

UNIVERZITET U BEOGRADU

FAKULTET ORGANIZACIONIH NAUKA

Nastavno-naučnom veću

Predmet: Podobnost teme i kandidata Marka Špilera za izradu doktorske disertacije.

Odlukom 05-01 6p. 3/102-9 od 07.07.2022. godine, imenovani smo za članove Komisije za pregled i odbranu pristupnog rada i ocenu naučne zasnovanosti teme doktorske disertacije „Integracija tehnika forenzičkog računovodstva u sistem kontrole” kandidata Marka Špilera.

Na osnovu materijala priloženog uz Zahtev kandidata, Komisija podnosi sledeći

R E F E R A T

1. PODACI O KANDIDATU

1.1. Biografski podaci

Marko Špiler je rođen 1980. godine u Beogradu, gde je 1999. godine završio XI Beogradsku gimnaziju. Osnovne studije je završio na Fakultetu za poslovne studije Megatrend univerziteta. Nakon toga, na Fakultetu organizacionih nauka završava master studije, modul menadžment u javnom sektoru. Godine 2017. upisao je doktorske studije na Fakultetu organizacionih nauka, gde je položio devet ispita s prosečnom ocenom 9,78.

Profesionalni angažman započeo je u JKP *Beogradske elektrane*, u oblasti javnih nabavki, a potom je u istoj oblasti nastavio da radi u *Jedinici za upravljanje projektima* čiji je osnivač Vlada Republike Srbije. Pored toga, osnovao je *Centar za menadžment*. Održao je veliki broj predavanja na naučnim skupovima, seminarima i savetovanjima u zemlji i inostranstvu. U svojstvu konsultanta učestvovao je u realizaciji velikog broja domaćih i međunarodnih projekata. Osnivač je i predsednik Komore javnih nabavki Srbije. Pridruženi je član Udruženja sertifikovanih istražitelja prevara (*Association of Certified Fraud Examiners – ACFE*).

Pored rada u privredi, angažovan je u realizaciji nastave na Visokoj poslovnoj školi strukovnih studija u Novom Sadu. Objavio je trinaest knjiga, dve monografije i više naučnih i stručnih radova. Takođe je i stručni saradnik Ruske akademije prirodnih nauka.

1.2. Stečeno naučnoistraživačko iskustvo

U nastavku će biti predstavljene naučnoistraživačke aktivnosti kandidata. One se odnose na prikaz položenih ispita i objavljene radove u časopisima i na konferencijama.

Sledi prikaz položenih predmeta na doktorskim studijama sa ocenama i ESPB bodovima:

<i>Naziv predmeta</i>	<i>Ocena</i>	<i>Broj EPSB</i>
Metodologija naučnih istraživanja	8	10
Organizacija poslovnih sistema	10	10
Marketing i odnosi s javnošću – strateški pristup	10	10
Menadžment ljudskih resursa – odabrana poglavlja	10	10
Strategijski finansijski menadžment	10	10
Strategijski menadžment	10	10
Kvantitativni modeli u menadžmentu	10	10
Menadžment performansi	10	10
Organizacija poslovnih sistema	10	10

Marko Špiler je 19. septembra 2022. godine odbranio pristupni rad pod nazivom: „Integracija tehnika forenzičkog računovodstva u sistem kontrole.”

1.3. Spisak radova

Tokom studija, Marko Špiler je objavio više radova u zemlji i inostranstvu, i učestvovao na više međunarodnih i domaćih konferencija.

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2. OCENA PODOBNOSTI KANDIDATA ZA RAD NA PREDLOŽENOJ TEMI

Na osnovu pokazanih rezultata dosadašnjeg obrazovanja, naučno-istraživačkog rada i profesionalnog iskustva, zaključujemo da je kandidat Marko Špiler pripremljen i kvalifikovan da samostalno radi na predloženoj temi doktorske disertacije i načini doprinose u toj oblasti.

Naime, predložena tema disertacije je potpuno u saglasnosti s temom pristupnog rada koji je uspešno odbranjen. Tema disertacije odgovara istraživačkom radu koji je kandidat prikazao tokom doktorskih studija.

Konačno, kandidat ima dugogodišnje iskustvo u pripremi i sprovođenju javnih nabavki i poznavanju procesa koji se mogu identifikovati kao signal za moguće zloupotrebe i prevarne radnje u organizacijama, tako da na osnovu praktičnog iskustva može doprineti istraživačkom radu.

3. PROBLEM, PREDMET I CILJ ISTRAŽIVANJA

Predmet ovog istraživanja je definisanje konceptualnog okvira za integraciju tehnika forenzičkog računovodstva u sistem upravljačke kontrole. Efekat integracije tehnika forenzičkog računovodstva u sistem upravljačke kontrole biće istražen sa aspekta uticaja na reputaciju organizacija i sprečavanje računovodstvenih zloupotreba i prevara.

Poslednjih godina značajno su se razvila istraživanja iz oblasti forenzičkog računovodstva. Brojni radovi su se bavili značajem forenzičkog računovodstva u detektovanju prevarnih radnji. Međutim, postoji značajna istraživačka praznina kada je u pitanju primena tehnika forenzičkog računovodstva u okviru sistema upravljačke kontrole. Kontrola protiv prevara može smanjiti verovatnoću i potencijalni uticaj prevare, međutim, nijedan entitet nije imun na ovu pretnju. To dalje implicira da prevara ne može biti potpuno eliminisana, već samo smanjena. Predviđeno je da se konceptualnim okvirom obuhvati ugradnja tehnika forenzičkog računovodstva u kontrolnu organizacionu strukturu. Razvijanje konceptualnih modela sa specifičnostima za ublažavanje prevara nije široko obuhvaćeno u postojećoj literaturi. Upravljačka kontrola, posmatrana kao proces putem kojeg se menadžeri uveravaju da se resursi dobijaju i efikasno koriste u postizanju ciljeva organizacije, predstavlja most između procesa strateškog planiranja i operativne kontrole. Pristupi proučavanju performansi u sistemima upravljačke kontrole u organizacijama uključivali su ispitivanje ciljeva, strategija, mera, podsticaja i tokova informacija kao i kontekstualnih pitanja, npr. eksterno okruženje, organizaciona kultura, društvene kontrole i istorija. Dizajn sistema upravljačke kontrole mora biti u interakciji s korporativnom strategijom upravljanja, te se u tom kontekstu naglašava da upravljanje rizikom od zloupotreba i prevarnih radnji ima stratešku dimenziju. Zloupotrebe i prevare mogu stvoriti probleme svakoj organizaciji, mogu se pojaviti u skoro svakom aspektu poslovanja i može ih počinuti bilo koji pojedinac.

Poslednjih godina, sve veća pažnja se pridaje odgovornosti u upravljanju sredstvima. Ovo je neophodno u razvoju strategija kontrole da bi se efikasno ublažile prevare. Nakon procene, neophodna je analiza rizika i kontrole radi utvrđivanja verovatnoće budućeg neželjenog događaja i sprečavanja njegovog nastanka.

Analizom literature stečen je uvid u to da je sprečavanje zloupotreba i prevara u

organizacijama od suštinskog značaja za efikasnost upravljačko-kontrolnog mehanizma, jer pomaže organizaciji u postizanju ciljeva i dodaje joj vrednost. Primenom sistemskog, strogo kontrolisanog pristupa, interna revizija pruža snažnu podršku i u procesu donošenja odluka od strane upravnih odbora organizacija, s druge strane. Efikasan sistem interne revizije ključni je faktor za uspješno sprovođenje korporativnog upravljanja, čiji je jedan od najvažnijih aspekata povezan sa finansijskim nadzorom. Međutim, sagledano je da ne postoji metodološki koncept radi istraživanja uticaja sistema upravljačke kontrole na performanse organizacija kada je u pitanju integralno upravljanje rizikom od nastanka zloupotreba i prevara.

Poslovanje je postalo složenije sa nedavnim razvojem informacionih i komunikacionih tehnologija. Ovo je promenilo prirodu prevarnih radnji i zloupotreba. Forenzičko računovodstvo je dospelo u centar pažnje zbog brzog porasta finansijskih prevara i kriminalnih radnji. Integracija računovodstvenih, revizorskih i istražnih veština stvara specijalnost poznatu kao „forenzičko računovodstvo”. Sve veći broj slučajeva različitih oblika korporativnih finansijskih skandala podvukao je važnost forenzičkog računovodstva, jer ono pruža niz tehnika za istraživanje korporativnih prevara koji mogu sprečiti incidente korporativne prevare ili barem smanjiti rizik od prevare. Osim toga, forenzičko računovodstvo je važno jer smanjuje individualni rizik od prevare. Kako se povećava opasnost od prevare i finansijskih malverzacija, istraživači predlažu da se više pažnje posveti forenzičkom računovodstvu. Forenzičko računovodstvo uključuje borbu protiv korupcije i kriminala, koji su jednako štetni za društva kao i drugi oblici finansijskih malverzacija.

Nacionalni sistem vrednosti u velikoj meri umanjuje stepen u kojem etika – ilustrujući iz perspektive računovođe – minimizuje prevare. Shodno tome, potrebno je razviti model kontrole prevara koji naglašava faktor nacionalnog sistema vrednosti u upravljanju prevarama. Obrazac ponašanja i filozofija ljudi zasnovana na etičkim razmatranjima treba da odražavaju poštenje, integritet i vrednost znanja. Ovo će povećati produktivnost i dobro korporativno upravljanje. Na ovaj način će se smanjiti prevara.

Mnoge krize i pojave slične krizama utiču na međunarodne poslove koji nisu često povezani sa uobičajenim poslovanjem. Upravljanje krizom omogućava kompaniji da odgovori na krizu na metodičan i uredan način. Mnoge krize se mogu izbeći – ili u najmanju ruku uspešnije rešavati – ako se rano otkriju. Pravi izazov nije samo prepoznavanje kriza, već njihovo prepoznavanje na vreme i sa voljom da se suoči s problemima koje oni predstavljaju. Korupcija, finansijski i privredni kriminal, hibridni rat, fiskalna decentralizacija i nepostojanje strategije za zaštitu finansijskih i ekonomskih interesa države predstavljaju pretnju finansijskoj bezbednosti država u sadašnjim uslovima. Istovremeno, pravilna zaštita finansijske sigurnosti države od internih i eksternih pretnji moguća je jedino u slučaju kvalitetnog upravljanja finansijskom i ekonomskom sferom. Pre svega, to je identifikacija pretnji finansijskoj bezbednosti države, uz obavljanje finansijske kontrole i suzbijanje finansijskog i privrednog kriminala, što je zadatak organa za sprovođenje zakona, ali je važna i snažna podrška računovodstvene profesije, finansijskih i računovodstvenih forenzičara. Tradicionalnim vrstama privrednog kriminala smatraju se zloupotreba imovine, mito i korupcija, računovodstvene prevare itd. Posebno osetljivu oblast predstavljaju javne nabavke.

Relevantna uloga interne revizije u sprečavanju prevara često se ističe kao važna činjenica, u prvom redu zbog toga što kompanije sa efikasnom internom revizijom češće otkrivaju prevare. Potonji mogu nezavisno proceniti prevare, rizike i mere protiv prevara. Često se ističe da je interna revizija u značajnoj negativnoj korelaciji s pojavom korporativnih prevara.

Oснаживање интерних контрола од стране менаџмента одавно је препознато као главна препрека напорима за спречавање превара. Док принцип финансијске преваре остаје исти, нове методе и средства су развијени као резултат напредне технологије. Због великих финансијских скандала који су забележени кроз историју, потреба за „forenzičkim računovodstvom” драматично је порасла у пословној сфери. Пандемија вируса COVID-19 ствара неколико изазова и за владе и за профитно оријентисане организације у ублаžаванју корпоративних превара, корупције, bankrota, прanja novca, sajber kriminala и slično. Uticaj takvih nezakonitih praksi pogađa финансијско изveštavanje и на kraju dovodi до pogrešnih poslovnih odluka.

Cilj doktorskog istraživanja je da se predloži model kojim se definiše integracija tehnika forenzičkog računovodstva u sistem upravljačke kontrole radi efikasnijeg upravljanja rizikom od nastanka zloupotreba i prevara koje nastaju u organizacijama, pored ostalog, i u kriznim situacijama. U tu svrhu je potrebno utvrditi ključne veze između sistema računovodstvene kontrole, poslovne strategije i performansi organizacija.

Društveni cilj ovog istraživanja ogleda se u boljem razumevanju značaja koji ima forenzičko računovodstvo kao informaciono-kontrolni alat u unapređenju sistema upravljačke kontrole, što u krajnjoj liniji ima pozitivan uticaj na ostvarenje performansi organizacija, i povećanju zadovoljstva korisnika integrisanog modela. Na taj način bi se obezbedilo efikasnije upravljanje resursima organizacija, smanjile prevarne radnje, a u krajnjoj liniji i zloupotreba imovine. Sa aspekta države, bitno je da domaće organizacije jačaju kapacitet interne kontrole. Jedan od načina za to je ugradnja i primena tehnika forenzičkog računovodstva u sistem kontrole radi sprečavanja gubitaka usled neprimenjivanja forenzičkog računovodstva kao alata prevencije i detekcije zloupotreba i prevarnih radnji.

Naučni cilj istraživanja je provera teze pozitivne korelacije između sistema interne kontrole u koji su integrisane tehnike forenzičkog računovodstva i efikasnosti procesa sveukupne upravljačke kontrole. Ovo se odnosi na koncipiranje predloženog metodološkog koncepta koji će omogućiti sveobuhvatno i komplementarno sagledavanje uticaja tehnika forenzičkog računovodstva na unapređenje sistema upravljačke kontrole radi efikasnijeg upravljanja resursima organizacije i sprečavanja nastanka gubitaka prouzrokovanih zloupotrebama i prevarama.

Stručni cilj istraživanja sastoji se u definisanju ključnih odrednica relevantnih za integraciju tehnika forenzičkog računovodstva u sistem upravljačke kontrole u organizacijama, pri čemu je od posebnog značaja jačanje kapaciteta interne kontrole. Ovo je praćeno sticanjem uvida u način implementacije konceptualnog modela integracije tehnika forenzičkog računovodstva za poboljšanje efikasnosti interne kontrole. Postoje praktične implikacije za računovodstvene praktičare, interne revizore, eksterne revizore i istražitelje prevara, posebno ako se ima u vidu da prevara obično rezultira situacijama u kojima zainteresovane strane gube poverenje u industrije, što dovodi do gubitka kredibiliteta i krize poverenja u javnosti.

4. POČETNA LISTA BIBLIOGRAFSKIH IZVORA KOJA ĆE BITI KORIŠĆENA U IZRADI DOKTORSKE DISERTACIJE

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5. HIPOTEZE I ZADACI U ISTRAŽIVANJU

Analizom referentne akademske literature i definisanog predmeta i cilja pristupnog rada postavljena je jedna opšta i šest posebnih hipoteza.

Osnovna hipoteza koja će biti testirana u radu glasi:

H0: Integracija forenzičkog računovodstva i sistema kontrole obezbeđuje koristi za efikasno upravljanje rizikom od zloupotreba i prevara, što ima pozitivan uticaj na performanse organizacija.

Posebne pojedinačne hipoteze

H1: Primena tehnika forenzičkog računovodstva u internoj kontroli dovodi do efikasnijeg upravljanja resursima.

H2: Postojanje interne revizije utiče na smanjenje rizika od prevare.

H3: Tehnike forenzičkog računovodstva trebalo bi da se proaktivnije uključe u proces upravljanja rizikom od zloupotreba i prevara.

H4: Tehnike forenzičkog računovodstva utiču pozitivno na sprečavanje i identifikovanje zloupotreba i prevara u vanrednim okolnostima.

H5: Jačanje interne kontrole u organizacijama može smanjiti verovatnoću nastanka i potencijalni uticaj zloupotreba i prevara.

6. NAUČNE METODE ISTRAŽIVANJA

Prvim delom rada biće obuhvaćen pregled dosadašnjih istraživanja, naučnih saznanja i konceptualnih modela vezanih za integraciju tehnika forenzičkog računovodstva u sistem upravljačke kontrole. Analiziraće se metode za otkrivanje zloupotreba i prevara koje za posledicu imaju finansijsku štetu. Za prikupljanje podataka radi testiranja definisanih hipoteza, na osnovu kojih će se sagledati relevantni zaključci, biće korišćene sledeće metode:

- Prikupljanje podataka (koji pripadaju korpusu empirijskih metoda) na osnovu literature o potencijalu forenzičkog računovodstva za unapređenje sistema upravljačke kontrole koji će obuhvatati naučne radove, studije, priručnike, udžbenike i stručne publikacije izdate u zemlji i inostranstvu.
- Analiza (iz korpusa empirijskih metoda) kroz:
 - Obradu sadržaja i strukture kojom će se analizirati potencijal tehnika forenzičkog računovodstva u identifikovanju zloupotreba i prevara.
 - Funkcionalnu analizu kojom će se utvrditi odnos između elemenata strategije integracije tehnika forenzičkog računovodstva u sistem upravljačke kontrole.
 - Komparativnu analizu koja se odnosi na postojeće pristupe i konceptualne modele integracije forenzičkog računovodstva u sistem upravljačke kontrole, njihove karakteristike i funkcionalnosti.
- Sintezu (koja pripada korpusu posebnih naučnih metoda) postojećih konceptualnih modela i predlog sopstvenog konceptualnog modela integracije forenzičkog računovodstva sa sistemom upravljačke kontrole, kao i kroz sintezu elemenata postojećih rešenja.

Pored ostalog, planirano je da se sprovede empirijsko istraživanje u Republici Srbiji na uzorku od sto ispitanika, kako bi se došlo do saznanja u kojoj meri računovođe, interni revizori i sertifikovani istražitelji prevara koriste različite tehnike prevencije i otkrivanja prevara, kao i njihove percepcije o efikasnosti tih tehnika.

7. OČEKIVANI DOPRINOSI ISTRAŽIVAČKOG RADA

Sa naučnog stanovišta, osnovni doprinos ovog rada biće detaljan pregled proučavane oblasti forenzičkog računovodstva za unapređenje sistema upravljačke kontrole. Takođe, u radu će biti predstavljen uporedni pristup primenjenih modela, sa istaknutim prednostima i nedostacima uz ukazivanje na moguća unapređenja. Doprinos ovog rada ogledaće se u koncipiranju predloženog metodološkog koncepta koji će omogućiti sveobuhvatno i komplementarno sagledavanje uticaja tehnika forenzičkog unapređenja sistema upravljačke kontrole radi efikasnijeg upravljanja resursima organizacije i sprečavanja nastanka gubitaka prouzrokovanih zloupotrebama i prevarama. Novi pristup će biti testiran u okviru doktorske disertacije.

Očekivani naučni doprinosi rezultata planiranog istraživanja ogledaju se u sledećem:

- razvijeni model integracije imaće pozitivan uticaj na performanse jedne organizacije;
- sistematizacija saznanja do kojih će se doći razvojem modela.

Očekivani stručni doprinosi

- Sticanje uvida u značaj integracije tehnika forenzičkog računovodstva u sistem upravljačke kontrole u organizacijama.
- Sticanje uvida u način implementacije konceptualnog modela integracije tehnika forenzičkog računovodstva za poboljšanje efikasnosti interne kontrole.
- Efikasnije upravljanje resursima organizacije.
- Unapređenje sistema interne kontrole u organizacijama.
- Poboljšanje performansi organizacija.
- Praktične implikacije za računovodstvene praktičare, interne revizore, eksterne revizore i istražitelje prevara.

Doprinosi sa stanovišta društvene korisnosti

Sa stanovišta društvene korisnosti, rezultati planiranog istraživanja mogu imati višestruke implikacije:

- unapređenje sistema upravljačke interne kontrole;
- unapređenje procesa upravljanja performansama;
- poboljšanje performansi organizacija;
- smanjenje gubitaka nastalih usled zloupotreba i prevarnih radnji;
- povećanje zadovoljstva korisnika razvijenog modela.

8. PLAN ISTRAŽIVANJA I STRUKTURA RADA

Plan istraživanja

Okviran predlog aktivnosti doktorskog istraživanja:

Istraživanje će biti sprovedeno u nekoliko faza:

- Faza prikupljanja i pregleda dostupne literature iz oblasti definisanja konceptualnog okvira forenzičkog računovodstva u funkciji podrške upravljačkoj kontroli.
- Faza analize, komparacije i sinteze znanja stečenog na osnovu dostupne savremene literature i kritički osvrt na dosadašnje rezultate u datoj oblasti.
- Definisanje i realizacija empirijskog istraživanja kroz anketu i upotrebu javno objavljenih finansijskih podataka.
- Faza primene deskriptivne statističke, korelacione i regresione analize rezultata dobijenih empirijskim istraživanjem; primena modela za identifikovanje prevarnih radnji korišćenjem javno dostupnih informacija iz domena finansijskog izveštavanja.
- Faza zaključivanja.
- Faza pisanja rada.

Struktura istraživanja

Pregled oblasti koje se predviđaju da budu obuhvaćene istraživanjem i disertacijom:

- uvod u kojem je dato obrazloženje teme i kratak pregled po ključnim poglavljima rada;
- pregled literature o primeni tehnika forenzičkog računovodstva radi podrške unapređenju upravljačkoj kontroli u organizacijama;
- pregled literature o modalitetima integracije zadataka forenzičkog računovodstva (otkrivanje prevara, istraga prevara i prevencija prevara) i sisteme upravljačke kontrole (procena rizika i kontrola, upravljanje učinkom, alokacija resursa i praćenje transakcija) za ublažavanje prevara i upravljanje rizikom;
- empirijsko istraživanje o modelima integracije forenzičkog računovodstva na sistem upravljačke kontrole i njihovom uticaju na efikasnost strateškog upravljanja;
- diskusija rezultata dobijenih pregledom literature i empirijskim istraživanjem iz ugla postavljenih hipoteza;
- predlog modela integracije tehnika forenzičkog računovodstva u sistem upravljačke kontrole za unapređenje performansi organizacija efikasnim upravljanjem rizikom od zloupotreba i prevara;
- zaključak;
- pregled korišćene literature.

9. ZAKLJUČAK I PREDLOG

Uvidom u profesionalne, akademske i istraživačke kvalifikacije i kompetencije kandidata Marka Špilera, potpisani članovi Komisije su mišljenja da ovaj kandidat ispunjava sve uslove za rad na predloženoj temi doktorske disertacije. Članovi Komisije su takođe mišljenja da su predloženi ciljevi, hipoteze, metode, plan i struktura dokorskog istraživanja konzistentni s prethodno definisanim predmetom i problemom dokorskog istraživanja, te da potpuno logično slede nalaze pristupnog rada koji je kandidat Marko Špiler odbranio pred ovom Komisijom 19. septembra 2022. godine.

Članovi Komisije su saglasni u stavu da se kandidatu Marku Špileru odobri izrada doktorske disertacije pod nazivom INTEGRACIJA TEHNIKA FORENZIČKOG RAČUNOVODSTVA U SISTEM KONTROLE.

Uža naučna oblast teme je: „Finansijski menadžment i računovodstvo,”

Za mentora se predlažu:

prof. dr Snežana Knežević

prof. dr Vladimir Cvetković

Prof. dr Snežana Knežević ispunjava sve uslove akreditacionih pravila visokoškolskih ustanova i dopunske kriterijume. Radovi koje je mentor objavio u poslednjih deset godina, a koji su u vezi s naučnom oblašću disertacije, priloženi su uz ovaj referat.

Prof. dr Vladimir Cvetković ispunjava sve uslove akreditacionih pravila visokoškolskih ustanova i dopunske kriterijume. Radovi koje je mentor objavio u poslednjih deset godina, a koji su u vezi s naučnom oblašću disertacije, priloženi su uz ovaj referat.

U Beogradu, 03.10.2022.

ČLANOVI KOMISIJE

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