana je upitnik kako bi se dobio uvid od menadžera koji predstavljaju različite zdravstvene ustanove. Nalazi istraživanja su pokazali da menadžeri pokazuju umereno kvalifikovan nivo finansijskog znanja, bez obzira na njihovu ključnu ulogu u donošenju značajnih finansijskih odluka. Rešavanje ovog nedostatka znanja zahteva podsticanje unapređenja finansijskog obrazovanja među zdravstvenim menadžerima, što predstavlja vitalni korak ka postizanju održivosti u zdravstvenim organizacijama.

Ključne reči: menadžment zdravstvene zaštite, finansijska pismenost, održivost

Empowering Healthcare Managers with Financial Literacy: Fostering Sustainability in Health Care

Healthcare systems are confronted with numerous challenges and constraints, further compounded by ongoing global environmental issues. Moreover, the escalating costs and intricate demands for quality health care underscore the imperative for proficiency in financial management. Consequently, the case study was devised to scrutinize the financial competencies of healthcare managers. To execute the research, a questionnaire was formulated to elicit insights from managers representing diverse healthcare institutions. The study's findings unveiled that managers exhibit a moderately proficient level of financial knowledge, notwithstanding their pivotal role in making substantial financial decisions. Addressing this knowledge deficiency necessitates fostering the advancement of financial education among healthcare managers, constituting a vital stride toward achieving sustainability in healthcare organizations.

Keywords: healthcare management, financial literacy, sustainability

Diskriminacija poduzetnica u Hrvatskoj

Diskriminacija poduzetnica globalno je i naširoko istraženo pitanje. Međutim, većina tih napora bila je usmjerena na velika poduzetnička tržišta, što je rezultiralo nedostatkom radova o tom problemu u Hrvatskoj. Od nemogućnosti da osiguraju iste stope financiranja kao njihovi muški kolege do poteškoća pri pronalaženju odgovarajućih mentora, osnivačice se suočavaju s mnogim jedinstvenim izazovima. Kroz intervjue i analizu kvalitativnog istraživanja, ovaj rad cilja istražiti i dati konkretna rješenja za diskriminaciju osnivačica u Hrvatskoj. Prvobitno, ovaj rad će istražiti opseg diskriminacije poduzetnica u Hrvatskoj. Potom će se donijeti konkretni zaključci o utjecaju te diskriminacije na hrvatski poduzetnički ekosustav uključujući osnivačice, investitore, potrošače i društvo u cjelini. Konačno, istražiti će potencijalna rješenja i implikacije. Ponudit će rješenja na individualnoj razini kao što su mentorstvo, specijalizirani resursi i programi uz rješenja na društvenoj razini kao što su podizanje svijesti, poticanje veće zastupljenosti žena na višim pozicijama, stvaranje specijaliziranih resursa i promoviranje obrazovanja.

Ključne riječi: poduzetništvo, diskriminacija, poduzetnice, ravnopravnost, Hrvatska

Discrimination against Female Entrepreneurs in Croatia

Discrimination against female entrepreneurs is a global and widely explored issue. However, most of these efforts have been focused on major entrepreneurial markets, resulting in works about Croatia being scarce. From not being able to secure the same rates of funding as their male counterparts to not having adequate mentors and experiencing gender-based harassment, female entrepreneurs face many unique challenges. Through interviews and qualitative research analysis, the paper aims to investigate and provide concrete solutions for discrimination against female entrepreneurs in Croatia. The topic is explored by first examining the scope of discrimination against female entrepreneurs in Croatia. The paper then draws specific conclusions about the impact on the Croatian entrepreneurial ecosystem, including female entrepreneurs, investors, consumers, and society at large. Finally, some solutions and managerial implications are also explored. Individual-level solutions, such as mentorship, specialized resources and programs, are offered alongside societal-level solutions, such as raising awareness, incentivizing increased representation in higher positions, creating specialized resources, and promoting education.

Keywords: entrepreneurship, discrimination, female entrepreneurs, Croatia

Analiza funkcionalnosti glasovnih virtuelnih asistenata

Virtualni glasovni asistenti su softverski agenti koji mogu razumjeti ljudski govor i odgovarati sintetiziranim glasovima. Oni se obično nalaze na pametnim telefonima ili drugim elektroničkim uređajima, kao što su zvučnici, računari, tableti, pametni satovi, automobili i drugi. Primjeri virtualnih glasovnih asistenata su Google Assistant, Apple Siri, Amazon Alexa i Samsung Bixby. Oni koriste tehnologije kao što su prepoznavanje glasa, obrada prirodnog jezika i mašinsko učenje kako bi razumjeli i zadovoljili potrebe korisnika. Virtualni glasovni asistenti mogu obavljati različite zadatke ili usluge za korisnika na osnovu pisanih ili govornih ulaza, kao što su naredbe ili pitanja. Takve tehnologije često uključuju sposobnosti chatbota da simuliraju ljudski razgovor, kao što je putem online chata, kako bi olakšale interakciju sa svojim korisnicima. Interakcija može biti putem teksta, grafičkog interfejsa ili glasa - jer neki virtualni glasovni asistenti mogu interpretirati ljudski govor i odgovarati sintetiziranim glasovima. Imaju mnoge prednosti i nedostatke u različitim područjima, kao što su pretraživanje informacija, kupovina proizvoda, zabava, obrazovanje, zdravstvo, finansije i još mnogo toga. U radu će biti prikazan pregled najpoznatijih virtualnih asistenata, data analiza funkcionalnosti i navedeni ključni elementi mobilne platforme i njihovih ekosistema. Također, u radu će biti prikazana komparativna analiza korištenja najčešće korištenih virtuelnih asistenata.

Ključne riječi: virtualni glasovni asistent, umjetna inteligencija, pametni uređaji, mašinsko učenje, internet stvari

Analysis of the Functionality of Virtual Voice Assistants

Virtual voice assistants are software agents that can understand human speech and respond to synthesized voices. These are usually found on smartphones or other electronic devices, such as speakers, computers, tablets, smart watches, cars and others. Examples of virtual voice assistants are Google Assistant, Apple Siri, Amazon Alexa and Samsung Bixby. They use technologies such as voice recognition, natural language processing, and machine learning to understand and meet user needs. Virtual voice assistants can perform various tasks or services for the user based on written or spoken input, such as commands or questions. Such technologies often include chatbots' abilities to simulate human conversation, such as through online chat, to facilitate interaction with their users. Interaction can be via text, graphical interface or voice – as some virtual voice assistants can interpret human speech and respond to synthesized voices. They have many advantages and disadvantages in different fields, such as searching for information, purchasing products, entertainment, education, health, finance and many more. The paper will present an overview of the most famous virtual assistants, give an analysis of their functionality, and list the key elements of the mobile platform and their ecosystems. Moreover, the paper will present a comparative analysis of the use of the most commonly used virtual assistants.

Keywords: virtual voice assistant, artificial intelligence, smart devices, machine learning, Internet of Things

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Implikacije primene veštačke inteligencije na finansijske i nefinansijske rizike

Primena veštačke inteligencije (AI) u finansijskim aplikacijama donosi sa sobom brojne prednosti, ali i različite finansijske i nefinansijske rizike. Kontinuirano praćenje i upravljanje ovim rizicima je ključno za uspešnu primenu AI u finansijskom sektoru. To uključuje pravilno obučavanje osoblja, redovno ažuriranje algoritama, rigorozne sigurnosne procedure i transparentnost u korišćenju sistema veštačke inteligencije. U radu se navode rizici finansijskih prevara, greenwashing-a i drugi rizici povezani sa održivim finansijama. Za prikazivanje trendova kretanja finansijskih i nefinansijskih prevara u radu se koriste rezultati istraživanja OECD-a. U radu se izvodi zaključak da uz prednosti koje donosi primena AI finansijskih aplikacija, proizilaze i izazovi održivosti u finansijskim i nefinansijskim izveštajima, koji mogu da budu predmet nekog narednog istraživanja.

Ključne riječi: veštačka inteligencija, finansijsko i nefinansijsko izveštavanje, upravljanje rizikom

Implications of Financial and Non-Financial Risks in Applying Artificial Intelligence

The use of artificial intelligence (AI) in financial applications brings with it numerous advantages, but also various financial and non-financial risks. Continuous monitoring and management of these risks is crucial for the successful implementation of AI in the financial sector. These include proper staff training, regular algorithm updates, rigorous security procedures, and transparency in the use of artificial intelligence systems. The paper mentions the risks of financial fraud, greenwashing and other risks associated with sustainable finance. The results of OECD research are used to show trends in financial and non-financial fraud. The paper draws the conclusion that along with the advantages brought by the use of AI in financial applications, there are also sustainability challenges in financial and non-financial reports, which could be the subject of subsequent research.

Keywords: artificial intelligence, financial and non-financial reporting, risk management

BDP kao pokazatelj ekonomske uspješnosti

U ovom radu istražuju se povijest, metode izračuna i problematika bruto domaćeg proizvoda (BDP-a) te se razmatra veza između BDP-a, indeksa sreće i brige za okoliš. BDP, kao primarni indikator ekonomske aktivnosti, nastao je kao odgovor na potrebu za statistikom tijekom Velike depresije i Drugog svjetskog rata. Unatoč širokoj upotrebi, BDP ne uzima u obzir neke ključne faktore poput negativnog utjecaja industrije oružja ili zagađenja okoliša. Postoje nominalni i realni BDP te različite metode izračuna: proizvodna, rashodovna i dohodovna. Pitanje relevantnosti BDP-a kao mjere sreće i blagostanja postavlja se s obzirom na promjene u društvu i potrebama ljudi. Alternativni pristupi mjerenju blagostanja, poput UN-ovog Indeksa ljudskog razvoja (HDI), Indeksa sreće planeta (HPI) te zelenog BDP-a, uzimaju u obzir širi spektar čimbenika kao što su očekivano trajanje života, obrazovanje te utjecaj na okoliš. Ovi pristupi pružaju bolji uvid u osnovne aspekte ljudskih života i promoviraju racionalnu potrošnju resursa potrebnih za sretan život. Dok UN-ov HDI više naglašava ispunjenje ljudskih potreba, Indeks sreće planeta stavlja naglasak na racionalnu potrošnju resursa u odnosu na zadovoljstvo životom općenito. Zeleni BDP dodatno uzima u obzir otiske na okoliš koji nastaju razvojem i rastom BDP-a, što ga čini realnijom mjerom blagostanja, iako je manje zastupljen u praksi zbog kompliciranog procesa pribavljanja podataka. Sve u svemu, ovi pristupi pružaju potpuniju sliku blagostanja društva i promiču održivi razvoj.

Ključne riječi: bruto domaći proizvod (BDP), indeks sreće, ekonomski razvoj

GDP as an Indicator of Economic Performance

The paper explores the history, calculation methods and issues of gross domestic product (GDP), while also examining the relationship between GDP, the happiness index and environmental concern. GDP, as a primary indicator of economic activity, emerged in response to the need for statistics during the Great Depression and World War II. Despite its widespread use, GDP does not consider some key factors such as the negative impact of the weapons industry or environmental pollution. There are two types of GDP, nominal and real, along with different calculation methods: production-based, expenditure-based, and income-based. The relevance of GDP as a measure of happiness and well-being is being questioned in view of changes in society and people's needs. Alternative approaches to measuring well-being, such as the UN's Human Development Index (HDI), the Happy Planet Index (HPI), and green GDP, consider a broader range of factors such as life expectancy, education, and environmental impact. These approaches provide a better insight into the basic aspects of human lives and promote rational consumption of resources needed for a happy life. While the UN's HDI emphasizes human needs fulfillment, the Happy Planet Index focuses on rational resource consumption in relation to overall life satisfaction. Green GDP additionally considers environmental footprints created as a result of GDP growth and GDP development, making it a more realistic measure of well-being, albeit less prevalent in practice due to the complex data acquisition process. Overall, these approaches provide a more comprehensive picture of the well-being of society and promote sustainable development.

Keywords: gross domestic product, happiness index, economic development

Analiza ekonomskog blagostanja u BiH na osnovu BDP

Bruto domaći proizvod (BDP) predstavlja ključni ekonomski pokazatelj koji oslikava gospodarsko stanje društva, mjereći ukupnu tržišnu vrijednost dobara i usluga proizvedenih u zemlji. Ovaj rad analizira ekonomsko blagostanje Bosne i Hercegovine kroz četiri različite godine u proteklih 20 godina, koristeći zvanične podatke. U 2003. godini, zemlja se suočila s poslijeratnim oporavkom, primajući finansijsku pomoć za obnovu. 2007. godina donosi obnavljanje infrastrukture i industrije te privlačenje stranih investicija, dok je 2009. obilježila globalna ekonomska kriza s naglim padom BDP-a. Prognoza za 2023. godinu ukazuje na očekivani rast privatne potrošnje, ali i političke zastoje koji ometaju strukturalne reforme i investicije. Bosna i Hercegovina i dalje zavisi od stranim investicija, a politička nestabilnost i korupcija ograničavaju ekonomski napredak.

Ključne riječi: BDP, ekonomija, strane investicije

Analysis of Economic Well-Being in BiH Based on GDP

Gross domestic product (GDP) is a key economic indicator that reflects the economic state of society, measuring the total market value of goods and services produced in the country. The paper analyzes the economic well-being of Bosnia and Herzegovina over four different years in the past 20 years, using official data. In 2003, the country faced post-war recovery, receiving financial aid for reconstruction. The year 2007 brought the renewal of infrastructure and industry, and the attraction of foreign investments, while 2009 was marked by a global economic crisis with a sharp drop in GDP. The forecast for 2023 indicates the expected growth of private consumption, but also political deadlocks that hinder structural reforms and investments. Bosnia and Herzegovina continues to depend on foreign investment, while political instability and corruption limit economic progress.

Keywords: GDP, economy, foreign investments

Trenutni stupanj digitalizacije poslovanja BiH kompanija: komparacija između malih, srednjih i velikih kompanija

Digitalizacija poslovanja postala je trend koji je angažirao cijeli poslovni svijet. Napredak digitalnih, komunikacijskih i informacijskih tehnologija utjecao je na sve aspekte suvremenog života i rada. Europska unija postavlja uspostavu jedinstvenog tržišta, inovacije i digitalizaciju kao prve strateške ciljeve u svojem strateškom okviru i programima razvoja za razdoblje 2021.-2027. U Bosni i Hercegovini važno je pitati koliko su tvrtke s ovog tržišta svjesne potrebe za digitalizacijom i koliko su daleko stigle u procesu digitalizacije svog poslovanja. Autori imaju za cilj utvrditi postoje li značajne razlike u percepcijama i stupnju digitalizacije između malih, srednjih i velikih tvrtki na tržištu Bosne i Hercegovine. Autori su analizirali odgovore 82 menadžera ili vlasnika tvrtki u BiH, istražujući tri ključna pokazatelja trenutne razine digitalizacije poslovanja: (1) stavove o procesima digitalizacije, (2) razinu primjene modernih softverskih rješenja i (3) tehničke aspekte digitalizacije.

Ključne riječi: digitalizacija poslovanja, pokazatelji digitalizacije, stupanj digitalizacije

Current Degree of Digitalization of Companies in Bosnia and Herzegovina: Comparison between Small, Medium and Large Companies

The digitalization of business has become a trend that has engaged the entire business world. The advancement of digital, communication, and information technologies has influenced all aspects of modern life and work. The European Union sets establishment of a single market, innovation, and digitalization as the first strategic goals in its strategic framework and development programs for the period 2021-2027. In Bosnia and Herzegovina, it is important to ask how much companies from this market are aware of the need for digitalization, and how far they have come in the process of digitalizing their business. The authors aim to determine whether there are significant differences in perceptions and the degree of digitalization between small, medium, and large companies in the market of Bosnia and Herzegovina. The authors analyzed the answers of 82 managers or owners of BiH companies, examining three key indicators of the current level of digitalization of business: (1) attitudes about digitalization processes, (2) the level of application of modern software solutions, and (3) technical aspects of digitalization.

Keywords: digitalization of business, indicators of digitalization, degree of digitalization

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Karierne priložnosti mladih žensk v digitalni dobi

Digitalna doba in razvoj tehnologije spreminjata naš način življenja in dela. Tehnologija, avtomatizacija in umetna inteligenca spreminjajo načine dela ter lahko pomagajo preseči fizične, socialne in ekonomske ovire, ki stojijo med posamezniki, dostojno službo in njihovimi kariernimi cilji. Pa vendar hiter napredek tehnologije prinaša tudi ovire na trgu dela, še posebej za mlade. Letno poročilo S4YE za leto 2018 Digital Jobs for Youth: Young Women in the Digital Economy izpostavi potencialne negativne vplive v globalnem zaposlovanju z vidika enakosti spolov. Zato se v prispevku osredotočamo na raziskovanje kariernih ovir pri ciljni skupini mladih v lokalnem okolju z vidika zagotavljanja enakosti glede na spol, izobrazbo in socialni status na začetku karierne poti. Pomembno je, da razumemo ovire na karierni poti mladih za uresničevanje kariernih ambicij ter na drugi strani izgradnjo uspešnih sodobnih organizacij.

Ključne besede: kariera, karierna pot, karierne ovire, mladi, digitalizacija

Career Opportunities of Young Women in the Digital Age

The digital age and the development of technology are changing the way we live and work. Technology, automation and artificial intelligence are changing the way we work and can help to overcome the physical, social and economic barriers that stand between individuals, a decent job and their career goals. Yet rapid advances in technology also bring barriers in the labour market, especially for young people. S4YE's 2018 annual report "Digital Jobs for Youth: Young Women in the Digital Economy" highlights the potential negative impacts in global employment from a gender equality perspective. Therefore, in the paper we focus on exploring the career barriers of the target group of young people in the local area from the perspective of ensuring gender, education and social status equality at the start of their career path. It is important to understand the barriers to young people's career paths in order to realise their career ambitions and, on the other hand, to build successful, modern organisations.

Keywords: career, career path, career barriers, young people, digitalisation

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