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IN DRUŽBENO-EKONOMSKO OKOLJE EU
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Novo mesto, 14. maj 2026

GLOBALISATION CHALLENGES
AND SOCIAL-ECONOMIC ENVIRONMENT OF THE EU
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Povzetki / *Abstracts*

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Financial Integration and Monetary Policy Constraints on Stability

The purpose of this paper is to examine whether financial integration affects the effectiveness of monetary policy in stabilising macroeconomic performance across the 21 countries of the Euro area within the European Union (EU), which uses only the monetary system defined by the European Central Bank (ECB). In a highly integrated financial system, cross-border capital mobility may amplify external shocks and weaken domestic fiscal autonomy. This raises important questions about macroeconomic stability within the Eurozone economies. The study employs data from the World Bank Development Index, the ECB, and the International Monetary Fund (IMF) for the years 1999 to 2024. A dynamic panel model is estimated using the two-step System Generalised Method of Moments (System GMM) to address endogeneity, reverse causality, and persistence in macroeconomic volatility. The results provide evidence on whether common monetary policy becomes less effective in the Eurozone. This research contributes to ongoing discussions on the autonomy of national central banks. The findings are also important for new Eurozone candidates (6+1 countries).

Keywords: financial integration, monetary policy, macroeconomic stability

Finančna integracija in omejitve denarne politike pri zagotavljanju stabilnosti

Namen prispevka je preučiti, ali finančna integracija vpliva na učinkovitost denarne politike pri stabilizaciji makroekonomskih gibanj v 21 državah evrskega območja v okviru Evropske unije (EU), ki uporabljajo skupni denarni sistem, opredeljen s strani Evropske centralne banke (ECB). Pričakovati je, da lahko v visoko integriranem finančnem sistemu čezmejna mobilnost kapitala okrepi zunanje šoke in oslabi domačo fiskalno avtonomijo. To odpira pomembna vprašanja glede makroekonomske stabilnosti gospodarstev evrskega območja. Raziskava uporablja podatke Svetovne banke, ECB in Mednarodnega denarnega sklada (IMF) za obdobje od leta 1999 do 2024. Uporabljen je dinamični panelni model, ocenjen z dvostopenjsko metodo sistemskega posplošenega momentnega, s katero obravnavamo endogenost, povratno vzročnost in vztrajnost makroekonomske nihajnosti. Rezultati prikazujejo možnosti manj učinkovite skupne denarne politike v evropskem območju. Raziskava prispeva k razpravam o avtonomiji nacionalnih centralnih bank. Ugotovitve so pomembne tudi za nove kandidatke za vstop v evrsko območje (6 + 1 držav).

Ključne besede: finančna integracija, denarna politika, makroekonomska stabilnost

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Integracija medijske i finansijske pismenosti u obrazovni proces

Savremene tehnologije i globalizacija nameću potrebu za novim oblicima pismenosti. Medijska pismenost omogućava razumijevanje, kritičku analizu i kreiranje medijskih sadržaja, dok finansijska pismenost obezbjeđuje znanje i vještine za donošenje informisanih finansijskih odluka. I ako se ove dvije pismenosti često proučavaju odvojeno, njihovoj integraciji u obrazovni proces posvećuje se sve više pažnje. U radu se sistematično analiziraju teorijski pristupi integraciji medijske i finansijske pismenosti i predlaže se koncept koji kroz kombinovane projekte i studije slučaja povezuje kritičko čitanje medijskih poruka o finansijama sa praktičnim vještinama upravljanja novcem. Zaključuje se da ovakva integracija može poboljšati vještine studenata, te da akademska zajednice ima važnu ulogu u ovom procesu.

Ključne riječi: medijska pismenost, finansijska pismenost, integracija, obrazovni proces

Integration of Media and Financial Literacy into the Educational Process

Modern technologies and globalization impose the need for new forms of literacy. Media literacy enables the understanding, critical analysis, and creation of media content, while financial literacy provides the knowledge and skills necessary for making informed financial decisions. Although these two types of literacy are often studied separately, increasing attention is being paid to their integration into the educational process. This paper systematically analyzes theoretical approaches to the integration of media and financial literacy and proposes a concept that, through combined projects and case studies, links the critical reading of financial media messages with practical money management skills. It concludes that such integration can enhance student skills and that the academic community plays a vital role in this process.

Keywords: media literacy, financial literacy, integration, educational process

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Socialna podjetja v Sloveniji

V skladu z Zakonom o socialnem podjetništvu (ZSocP, 2011) lahko pridobijo status socialnega podjetja nepridobitne pravne osebe, če delujejo za uresničevanje ciljev socialnega podjetništva in so organizirane po načelih tega zakona. Na podlagi analize javno dostopnih podatkov iz evidence socialnih podjetij in iz poslovnega registra Slovenije prispevek prikazuje število in strukturo socialnih podjetij glede na vpise oziroma izbrise v evidenci socialnih podjetij, izbrano pravnoorganizacijsko obliko, glavne dejavnosti, regijsko porazdelitev, leto ustanovitve oziroma pridobitve statusa socialnega podjetja ter, za izbrisana socialna podjetja, leto prenehanja oziroma izgube tega statusa (leto ustanovitve ali prenehanja pravne osebe se namreč ne ujema vedno z letom pridobitve ali izgube statusa socialnega podjetja). Namen prispevka je prikazati dosedanji razvoj socialnega podjetništva v Sloveniji in odkrivati njegovo povezanost s pravno ureditvijo, ukrepi politike na tem področju ter drugimi ekonomskimi in družbenimi dejavniki.

Ključne besede: socialna podjetja, socialno podjetništvo, Slovenija

Social Enterprises in Slovenia

In accordance with the Social Entrepreneurship Act (ZSocP, 2011), non-profit legal entities may obtain social enterprise status if they operate to achieve the goals of social entrepreneurship and are organised according to the principles of this Act. Using publicly available data from the register of social enterprises and the business register of Slovenia, this paper analyses the number and structure of social enterprises in terms of entries and deletions in the register, chosen legal organisational form, main activities, regional distribution, year of establishment or acquisition of social enterprise status, and, for deleted social enterprises, the year of termination or loss of this status (the year of establishment or termination of a legal entity does not always coincide with the year of acquisition or loss of social enterprise status). The purpose of this article is to present the development of social entrepreneurship in Slovenia to date and to reveal its connection with the legal system, policy measures in this area, and other economic and social factors.

Keywords: social enterprises, social entrepreneurship, Slovenia

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Čakalne dobe, privatizacija in korupcija v zdravstvu

Zdravstveni sistem bi moral temeljiti na načelih enakosti, dostopnosti in pravičnosti, vendar se v praksi vse pogosteje sooča z resnimi strukturnimi izzivi. Med najpomembnejšimi so korupcija, procesi privatizacije in dolge čakalne dobe, ki pomembno vplivajo na delovanje sistema ter na izkušnjo pacientov. Namen prispevka je s pomočjo pregleda znanstvene in strokovne literature analizirati medsebojno povezanost korupcije, privatizacije in čakalnih dob v zdravstvu ter oceniti njihove učinke na dostopnost, pravičnost in kakovost zdravstvene oskrbe. Raziskava temelji na sistematičnem pregledu domače in tuje literature, pri katerem so bile uporabljene metode kvalitativne vsebinske analize. Ugotovitve kažejo, da korupcija neposredno in posredno podaljšuje čakalne dobe ter izkrivlja vrstni red dostopa do zdravstvenih storitev, medtem ko privatizacija prinaša mešane učinke – po eni strani omogoča hitrejši dostop do obravnave, po drugi strani pa poglablja socialno-ekonomske neenakosti. Prispevek poudarja pomen transparentnega upravljanja, učinkovite regulacije in doslednega izvajanja protikorupcijskih ukrepov kot ključnih dejavnikov za izboljšanje dostopnosti, pravičnosti in kakovosti zdravstvene oskrbe.

Ključne besede: zdravstveni sistem, korupcija v zdravstvu, privatizacija zdravstva, čakalne dobe, dostopnost zdravstvene oskrbe

Waiting Times, Privatization, and Corruption in Healthcare

The healthcare system should be founded on the principles of equality, accessibility, and fairness; however, in practice, it faces increasingly serious structural challenges. Among the most significant are corruption, privatisation, and long waiting times, all of which substantially affect the functioning of the system and patients' experiences. This paper aims to analyse the interrelationship between corruption, privatisation, and waiting times in healthcare through a review of scientific and professional literature, and to assess their effects on accessibility, equity, and the quality of healthcare services. The study is based on a systematic review of domestic and international literature, using qualitative content analysis methods. The findings indicate that corruption directly and indirectly prolongs waiting times and distorts the order of access to healthcare services, while privatisation produces mixed effects – on the one hand enabling faster access to care, and on the other deepening socio-economic inequalities. The paper highlights transparent governance, effective regulation, and the consistent implementation of anti-corruption measures as key factors in improving accessibility, equity, and the quality of healthcare services.

Keywords: healthcare system, corruption in healthcare, healthcare privatisation, waiting times, accessibility of healthcare services

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Normativne podlage računovodskega sistema z vidika družbene odgovornosti

Družbena odgovornost ni več samo moderna smer razmišljanja, temveč že razmeroma široko razširjena usmeritev tudi pri oblikovanju razvojnih in strateških načrtov združb s ciljem trajnostnega razvoja. Zato je pomembno, kako pravni sistem podpira takšno usmeritev zlasti v pogledu ustreznega informacijskega sistema kot podlage za odločanje (upravljanje, načrtovanje in nadziranje) združb o poslovanju. Namen prispevka je kritična presoja obstoječih pravnih podlag kot izhodišče za dopolnitev ali spremembo veljavnega računovodskega informacijskega sistema. Avtorja obravnavata pravne podlage sistema računovodenja v Sloveniji z vidika temeljnih načel družbene odgovornosti. Pri tem ugotavljata številne pomanjkljivosti in neustreznost slovenskih predpisov, ki bi jih morali dopolniti ne glede na mednarodne standarde. Avtorja podrobneje navajata pomanjkljivosti pomembnejših predpisov in pokažeta potrebo po njihovih spremembah. Le-te bi olajšale tudi nadaljnji teoretični in praktični razvoj zamisli o družbeni odgovornosti v Sloveniji.

Ključne besede: družbena odgovornost, pravni sistem, računovodski standardi, trajnostni razvoj

Normative Basis of the Accounting System from the Perspective of Social Responsibility

Social responsibility is no longer merely a contemporary concept but has become a relatively widespread approach in the development and strategic planning of associations aiming for sustainable development. Therefore, it is important to consider how the legal system supports this orientation, particularly regarding an appropriate information system as a foundation for decision-making (management, planning, and supervision) by associations concerning their operations. The purpose of this article is to critically assess the existing legal foundations as a basis for, or for supplementing or amending, the current accounting information system. The authors examine the legal foundations of the accounting system in Slovenia from the perspective of the fundamental principles of social responsibility. In doing so, they identify numerous shortcomings and inadequacies in Slovenian regulations that should be addressed. The authors detail the shortcomings of the most important regulations and demonstrate the need for their amendment. Such changes would also support the further theoretical and practical development of the concept of social responsibility in Slovenia.

Keywords: social responsibility, legal system, accounting standards, sustainable development

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Stilovi vođenja u sestrinstvu u vrijeme globalizacije

Globalizacija i socioekonomske promjene u Europskoj uniji značajno utječu na zdravstvene sustave, pri čemu stilovi vođenja u sestrinstvu imaju ključnu ulogu u oblikovanju radnog okruženja i kvalitete skrbi. Cilj istraživanja bio je ispitati percepciju stilova vođenja srednjeg menadžmenta u sestrinstvu primjenom upitnika Multifactor Leadership Questionnaire (MLQ 5X-Short) te utvrditi razlike s obzirom na sociodemografska i profesionalna obilježja ispitanika. Kvantitativno istraživanje provedeno je na uzorku od 108 medicinskih sestara iz Hrvatske i Slovenije. Podaci su analizirani deskriptivnom statistikom i neparametrijskim testovima. Najviše vrijednosti postignute su u području učinkovitosti i zadovoljstva vođenjem, slijedili su transakcijski i transformacijski stil, dok je pasivni stil vođenja bio najmanje izražen. Utvrđene su statistički značajne razlike među stilovima vođenja, pri čemu su aktivni stilovi ocijenjeni višima od pasivnog pristupa. Rezultati naglašavaju važnost aktivnog vođenja i kvalitetnog odnosa između voditelja i zaposlenika u suočavanju s izazovima globalizacije.

Ključne riječi: transformacijsko vođenje, transakcijsko vođenje, pasivno vođenje, MLQ 5X, sestrinstvo

Leadership Styles in Nursing in the Era of Globalization

Globalisation and socio-economic changes in the European Union significantly affect healthcare systems, while leadership styles in nursing play a key role in shaping the work environment and the quality of care. The aim of the study was to examine the perception of leadership styles among middle-level nursing management using the Multifactor Leadership Questionnaire (MLQ 5X-Short) and to identify differences in relation to the sociodemographic and professional characteristics of the respondents. A quantitative study was conducted on a sample of 108 nurses from Croatia and Slovenia. The data were analysed using descriptive statistics and non-parametric tests. The highest values were recorded for leadership effectiveness and satisfaction with leadership, followed by transactional and transformational leadership styles, while the passive leadership style was the least expressed. Statistically significant differences were found among leadership styles, with active styles rated higher than the passive approach. The results emphasise the importance of active leadership and a high-quality relationship between managers and employees in addressing the challenges of globalisation.

Keywords: transformational leadership, transactional leadership, laissez-faire, MLQ 5X, nursing

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Večdimenzionalna analiza percepcijskega razhajanja med študenti in deležniki trga dela v petih evropskih državah

Namen prispevka je analizirati percepcijsko razhajanje med študenti in deležniki trga dela pri vrednotenju trendov trga dela in izzivov zaposlovanja v petih evropskih državah (Avstrija, Grčija, Srbija, Slovaška, Slovenija). Usklajevanje visokošolskega izobraževanja s potrebami trga dela v razmerah znatnega primanjkljaja prečnih kompetenc, pomembnih za zaposljivost, ostaja eden ključnih izzivov evropske izobraževalne politike. Na vzorcu N = 652 (študenti n = 481; deležniki n = 171) smo z eksplorativno faktorsko analizo, hierarhično klastersko analizo ter indeksom kompetenčne vrzeli razkrili latentno strukturo zaznav 13 trendov trga dela in primerjali vzorce razhajanj. Rezultati kažejo trifaktorsko strukturo zaznav trendov trga dela, ki vključuje socialno-vedenjsko, digitalno-tehnološko in zeleno dimenzijo. Primerjalna analiza pokaže največjo zaznano vrzel v Sloveniji, medtem ko grški primer opozarja, da manjša absolutna razlika še ne pomeni tudi večje usklajenosti. Klasterska analiza razkriva dve tipološki skupini: Avstrija–Slovaška (deležniki podcenjujejo trende) in Slovenija–Srbija–Grčija (heterogen profil z dominantno deležniško perspektivo). Ugotovitve kažejo, da je usklajenost med visokošolskim izobraževanjem in trgom dela odvisna tako od velikosti razlik v ocenah kot od strukture prioritet posameznih skupin.

Ključne besede: kompetenčna vrzel, študenti, deležniki, trg dela, visokošolsko izobraževanje

A Multidimensional Analysis of Perception Gaps Between Students and Labour Market Stakeholders in Five European Countries

The aim of this paper is to analyse perceptual divergence between students and labour market stakeholders in the assessment of labour market trends and employment challenges across five European countries (Austria, Greece, Serbia, Slovakia, and Slovenia). Aligning higher education with labour market needs in conditions of a significant shortage of transversal competences relevant to employability remains one of the key challenges of European educational policy. Based on a sample of N = 652 (students n = 481; stakeholders n = 171), we used exploratory factor analysis, hierarchical cluster analysis, and the Competence Gap Index to identify the latent structure underlying perceptions of 13 labour market trends and to compare patterns of divergence. The results indicate a three-factor structure of labour market trend perceptions, encompassing social-behavioural, digital-technological, and green dimensions. Comparative analysis shows the largest perceived gap in Slovenia, while the Greek case suggests that a smaller absolute difference does not necessarily imply a higher level of alignment. Cluster analysis reveals two typological groups: Austria–Slovakia, where stakeholders tend to underestimate trends, and Slovenia–Serbia–Greece, characterised by a heterogeneous profile with a dominant stakeholder perspective. The findings suggest that alignment between higher education and the labour market depends both on the magnitude of differences in assessments and on the structure of priorities assigned by different groups.

Keywords: competence gap, students, stakeholders, labour market, higher education

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Strateške naložbe kot gonilo rasti in ustvarjanja vrednosti: primer slovenskih podjetij

Članek obravnava strateške naložbe kot ključni vir ustvarjanja vrednosti za lastnike ter osrednje gonilo rasti podjetij. Njegov glavni cilj je preveriti tri raziskovalne hipoteze: da so strateške naložbe najpomembnejši dejavnik rasti podjetij, da povečujejo vrednost podjetja z ustvarjanjem dobička ter da prispevajo k večji produktivnosti in boljši poslovni uspešnosti. Avtor razvije konceptualni okvir, imenovan cikel strateških naložb, ki povezuje strateške naložbe, rast podjetij, ustvarjanje dobička, rast kapitala in financiranje novih naložb. Strateške naložbe spodbujajo rast z večjimi prihodki od prodaje in večjo dodano vrednostjo. Zadržani dobiček tako postane notranji vir financiranja nadaljnjih strateških naložb, s čimer se cikel sklene. Na podlagi obsežnega pregleda literature članek pojasnjuje posamezne koncepte in njihove vzročno-posledične povezave. V empiričnem delu so hipoteze preverjene s statističnimi metodami na podlagi primarnih in sekundarnih podatkov reprezentativnega vzorca srednje velikih in velikih slovenskih podjetij v obdobju 2000–2017. Vse hipoteze so v celoti potrjene. Avtor sklene, da imajo strateške naložbene odločitve dolgoročne učinke na uspešnost podjetij in njihovo trajnostno rast, pri čemer so inovacije, tehnološki razvoj in menedžersko znanje ključni spodbujevalci delovanja cikla strateških naložb.

Ključne besede: strateške naložbe podjetij, rast podjetij, inovacije, vrednost podjetja, zadržani dobiček, kazalniki finančne uspešnosti

Strategic Investments as Drivers of Growth and Value: The Example of Slovenian Companies

The article examines strategic investments as the key source of value creation for owners and a central driver of corporate growth. Its main objective is to test three hypotheses: that strategic investments are the primary generator of company growth, that they increase company value through profit creation, and that they enhance productivity and overall business performance. The author develops a conceptual framework termed the strategic investment cycle, which links strategic investments, company growth, profit generation, equity growth, and the financing of new investments. Strategic investments stimulate growth through higher net sales revenues and added value. Retained earnings thus become an internal source for further strategic investments, closing the cycle. Based on an extensive literature review, the paper explains the individual constructs and their causal relationships. In the empirical section, the hypotheses are tested using statistical methods on primary and secondary data from a representative sample of medium-sized and large Slovenian companies over the period 2000–2017. All hypotheses are fully confirmed. The article concludes that strategic investment decisions have long-term effects on company performance and sustainable growth, with innovation, technological development, and managerial knowledge acting as key enablers of the strategic investment cycle.

Keywords: corporate strategic investments, company growth, innovations, company value, retained earnings, financial performance indicators

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Globalizacija, digitalna komunikacija i promene jezičke norme u savremenom srpskom jeziku

Rad istražuje integraciju engleskog jezika u srpski istraživački diskurs informacionih tehnologija sa ciljem sagledavanja kulturnih i akademskih praksi koje podstiču jezičko pozajmljivanje. Ove promene tumače se kao pokazatelj aktivnog učešća u globalnom "tehnoskejpu" i brzom transnacionalnom protoku tehnologije. U okviru kulturološke lingvistike analiziraju se kognitivni i kulturni obrasci koji oblikuju način na koji srpski IT istraživači usvajaju i legitimišu engleske elemente u akademskom jeziku. Različita teorijska stanovišta ukazuju da engleski istovremeno deluje kao dominantan globalni jezik i kao fleksibilan sistem koji se prilagođava lokalnim kontekstima.

Ključne reči: digitalna komunikacija, promene jezičke norme, srpski jezik

Globalization, Digital Communication, and Changes in Language Norms in Contemporary Serbian

This paper examines the integration of English into Serbian academic discourse in information technology, aiming to explore the cultural and scholarly practices that promote linguistic borrowing. These changes are interpreted as indicators of active participation in the global "technoscape" and the rapid transnational flow of technology. Using a cultural linguistics framework, the study analyses the cognitive and cultural patterns that shape how Serbian IT researchers adopt and legitimise English elements in academic language. Divergent theoretical perspectives suggest that English functions both as a dominant global language and as a flexible system adapting to local contexts.

Keywords: digital communication, language norm changes, Serbian language

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ESG Reporting from a Quality and Control Perspective in the EU

A range of control mechanisms influence the quality of ESG reporting in the European Union. Research consistently shows that board gender diversity is the most reliable positive determinant. The EU Non-Financial Reporting Directive (2014/95/EU) led to a 4% increase in disclosure quantity and a 19% rise in the adoption of external assurance. However, quality improvements varied across dimensions, with a notable lag in comparability. Evidence indicates that board independence and size have a positive effect in post-directive mandatory reporting contexts, suggesting that regulatory maturity shapes governance effectiveness. The effectiveness of external assurance mechanisms depends on the quality of the institutional context, with significant variations observed. In countries with stringent cultural norms, alternative legitimising mechanisms outweigh the impact of threats to legitimacy, reducing the influence of external assurance mechanisms. The findings of this study show that company size, ESG performance, and industry affiliation consistently drive higher quality reporting and greater adoption of assurance.

Keywords: ESG, ESG performance, quality, reporting

Poročanje o ESG z vidika kakovosti in nadzora v EU

Na kakovost poročanja o ESG v Evropski uniji vpliva vrsta nadzornih mehanizmov. Raziskave dosledno kažejo, da je raznolikost spolov v upravnih odborih najpomembnejši pozitivni dejavnik. Direktiva EU o nefinančnem poročanju (2014/95/EU) je povzročila 4-odstotno povečanje količine razkritih podatkov in 19-odstotno pogostejšo uporabo zunanje revizije. Vendar so izboljšave kakovosti ostale neenakomerne v vseh dimenzijah, z očitnim zaostankom pri primerljivosti. Dokazano je, da neodvisnost in velikost upravnega odbora pozitivno vplivata na obvezno poročanje po sprejetju direktive. To kaže, da zrelost regulativnega okvira oblikuje učinkovitost upravljanja. Učinkovitost mehanizmov zunanjega zagotavljanja je odvisna od kakovosti institucionalnega konteksta, pri čemer so bile ugotovljene znatne razlike v učinkovitosti. V državah, za katere so značilne stroge kulturne norme, alternativni mehanizmi legitimiranja prevladajo nad vplivom groženj legitimnosti, s čimer zmanjšujejo vpliv mehanizmov zunanjega zagotavljanja. Ugotovitve te študije kažejo, da velikost podjetja, uspešnost na področju ESG in pripadnost panogi dosledno spodbujajo višjo kakovost poročanja in sprejemanje zagotavljanja.

Ključne besede: ESG, uspešnost na področju ESG, kakovost, poročanje

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Digitalni marketing za finansijsku održivost i organizacioni rast

Cilj ovog rada je da ispita uticaj strategija digitalnog marketinga na finansijsku održivost i rast preduzetničkih organizacija, sa posebnim fokusom na ulogu ponašanja potrošača kao posredničke (medijatorske) varijable. Istraživanje se zasniva na kvantitativnom pristupu i obuhvata primenu deskriptivne statistike, korelacione i regresione analize, faktorske analize i klaster analize. Rezultati ukazuju na statistički značajnu pozitivnu povezanost između strategija digitalnog marketinga i organizacionih performansi. Regresiona analiza potvrđuje da dimenzije digitalnog marketinga značajno doprinose objašnjenju varijanse finansijske održivosti i rasta, pri čemu su kvalitet digitalnog sadržaja i nivo angažovanja potrošača identifikovani kao najuticajniji faktori. Faktorska analiza pokazuje da se posmatrane dimenzije mogu grupisati u manji broj latentnih faktora, što potvrđuje integrisanu prirodu aktivnosti digitalnog marketinga. Rezultati klaster analize otkrivaju postojanje jasno diferenciranih grupa organizacija na osnovu nivoa implementacije digitalnih strategija i ostvarenih performansi. Nalazi potvrđuju važnost strateške primene digitalnog marketinga kao ključnog faktora konkurentnosti i dugoročnog razvoja preduzetničkih organizacija.

Ključne reči: digital marketing strategies, financial sustainability, business growth, consumer behavior, organizational performance

Digital Marketing for Financial Sustainability and Organizational Growth

The aim of this paper is to examine the impact of digital marketing strategies on the financial sustainability and growth of entrepreneurial organizations, with a particular focus on the role of consumer behavior as a mediating variable. The research is based on a quantitative approach and includes the application of descriptive statistics, correlation and regression analysis, factor analysis, and cluster analysis. The results indicate a statistically significant positive relationship between digital marketing strategies and organizational performance. Regression analysis confirms that the dimensions of digital marketing significantly contribute to explaining the variance in financial sustainability and growth, with the quality of digital content and the level of consumer engagement identified as the most influential factors. Factor analysis shows that the observed dimensions can be grouped into a smaller number of latent factors, confirming the integrated nature of digital marketing activities. The results of the cluster analysis reveal the existence of clearly differentiated groups of organizations based on the level of implementation of digital strategies and achieved performance. The findings confirm the importance of the strategic application of digital marketing as a key factor of competitiveness and long-term development of entrepreneurial organizations.

Keywords: digital marketing strategies, financial sustainability, business growth, consumer behaviour, organisational performance

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Prediktivni model Parkinsonove bolezni na podlagi integracije interocepcije in propriocepcije

Parkinsonova bolezen se tradicionalno obravnavana kot motnja gibanja, vendar sodobna spoznanja kažejo, da gre za kompleksno motnjo regulacije telesa. Namen sinteze obstoječe znanstvene literature je bil opredeliti konceptualni prediktivni model Parkinsonove bolezni, ki omogoča integrativno razumevanje bolezni. Identificirali smo ključne komponente napovedne regulacije in jih integrirali v hierarhičen konceptualni okvir, ki opisuje Parkinsonovo bolezen kot motnjo usklajevanja med notranjimi modeli gibanja in telesnim senzoričnim signalom. Pomanjkanje dopamina vpliva na nevromodulatorno optimizacijo natančnosti in poruši ravnovesje med senzoričnimi vhodi in pričakovanji. Redna telesna vadba lahko izboljša kakovost senzoričnega vhoda, zlasti interoceptivnega, ter prispeva k stabilnejši motorični in avtonomni regulaciji. Prediktivni model poudarja pomen interakcije med propriocepcijo, interocepcijo in dopaminergično modulacijo. Sinteza literature omogoča oblikovanje konceptualnega prediktivnega modela, ki lahko predstavlja izhodišče za interpretacijo podatkov v prihodnjih raziskavah.

Ključne besede: prediktivni model, interocepcija, propriocepcija, Parkinsonova bolezen

Predictive Model of Parkinson's Disease Based on Integration of Interoception and Proprioception

Parkinson's disease has traditionally been considered a movement disorder, but recent findings indicate that it is a complex disorder of bodily regulation. The aim of this synthesis of existing scientific literature was to define a conceptual predictive model of Parkinson's disease, enabling an integrative understanding of the condition. We identified key components of predictive regulation and integrated them into a hierarchical conceptual framework that describes Parkinson's disease as a disorder of coordination between internal models of movement and bodily sensory signals. Dopamine deficiency affects neuromodulatory optimisation of precision and disrupts the balance between sensory inputs and expectations. Regular physical exercise can improve the quality of sensory input, particularly interoceptive, and contribute to more stable motor and autonomic regulation. The model emphasises the importance of the interaction between proprioception, interoception, and dopaminergic modulation. This synthesis of the literature enables the creation of a conceptual predictive model that can serve as a starting point for data interpretation in future research.

Keywords: predictive model, interoception, proprioception, Parkinson's disease

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Utječu li kognitivne pristranosti i emocije na kupnju kasko osiguranja?

Uzimajući u obzir principe bihevioralne ekonomije i važnost osiguranja cestovnih motornih vozila, postavlja se pitanje utječu li iracionalni čimbenici na potražnju za osiguranjem cestovnih motornih vozila. Stoga je glavni cilj ovoga istraživanja analizirati važnost heuristike dostupnosti, pristranosti optimizma te emocija straha i žaljenja u namjerama pojedinaca da kupe kasko osiguranje motornih vozila. Dodatno, razmatramo utjecaj procjene sposobnosti suočavanja na bihevioralnu namjeru. Učinci svih ovih čimbenika na namjeru kupnje kasko osiguranja motornih vozila kontroliraju se za ekonomske i varijable specifične za motorno vozilo. Empirijska analiza temelji se na odgovorima 203 ispitanika u Republici Hrvatskoj. Podaci su prikupljeni anketom i analizirani korištenjem metode modeliranja strukturnih jednadžbi (SEM), pri čemu je za procjenu modela primijenjena PLS-SEM tehnika.

Ključne riječi: heuristika dostupnosti, pristranost optimizma, emocije straha i žaljenja, kasko osiguranje

Do Cognitive Biases and Emotions Affect the Purchasing of Comprehensive Motor Insurance?

Considering behavioural economics principles and the importance of comprehensive motor insurance, the question arises as to whether irrational factors influence the demand for comprehensive motor insurance. The main aim of this research is to analyse the significance of the availability heuristic, optimism bias, and the emotions of fear and regret in individuals' intentions to purchase comprehensive motor insurance. In addition, we examine the impact of coping appraisal on behavioural intention. The effects of all these factors on the intention to purchase comprehensive motor insurance are controlled for economic and vehicle-specific variables. The empirical analysis is based on responses from 203 individuals in the Republic of Croatia. Data were collected through a survey and analysed using the structural equation modelling (SEM) method, with the PLS-SEM technique applied for model estimation.

Keywords: availability heuristic, optimism bias, emotions of fear and regret, comprehensive motor insurance

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Varovanje osebnih podatkov v šolskih informacijskih sistemih

Varovanje osebnih podatkov v šolskih informacijskih sistemih postaja zaradi obsežne digitalizacije šolskega okolja ena ključnih nalog sodobnih izobraževalnih ustanov. Šole pri vsakodnevnem delu obdelujejo različne vrste osebnih podatkov, od osnovnih podatkov do občutljivih informacij, povezanih z učnimi težavami in zdravstvenimi prilagoditvami. GDPR šolam nalaga jasna pravila glede zakonite obdelave, transparentnosti, omejitve hrambe in ustreznega tehničnega varovanja podatkov. Največje izzive predstavljajo prekomerno zbiranje podatkov, neustrezno upravljanje uporabniških dostopov, nepoznavanje pravil varstva podatkov med zaposlenimi ter uporaba zunanjih digitalnih orodij brez preverjanja skladnosti z zakonodajo. Namen prispevka je izpostaviti dobre prakse, ki pomembno prispevajo k večji skladnosti in varnosti. Nato bomo poudarili pomen uvedbe večfaktorske avtentikacije, rednega izobraževanja zaposlenih ter oblikovanje jasnih internih protokolov za ravnanje z osebnimi podatki. S tem poudarimo pomen celovitega in odgovornega pristopa k varovanju osebnih podatkov, ki predstavlja temelj zaupanja in zagotavlja varno ter učinkovito delovanje v sodobnem izobraževalnem okolju.

Ključne besede: varovanje podatkov, GDPR, informacijski sistem, digitalizacija

Protection of Personal Data in School Information Systems

The protection of personal data in school information systems has become a key responsibility for modern educational institutions due to the extensive digitalisation of the school environment. In their daily operations, schools process various types of personal data, from basic information to sensitive details concerning learning difficulties and health-related accommodations. The GDPR sets out clear rules for schools regarding lawful processing, transparency, storage limitation, and appropriate technical safeguards. The main challenges include excessive data collection, inadequate management of user access rights, insufficient knowledge of data protection rules among staff, and the use of external digital tools without verifying their compliance with legislation. The purpose of this paper is to highlight good practices that significantly enhance compliance and security. We emphasise the importance of implementing multi-factor authentication, providing regular staff training, and establishing clear internal protocols for handling personal data. This highlights the need for a comprehensive and responsible approach to data protection, which forms the foundation of trust and ensures safe and efficient functioning within the modern educational environment.

Keywords: data protection, GDPR, information system, digitalisation

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Matematična izbira gospodarskih dejavnosti v kreditni portfelj banke

Poslovna uspešnost bank je odvisna od finančne moči podjetij, ki so jim banke odobrile posojilo. Velika finančna moč podjetij zagotavlja redno odplačevanje njihovih bančnih posojil in poslovno uspešnost bank. Majhna finančna moč pa nasprotno vodi v neredno odplačevanje bančnih posojil in posledično v oslabitve, ki znižujejo poslovno uspešnost bank. Finančna moč podjetij sledi gibanju gospodarskega cikla v dejavnosti. Strateški cilj vsake banke je, da njen poslovni rezultat v času čim manj niha in da je posledično čim bolj stabilen. Cilj te raziskave je izdelati nelinearni matematični model za optimizacijo gospodarskih dejavnosti v kreditnem portfelju banke v Sloveniji, s pomočjo katerega bodo banke v Sloveniji lahko identificirale gospodarske dejavnosti in njim ustrezne strukturne deleže v svojih kreditnih portfeljih, ki zagotavljajo minimalno varianco donosnosti pri dani pričakovani donosnosti kreditnega portfelja. Rezultati te raziskave bodo v pomoč vsaki banki v Sloveniji pri določanju ciljne strukture kreditnega portfelja po dejavnosti.

Ključne besede: kreditni portfelj banke, poslovne banke v Sloveniji, optimizacija gospodarskih dejavnosti v kreditnem portfelju banke, Markowitzeva teorija optimalnega portfelja

Mathematical Selection of Economic Activities in a Bank's Credit Portfolio

The business performance of banks depends on the financial strength of the companies to which they have granted loans. High financial strength of companies ensures regular repayment of bank loans and successful business performance for banks. Low financial strength, on the other hand, leads to irregular repayment of bank loans and, consequently, impairments that reduce banks' business performance. The financial strength of companies follows the movement of the economic cycle in the industry. The strategic goal of each bank is for its business results to fluctuate as little as possible over time and, consequently, to be as stable as possible. The aim of this research is to develop a nonlinear mathematical model for the optimisation of economic activities in the credit portfolio of a bank in Slovenia. With this model, banks in Slovenia will be able to identify economic activities and their corresponding structural shares in their credit portfolios that ensure minimal variance of yield for a given expected yield on the credit portfolio. The results of this research will help every bank in Slovenia determine the target structure of the credit portfolio by activity.

Keywords: bank credit portfolio, commercial banks in Slovenia, optimisation of economic activities in a bank's credit portfolio, Markowitz optimal portfolio theory

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Komunikacija v telerehabilitaciji bolnikov z artrozo kolena

Telerehabilitacija je pogosto obravnavana predvsem z vidika tehnološke uporabnosti in splošnega zadovoljstva, manj pa z vidika kakovosti komunikacije in strokovne podpore. Pri bolnikih z artrozo kolena, ki zahteva dolgotrajno samostojno vadbo, ima zaznana komunikacija s fizioterapevtom pomembno vlogo pri doživljanju programa in zaznani učinkovitosti. Namen raziskave je bil preučiti vlogo komunikacije in strokovne podpore v 12-tedenskem telerehabilitacijskem programu ter njuno povezanost z zadovoljstvom in zaznanim napredkom. V sekundarno analizo so bili vključeni podatki bolnikov, ki so program izvajali prek spletne aplikacije. Z vprašalnikom so bili ocenjeni zadovoljstvo, zaznane ovire in napredek, s poudarkom na komunikacijskih dejavnikih, kot sta pomanjkanje osebnega stika in povratne informacije. Komunikacijske ovire so bile najmočneje negativno povezane z zadovoljstvom, kakovostjo storitve ter pripravljenostjo za ponovno uporabo in priporočilo. Starejši so pogosteje poročali o pomanjkanju podpore in nižjem napredku, tehnične težave pa niso bile pomembno povezane z izidi. Rezultati poudarjajo pomen kakovostne komunikacije, zlasti pri starejših bolnikih.

Ključne besede: komunikacija, telerehabilitacija, artroza kolena

Communication in the Telerehabilitation of Patients with Knee Osteoarthritis

Telerehabilitation is often evaluated mainly in terms of technological usability and overall user satisfaction, while less attention is paid to the quality of communication and professional support. For patients with knee osteoarthritis, who require long-term independent exercise, perceived communication with the physiotherapist plays a significant role in the overall experience of the programme and perceived rehabilitation effectiveness. The aim of this study was to examine the role of communication and professional support in a 12-week telerehabilitation programme and their association with satisfaction and perceived progress. Secondary analysis included data from patients who completed the programme using a web-based application. A questionnaire assessed satisfaction, perceived barriers, and perceived progress, with emphasis on communication-related factors such as lack of personal contact and insufficient feedback from the physiotherapist. Communication barriers showed the strongest negative associations with satisfaction, perceived service quality, and willingness to reuse and recommend the programme. Older participants more frequently reported insufficient professional support and lower perceived progress, whereas technical difficulties were not significantly associated with outcomes. The findings highlight the importance of high-quality communication, particularly for older patients.

Keywords: communication, telerehabilitation, knee osteoarthritis

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Trg dela in gospodarska rast v Sloveniji v obdobju 2008–2025

Trg dela predstavlja pomemben dejavnik gospodarskega razvoja in stabilnosti države. V Sloveniji so bile razmere na trgu dela v obdobju 2008–2025 močno povezane z gospodarskimi cikli, zlasti z vplivom svetovne finančne krize leta 2008 in kasnejšim obdobjem okrevanja. Spremembe v zaposlenosti, brezposelnosti in strukturi delovne sile pomembno vplivajo na gospodarsko rast, produktivnost ter življenjski standard prebivalstva. Kljub obdobjem gospodarske rasti se Slovenija še vedno sooča z določenimi izzivi, kot so strukturna brezposelnost, staranje prebivalstva ter pomanjkanje ustrezne delovne sile v nekaterih sektorjih. V pripsevku je posebna pozornost je namenjena obdobjem večjih gospodarskih sprememb, kot sta svetovna finančna kriza po letu 2008 in obdobje po pandemiji covida-19, saj ti dogodki pogosto vplivajo na brezposelnost in gospodarsko aktivnost. Namen prispevka je analizirati povezavo med trgom dela in gospodarsko rastjo v Sloveniji v obdobju 2008–2025, pri čemer se osredotoča na gibanje ključnih makroekonomskih kazalnikov, kot sta stopnja brezposelnosti in rast bruto domačega proizvoda, ter na ugotavljanje njune medsebojne povezanosti.

Ključne besede: trg dela, gospodarska rast, brezposelnost, delovna sila, bruto domači proizvod (BDP)

Labor Market and Economic Growth in Slovenia in the Period 2008–2025

The labour market is a key factor in the economic development and stability of a country. In Slovenia, labour market conditions between 2008 and 2025 have been closely linked to economic cycles, particularly the effects of the 2008 global financial crisis and the subsequent recovery. Changes in employment, unemployment, and workforce structure significantly influence economic growth, productivity, and living standards. Despite periods of economic growth, Slovenia continues to face challenges such as structural unemployment, an ageing population, and shortages of suitable labour in certain sectors. Particular attention is paid to periods of major economic change, such as the global financial crisis after 2008 and the period following the COVID-19 pandemic, as these events often influence unemployment and economic activity. The aim of this paper is to analyse the relationship between the labour market and economic growth in Slovenia during 2008–2025, focusing on the dynamics of key macroeconomic indicators, such as the unemployment rate and gross domestic product growth, and examining their interrelationship.

Keywords: labour market, economic growth, unemployment, labour force, gross domestic product (GDP)

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Ekonomska dimenzija menedžmenta kakovosti v zdravstvenih organizacijah

Zdravstvene organizacije se soočajo z naraščajočimi stroški in hkrati zahtevami po visoko kakovostni ter varni obravnavi pacientov. Ekonomika zdravstva temelji na omejenosti virov, zato je učinkovita raba finančnih, kadrovskih in materialnih sredstev ključna za trajnost sistema. Menedžment kakovosti poudarja sistematično načrtovanje, izvajanje, spremljanje in izboljševanje procesov, kar zmanjšuje napake, variabilnost in prispeva k boljšim kliničnim izidom. Posebna pozornost je namenjena stroškom slabe kakovosti, kot so zapleti, ponovne hospitalizacije in dodatne obravnave, ki povečujejo finančno breme. Namen prispevka je raziskati, kako uvedba strukturiranega sistema menedžmenta kakovosti vpliva na stroškovno učinkovitost in ali izboljševanje kakovosti znižuje skupne stroške. Analiza bo temeljila na teoretičnih izhodiščih ekonomike zdravstva in menedžmenta kakovosti ter empirični študiji primera, pri čemer bodo preučeni kazalniki, kot so dolžina hospitalizacije, pojavnost zapletov in stroški na pacienta. Prispevek osvetljuje povezavo med kakovostjo in ekonomičnostjo kot strateškim in ekonomskim dejavnikom uspeha.

Ključne besede: menedžment kakovosti, ekonomika zdravstva, stroškovna učinkovitost, zdravstvene organizacije, trajnost

Economic Dimension of Quality Management in Healthcare Organizations

Healthcare organisations face rising costs while being required to provide high-quality, safe patient care. Health economics is based on limited resources, making the efficient use of financial, human, and material resources crucial for system sustainability. Quality management emphasises the systematic planning, implementation, monitoring, and improvement of processes, which reduces errors and variability, and contributes to better clinical outcomes. Particular attention is given to the costs of poor quality, such as complications, readmissions, and additional treatments, which increase financial burdens. The aim of this paper is to examine how the implementation of a structured quality management system affects cost-efficiency and whether improving quality can reduce overall treatment costs. The analysis is based on theoretical foundations in health economics and quality management, as well as an empirical case study, evaluating indicators such as length of hospitalisation, occurrence of complications, and cost per patient. The paper highlights the relationship between quality and efficiency as both a strategic and economic factor in the success of healthcare organisations.

Keywords: quality management, health economics, cost-effectiveness, healthcare organisations, sustainability

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Pedagoška misija u modelima savremene reforme univerziteta

Rad polazi od pretpostavke da savremene reforme univerziteta, oblikovane procesima internacionalizacije, tržišne orijentacije i upravljanja kvalitetom, značajno menjaju tradicionalno shvatanje pedagoške misije univerziteta. Dok se univerzitet sve češće posmatra kroz prizmu efikasnosti, konkurentnosti i merljivih ishoda, postavlja se pitanje u kojoj meri se u takvim modelima očuva ili transformiše njegova obrazovna, formativna i društveno-odgovorna uloga. Nalazima istraživanja daje se empirijska podrška stavovima iznetim u diskursu. Očekivani doprinos rada ogleda se u teorijskom razjašnjenju pojma pedagoške misije i ukazivanju na potrebu njenog integrativnog pozicioniranja unutar savremenih reformskih diskursa, kako bi univerzitet zadržao svoju obrazovnu i društvenu legitimnost.

Ključne reči: modeli organizacije univerziteta, kvalitetet obrazovanja

The Pedagogical Mission in Models of Contemporary University Reform

This paper assumes that contemporary university reforms, shaped by internationalisation, market orientation, and quality management, significantly alter the traditional understanding of the university's pedagogical mission. As universities are increasingly viewed through the lens of efficiency, competitiveness, and measurable outcomes, the question arises to what extent their educational, formative, and socially responsible roles are preserved or transformed within such models. The research findings provide empirical support for the positions expressed in the discourse. The expected contribution of the paper lies in the theoretical clarification of the concept of the pedagogical mission and in highlighting the need for its integrative positioning within contemporary reform discourses, so that the university may retain its educational and social legitimacy.

Keywords: models of university organisation, quality of education

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Raziskovalni pristopi v zdravstveni negi: pregled literature

Raziskovanje v zdravstveni negi predstavlja temelj za razvoj na dokazih temelječe prakse in izboljšanje kakovosti zdravstvene oskrbe. Namen prispevka je analizirati uporabo kvalitativnih, kvantitativnih in preglednih raziskovalnih pristopov v raziskavah na področju zdravstvene nege. Izvedli smo sistematični pregled literature v podatkovnih bazah PubMed, SpringerLink in Google Scholar za obdobje 2015–2025. V analizo je bilo vključenih 10 znanstvenih člankov, izbranih na podlagi vnaprej določenih vključitvenih in izključitvenih kriterijev. Rezultati kažejo, da prevladujejo pregledne študije in kvantitativni pristopi, a hkrati ugotavljamo, da kvalitativne raziskave omogočajo poglobljeno razumevanje izkušenj pacientov in zdravstvenih delavcev. Ugotovitve potrjujejo, da je izbira raziskovalnega pristopa odvisna od raziskovalnega problema, pri čemer kombinacija različnih metod prispeva k celovitejšemu razumevanju pojavov v zdravstveni negi.

Ključne besede: zdravstvena nega, raziskovalni pristopi, raziskovalne metode, kvalitativna raziskava, kvantitativna raziskava, pregled literature

Research Approaches in Nursing: A Literature Review

Research in nursing forms the foundation for developing evidence-based practice and improving healthcare quality. This paper presents a systematic literature review analysing the use of qualitative, quantitative, and review research approaches in nursing. A systematic literature review was conducted using the PubMed, SpringerLink, and Google Scholar databases for the period 2015–2025. Ten scientific articles were included in the analysis, selected according to predefined inclusion and exclusion criteria. The results indicate that review studies and quantitative approaches are predominant, while qualitative methods provide an in-depth understanding of the experiences of patients and healthcare professionals. The findings confirm that the choice of research approach depends on the research problem, with a combination of different methods contributing to a more comprehensive understanding of phenomena in nursing.

Keywords: nursing, research approaches, research methods, qualitative research, quantitative research, literature review

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Vpliv zunanjih šokov na turizem in inflacijo: Srednja Evropa in Črna gora

Turistična gospodarstva v Evropi so vse bolj izpostavljena zunanjim šokom, vključno s pandemijo covida-19, skoki cen energije in geopolitičnimi motnjami. Ti dogodki ne vplivajo le na turistično povpraševanje, temveč tudi na domačo inflacijo zaradi omejitev na strani ponudbe ter povečane nestanovitnosti povpraševanja. Ta študija preučuje dinamično razmerje med turistično uspešnostjo in inflacijo v srednji Evropi ter v tesno integrirani kandidatki za članstvo v Evropski uniji (EU), Črni gori. Glavni cilj raziskave je zagotoviti primerjalno časovno analizo občutljivosti na zunanje šoke v izbranih srednjeevropskih državah in Črni gori ter poudariti razlike med zrelimi trgi EU in nastajajočim, od turizma odvisnim gospodarstvom. Analiza uporablja ekonometrične modele časovnih vrst, vključno z vektorsko avtoregresijo (VAR) in tehnikami strukturnih prelomov, za proučevanje interakcij med turističnimi kazalniki (prihodi, prenočitve, prihodki) ter makroekonomskimi spremenljivkami (stopnje inflacije, cene energije, menjalni tečaji). Predhodni rezultati kažejo večjo ranljivost turizma in izrazitejše inflacijske učinke v Črni gori, medtem ko srednjeevropska gospodarstva izkazujejo večjo odpornost. Ugotovitve potrjujejo potrebo po usklajenih stabilizacijskih politikah in strategijah diverzifikacije na visoko integriranih evropskih turističnih trgih.

Ključne besede: turizem, inflacija, zunanji šoki, Srednja Evropa, Črna gora

Impact of External Shocks on Tourism and Inflation: Central Europe and Montenegro

Tourism economies in Europe have become increasingly exposed to external shocks, including the COVID-19 pandemic, energy price surges, and geopolitical disruptions. These events affect not only tourism demand but also domestic inflation through supply-side constraints and demand volatility. This study examines the dynamic relationship between tourism performance and inflation in Central Europe and the closely integrated European Union (EU) candidate Montenegro. The main objective is to provide a comparative time-series assessment of shock sensitivity across selected Central European countries and Montenegro, highlighting differences between mature EU markets and an emerging tourism-dependent economy. The analysis applies econometric time-series models, including Vector Autoregression (VAR) and structural break techniques, to explore interactions between tourism indicators (arrivals, overnight stays, revenues) and macroeconomic variables (inflation rates, energy prices, exchange rates). Preliminary results indicate stronger tourism vulnerability and more pronounced inflationary spillovers in Montenegro, while Central European economies demostrate greater resilience. The findings support the need for coordinated stabilisation policies and diversification strategies in highly integrated European tourism markets.

Keywords: tourism, inflation, external shocks, Central Europe, Montenegro

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Univerza v Novem mestu Fakulteta za ekonomijo in informatiko

Krožno gospodarstvo kot odgovor na krizo globalizacije

Krožno gospodarstvo predstavlja enega ključnih konceptov trajnostnega razvoja sodobnega časa, saj linearni model produkcije nadomešča z zaprtimi materialnimi tokovi. Njegova uveljavitev pa sovpada z obdobjem, v katerem se zastavlja temeljno vprašanje prihodnosti globalne ekonomske ureditve: ali globalizacija, kakršno smo poznali v zadnjih desetletjih, še vedno predstavlja vzdržen in zaželen razvojni okvir. Geopolitične napetosti med velesilami, uvajanje zaščitnih carin in naraščajoči ekonomski nacionalizem kažejo, da se model odprtih globalnih trgov sooča z resnimi strukturnimi izzivi. Po drugi strani regionalizacija dobavnih verig in reindustrializacija zahodnih gospodarstev ne pomenita nujno konca globalizacije, temveč lahko pomenita njen kakovostni premik k bolj selektivni, varnostno ozaveščeni in regionalno zasidrani obliki mednarodne ekonomske integracije. Prispevek skozi prizmo krožnega gospodarstva in kritičnih surovin pokaže, da odgovor ni enoznačen. Globalizacija ne izginja, temveč se preoblikuje pod pritiskom geopolitičnih realnosti in krhkosti globalnih dobavnih verig. Ključna ugotovitev je, da bo prihodnost mednarodne ekonomske ureditve odvisna od zmožnosti držav in nadnacionalnih skupnosti, da vzpostavijo model, ki bo ohranjal prednosti odprtosti, hkrati pa krepil strateško odpornost in zmanjševal tveganja odvisnosti.

Ključne besede: krožno gospodarstvo, globalizacija, kritične surovine, dobavne verige, strateška odpornost

Circular Economy as a Response to the Crisis of Globalisation

The circular economy is a key concept in contemporary sustainable development, as it replaces the linear production model with closed material flows. Its implementation, however, coincides with a period in which a fundamental question is being raised about the future of the global economic order: whether globalisation, as it has existed in recent decades, still represents a sustainable and desirable development framework. Geopolitical tensions between major powers, the introduction of protective tariffs, and growing economic nationalism indicate that the model of open global markets faces serious structural challenges. Conversely, the regionalisation of supply chains and the reindustrialisation of Western economies do not necessarily signal the end of globalisation, but may instead represent a qualitative shift towards a more selective, security-conscious, and regionally anchored form of international economic integration. Through the lens of the circular economy and critical raw materials, this paper demonstrates that the answer is not unequivocal. Globalisation is not disappearing, but is being reshaped under the pressure of geopolitical realities and the fragility of global supply chains. The key finding is that the future of the international economic order will depend on the ability of states and supranational communities to establish a model that preserves the advantages of openness while strengthening strategic resilience and reducing the risks of dependency.

Keywords: circular economy, globalisation, critical raw materials, supply chains, strategic resilience

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Med priložnostjo in tveganjem: vloga digitalne zrelosti pri zaznavanju umetne inteligence med podjetniki

Umetna inteligenca postaja vse bolj sestavni del podjetniške dejavnosti. Ustvarja nove priložnosti za inovacije, učinkovitost in rast poslovanja, hkrati pa med podjetniki vzbuja tudi določeno mero previdnosti. Prispevek raziskuje odnos med digitalno zrelostjo in zaznavanjem umetne inteligence med podjetniki v zgodnjih fazah podjetništva, s posebnim poudarkom na soobstoju pozitivnih in negativnih stališč do nastajajočih tehnologij. Na podlagi podatkov raziskave Global Entrepreneurship Monitor (GEM) študija primerja globalni in evropski kontekst z namenom prepoznavanja strukturnih in kontekstualnih razlik v zaznavanju umetne inteligence. Analiza se osredotoča na najpogosteje uporabljena digitalna orodja, kot so računalništvo v oblaku, analitika podatkov in spletne poslovne platforme, kot kazalnike digitalne pripravljenosti. Rezultati nakazujejo, da digitalna zrelost pomembno prispeva k dojemanju umetne inteligence kot poslovne priložnosti, zlasti v evropskem kontekstu. Po drugi strani pa so zaznave tveganja močneje povezane z zaupanjem in institucionalnimi dejavniki. Prispevek poudarja pomen razvoja digitalnih kompetenc ter hkratne krepitve zaupanja v podjetniških ekosistemih.

Ključne besede: umetna inteligenca, podjetništvo, digitalna zrelost

Between Opportunity and Risk: The Role of Digital Maturity in Entrepreneurs' Perception of Artificial Intelligence

Artificial intelligence is becoming an integral part of entrepreneurial activity. It creates opportunities for innovation, efficiency, and business growth, but also generates caution among entrepreneurs. This paper explores the relationship between digital maturity and perceptions of AI among early-stage entrepreneurs, with particular attention to the coexistence of positive and negative attitudes towards emerging technologies. Using Global Entrepreneurship Monitor (GEM) data, the study compares global and European contexts to identify structural and contextual differences in AI perceptions. The analysis focuses on commonly used digital tools, such as cloud computing, data analytics, and online business platforms, as indicators of digital readiness. The results suggest that digital maturity significantly contributes to perceiving AI as a business opportunity, particularly in the European context. Meanwhile, risk perceptions are found to be more strongly influenced by trust and institutional factors. The paper highlights the importance of developing digital competencies and strengthening trust within entrepreneurial ecosystems.

Keywords: artificial intelligence, entrepreneurship, digital maturity

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ESG učinak u financijskim i nefinancijskim sektorima: čvrsti dokazi diljem europskih država

I financijske institucije i nefinancijski poslovni subjekti sve više traže primijenjene i komparativne uvide u okolišne (E), društvene (S) i upravljačke (G) prakse kako bi ispunile očekivanja vezana uz održivost i utvrdile područja za poboljšanje. Ističući problem "agregirane zbrke", ovaj rad analizira unutarnju strukturu ESG poslovanja u različitim zemljama, geografskim regijama, industrijama i gospodarskim sektorima. Višeslojni ESG rezultati–ukupni, na razini stupova i kategorija–uspoređeni su za 1763 europske tvrtke u 34 zemlje i 20 industrija, kako je navedeno u bazi podataka ESG Book. Fokus je stavljen na financijske institucije, a metode deskriptivne i inferencijalne statistike primijenjene su kako bi se procijenilo nadmašuju li one nefinancijske poslovne subjekte u pogledu ESG pokazatelja. Analiza fokusirana na ESG doprinijela je boljem razumijevanju (ne)ravnoteže tvrtke u ESG praksama. Nadalje, istraživanje je otkrilo obrasce i sektorske razlike koje su bile prikrivene u agregiranim ESG podacima.

Ključne riječi: ESG poslovanje, financijske institucije, nefinancijski poslovni subjekti, heterogenost, Europa

ESG Performance in Financial and Non-Financial Sectors: Firm Evidence Across European Countries

Both financial and non-financial firms increasingly seek applied and comparative insights into environmental (E), social (S), and governance (G) practices to navigate sustainability-related expectations and identify areas for improvement. To highlight the issue of "aggregate confusion", this paper analyses the internal structure of ESG performance across countries, geographical regions, industries, and sectoral groupings. Multilayered ESG scores – overall, pillar-level, and category – are compared for 1,763 European firms across 34 countries and 20 industries, as listed in the ESG Book database. Specifically, the focus is on financial institutions, and descriptive and inferential statistics are applied to assess whether they outperform non-financial firms on ESG metrics. The focused ESG-only analysis contributes to a better understanding of a firm's (im)balance in ESG practices. Furthermore, the research uncovers patterns and sectoral differences that are obscured in aggregate ESG data.

Keywords: ESG performance, financial institutions, non-financial firms, heterogeneity, Europe

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Emocionalna inteligencija adolescenata: prediktor upravljanja emocijama na srpskom uzorku

Cilj ovog istraživanja je bio definisanje uticaja prediktora (pola, samopoštovanja, empatije, i emocionalnog sadržaja – pozitivn i negativan afekt) u predikciji kriterijuma (upravljanje emocijama) kod adolescenata oba pola. Prigodni uzorak je obuhvatio 170 učenika oba pola srpskih srednjih škola (65,60 % učenica). Prosečna starost ispitanika iznosila je (18.26 ± 0.17 godina). Korišćeno je pet mernih instrumenata: Test opažanja emocionalnoga sadržaja u fotografijama, Adaptirana verzija Testa analize emocija, Test upravljanja emocijama, Upitnik empatije i Rosenbergova skala samopoštovanja, koji su pokazali validnu internu konzinstentnost. Parcijalni prediktori (varijable ličnosti i emocija) su hijerarhijskom multivarijantnom modelu statistički značajno objasnili 33 % ukupne varijanse kriterijuma. Dobijeni pozitivni beta koeficijenti susugerisali su da viši nivo samopoštovanja i empatije doprinose njihovim višim vrednostima upravljanja emocijama kod maturanata. Sa druge strane, negativni beta koeficijenti (negativan i pozitivan afekt emocionalnog sadržaja i analiza emocija), sugerisali su na efikasnije upravljanje emocijama. U radu se diskutuju teorijske i praktične implikacije rezultata multiplih regresija na reprezentativnom srpskom uzorku.

Ključne reči: samopoštovanje, empatija, emocionalni sadržaj, pozitivan efekt, negativan efekt

Emotional Intelligence of Adolescents: A Predictor of Emotion Regulation in a Serbian Sample

The aim of this study was to determine the influence of predictors (gender, self-esteem, empathy, and emotional content – positive and negative affect) on the criterion (emotion regulation) among adolescents of both genders. The sample comprised 170 students from Serbian secondary schools (65.60% female). The average age of participants was 18.26 ± 0.17 years. Five measurement instruments were used: the Test of Perception of Emotional Content in Photographs, the Adapted Version of the Test of Emotion Analysis, the Test of Emotion Regulation, the Empathy Questionnaire, and the Rosenberg Self-Esteem Scale, all of which demonstrated satisfactory internal consistency. Partial predictors (personality and emotional variables) within a hierarchical multivariate model statistically significantly explained 33% of the total variance in the criterion. The positive beta coefficients indicated that higher levels of self-esteem and empathy contribute to higher levels of emotion regulation among high school seniors. Conversely, negative beta coefficients (negative and positive affect of emotional content and emotion analysis) indicated more efficient emotion regulation. The paper discusses the theoretical and practical implications of the multiple regression results obtained from a Serbian sample.

Keywords: self-esteem, empathy, emotional content, positive affect, negative affect

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Inovacije i obnovljivi izvori energije u Republici Hrvatskoj

Uzimajući u obzir globalne izazove uloga inovacija u području energije i održivog okoliša postaje ključna ne samo za Republiku Hrvatsku, već i za sve države koje teže smanjenju negativnih utjecaja na okoliš. Inovacije imaju potencijal transformirati tradicionalne prakse i pridonijeti izgradnji održivijeg energetskog sustava, gospodarstva i društva u cjelini. Jedan od ključnih aspekata inovacija u energetici je razvoj novih tehnologija koje pomažu u smanjenju emisija stakleničkih plinova, povećanju energetske učinkovitosti i sl. Razvoj naprednih sustava za pohranu energije, pametne mreže i tehnologije za učinkovitu potrošnju energije igraju ključnu ulogu u optimizaciji resursa i smanjenju gubitaka tijekom prijenosa i distribucije energije. Inovacije potiču promjene u ponašanju potrošača i industrije, potičući prelazak na ekološki prihvatljive prakse. Stoga, ulaganje u istraživanje i implementaciju inovacija u području energije i održivog okoliša ključno je za izgradnju budućnosti i savladavanje izazova koji su ispred nas.

Ključne riječi: inovacije, energija i održivi okoliš, konkurentnost

Innovation and Renewable Energy in Croatia

Considering global challenges, the role of innovation in energy and the sustainable environment is crucial not only for the Republic of Croatia but also for all countries aiming to reduce negative environmental impacts. Innovations can transform traditional practices and help build a more sustainable energy system, economy, and society. A key aspect of innovation in energy is the development of new technologies that reduce greenhouse gas emissions and increase energy efficiency. The advancement of energy storage systems, smart grids, and technologies for efficient energy consumption is vital for optimising resources and reducing losses during energy transmission and distribution. Innovations drive changes in consumer and industry behaviour, promoting a shift towards environmentally friendly practices. Therefore, investing in research and implementing innovations in energy and the sustainable environment is essential for building the future and overcoming forthcoming challenges.

Keywords: innovations, energy and sustainable environment, competitiveness

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Organizaciona kultura kao determinanta profesionalnog sagorijevanja zdravstvenih radnika

U kontekstu savremenih izazova zdravstvenog sistema, profesionalno sagorijevanje (burnout) postaje jedan od ključnih problema koji utiče na kvalitet zdravstvene zaštite, zadovoljstvo zaposlenih i stabilnost ljudskih resursa. Cilj ovog rada je ispitati povezanost između percepcije organizacione kulture i stepena profesionalnog sagorijevanja zdravstvenih radnika u zdravstvenim ustanovama. Istraživanje je planirano kao presječna studija. Podaci će se prikupljati anonimnim anketnim upitnikom, koji uključuje skalu za procjenu organizacione kulture (dimenzije podrške, komunikacije, liderstva i timskog rada) te skraćenu verziju validirane skale za procjenu profesionalnog sagorijevanja (emocionalna iscrpljenost, depersonalizacija i osjećaj ličnog postignuća). Uzorak će činiti zdravstveni radnici različitih profila (ljekari, medicinske sestre/tehničari i drugi zdravstveni saradnici). Rezultati istraživanja mogu poslužiti kao osnova za unapređenje menadžerskih praksi, razvoj preventivnih programa i jačanje organizacione klime s ciljem očuvanja mentalnog zdravlja zdravstvenih radnika i podizanja kvaliteta zdravstvenih usluga.

Ključne riječi: organizaciona kultura, profesionalno sagorijevanje, zdravstveni radnici, menadžment u zdravstvu, burnout

Organizational Culture as a Determinant of Professional Burnout among Healthcare Workers

In the context of contemporary challenges facing healthcare systems, professional burnout has become a key issue affecting the quality of healthcare delivery, employee satisfaction, and the stability of human resources. The aim of this paper is to examine the association between the perception of organisational culture and the level of professional burnout among healthcare workers in healthcare institutions. The study is designed as a cross-sectional study. Data will be collected using an anonymous questionnaire, which includes a scale for assessing organisational culture (dimensions of support, communication, leadership, and teamwork) as well as a shortened version of a validated scale for assessing professional burnout (emotional exhaustion, depersonalisation, and personal accomplishment). The sample will consist of healthcare professionals from different occupational profiles (physicians, nurses/medical technicians, and other healthcare associates). The results of the study may serve as a basis for improving managerial practices, developing preventive programmes, and strengthening the organisational climate with the aim of preserving the mental health of healthcare workers and improving the quality of healthcare services.

Keywords: organisational culture, professional burnout, healthcare workers, healthcare management, burnout

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Strategije za uspešno implementacijo na dokazih podprte prakse v fizioterapiji

Sodobna fizioterapevtska stroka temelji na visoki stopnji avtonomije in kliničnih ocenah, ki zahtevajo individualno prilagoditev obravnave vsakemu posamezniku. Da bi zagotovili kakovostno pomoč, mora biti praksa fizioterapevtov dinamična ter odražati najnovejše strokovne raziskave. Število raziskav na področju fizioterapije se je v zadnjih letih povečalo, prenos teoretičnega znanja neposredno v klinično okolje pa še vedno predstavlja velik izziv. Izvajanje prakse, ki temelji na dokazih, v fizioterapiji še dodatno otežujejo inherentne značilnosti rehabilitacijskih intervencij. Metodološki izzivi – kot sta nezmožnost zaslepitve pacientov in terapevtov ter težavnost vključevanja verodostojnih placebov v vadbene intervencije – bistveno omejujejo izvedljivost pridobivanja visokokakovostnih dokazov. Ovire za dosledno izvajanje na dokazih podprte prakse predstavljajo spremenljive dejavnike, ki otežujejo napredek stroke, razumevanje teh ovir pa je ključno za izboljšanje organizacijskega konteksta in nadgradnjo znanja znotraj timov. Namen prispevka je poglobiti razumevanje ključnih dejavnikov in strategij, ki so bistveni za uspešno integracijo na dokazih podprte prakse v fizioterapevtsko okolje.

Ključne besede: na dokazih podprta praksa, organizacijske ovire, fizioterapija

Strategies for Successful Implementation of Evidence Based Practice in Physiotherapy

Modern physiotherapy relies on a high degree of autonomy and clinical assessments that require individual adjustment of treatment for each patient. To ensure quality care, physiotherapy practice must be dynamic and reflect the latest professional research. Although the number of studies in physiotherapy has increased in recent years, transferring theoretical knowledge directly into the clinical environment remains a challenge. The implementation of evidence-based practice in physiotherapy is further complicated by the inherent characteristics of rehabilitation interventions. Methodological challenges – such as the inability to blind patients and therapists, and the difficulty of incorporating credible placebos in exercise-based interventions – substantially limit the feasibility of generating high-quality evidence. Barriers to the consistent implementation of evidence-based practice are modifiable factors that impede the progress of the profession. Understanding these barriers is key to improving the organisational context and enhancing knowledge within teams. The purpose of this paper is to deepen understanding of the key factors and strategies essential to this process.

Keywords: evidence-based practice, organisational barriers, physiotherapy

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Vzpostavljanje novih ekspertnih mrež strokovnega znanja na področju raka

V Evropski uniji (EU) se na podlagi pete vodilne pobude Evropskega načrta za boj proti raku v sklopu projekta skupnega ukrepanja JANE 2 Joint Action (JA), v katerem sodeluje tudi Slovenija vzpostavlja sedem novih ekspertnih mrež strokovnega znanja na področju raka in z rakom povezanih bolezni, ki še niso zajete v obstoječi sistem evropskih referenčnih mrež. Čezmejno sodelovanje bo pri tem ključnega pomena. Nove mreže vključujejo prilagojeno primarno preventivo, preživetje, paliativno oskrbo, omske tehnologije, visokotehnološke medicinske vire, kompleksne rake oz. rake s slabo prognozo ter raka pri mladih odraslih. Mreže bodo širile primere dobrih praks in znanj ter zagotavljale dostopno vrhunsko obravnavo za vsakega pacienta ne glede na njegovo lokacijo bivanja. JANE 2 JA ima dva cilja: pripraviti vse potrebno za zagon novih strokovnih mrež na področju raka ter kritično oceniti obstoječe in prihodnje modele mrež v EU z namenom optimizacije delovanja novih strokovnih mrež. Projekt postavlja zlati standard za obravnavo, raziskave, inovacije in izobraževanje na področju raka. Delo poteka v kar 11 delovnih sklopih, od katerih je eden namenjen koordinaciji. Namen prispevka je predstavitev projekta JANE 2 JA in novih ekspertnih mrež, ki bodo povezovala strokovnjake, širile strokovno znanje po vsej EU in pacientom zagotavljale nove možnosti, informacije in novo upanje.

Ključne besede: rak, ekspertne mreže na področju raka, JANE 2 JA, Evropski načrt za boj proti raku, obvladovanje raka

Establishment of New Networks of Expertise on Cancer

In the European Union (EU), under the 5th flagship initiative of Europe's Beating Cancer Plan, the JANE 2 Joint Action (JA) project, in which Slovenia is also participating, is establishing seven new networks of expertise on cancer and cancer-related diseases that are not yet covered by the existing European reference networks. Cross-border cooperation will be crucial. The new networks include personalised primary prevention, survivorship, palliative care, omics technologies, high-tech medical resources, complex cancers or cancers with poor prognosis, and cancer in young adults. The networks will disseminate examples of good practice and knowledge, and ensure accessible, top-quality treatment for every patient regardless of location. JANE 2 JA has two objectives: to prepare everything necessary to launch new networks of expertise on cancer, and to critically assess existing and future network models in the EU with the aim of optimising the operation of the new expert networks. The project sets the gold standard for treatment, research, innovation, and education in the field of cancer. Work is carried out in 11 work packages, one of which is dedicated to project coordination. The purpose of this paper is to present the JANE 2 JA project and the new networks of expertise that will connect experts, spread expertise across the EU, and provide patients with new opportunities, information, and hope.

Keywords: cancer, networks of expertise on cancer, JANE 2 JA, Europe's Beating Cancer Plan, cancer control

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Vloga bioekonomije v slovenskem gospodarstvu: input output analiza multiplikatorja

Bioekonomija združuje aktivnosti in prakse, katerih namen je razvijati trajnostne rešitve z uporabo bioloških virov, kot so genski viri, primarna in sekundarna biomasa ter biogeni ogljik, z namenom ustvarjanja dodane vrednosti v različnih gospodarskih sektorjih. Zaradi svojega potenciala za zmanjševanje odvisnosti od fosilnih virov, spodbujanje krožnega gospodarstva in razvoj inovacij ima bioekonomija pomembno vlogo pri uresničevanju ciljev Evropskega zelenega dogovora ter pri krepitvi odpornosti evropskega gospodarstva na motnje v globalnih verigah vrednosti. V Evropski uniji bioekonomija zaposluje približno 8 % delovne sile in ustvarja okoli 2.700 milijard evrov dodane vrednosti, kar kaže na njen pomemben makroekonomski pomen. Namen prispevka je na podlagi opredelitve bioekonomije, kot velja v EU, analizirati njen gospodarski pomen v Sloveniji. Na podlagi pregleda literature najprej identificiramo ključne dejavnosti v okviru bioekonomije, nato pa s pomočjo podatkov nacionalnih računov in input–output tabel za Slovenijo analiziramo njen neposredni prispevek k ustvarjanju dodane vrednosti. Rezultati omogočajo celovitejše razumevanje makroekonomskega pomena bioekonomije ter njenega potenciala za spodbujanje trajnostne gospodarske rasti.

Ključne besede: bioekonomija, input-output analiza, multiplikator, Slovenija, makroekonomski vpliv

The Role of the Bioeconomy in the Slovenian Economy: An Input–Output Multiplier Approach

Bioeconomy encompasses activities and practices that implement sustainable solutions through the use of biological resources such as genetic resources, primary and secondary biomass, and biogenic carbon to create value added in other economic sectors. Owing to its potential to reduce dependence on fossil fuels, stimulate the circular economy, and enhance innovation capacity, bioeconomy plays an important role in the European Green Deal and strengthens European resilience against global value chain disruptions. In the EU, the bioeconomy sectors employ approximately 8% of the labour force and generate roughly €2,700 billion in value added, reflecting their macroeconomic significance. The aim of this paper is to analyse the economic importance of bioeconomy, using the EU definition and framework. Based on a literature review, we first identify the key activities within the bioeconomy. We then analyse its direct contribution to value added using national accounts data and input–output tables for Slovenia. The paper's findings provide a broad understanding of the macroeconomic relevance of bioeconomy and its potential for sustainable growth.

Keywords: bioeconomy, input–output analysis, multiplier, Slovenia, economic impact

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Wagnerjev zakon v pogledu kakovosti javnih financ

V času zaznanih javnofinančnih izzivov in pritiskov na vzdržnost javnih financ postaja vprašanje kakovosti javnih financ zopet aktualno. Mehanizem za okrevanje in odpornost lahko prispeva k izboljšanju kakovosti javnih financ z vidika spremembe v sestavi javnih izdatkov sektorja država po namenih in prispeva k dolgoročnemu razvojnemu potencialu gospodarstva. Namen prispevka je osvetliti tematiko kakovosti javnih financ v povezavi z Mehanizmom za okrevanje in odpornost ter analizirati spremembe sestave javnih izdatkov sektorja država. V prispevku analiziramo veljavnost Wagnerjevega zakona za države evrskega območja. Poleg tega preverimo, ali mehanizem za okrevanje in odpornost vpliva na spremembo v sestavi javnih izdatkov sektorja država po namenih, torej ali lahko potrdimo morebitno preusmeritev javnih izdatkov sektorja država v bolj produktivne javne izdatke, ki imajo opaznejše učinke na gospodarsko rast in prispevajo h kakovosti javnih financ.

Ključne besede: fiskalna politika, kakovost javnih financ, Wagnerjev zakon, Mehanizem za okrevanje in odpornost, gospodarska rast

Wagner's Law in Regard to the Quality of Public Finances

Amid perceived challenges in public finance and pressures on the sustainability of public finances, the quality of public finances has once again become a topical issue. The recovery and resilience mechanism can help improve the quality of public finances by changing the composition of government expenditure by purpose and contributing to the long-term development potential of the economy. The aim of this paper is to clarify the issue of public finance quality in relation to the Recovery and Resilience Facility and comparative changes in the composition of government expenditure by purpose. In this paper, we analyse the validity of Wagner's law for euro area countries. Furthermore, we examine whether the recovery and resilience mechanism influences changes in the composition of general government expenditure by purpose, that is, whether we can confirm a possible shift in general government expenditure towards more productive public expenditure that has a greater impact on economic growth and contributes to the quality of public finances.

Keywords: fiscal policy, quality of public finances, Wagner's law, Recovery and Resilience Facility, economic growth

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Uloga vještačke inteligencije u unapređenju upravljanja likvidnošću multinacionalnih kompanija

Upravljanje likvidnošću jedan je od ključnih izazova multinacionalnih kompanija u globalnom poslovnom okruženju. Kompleksnost međunarodnih finansijskih tokova, valutni rizici i geopolitička neizvjesnost nameću potrebu za sofisticiranijim pristupima, u kojima vještačka inteligencija preuzima ulogu strateškog instrumenta finansijskog menadžmenta. Svrha ovog rada je istražiti mogućnosti i ograničenja primjene vještačke inteligencije u upravljanju likvidnošću multinacionalnih kompanija. Konceptualni okvir podrazumijeva koordinaciju finansijskih tokova između matičnih i zavisnih društava u različitim valutnim zonama, što tradicionalni pristupi često nisu u stanju osigurati u dovoljnoj mjeri. Algoritmi mašinskog učenja sposobni su analizirati velike količine podataka u realnom vremenu, predviđati buduće novčane tokove i automatski prilagođavati finansijske strategije promjenljivim tržišnim uslovima. Implementacija AI rješenja donosi značajne prednosti, ali istovremeno postavlja izazove vezane za sigurnost podataka, regulatornu usklađenost i kadrovske kompetencije. Kompanije koje uspješno integrišu AI alate u finansijske strategije ostvaruju konkurentsku prednost i grade osnovu za dugoročnu finansijsku stabilnost.

Ključne riječi: vještačka inteligencija, upravljanje likvidnošću, multinacionalne kompanije, prediktivna analitika, finansijski rizici

The Role of Artificial Intelligence in Improving Liquidity Management of Multinational Companies

Liquidity management is a key challenge for multinational companies in the global business environment. The complexity of international financial flows, currency risks, and geopolitical uncertainty necessitates more sophisticated approaches, with artificial intelligence increasingly serving as a strategic instrument in financial management. This paper explores the opportunities and limitations of applying artificial intelligence to liquidity management in multinational companies. The conceptual framework involves coordinating financial flows between parent and subsidiary companies operating in different currency zones, which traditional approaches have often failed to address adequately. Machine learning algorithms can analyse large volumes of data in real time, predict future cash flows, and automatically adjust financial strategies to changing market conditions. Implementing AI solutions offers significant advantages, while also presenting challenges related to data security, regulatory compliance, and personnel competencies. Companies that successfully integrate AI tools into their financial strategies gain a competitive advantage and establish a foundation for long-term financial stability.

Keywords: artificial intelligence, liquidity management, multinational companies, predictive analytics, financial risks

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Emotional Intelligence in the Context of Globalisation: The EI–EU Socioeconomic Adaptation Model

Globalisation processes have been insufficiently studied from the perspective of the psychological dynamics of interpersonal relations, processes, and situations. This has resulted in a psychological gap in identifying the relevant variables necessary for the development of globalisation. The need to shift from a mechanistic to a humanistic and socio-emotional discourse in understanding globalisation processes has become imperative. This shift has generated new challenges related to psychosocial and individual adaptation, institutional stability, and social cohesion. In this context, emotional intelligence emerges as an important psychosocial resource. This paper proposes an integrative conceptual framework, the Model for Socioemotional Adaptation EI-EU, which incorporates the key components of emotional intelligence – self-awareness, motivation, self-regulation, empathy, and social skills – as fundamental elements. The theoretical framework is grounded in contemporary theories of emotional intelligence, which suggest that emotional intelligence can significantly reshape organisational strategies and practices. It functions as an important psychological mechanism that revitalises socio-economic development in the context of globalisation.

Keywords: emotional intelligence, globalisation, socioeconomic adaptation, leadership

Čustvena inteligenca v kontekstu globalizacije: model socialno-ekonomske prilagoditve EI-EU

Procesi globalizacije so premalo preučeni z vidika psihološke dinamike do medosebnih odnosov, procesov in situacij. To je privedlo do psihološke vrzeli pri odkrivanju relevantnih spremenljivk, potrebnih za razvoj globalizacije. Potreba po prehodu od mehanističnega k humanističnemu in socialno-čustvenemu diskurzu pri dojemanju globalizacijskih procesov je postala nujna. Ta sprememba je ustvarila nove izzive, povezane s psihosocialno in individualno prilagoditvijo, institucionalno stabilnostjo in socialno kohezijo. V tem kontekstu se čustvena inteligenca pojavlja kot pomemben psihosocialni vir. Ta prispevek predlaga integrativni konceptualni okvir, Model za socialno-čustveno prilagoditev EI-EU, in integrira ključne komponente čustvene inteligence – samozavedanje, motivacijo, samoregulacijo, empatijo in socialne veščine – kot temeljne komponente. Teoretični okvir temelji na sodobnih teorijah EI, ki kažejo, da lahko čustvena inteligenca bistveno preoblikuje organizacijske strategije in prakse. Pojavlja se kot pomemben psihološki mehanizem, ki oživlja socialno-ekonomski razvoj v globalizaciji.

Ključne besede: čustvena inteligenca, globalizacija, socialno-ekonomska prilagoditev, vodenje

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Globalni izzivi okoljskih presoj starih jedrskih elektrarn

Prispevek predstavlja sodobne izzive nacionalne, evropske in mednarodne presoje vplivov na okolje (EIA) v zvezi s podaljšanjem življenjske dobe jedrskih elektrarn (NPP). V času spopadanja s podnebnimi spremembami in iskanja nizkoogljičnih virov energije, ko se številne države odločajo za zaprtje starih jedrskih elektrarn, medtem ko so tiste, ki so nenehno vlagale v njihovo izboljševanje, prepričane, da lahko zagotovijo njihovo varnost in zmanjšajo njihov vpliv na okolje, podaljšujejo njihovo življenjsko dobo, je to odprto in pereče vprašanje. Članek predstavlja Konvencijo o presojah vplivov na okolje v čezmejnem kontekstu (Espoo konvencija) kot pravno podlago za čezmejna posvetovanja o vplivih na okolje in analizira primer dobre prakse EIA pri podaljšanju življenjske dobe jedrske elektrarne Krško ter daje priporočila za podobne postopke v čezmejnem kontekstu.

Ključne besede: jedrske elektrarne, presoje vplivov na okolje, čezmejna presoja, Espoo konvencija, okolje, varsnost, okoljsko pravo

Global Challenges of Environmental Impact Assessment for Old Nuclear Power Plants

This paper discusses the national, European, and international aspects of environmental impact assessment (EIA) regarding the lifetime extension of nuclear power plants (NPPs). In an era focused on tackling climate change and seeking low-carbon energy sources, many countries are deciding to close old nuclear power plants, while those that have continuously invested in improvements and are convinced they can ensure safety and reduce environmental impacts are extending their operational lifetimes. This remains an urgent and pressing issue. The article examines the Convention on Environmental Impact Assessment in a Transboundary Context (Espoo Convention) as a legal basis for transboundary consultation on environmental impacts and presents good practice EIA experience from the Krško NPP lifetime extension. It offers recommendations for similar procedures in a transboundary context.

Keywords: nuclear power plants, environmental impact assessments, transboundary assessments, Espoo Convention, environment, safety, environmental law

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Zaznani učinki vadbenega programa za osteoartrozo kolenskega sklepa

Namen raziskave je bil preučiti, kako udeleženci zaznavajo napredek v funkcionalnosti kolenskega sklepa po 12-tedenskem vadbenem programu ter kako ocenjujejo njegovo učinkovitost in zadovoljstvo z vadbo. V kvalitativni opisni študiji je sodelovalo 61 udeležencev z osteoartrozo kolenskega sklepa, ki so izvajali standardiziran fizioterapevtski program trikrat tedensko. Podatki so bili zbrani iz pisnih refleksij v vadbeni knjižici in analizirani z induktivno tematsko analizo. Rezultati kažejo večdimenzionalen napredek: zmanjšanje bolečine, izboljšano gibljivost ter večjo sposobnost izvajanja vsakodnevnih aktivnosti in prostočasnih dejavnosti. Učinkovitost vadbe se kaže v vzpostavitvi redne vadbene rutine ter zmanjšani potrebi po protibolečinskih zdravilih. Poleg fizičnih so izraženi tudi pozitivni psihološki učinki, in sicer boljše počutje, večja samozavest in izboljšana kakovost spanja. Ugotovitve poudarjajo, da ima strukturiran vadbeni program pomemben celostni učinek na funkcionalnost kolenskega sklepa in kakovost življenja, pri čemer sta ključni rednost izvajanja in prilagoditev programa posamezniku.

Ključne besede: osteoartroza kolenskega sklepa, vadbeni program, tematska analiza, funkcionalni napredek, kakovost življenja

Perceived Effects of an Exercise Programme for Knee Osteoarthritis

The aim of the study was to examine how participants perceive improvements in knee joint function following a 12-week exercise programme, as well as how they evaluate its effectiveness and their satisfaction with the intervention. A qualitative descriptive study was conducted with 61 participants diagnosed with knee osteoarthritis, who completed a standardised physiotherapy programme three times per week. Data were collected from participants' written reflections in exercise diaries and analysed using inductive thematic analysis. The results indicate multidimensional improvements: reduced pain, enhanced mobility, and greater ability to perform daily and leisure activities. The effectiveness of the programme was evident in the establishment of a regular exercise routine and a reduced need for pain medication. In addition to physical benefits, positive psychological effects were reported, including improved overall well-being, increased self-confidence, and better sleep quality. The findings highlight that a structured exercise programme has a significant holistic impact on knee joint function and quality of life, with regular adherence and individual adaptation of the programme being key to achieving optimal outcomes.

Keywords: knee osteoarthritis, exercise programme, thematic analysis, functional improvement, quality of life

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Ekonomska dinamika kupne moči fizioterapevtov in medicinskih sester (2016–2026)

Ekonomski trendi in javni izdatki za zdravstvo vplivajo na zadovoljstvo in kakovost storitev. Namen raziskave je bil primerjati plače in kupno moč fizioterapevtov (FT) ter diplomiranih medicinskih sester (DMS) v Sloveniji, na Hrvaškem, v Italiji, Avstriji in na Madžarskem. Realna kupna moč se je zmanjšala le v Sloveniji, v Avstriji je ostala stabilna in se kljub inflaciji ni zmanjšala. V najslabšem položaju so zaposleni FT in DMS na Madžarskem, kjer je kupna moč padla kljub dvigu plač, ter v Italiji, kjer se je kupna moč FT povečala, DMS pa zmanjšala. V preučevanem obdobju se je kupna moč obeh preučevanih poklicnih skupin najbolj povečala na Hrvaškem. Kupna moč FT in DMS v Sloveniji zaostaja za kupno močjo splošne populacije za sedem odstotkov, zato so zaposleni prisiljeni iskati dodatne vire dohodka. DMS to nadomeščajo z dežurstvi, nočnim delom in nadomeščanji, FT pa z dodatnim delom v popoldanski samostojni dejavnosti. Oba poklica sta podvrednotena in delata več za relativno nižje plačilo.

Ključne besede: realna kupna moč, plačna dinamika, vrednotenje poklicev, zdravstveni kader

Economic Dynamics of Purchasing Power in Physiotherapists and Nurses (2016–2026)

Economic trends and public healthcare expenditure affect both job satisfaction and service quality. This study aimed to compare the salaries and purchasing power of physiotherapists (PTs) and registered nurses (RNs) in Slovenia, Croatia, Italy, Austria, and Hungary. Real purchasing power declined only in Slovenia, while in Austria it remained stable and did not decrease despite inflation. The most disadvantaged are PTs and RNs in Hungary, where purchasing power fell despite wage increases, and in Italy, where purchasing power increased for PTs but decreased for RNs. During the observed period, purchasing power for both professional groups increased most in Croatia. The purchasing power of PTs and RNs lags behind that of the general population by seven percent, forcing employees to seek additional sources of income. RNs compensate through on-call duties, night shifts, and overtime, while PTs rely on additional work in private afternoon practice. Both professions are undervalued and work more for relatively lower pay.

Keywords: real purchasing power, wage dynamics, professional valuation, healthcare workforce

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Izzivi in priložnosti kliničnih poti pri obvladovanju procesov v zdravstvu

Sodobno zdravstvo se sooča s potrebo po prehodu iz toge hierarhične v procesno organizacijo, ki omogoča višjo raven kakovosti storitev kljub omejenim virom. Ključni element te preobrazbe so klinične poti, ki služijo kot orodje za standardizacijo postopkov in uvajanje na dokazih podprte medicine v vsakodnevno prakso. Namen raziskave je ugotoviti stopnjo seznanjenosti zaposlenih na področju nujne medicinske pomoči s temi orodji ter analizirati njihovo mnenje o prednostih in slabostih njihove uporabe. V raziskavi ugotavljamo, da zaposleni klinične poti prepoznavajo predvsem kot ključno orodje za povečanje varnosti pacientov in izboljšanje zdravstvene obravnave. Rezultati kažejo, da klinične poti pozitivno vplivajo na organizacijo dela in komunikacijo med zdravstvenimi delavci ter pacienti, pri čemer so razlike v zaznavanju teh koristi opazne glede na specifično delovno okolje posameznika. Sklenemo lahko, da klinične poti predstavljajo nepogrešljiv steber sodobnega menedžmenta v zdravstvu, saj zagotavljajo večjo preglednost dela in optimizacijo kliničnih procesov, kar vodi k boljšim izidom zdravljenja.

Ključne besede: klinične poti, obvladovanje procesov, kakovost v zdravstvu, varnost pacienta

Challenges and Opportunities of Clinical Pathways in Healthcare Process Management

Modern healthcare increasingly needs to shift from rigid hierarchical structures to process-oriented organisation, enabling higher service quality despite limited resources. A key element of this transformation is clinical pathways, which are essential tools for standardising procedures and implementing evidence-based medicine in daily practice. The purpose of this research was to determine the level of awareness among emergency medical services staff regarding these tools and to analyse their perspectives on the advantages and disadvantages of their application. The findings indicate that employees view clinical pathways primarily as a crucial tool for enhancing patient safety and improving clinical outcomes. The results show that clinical pathways positively influence work organisation and communication between healthcare professionals and patients, with variations in perceived benefits depending on the individual's specific work environment. In conclusion, clinical pathways are a vital pillar of modern healthcare management, ensuring process optimisation and transparency while enhancing patient treatment outcomes.

Keywords: clinical pathways, process management, healthcare quality, patient safety

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Telerehabilitacija kot primerljiva alternativa klasični vadbi pri artrozi kolenskega sklepa

Telerehabilitacija se vse pogosteje uvaja kot alternativa klasični rehabilitaciji pri bolnikih z artrozo kolenskega sklepa. Namen raziskave je bil primerjati telerehabilitacijo in vadbo po tiskanem priročniku glede adherence k vadbi ter zaznanih rehabilitacijskih izidov. Raziskava je bila zasnovana kot randomizirana kontrolirana klinična raziskava. Vključenih je bilo 120 bolnikov s simptomatsko artrozo kolena (Kellgren–Lawrence 1–3), starejših od 50 let, randomiziranih v dve skupini: telerehabilitacijo preko spletne aplikacije ali vadbo po tiskanem priročniku. Obe skupini sta izvajali enak 12-tedenski vadbeni program. Adherenca je bila ocenjena na podlagi pogostosti izvajanja vaj, zaznani izidi pa so vključevali samooceno bolečine, funkcije kolenskega sklepa, gibljivosti ter z zdravjem povezane kakovosti življenja. Rezultati niso pokazali statistično značilnih razlik med skupinama v adherenci k vadbi niti v zaznanih rehabilitacijskih izidih. Udeleženci v obeh skupinah so poročali o izboljšanju stanja. Višja adherenca je bila povezana z ugodnejšimi zaznanimi izidi ne glede na obliko izvajanja vadbe. Telerehabilitacija tako predstavlja primerljivo alternativo klasični vadbi.

Ključne besede: telerehabilitacija, artroza kolena, terapevtska vadba, adherenca k vadbi, rehabilitacijski izidi

Telerehabilitation as a Comparable Alternative to Conventional Exercise in Knee Osteoarthritis

Telerehabilitation is increasingly introduced as an alternative to conventional rehabilitation for patients with knee osteoarthritis. The aim of this study was to compare telerehabilitation and exercise based on a printed manual in terms of exercise adherence and perceived rehabilitation outcomes. The study was designed as a randomised controlled clinical trial including 120 patients with symptomatic knee osteoarthritis (Kellgren–Lawrence grades 1–3) aged over 50 years. Participants were randomised into two groups: telerehabilitation delivered through a web-based application or exercise guided by a printed manual. Both groups followed the same 12-week exercise programme. Adherence was assessed based on exercise frequency, while perceived outcomes included pain, knee function, mobility, and health-related quality of life. No statistically significant differences were found between the groups. Higher adherence was associated with more favourable outcomes regardless of the exercise delivery mode. Telerehabilitation is a comparable alternative to conventional exercise.

Keywords: telerehabilitation, knee osteoarthritis, therapeutic exercise, exercise adherence, rehabilitation outcomes

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Primena AI standarda i tehnologija za virtuelnog asistenta u e-upravi

Ovaj rad se bavi primenom standarda i tehnologija veštačke inteligencije u razvoju virtualnih asistenata za elektronske servise javnog sektora u Republici Srbiji. Analizira se značaj međunarodnih i evropskih standarda koji obezbeđuju transparentnost, odgovornost i kontrolu kvaliteta AI sistema, kao i njihova uloga u usklađivanju sa pravnim i regulatornim zahtevima. Posebna pažnja posvećena je velikim jezičkim modelima i specifičnostima njihove primene na srpski jezik, uključujući izazove bogate morfologije, fleksibilnog reda reči i upotrebe dva pisma, kao i potrebu za razvojem nacionalnih jezičkih rešenja. Istaknuti su ključni aspekti implementacije inteligentnih chatbot-ova zasnovanih na obradi prirodnog jezika, koji omogućavaju prirodnu komunikaciju između građana i digitalnih usluga kroz intuitivnu interakciju sa e-vladinim servisima.

Ključne reči: VI, VJM, e-Uprava, virtualni asistent

Application of AI Standards for Virtual Assistants in E-Government

This paper examines the application of artificial intelligence standards and technologies in developing virtual assistants for public sector electronic services in the Republic of Serbia. It analyses the importance of international and European standards that ensure transparency, accountability, and quality control of AI systems, as well as their role in meeting legal requirements. Special attention is given to large language models and the specifics of their application to the Serbian language, including challenges such as rich morphology, flexible word order, and the use of two scripts, as well as the need to develop national language solutions. Key aspects of implementing intelligent virtual assistants based on natural language processing, which enable natural communication between citizens and digital services through intuitive interaction with e-government services, are highlighted.

Keywords: AI, LLM, e-government, virtual assistant

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Izobraževalne potrebe medicinskih sester na področju paliativne oskrbe

Paliativna oskrba pomembno vpliva na kakovost življenja bolnikov z neozdravljivo boleznijo in njihovih bližnjih, zato so komunikacijske kompetence medicinskih sester in psihosocialna podpora medicinskim sestram ključne. Namen raziskave je opredeliti izobraževalne potrebe patronažnih medicinskih sester na področju paliativne oskrbe (sporazumevanje z umirajočimi bolniki in svojci) ter potrebo po strokovni psihosocialni podpori. Izvedli smo kvantitativno presečno raziskavo z anonimnim vprašalnikom (1KA) na vzorcu 68 patronažnih medicinskih sester iz slovenskih regij; uporabili smo opisno statistiko. Kar 85,5 % udeleženk navaja potrebo po dodatnih, praktično usmerjenih izobraževanjih. Samopresoja usposobljenosti za sporazumevanje je bila zmerno visoka (M = 3,5), izogibanje komunikaciji nizko (M = 1,9); glavni oviri sta čustvena obremenitev (66,7 %) in časovna stiska (56,7 %). Le 39,3 % poroča o dostopu do psihosocialne podpore, 79,7 % pa si jo želi. Ugotovitve kažejo potrebo po kontinuiranih treningih (vaje, simulacije, refleksija) in sistemski podpori (supervizija/debriefing).

Ključne besede: paliativna oskrba, patronažna zdravstvena nega, izobraževalne potrebe, komunikacija, psihosocialna podpora

Educational Needs of Nurses in Palliative Care

Palliative care significantly affects the quality of life of patients with incurable illnesses and their relatives; therefore, nurses' communication competencies and professional support are essential. The aim of this study was to identify the educational needs of community nurses in palliative care (specifically, communication with dying patients and their relatives) and the need for professional psychosocial support. A quantitative cross-sectional study was conducted using an anonymous online questionnaire (1KA) with a sample of 68 community nurses from various regions of Slovenia; descriptive statistics were used. A total of 85.5% of respondents reported a need for additional, practice-oriented education. Self-assessed communication competence was moderately high (M = 3.5), while avoidance of communication was low (M = 1.9); the main barriers were emotional burden (66.7%) and time constraints (56.7%). Only 39.3% reported access to psychosocial support, while 79.7% expressed a desire for it. The findings indicate a need for continuous training (practice, simulations, reflection) and systemic support (supervision and debriefing).

Keywords: palliative care, community nursing, educational needs, communication, psychosocial support

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Menadžment u zdravstvu

Efikasno upravljanje predstavlja jedan od ključnih faktora za uspešno funkcionisanje zdravstvenih sistema. Povećana potražnja za zdravstvenim uslugama, demografske promene, ograničeni finansijski resursi i brzi tehnološki razvoj značajno su povećali složenost upravljanja u zdravstvu. Zdravstvene ustanove su stoga suočene sa potrebom primene savremenih menadžerskih pristupa koji podstiču efikasnost, unapređenje kvaliteta i održivost sistema. U tom kontekstu, menadžerske prakse kao što su strateško planiranje, razvoj liderstva, upravljanje kvalitetom i donošenje odluka zasnovano na dokazima postaju ključni faktori za unapređenje organizacionih performansi i zdravstvenih ishoda pacijenata. Cilj ovog rada je da ispita ulogu i značaj savremenih menadžerskih pristupa u zdravstvenim organizacijama i proceni njihov uticaj na operativnu efikasnost, kvalitet zdravstvenih usluga i pacijent-centričnu zdravstvenu zaštitu.

Ključne reči: menadžment u zdravstvu, strateško liderstvo, zdravstveni sistemi, organizacione performanse, unapređenje kvaliteta, pacijent-centrična zdravstvena zaštita

Management in Health Care

Effective management is a fundamental element of well-functioning health care systems. Growing demand for health services, demographic shifts, limited financial resources, and rapid technological advances have greatly increased the complexity of health care management. Health care institutions are therefore required to adopt modern management approaches that promote efficiency, quality improvement, and sustainability. In this context, management practices such as strategic planning, leadership development, quality management, and evidence-based decision-making have become essential for enhancing organisational performance and patient outcomes. The aim of this study is to examine the role and significance of contemporary management approaches in health care organisations and to evaluate their impact on operational efficiency, service quality, and patient-centred care.

Keywords: health care management, strategic leadership, health systems, organisational performance, quality improvement, patient-centred care

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Stanje gospodarstva in dostopnost stanovanj v Sloveniji

Dostopnost stanovanj v Sloveniji je v zadnjem desetletju postala eno ključnih družbeno-ekonomskih vprašanj. Namen prispevka je analizirati povezavo med gospodarskim stanjem in dostopnostjo stanovanj v Sloveniji, pri čemer je posebna pozornost namenjena vplivu rasti BDP, inflacije, obrestnih mer ter realnega dohodka gospodinjstev. Analiza se osredotoča na gibanje cen stanovanj v zadnjem desetletju ter na prepoznavanje ključnih dejavnikov, ki omejujejo dostopnost stanovanj na nepremičninskem trgu. Posebej je obravnavan tudi vpliv gospodarskih šokov na dinamiko stanovanjskega trga. Empirični del temelji na metodi multiple regresijske analize, s katero se preverja vpliv izbranih makroekonomskih kazalnikov na cene in dostopnost stanovanj. Analiza omogoča kvantitativno oceno povezanosti med makroekonomskim okoljem in stanovanjsko dostopnostjo. Rezultati prispevajo k boljšemu razumevanju dejavnikov, ki oblikujejo dostopnost stanovanj v Sloveniji, ter poudarjajo pomen makroekonomskih razmer pri razvoju stanovanjskega trga. Ugotovitve predstavljajo pomembno izhodišče za oblikovanje učinkovitejših stanovanjskih politik in za nadaljnje raziskave na področju nepremičninskega trga.

Ključne besede: dostopnost stanovanj, cene nepremičnin, makroekonomski dejavniki, stanovanjski trg, regresijska analiza

The State of the Economy and Housing Affordability in Slovenia

Housing affordability in Slovenia has become a key socio-economic issue over the past decade. This paper analyses the relationship between economic conditions and housing affordability in Slovenia, with particular attention to the effects of GDP growth, inflation, interest rates, and household real income. The analysis examines housing price developments over the past decade and identifies the main factors constraining housing affordability in the real estate market. Special attention is given to the impact of economic shocks on housing market dynamics. The empirical part of the study uses multiple regression analysis to test the influence of selected macroeconomic indicators on housing prices and affordability. This approach enables a quantitative assessment of the relationship between the macroeconomic environment and housing affordability. The results contribute to a better understanding of the factors shaping housing affordability in Slovenia and highlight the importance of macroeconomic conditions in the development of the housing market. The findings provide a basis for designing more effective housing policies and for further research in the field of real estate markets.

Keywords: housing affordability, real estate prices, macroeconomic factors, housing market, regression analysis

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Krepitev kapacitet v javnem sektorju

Namen prispevka je izpostaviti pomen krepitve kapacitet javnega sektorja, še posebej v majhni a zelo ranljivi državi. V vsakodnevni praksi se krepitev kapacitet omejuje le na njen del – krepitev kapacitet posameznikov, kar pomeni poskrbeti za njihovo izobraževanje in usposabljanje. Ostaja nerazumljeno, katere vsebine stojijo za besedami krepitev kapacitet. Drugi in tretji vidik so namreč kapacitete institucij in sistemov. Ravnati sistemsko pomeni, da se prav nič ne prepušča naključju; v javnem sektorju to pomeni ustrezen zakonodajni okvir in strateško ukrepanje. Prav na področju zdravstva in nege se dogajajo milenijske spremembe: potenciale je treba obvladovati in jim dobro vladati. Danes, ob prehodu v novo dobo se še vedno vse prepogosto gleda na javne službe kot, da niso del ekonomije, da je namreč gospodarstvo tisto, ki proizvaja blaginjo skupnosti, da javni sektor prinaša stroške ne pa dodane vrednosti. Zato prispevek (na primeru sekundarnih podatkov zdravstvene nege v Republiki Sloveniji) odgovarja na vprašanje: Katere so glavne ovire pri krepitvi kapacitet institucij?

Ključne besede: krepitev kapacitet, javni sektor,institucionalne ovire,zdravstvena nega, sistemski pristop

Capacity Building in Public Sector

The purpose of this paper is to highlight the importance of public sector capacity building, which is particularly crucial in a small and vulnerable country. In everyday practice, capacity building is often limited to one aspect: the education of individuals. There is a lack of understanding regarding the full scope of capacity building, that comprises three components: individual, institutional, and systemic capacity building. Managing or governing systemic capacity building means that nothing is left to chance; the public sector must have a legal framework and strategy in place to act effectively. In the field of social care (with medicine as one component), there is currently great potential. These areas must be well managed and governed to deliver added value. However, most people still view social care as merely a cost, believing that only industry generates added value. Therefore, this paper, based on secondary data and literature, addresses the research question: What are the main obstacles to building institutional and systemic capacities in Slovenia?

Keywords: capacity building, public sector, institutional barriers, healthcare, systemic approach

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Metodologija nastave zaštite informacionih sistema: primer ETŠ "Rade Končar"

U ovom radu predstavljena je inovativna metodologija nastave predmeta Zaštita informacionih sistema, prikazana kroz studiju slučaja srednje škole "Rade Končar". Pored standardnih tehnika vizualizacije, interaktivnosti i upotrebe softverskih alata, implementiran je specifičan model za ocenjivanje učeničkih prezentacija nastavnih tema. Ovakav pristup uspešno ostvaruje pedagoške ciljeve kroz razvoj specifičnih kompetencija učenika, što rezultuje dubljim razumevanjem i dugotrajnijim zadržavanjem znanja. Analiza postignutih ocena pokazuje da vizuelno-interaktivni pristup, u kombinaciji sa autonomijom učenika u izboru tema, doprinosi ujednačenijem usvajanju znanja i smanjenju stresa povezanog sa ocenjivanjem. Doprinos ovog rada ogleda se u empirijski validiranom modelu nastave zasnovanom na aktivnom učenju i autonomiji učenika. Rezultati ukazuju na to da predloženi pristup efikasno povezuje teorijska znanja sa praktičnim kompetencijama u oblasti digitalne bezbednosti.

Ključne reči: obrazovanje, nastava, vizualizacija, interaktivnost, digitalna bezbednos

Teaching Methodology of Information Systems Protection: ETŠ"Rade Končar"

This paper presents an innovative teaching methodology for the Information Systems Protection course, illustrated by the case of "Rade Končar" High School. In addition to standard techniques such as visualisation, interactivity, and the use of software tools, a specific model for assessing students' presentations of curricular topics was implemented. This approach successfully achieved its pedagogical goals by developing students' specific competencies, resulting in deeper understanding and longer knowledge retention. Analysis of students' marks indicates that the visual–interactive approach, combined with student autonomy in topic selection, promotes more homogeneous knowledge acquisition and reduces evaluation-related stress. This study presents an empirically validated teaching model based on active learning and student autonomy. The results indicate that the proposed approach effectively bridges theoretical knowledge and practical digital security competencies.

Keywords: education, teaching, visualisation, interactivity, digital security

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Od podatkovnih skladišč do podatkovnih jezerskih skladišč

Prispevek ponuja analizo treh temeljnih paradigem arhitekture podatkov: podatkovna skladišča (angl. Data Warehouse), podatkovna jezera (angl. Data Lake) in podatkovna jezerska skladišča (angl. Data Lakehouse). Pogled na vsako arhitekturo je narejen konceptualno, strukturno in z navedbo pomanjkljivosti. Na podlagi sodobnih raziskav ugotovimo, da je bil prehod od podatkovni skladišč do podatkovnih jezerskih skladišč evolucijski odziv na sodobne podatkovne trende, ki se kažejo zlasti v porastu nestrukturiranih podatkov in v potrebi po stroškovno učinkoviti skalabilnosti. Podatkovna jezerska skladišča se izkažejo kot rešitev, ki zajema dobre strani podatkovnih skladišč in podatkovnih jezer. Izvedena je primerjava najboljših orodij za poslovno obveščanje (angl. Business Intelligence-BI) glede arhitekture podatkovne hrambe, kjer ugotovimo veliko raznolikost. Razvoj gre naprej, v zaključku pokažemo nove trende pri analitiki danes prevladujočih nestrukturiranih podatkov.

Ključne besede: podatkovna skladišča, podatkovna jezera, podatkovna jezerska skladišča, poslovna inteligenca

From Data Warehouses to Data Lakes

This paper analyses three fundamental data architecture paradigms: data warehouses, data lakes, and data lakehouses. Each architecture is examined from conceptual and structural perspectives, with their shortcomings identified. Recent research indicates that the shift from data warehouses to data lakehouses was an evolutionary response to modern data trends, particularly the growth of unstructured data and the need for cost-effective scalability. Data lakehouses offer a solution that combines the best features of data warehouses and data lakes. We compared leading Business Intelligence tools regarding data storage architecture and found significant diversity. As the field continues to evolve, we highlight emerging trends in the analysis of unstructured data, which now predominates.

Keywords: data warehouses, data lakes, data lakehouses, business intelligence

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Primena veštačke inteligencije u novinarstvu kao transformacija poslovnih procesa

Ovaj rad ispituje primenu alata zasnovanih na veštačkoj inteligenciji (VI) u novinarstvu iz perspektive transformacije poslovnih procesa. Postavljen u širi kontekst digitalizacije i organizacionih promena podstaknutih veštačkom inteligencijom, rad istražuje kako budući medijski profesionalci integrišu VI u novinarske aktivnosti i kako percipiraju njene prednosti, rizike i transformativni potencijal. Istraživanje je zasnovano na eksplorativnoj anketi sprovedenoj među 25 studenata novinarstva i medijskih studija na Filozofskom fakultetu u Novom Sadu. Uzorak je obuhvatio 19 studenata završne godine osnovnih studija i 6 studenata master studija. Analiza ispituje koliko često i u koje svrhe se VI koristi, kao i glavne motivacije, izazove i percepcije u vezi sa njenim potencijalom da zameni ljudski rad. Sagledavajući primenu VI u okviru šire transformacije poslovnih procesa, rad doprinosi raspravi o veštačkoj inteligenciji u poslovanju i upravljanju medijima, posebno u kontekstu obrazovanja i buduće medijske radne snage. Takođe analizira na koji način mladi novinari koriste VI alate i kako se njihova profesionalna uloga menja u sve izraženije VI-podržanim redakcijskim okruženjima.

Ključne reči: veštačka inteligencija, novinarstvo, transformacija poslovnih procesa, digitalizacija, primena veštačke inteligencije, upravljanje medijima

Artificial Intelligence Adoption in Journalism as a Business Process Transformation

This paper examines the adoption of artificial intelligence (AI) tools in journalism from the perspective of business process transformation. Set within the broader context of digitalisation and AI-driven organisational change, the study explores how future media professionals integrate AI into journalistic activities and how they perceive its benefits, risks, and transformative potential. The research is based on an exploratory survey conducted among 25 journalism and media studies students at the Faculty of Philosophy in Novi Sad. The sample comprised 19 final-year undergraduate students and 6 master's students. The analysis investigates how frequently and for what purposes AI is used, as well as the main motivations, challenges, and perceptions regarding its potential to replace human labour. By situating AI adoption within broader business process transformation, the study contributes to debates on artificial intelligence in business and media management, particularly in relation to education and the future media workforce. It also examines how emerging journalists engage with AI tools and how their professional roles are evolving in increasingly AI-driven newsrooms.

Keywords: Artificial Intelligence, journalism, business process transformation, digitalisation, AI adoption, media management

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Komparativna međudržavna analiza penetracije društvenih mreža i oglasnog dosega

Ovaj rad ispituje penetraciju društvenih mreža i oglasni doseg (ad reach) ključnih platformi u Bosni i Hercegovini, Srbiji, Sloveniji, Hrvatskoj, Crnoj Gori i Sjevernoj Makedoniji, s posebnim fokusom na njihove implikacije za digitalni marketing u regionalnom kontekstu. Teorijski okvir pravi razliku između društvenih medija i društvenih mreža te daje kratak pregled njihove marketinške relevantnosti. Empirijska analiza zasniva se na sekundarnim podacima iz izvora DataReportal/Kepios (Digital 2026) i primjenjuje deskriptivno-komparativnu metodologiju, koristeći indikatore kao što su broj identiteta na društvenim mrežama, udio u ukupnoj populaciji, penetracija interneta, mobilna povezanost i platformama specifičan oglasni doseg. Rezultati ukazuju na visok ukupni nivo penetracije društvenih mreža u većini analiziranih zemalja, koji u pravilu prelazi 70 odsto, uz izražene razlike između pojedinih platformi. Facebook i YouTube zadržavaju širok doseg, dok Instagram i TikTok pokazuju naročito snažan uticaj na odabranim tržištima, a LinkedIn ostaje strateški značajan u okviru profesionalnog i B2B segmenta.

Ključne reči: društvene mreže, penetracija društvenih medija, doseg oglašavanja, digitalni marketing

Cross-National Analysis of Social Media Penetration and Ad Reach

This paper examines the penetration of social networks and the advertising reach of key platforms in Bosnia and Herzegovina, Serbia, Slovenia, Croatia, Montenegro, and North Macedonia, with particular focus on their implications for digital marketing in a regional context. The theoretical framework distinguishes between social media and social networks, providing a brief overview of their marketing relevance. The empirical analysis is based on secondary data from DataReportal/Kepios (Digital 2026) and employs a descriptive-comparative methodology, using indicators such as social media identities, share of the total population, internet penetration, mobile connectivity, and platform-specific advertising reach. The findings indicate a high overall level of social media penetration across most countries, generally exceeding 70 percent, with notable cross-platform variations. Facebook and YouTube maintain broad reach, while Instagram and TikTok demonstrate particularly strong influence in selected markets, and LinkedIn remains strategically important within the professional and B2B segment.

Keywords: social networks, social media penetration, advertising reach, digital marketing

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Predaja pacienta med ekipo nujne medicinske pomoči in urgentnim centrom z vidika dokumentacije in prenosa informacij

Proces predaje pacienta med ekipo nujne medicinske pomoči in urgentnim centrom je ključen za zagotavljanje neprekinjene zdravstvene obravnave, saj vključuje prenos kliničnih podatkov, dokumentacije in odgovornosti. Neustrezna komunikacija in pomanjkljiva dokumentacija povečujeta tveganje za napake in ogrožata varnost pacienta. Namen raziskave je ugotoviti povezanost med dejavniki kakovostne predaje pacienta ter dejavniki dokumentacije in prenosa informacij v urgentnem centru. Uporabljena je bila kvantitativna raziskovalna metoda s strukturiranim anketnim vprašalnikom, razdeljenim med zaposlene v enotah nujne medicinske pomoči v Sloveniji. Podatki so bili analizirani s kanonično korelacijsko analizo. Rezultati so pokazali srednje močne do močne povezave med kakovostjo predaje ter dokumentacijo in prenosom informacij. Najmočnejša povezava je potrdila, da standardizirana, strukturirana in dokumentirana predaja omogoča jasen, jedrnat in učinkovit prenos informacij. Ugotovitve poudarjajo pomen kakovostne predaje pacienta za varnost pacientov in učinkovitejšo obravnavo ter predstavljajo osnovo za standardizacijo postopkov in izboljšanje praks.

Ključne besede: predaja pacienta, nujna medicinska pomoč, komunikacija, dokumentacija, varnost pacientov

Patient Handover between the Emergency Medical Team and the Emergency Center from the Aspect of Documentation and Information Transfer

The process of transferring patients between the emergency medical team and the emergency centre is crucial for ensuring uninterrupted medical care, as it involves the transfer of clinical data, documentation, and responsibilities. Inadequate communication and incomplete documentation increase the risk of errors and jeopardise patient safety. The purpose of the study was to determine the relationship between factors of quality patient handover and factors of documentation and information transfer in the emergency centre. A quantitative research method was used, with a structured questionnaire distributed among employees in emergency medical services in Slovenia. The data were analysed using canonical correlation analysis. The results showed moderate to strong correlations between the quality of handover and documentation and information transfer. The strongest correlation confirmed that a standardised, structured, and documented handover enables clear, concise, and effective information transfer. The findings emphasise the importance of high-quality patient handover for patient safety and more effective treatment, and provide a basis for standardising procedures and improving practices.

Keywords: patient handover, emergency medical services, communication, documentation, patient safety

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Uloga zelene tranzicije u jačanju konkurentnosti Republike Hrvatske

Republika Hrvatska obvezala se postići cilj Europske unije o postizanju klimatske neutralnosti do 2050. godine. Navedeno podrazumijeva smanjenje GHG emisija za 55 % u odnosu na 1990. godinu. Takav cilj nedvojbeno će utjecati na smjer i intenzitet razvoja hrvatskog gospodarstva. Europska razvojna politika s tim u vezi podupire oslanjanje na zelenu tranziciju kroz osiguravanje dovoljne količine proizvodnje obnovljive energije uz povećanje efikasnosti u energetskom, nekretninskom i industrijskom sektoru. Takva politika podupire industrijsku kompetitivnost u čistu energiju i osigurava energetsku autonomiju. Identificiranje nacionalne strategije za obnovljive izvore energije i energetska efikasnost područja su koja posebno trebaju biti u fokusu. Europski ciljevi za 2050. godinu su jasni međutim intenzitet i način ispunjenja tog cilja još uvijek nije jasno definiran. Jedan od ključnih nedostataka je manjak financijskih sredstava potrebnih za ispunjenje definiranih ciljeva. Glavni cilj ovog rada je analizirati poziciju Republike Hrvatske u mogućnosti ispunjenja zadanog cilja kao i regulatorni te financijski okvir zelene tranzicije.

Ključne riječi: zelena tranzicija, Republika Hrvatska, konkurentnost, klimatska neutralnost, energetska efikasnost

The Role of the Green Transition in Shifting the Competitive Landscape of the Republic of Croatia

The Republic of Croatia has formally committed to the European Union's 2050 climate neutrality targets, necessitating a 55% reduction in greenhouse gas (GHG) emissions compared to 1990 levels. This transition represents a fundamental shift that will determine both the direction and pace of Croatian economic development in the coming decades. EU development frameworks prioritise a strategic shift towards the green transition, focusing on scaling up renewable energy production and increasing efficiency across the energy, industrial, and residential sectors. These policies are designed not only to enhance competitiveness within the clean energy sector but also to secure national energy autonomy. Therefore, identifying a robust national strategy for renewables and energy autonomy must remain a primary policy focus. However, while the 2050 targets are clearly defined at the EU level, the specific pathways and intensity of implementation at the national level remain subjects of ongoing debate. A critical bottleneck is the significant financing gap required to reach these ambitious milestones. This paper evaluates Croatia's current position in achieving these goals and provides a critical analysis of the underlying regulatory and financial frameworks governing the green transition.

Keywords: Green transition, Republic of Croatia, Economic competitiveness, Climate neutrality, Energy efficiency

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Medpoklicno komuniciranje diplomiranih sester v ambulantah

Učinkovito medpoklicno sodelovanje v zdravstvu je temelj kakovostne, varne in celostne obravnave pacientov. Prispeva k boljši koordinaciji zdravstvenih storitev, izboljšuje timsko delo ter zmanjšuje možnost napak pri obravnavi pacientov. Medpoklicna komunikacija, opredeljena kot izmenjava informacij med različnimi zdravstvenimi delavci z ustnimi, pisnimi ali drugimi sredstvi, je eden temeljnih elementov kakovostne zdravstvene obravnave. Predstavlja bistveni del odzivnega, odgovornega in sočutnega timskega pristopa, katerega cilj je spodbujati spoštljivo sodelovanje, podpirati zdravje ter olajšati celostno oskrbo pacientov.

Ključne besede: komunikacija, družinska medicina, diplomirana medicinska sestra

Interprofessional Communication of Registered Nurses in Clinics

Effective interprofessional collaboration in healthcare forms the foundation of high-quality, safe, and comprehensive patient care. It enhances coordination of health services, improves teamwork, and reduces the likelihood of errors in patient care. Interprofessional communication, defined as the exchange of information between different healthcare professionals by oral, written, or other means, is a fundamental element of high-quality healthcare. It is an essential part of a responsive, accountable, and compassionate team approach, aimed at promoting respectful collaboration, supporting health, and facilitating comprehensive patient care.

Keywords: communication, family medicine, registered nurse

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Metapodatkovno podprto rerangiranje rezultatov pri semantičnem iskanju sodne prakse

V prispevku predstavljamo nadgradnjo raziskave semantičnega iskanja sodne prakse, v kateri smo v preteklem letu predstavili osnovni pristop RAG (Retrieval-Augmented Generation) za iskanje podobnih sodnih odločb na podlagi vektorskih predstavitev obrazložitev. Namen tega članka je razširiti našo prejšnjo raziskavo s primerjalno analizo metod RAG in Reranked RAG, pri čemer nadgrajeni pristop rezultate semantičnega iskanja dodatno prerazvršča z uporabo pravnih metapodatkov, pridobljenih iz zgodovinskih primerov sodne prakse. V raziskavi uporabimo sodne odločbe Vrhovnega sodišča Republike Slovenije, pri čemer del Obrazložitev uporabimo za generiranje vektorskih predstavitev, metapodatke, kot so oddelek, področje, institut in zveza, pa vključimo v postopek rerangiranja rezultatov. Uspešnost obeh pristopov primerjamo z vidika natančnosti semantičnega retrievala in pravilnosti predlaganih povezav med odločbami. Rezultati kažejo, da vključitev metapodatkov izboljša relevantnost zadetkov ter poveča natančnost povezovanja vsebinsko sorodnih sodnih odločb, kar potrjuje uporabnost pristopa Reranked RAG pri razvoju naprednih pravnih informacijskih sistemov.

Ključne besede: RAG; Reranked RAG; semantično iskanje; pravni metapodatki; sodna praksa

Metadata-Based Reranking in Semantic Retrieval of Case Law

This paper presents an extension of our previous research on semantic retrieval of case law, in which we introduced a baseline RAG (Retrieval-Augmented Generation) approach for retrieving similar court decisions using vector representations of legal reasoning. The purpose of this paper is to extend our previous research through a comparative analysis of RAG and Reranked RAG methods, where the enhanced approach further reranks semantic search results using legal metadata derived from historical case law examples.The study is based on decisions of the Slovenian Supreme Court, where the reasoning sections are used to generate vector embeddings, while metadata such as department, legal domain, legal institute, and linked decisions are incorporated into the reranking process. The performance of both approaches is evaluated in terms of semantic retrieval accuracy and the correctness of suggested links between court decisions.The findings indicate that metadata-enhanced reranking improves result relevance and increases the accuracy of linking semantically related court decisions, demonstrating the applicability of the Reranked RAG approach in advanced legal information systems.

Keywords: RAG; Reranked RAG; semantic retrieval; legal metadata; case law

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Medijsko i informatičko pravo u eri autokratske globalizacije

Krupni lomovi na planetarnom prostoru uzrokuju geostrateške promjene političke, informacijske, ekonomske, vojne, informatičke a svakako i pravne koje uz medijske prvi bivaju pogaženi. Struktura međunarodnog prava i uvažavanja osnovnih konvencija uspostavljenih u istoriji civilizacije, a naročito poslije Drugog svjetskog rata, sada su "istrošene'' i u stvarnosti neprimjenljive. Cilj rada je analizirati u kojoj meri stanovnici BiH veruju medijima, naročito društvenim mrežama. Savremeni razvoj informacionih tehnologija i digitalnih medija značajno je promijenio način na koji proizvodimo, distribuiramo i konzumiramo informacije, a tradicionalni medijski sistemi, se sve više preobražavaju u digitalne platforme. Globalni medijski prostor više nije ograničen samo na nacionalne granice; on sada funkcioniše kao dio globalne digitalne mreže gdje informacije putuju nevjerovatnom brzinom naslonjen na informacione tehnologije. Simbioza globalnih i novih medija, u službi polit(ika), kao preteča svake druge globalizacije stvaraju pretpostavku poništavanja svih međunardonih pravnih i demokratskih dostignuća i istoriji civilizacije.

Ključne riječi: autokratska globalizacija, digitalne platforme, moć javne riječi, informatičko-medijsko pravo, informatičke tehnologije

Media and Information Law in the Era of Autocratic Globalisation

Major upheavals in the global sphere are causing geostrategic shifts in the political, informational, economic, military, IT and, above all, legal domains, which are primarily undermined by the media. The structure of international law and the observance of fundamental conventions established throughout the history of civilisation, particularly after the Second World War, are now ''worn out'' and, in practice, inapplicable. The aim of this paper is to analyse the extent to which the inhabitants of Bosnia and Herzegovina trust the media, especially social networks. The modern development of information technologies and digital media has significantly changed the way information is produced, distributed and consumed, and traditional media systems are increasingly transforming into digital platforms. The global media space is no longer confined by national borders; it now operates as part of a global digital network where information travels at incredible speed, relying on information technologies. The symbiosis of global and new media, serving political interests and preceding all other forms of globalisation, creates the precondition for the annulment of all international legal and democratic achievements and the history of civilisation.

Keywords: autocratic globalisation, digital platforms, power of public discourse, information and media law, information technologies

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Menedžment kakovosti fizioterapevtske obravnave pacientov po operaciji ramenskega sklepa

Namen članka je predstaviti pomen kakovostne fizioterapevtske obravnave pacientov po operaciji ramenskega sklepa ter analizirati dejavnike, ki vplivajo na uspešnost rehabilitacije z vidika menedžmenta kakovosti. Teoretični del članka obravnava menedžment kakovosti fizioterapevtske obravnave pacientov po operaciji ramenskega sklepa. Kakovost obravnave je opredeljena kot sistematičen proces, ki vključuje načrtovanje, izvajanje, spremljanje in vrednotenje fizioterapevtskih postopkov na podlagi merljivih kazalnikov. Empirični del temelji na podatkih o starosti in spolu pacientov, času začetka fizioterapije po operativnem posegu, subjektivni oceni bolečine ter objektivnih meritvah gibljivosti ramenskega sklepa. Intenzivnost bolečine je ocenjena z vizualno analogno ali numerično lestvico, ki predstavlja zanesljivo in validirano metodo spremljanja bolečine v klinični praksi. Gibljivost ramenskega sklepa je spremljana z objektivnimi meritvami na začetku in ob koncu fizioterapevtske obravnave, kar omogoča oceno funkcionalnega napredka pacienta.

Ključne besede: ramenski sklep, fizioterapevtska obravnava, kakovost zdravstvene obravnave

Quality Management of Postoperative Physiotherapy in Patients After Shoulder Joint Surgery

This professional article highlights the importance of high-quality physiotherapy care for patients following shoulder surgery and analyses the factors influencing rehabilitation success from a quality management perspective. The theoretical section focuses on quality management in physiotherapy care for post-operative shoulder patients. Quality of care is defined as a systematic process involving the planning, implementation, monitoring, and evaluation of physiotherapeutic interventions based on measurable indicators. The analytical section draws on data including patients' age and gender, the timing of physiotherapy initiation after surgery, subjective pain assessments, and objective measurements of shoulder mobility. Pain intensity is evaluated using either a visual analogue scale or a numeric rating scale, both of which are reliable and validated methods for clinical pain monitoring. Shoulder mobility is assessed through objective measurements taken at the start and conclusion of physiotherapy, enabling a comprehensive evaluation of the patient's functional progress.

Keywords: shoulder joint, physiotherapy treatment, quality of care

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Analiza velikostne strukture podjetij, zaposlenosti in prihodkov v Sloveniji

Velikost podjetja predstavlja pomemben dejavnik, ki vpliva na organizacijo poslovanja, razpoložljive vire ter način upravljanja podjetja. V prispevku je preučen pomen velikosti podjetij in analizirana velikostna struktura podjetij ter struktura zaposlenosti v Sloveniji, prav tako predstavljamo različne pristope k določanju velikosti podjetij, merila za njihovo uvrščanje ter vloga mikro, malih, srednjih in velikih podjetij v gospodarstvu. Empirični del raziskave temelji na analizi sekundarnih podatkov Statističnega urada Republike Slovenije za obdobje med letoma 2015 in 2024. Analiza prikazuje gibanje števila podjetij po velikostnih kategorijah, porazdelitev zaposlenih ter razliko v ustvarjenih prihodkih glede na velikost podjetij. Rezultati kažejo, da v Sloveniji prevladujejo mikro podjetja, medtem ko večja podjetja predstavljajo manjši delež vseh podjetij, vendar pa imajo ta pomembno vlogo pri zaposlovanju in ustvarjenih prihodkih glede na velikost podjetij.

Ključne besede: velikost podjetij, zaposlovanje, organizacijska struktura, Slovenija

Analysis of the Size Structure of Enterprises, Employment, and Revenue in Slovenia

Company size is an important factor influencing business organisation, available resources, and management practices. This paper examines the significance of company size and analyses the size structure of companies and the employment structure in Slovenia. It also presents various approaches to determining company size, criteria for classification, and the role of micro, small, medium, and large enterprises in the economy. The empirical part of the study is based on an analysis of secondary data from the Statistical Office of the Republic of Slovenia for the period 2015 to 2024. The analysis shows trends in the number of enterprises by size category, the distribution of employees, and differences in revenue generated according to enterprise size. The results show that micro-enterprises predominate in Slovenia, while larger enterprises account for a smaller share of all enterprises; however, they play a significant role in employment and revenue generation relative to enterprise size.

Keywords: company size, employment, organisational structure, Slovenia

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Bralni klub EFbere na obisku na Univerzi v Novem mestu

V prispevku delimo primer dobre prakse spodbujanja bralne kulture med študenti poslovnih ved na Ekonomski fakulteti Univerze v Ljubljani, ki poteka v sodelovanju mojstrov moderatorjev bralnih klubov po Sloveniji. Na iniciativo revije Bukla smo se leta 2026 odločili gostovati z našim EFbere projektom na Univerzi v Novem mestu in predstaviti teoretično podlago, potrebe po spodbujanju bralne kulture in operacionalizacijo, kako to lahko storimo med mladimi, bodočimi managerji in managerkami. Predstavljena so priporočila v okviru združenja družbeno odgovornih poslovnih šol PRME za uravnoteženje učinkov umeščanja umetne inteligence v visokošolski študij skupaj z branjem knjig in spodbujanja medsebojne graditve bralnih skupnosti.

Ključne besede: trajnostni management, izkušenjsko učenje, bralna kultura

EFreads Reading Club on a Visit to the University of Novo mesto

In this article, we present a good practice example of promoting a reading culture among business students at the School of Economics and Business, University of Ljubljana, implemented in cooperation with moderators of reading clubs across Slovenia. At the initiative of Bukla magazine, we have decided to host our EFbere project at the University of Novo Mesto in 2026 and to present the theoretical basis, the need to promote a reading culture, and the practical ways to achieve this among young people and future managers. Recommendations are provided within the framework of the PRME Association for balancing the impact of introducing artificial intelligence into higher education, alongside reading books and fostering the development of reading communities.

Keywords: sustainable management, experiential learning, reading culture

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Psihološki vidiki prenosa družinskega podjetja na naslednjo generacijo

Prenos družinskega podjetja na naslednjo generacijo predstavlja enega ključnih izzivov, s katerimi se soočajo družinska podjetja, pri čemer imajo poleg ekonomskih in organizacijskih vidikov pomembno vlogo tudi psihološki dejavniki. Namen članka je analizirati zaznavanje teh dejavnikov skozi empirično raziskavo, ki temelji na hipotetičnem scenariju prenosa podjetja na naslednjo generacijo. Poseben poudarek je na čustveni navezanosti ustanovitelja, razvoju psihološkega lastništva in vodstvene identitete naslednika ter vlogi zaposlenih pri vzpostavljanju njegove legitimnosti. Empirični del temelji na anketi, v kateri so anketiranci ocenjevali trditve na Likertovi lestvici. Rezultati kažejo, da anketiranci zaznavajo močno identitetno povezanost ustanovitelja s podjetjem, kar je razlog za oteženo opuščanje nadzora. Omejena avtonomija negativno vpliva na razvoj naslednika, ki težje oblikuje občutek psihološkega lastništva in vodstveno samozavest. Pomemben dejavnik predstavlja tudi lojalnost zaposlenih ustanovitelju, zaradi česar mora naslednik svojo strokovnost in legitimnost dokazati. Vsi ti dejavniki prispevajo k večji verjetnosti medgeneracijskih napetosti in konfliktov. Za uspešen prenos podjetja je ključnega pomena postopno vključevanje naslednika v odločanje.

Ključne besede: družinsko podjetje, prenos podjetja, psihološki dejavniki, psihološko lastništvo, vodstvena legitimnost

Psychological Aspects of Transferring a Family Business to the Next Generation

The transfer of a family business to the next generation is one of the main challenges faced by family businesses, with psychological factors playing a significant role alongside economic and organisational considerations. This article analyses the perception of these factors through an empirical study based on a hypothetical scenario of business transfer to the next generation. It emphasises the founder's emotional attachment, the development of the successor's psychological ownership and leadership identity, and the role of employees in establishing the successor's legitimacy. The empirical section is based on a survey in which respondents rated statements on a Likert scale. The results show that respondents perceive a strong identity connection between the founder and the company, making it difficult for the founder to relinquish control. Limited autonomy negatively affects the successor's development, hindering the development of psychological ownership and leadership confidence. Employee loyalty to the founder is also significant, requiring the successor to demonstrate competence and legitimacy. All these factors increase the likelihood of intergenerational tensions and conflicts. For a successful business transfer, the gradual inclusion of the successor in decision-making is essential.

Keywords: family business, business transfer, psychological factors, psychological ownership, leadership legitimacy

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Zagotavljanje kakovosti in varnosti v zdravstveni dejavnosti

Kakovost in varnost zdravstvene oskrbe sta ključna elementa uspešnega zdravstvenega sistema. Za doseganje te uspešnosti je potrebno zagotoviti več dejavnikov, kar pa pogosto predstavlja izziv. Namen raziskave je bil preučiti mnenja izvajalcev zdravstvene nege o zagotavljanju kakovosti v zdravstveni dejavnosti. Uporabljena je bila kvalitativna metoda s polstrukturiranimi intervjuji z desetimi zdravstvenimi delavci iz različnih zdravstvenih zavodov v Sloveniji. Rezultati so pokazali, da osebje kakovost razume skozi tehnično odličnost, humanističen pristop in sistemsko organiziranost. Največje ovire pri zagotavljanju kakovosti so pomanjkanje kadra, časovne omejitve, administrativna bremena in pomanjkanje komunikacije z vodstvom. Udeleženci so kot prednostne predloge za izboljšave izpostavili okrepitev kadrovske strukture, stalno izobraževanje, zmanjšanje administrativnih obveznosti ter učinkovitejšo komunikacijo in podporo vodstva. Ugotovitve poudarjajo potrebo po celostnem pristopu k izboljševanju kakovosti in varnosti v zdravstveni dejavnosti.

Ključne besede: kakovost, varnost pacientov, zdravstvena nega, organizacija dela

Ensuring Quality and Safety in Healthcare

Quality and safety in healthcare are essential elements of a successful healthcare system. Achieving this success requires addressing several factors, which is often challenging. The purpose of this research was to examine healthcare providers' views on quality assurance in healthcare. A qualitative method was employed, involving semi-structured interviews with ten healthcare professionals from various healthcare institutions in Slovenia. The results indicated that staff perceive quality as technical excellence, a humanistic approach, and systemic organisation. The main obstacles to quality assurance are staff shortages, time constraints, administrative burdens, and lack of communication with management. Participants identified strengthening staffing levels, continuous education, reducing administrative obligations, and more effective communication and support from management as priority suggestions for improvement. The findings highlight the need for a holistic approach to improving quality and safety in healthcare.

Keywords: quality, patient safety, nursing, work organisation

Dr. Sanja Rokvić

Diplomacija onkraj protokola: strateški potenciali EU

V obdobju globalizacije, geopolitične fragmentacije in digitalne transformacije se Evropska unija sooča z izzivom redefinicije svojih instrumentov vpliva in odpornosti. Prispevek obravnava kulturno diplomacijo kot strukturno orodje trajnostnega razvoja, konkurenčnosti in družbene kohezije, ne le kot simbolno dimenzijo zunanjih odnosov. Namen prispevka je pokazati, kako lahko ti neklasični diplomatski pristopi prispevajo k večji konkurenčnosti, odpornosti in globalni prepoznavnosti EU, ki razpolaga z bogatim kulturnim in akademskim kapitalom, vendar njegova strateška vključitev v celovite gospodarsko-diplomatske okvire ostaja omejena. Posebej izstopa potencial diplomatskega turizma – organizacije političnih, kulturnih in akademskih dogodkov, ki ustvarjajo dolgoročni ugledni in investicijski kapital – ter medicinske diplomacije, ki prek čezmejnega zdravstvenega sodelovanja in inovacij krepi mehko moč in tehnološko konkurenčnost. Integracija kulture, zdravstva, turizma in inovacij kot enotnega diplomatskega ekosistema lahko okrepi globalni položaj EU, njeno notranjo kohezijo ter dolgoročno gospodarsko vzdržnost.

Ključne besede: kulturna diplomacija, diplomatski turizem, EU

Diplomacy Beyond Protocol: Strategic Potentials of the EU

In an era of globalisation, geopolitical fragmentation and digital transformation, the European Union faces the challenge of redefining its instruments of influence and resilience. This paper examines cultural diplomacy as a structural tool for sustainable development, competitiveness and social cohesion, rather than merely a symbolic aspect of external relations. The purpose of the research is to demonstrate how these non-traditional diplomatic approaches can contribute to enhanced competitiveness, resilience and global visibility for the EU. Although the EU possesses significant cultural and academic capital, its strategic integration into coherent economic-diplomatic frameworks remains limited. Particular attention is given to the potential of diplomatic tourism – the organisation of political, cultural and academic events that generate long-term reputational and investment capital – as well as medical diplomacy, which, through cross-border healthcare cooperation and innovation, strengthens soft power and technological competitiveness. Integrating culture, health, tourism and innovation into a unified diplomatic ecosystem can enhance the EU's global position, internal cohesion and long-term economic sustainability.

Keywords: cultural diplomacy, diplomatic tourism, EU

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Razumevanje zaupanja in vedenjske vključenosti pri vodstvenem odločanju podprtem z umetno inteligenco

Naraščajoča integracija umetne inteligence (UI) v organizacijske procese spreminja vodstveno odločanje. Študija preučuje odnose med zaupanjem v UI, namero vodij za uporabo UI pri odločanju in zaznano kakovostjo odločitev v velikih podjetjih. Empirična analiza temelji na podatkih ankete, zbranih na naključnem vzorcu 137 velikih slovenskih podjetjih. Za analizo podatkov je bila uporabljena deskriptivna statistika, faktorska analiza in regresijska analiza. Rezultati kažejo, da je zaupanje v UI ključni psihološki dejavnik, ki je pozitivno povezan z namero vodij za uporabo UI. Po drugi strani pa je namera vodij za uporabo UI tesno povezana z višjo zaznano kakovostjo odločitev. Ugotovitve nadalje kažejo, da je zaupanje v UI neposredno povezano tudi z zaznano kakovostjo odločitev. Na splošno študija prispeva k boljšemu razumevanju človeških dejavnikov pri odločanju, podprtem z UI, in poudarja pomen zaupanja in vedenjske zavzetosti za učinkovito in odgovorno uporabo UI v vodstvenih kontekstih.

Ključne besede: umetna inteligenca, zaupanje v umetno inteligenco, namera za uporabo umetne inteligence, zaznana kakovost odločanja

Understanding Trust and Behavioral Engagement in AI-Supported Managerial Decision-Making

The increasing integration of artificial intelligence (AI) into organisational processes is transforming managerial decision-making. This study investigates the relationships between trust in AI, managers' intention to use AI in decision-making, and perceived decision quality in large companies. The empirical analysis is based on survey data collected from 137 managers in Slovenian companies and was conducted using descriptive statistics, exploratory factor analysis, and regression analysis. The results indicate that trust in AI is a key psychological antecedent positively associated with managers' intention to use AI. In turn, managers' intention to use AI is closely linked to higher perceived decision quality. The findings also indicate that trust in AI is directly associated with perceived decision quality. Overall, the study enhances understanding of human factors in AI-supported decision-making and underscores the importance of trust and behavioural engagement for effective and responsible adoption of AI in managerial contexts.

Keywords: artificial intelligence, trust in AI, intention to use AI, perceived decision quality

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The Relationship Between Sustainability and the Management Accounting Information System

In modern corporate governance, the relationship between management accounting and sustainability is no longer merely a theoretical issue but a strategic necessity and a source of competitive advantage. While traditional management accounting focuses primarily on short-term profit maximisation and financial data, the sustainability-oriented approach extends this to long-term value creation and the measurement of environmental and social impacts. The main pillars of integrating these two areas are: bridging the information gap by using modern management accounting information systems (MAIS), environmental management accounting (EMA), long-term decision support (LCC), performance measurement (S-BSC), and compliance and risk management. Overall, the accounting information system makes sustainability measurable and therefore manageable, transforming from a retrospective "mirror" into a strategic "compass" pointing towards the future. In our study, based on secondary research, we outline a management accounting information system in which the dimension of measuring sustainability-related costs appears with a specific focus, particularly in the field of cost calculation.

Keywords: managerial accounting, sustainability, cost calculation, accounting information system

Razmerje med trajnostnostjo in informacijskim sistemom poslovodnega računovodstva

V sodobnem upravljanju podjetij odnos med poslovnim računovodstvom in trajnostjo ni več zgolj teoretično vprašanje, temveč strateška nujnost in vir konkurenčne prednosti. Medtem ko se tradicionalno poslovdno računovodstvo osredotoča predvsem na kratkoročno povečanje dobička in finančne podatke, trajnostno usmerjen pristop to razširja na dolgoročno ustvarjanje vrednosti ter merjenje okoljskih in družbenih vplivov. Glavni stebri integracije teh dveh področij so: premostitev informacijske vrzeli z uporabo sodobnih informacijskih sistemov poslovodnega računovodstva (MAIS), okoljsko poslovodno računovodstvo (EMA), podpora dolgoročnim odločitvam (LCC), merjenje uspešnosti: (S-BSC), skladnost in obvladovanje tveganj. Na splošno računovodski informacijski sistem omogoča merljivost trajnosti in s tem njeno upravljanje, pri čemer se iz retrospektivnega »ogledala« preoblikuje v strateški »kompas«, usmerjen v prihodnost. V naši študiji, ki temelji na sekundarnih raziskavah, opredeljujemo računovodski informacijski sistem, v katerem se dimenzija merjenja stroškov, povezanih s trajnostjo, pojavlja s posebnim poudarkom, zlasti na področju izračuna stroškov.

Ključne besede: poslovodno računovodstvo, trajnost, izračun stroškov, računovodski informacijski sistem

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Upravljanje obrazovanjem: IKT i podsticanje ravoja samoregulacije učenja

Cilj rada je da skrene pažnju na primenu informaciono-komunikacionih tehnologija (IKT) za podsticanje samoregulacije učenja, kao značajnog aspekta upravljanja obrazovanjem, koji se odnosi na potrebu za suštinskim didaktičkim promenama u savremenom organizovanju obrazovanja. Fokus je na visokom obrazovanju u smislu potrebe restrukturisanja nastavnog rada u skladu sa osnovnim karateristikama Generacije Z, jer se situacija koju imamo u savremenom obrazovanju karakteriše problemima nedostatka motivisanosti za klasično učenje i poučavanje. Osnovni nalazi, posmatrani iz didaktičkih aspekata, odnose se na konstatacije da se IKT posmatra kao alat adaptivne i personalizovane didaktike, zatim kao podrška formativnom praćenju i diferencijaciji i kao sredstvo koje jača istraživačko i problemsko učenje, naročito kod darovitih studenata. Jedan od ključnih zaključaka je konstatacija da AI u percepciji nastavnika nije zamena za didaktički odnos, već potencijalno snažan alat u rukama kompetentnog nastavnika, što je u potpunosti u skladu sa savremenim alosteričnim didaktičkim modelima učenja i poučavanja i potrebama generalne restrukturacije nastave u cilju podsticanja samoregulacije učenja.

Ključne reči: upravljanje obrazovanjem, IKT u funkciji samoregulacije učenja i počavanja

Educational Management: ICT and the Promotion of Self-Regulated Learning Development

The aim of this paper is to highlight the application of information and communication technologies (ICT) in fostering self-regulated learning as a key aspect of educational management, which underscores the need for substantive didactic changes in the contemporary organisation of education. The focus is on higher education, particularly the necessity of restructuring teaching practices to align with the fundamental characteristics of Generation Z, as contemporary education faces issues related to a lack of motivation for traditional learning and teaching. The key findings, from a didactic perspective, indicate that ICT is regarded as a tool for adaptive and personalised didactics, as support for formative assessment and differentiation, and as a means of strengthening inquiry-based and problem-based learning, especially among gifted students. One of the central conclusions is that, in teachers' perceptions, AI is not a substitute for the didactic relationship, but rather a potentially powerful tool in the hands of a competent teacher.

Keywords: educational management, ICT in the function of self-regulated learning and teaching

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Uticaj obrazovne destrukcije na tržište rada

Ovaj rad ispituje obrazovnu destrukciju kao proces pada obrazovnih standarda i menjenja sistemske uloge obrazovanja u savremenom društvu nakon pandemije Covid-19. Cilj studije je da analizira efekte ovog fenomena na strukturu tržišta rada. Diskusija se zasniva na teorijsko-analitičkom pristupu u okviru političke ekonomije obrazovanja i debate o digitalizaciji. Nalazimo da ubrzana digitalna transformacija, u kombinaciji sa neoliberalnim okvirima, doprinosi stvaranju formalno kvalifikovane, ali funkcionalno ograničene radne snage. Posledice su segmentacija tržišta rada, smanjena profesionalna autonomija i ograničeni inovacioni potencijal. Rad ističe ulogu univerziteta kao razvojno orijentisanih društvenih institucija.

Ključne reči: obrazovna destrukcija, tržište rada, digitalizacija, kvalitet obrazovanja

The Impact of Educational Destruction on the Labor Market

This paper examines educational destruction as a process involving declining educational standards and the changing systemic role of education in contemporary society following the Covid-19 pandemic. The study analyses the effects of this phenomenon on the structure of the labour market. The discussion adopts a theoretical-analytical approach within the political economy of education and debates on digitalisation. The findings indicate that accelerated digital transformation, combined with neoliberal frameworks, contributes to the creation of a formally qualified but functionally limited workforce. The consequences include labour market segmentation, reduced professional autonomy, and constrained innovation potential. The paper highlights the role of universities as development-oriented social institutions.

Keywords: educational destruction, labour market, digitalisation, quality of education

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Higiena rok kot temelj preprečevanja okužb: pogled zdravstvenih delavcev iz klinične prakse

Higiena rok je eden ključnih ukrepov za preprečevanje okužb, povezanih z zdravstveno oskrbo, vendar v praksi pogosto prihaja do odstopanj med znanjem in izvajanjem. Kljub znanim smernicam in rednim izobraževanjem v praksi pogosto prihaja do odstopanj med znanjem in izvajanjem higiene rok. Namen raziskave je bil preučiti izkušnje, stališča in ovire zdravstvenih delavcev pri vsakodnevnem izvajanju higiene rok ter njihovo dojemanje njenega pomena. Uporabljena je bila kvalitativna metoda s polstrukturiranimi intervjuji, v katere je bilo vključenih 10 zdravstvenih delavcev iz različnih kliničnih okolij. Soglasno so poudarili velik pomen higiene rok za varnost pacientov in zaposlenih. Razkuževanje rok ocenjujejo kot pogostejše in bolj praktično od umivanja zaradi boljše dostopnosti in prihranka časa. Med najpogostejšimi ovirami so navedli pomanjkanje časa, hiter tempo dela, utrujenost, razdraženo kožo ter občasno pomanjkanje opreme. Čeprav je znanje po njihovem mnenju dobro, doslednost v stresnih situacijah ni vedno zagotovljena. Rezultati kažejo, da je učinkovita higiena rok odvisna predvsem od organizacijskih pogojev, delovne obremenitve in kulture varnosti.

Ključne besede: higiena rok, preprečevanje okužb, zdravstveni delavci, klinična praksa.

Hand Hygiene as the Foundation of Infection Prevention: Insights from Clinical Practice

Hand hygiene is a key measure for preventing healthcare-associated infections, yet discrepancies between knowledge and practice remain common. This study explored healthcare workers' experiences, attitudes, and perceived barriers related to daily hand hygiene and their understanding of its importance. A qualitative approach using semi-structured interviews was conducted with 10 healthcare professionals from various clinical settings. Participants unanimously emphasised the crucial role of hand hygiene in ensuring patient and staff safety. Hand disinfection was described as more frequent and practical than handwashing due to greater accessibility and time efficiency. Reported barriers included lack of time, heavy workload, fatigue, skin irritation, and occasional equipment shortages. Although knowledge was considered adequate, adherence was not always consistent, especially in stressful situations. The findings suggest that effective hand hygiene depends not only on knowledge but also on organisational conditions, workload, and a strong culture of safety.

Keywords: hand hygiene, infection prevention, healthcare professionals, clinical practice

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Vpliv temperature na koncentracijo raztopljenega ozona v odpadnih vodah

Temperaturne spremembe, povezane z naraščanjem globalne temperature, pomembno vplivajo na učinkovitost procesov čiščenja odpadnih voda. Namen raziskave je preučiti vpliv sezonskih temperaturnih sprememb na proces ozonizacije kot dela terciarne obdelave odpadne vode iz mlečne industrije. Ozonizacija kot napreden oksidacijski proces omogoča razgradnjo organskih onesnaževal, dezinfekcijo ter prispeva k povečanju koncentracije raztopljenega kisika na iztoku, kar je pomembno za ohranjanje občutljivih vodnih ekosistemov, zlasti habitata Proteus anguinus na kraških območjih Slovenije. Eksperimentalni del je bil izveden na čistilni napravi mlekarne Krepko z uporabo ozonizatorja SP-5. Spremljani so bili temperatura zraka in vode, čas ozonizacije ter koncentracija raztopljenega ozona. Rezultati kažejo, da koncentracija ozona hitro narašča v začetni fazi in se nato stabilizira. Sezonske temperaturne razlike vplivajo predvsem na intenzivnost procesa, medtem ko kontaktni čas ostaja ključni dejavnik učinkovitosti ozonizacije.

Ključne besede: temperaturne spremembe, ozonizacija, odpadne vode, Proteus anguinus

Impact of Temperature on the Concentration of Dissolved Ozone in Wastewater

Temperature changes associated with rising global temperatures significantly affect the efficiency of wastewater treatment processes. The aim of the study is to examine the impact of seasonal temperature variations on the ozonation process during tertiary wastewater treatment from the dairy industry. Ozonation, as an advanced oxidation process, enables the degradation of organic pollutants, disinfection, and contributes to increasing the concentration of dissolved oxygen in the effluent, which is important for the preservation of sensitive aquatic ecosystems, particularly the habitat of Proteus anguinus in the karst regions of Slovenia. The experimental part was carried out at the wastewater treatment plant of Krepko using the SP-5 ozonator. Air and water temperature, ozonation time, and dissolved ozone concentration were monitored. The results show that ozone concentration increases rapidly in the initial phase and then stabilises. Seasonal temperature differences mainly affect the process intensity, while contact time remains the key factor determining ozonation efficiency.

Keywords: temperature changes, ozonation, wastewater, Proteus anguinus

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Vloga napredne zdravstvene nege v primarni zdravstveni oskrbi

Napredna zdravstvena nega predstavlja pomemben pristop k izboljšanju kakovosti in dostopnosti primarne zdravstvene oskrbe. Medicinske sestre z naprednimi znanji in ustreznimi kompetencami lahko pomembno prispevajo k razbremenitvi zdravnikov, učinkovitejšemu vodenju kroničnih bolnikov, preventivni dejavnosti ter zdravstveni vzgoji pacientov. Namen raziskave je bil ugotoviti, kako dobro so pacienti v Sloveniji seznanjeni s konceptom napredne zdravstvene nege in kakšno je njihovo mnenje o vključevanju medicinskih sester z naprednimi znanji v primarno oskrbo. Uporabljena je bila kvantitativna metodologija, podatki pa so bili zbrani z anonimnim anketnim vprašalnikom med 50 pacienti. Rezultati so pokazali, da večina anketirancev koncepta napredne zdravstvene nege ne pozna, vendar hkrati prepoznavajo njene prednosti, kot so krajše čakalne dobe, boljša dostopnost zdravstvenih storitev ter več možnosti za svetovanje in preventivo. Ugotavljamo, da bo za uspešno vključevanje napredne zdravstvene nege v slovenski zdravstveni sistem potrebno večje ozaveščanje pacientov, ustrezna zakonska ureditev ter okrepljeno sodelovanje med zdravniki in naprednimi medicinskimi sestrami.

Ključne besede: napredna zdravstvena nega, primarna zdravstvena oskrba, medicinske sestre z naprednimi znanji, kakovost oskrbe, zadovoljstvo pacientov

The Role of Advanced Nursing Practice in Primary Health Care

Advanced nursing care represents an important approach to improving the quality and accessibility of primary healthcare. Advanced practice nurses, with their additional knowledge and competencies, can contribute significantly to reducing physicians' workload, improving chronic disease management, strengthening preventive activities, and educating patients. The purpose of the study was to determine how well patients in Slovenia are familiar with the concept of advanced nursing care and what their opinion is regarding the inclusion of advanced practice nurses in primary healthcare. A quantitative research methodology was used, and data were collected through an anonymous survey questionnaire conducted among 50 patients. The results showed that the majority of respondents are not familiar with the concept of advanced nursing care; however, they do recognize its advantages, such as shorter waiting times, better accessibility of healthcare services, and greater opportunities for counselling and prevention. It can be concluded that successful integration of advanced nursing care into the Slovenian healthcare system will require greater patient awareness, appropriate legal regulation, and stronger cooperation between physicians and advanced practice nurses.

Keywords: advanced nursing care, primary healthcare, advanced practice nurses, quality of care, patient satisfaction

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Kratkoročni učinki uporabe NeoRhythma na bolečino in kakovost spanja

Z delom povezana bolečina v vratni hrbtenici je pogosta pri zaposlenih s sedentarno obremenitvijo in pomembno vpliva na kakovost spanja ter psihofizično počutje. Med neinvazivnimi pristopi za obvladovanje teh težav se uveljavlja uporaba pulzirajočih elektromagnetnih polj (ang. PEMF). Namen raziskave je bil ovrednotiti kratkoročni vpliv vsakodnevne uporabe naprave NeoRhythm (2,5 mT, 16 Hz, 30 minut dnevno) na subjektivno zaznavo bolečine, kakovost spanja in psihofizično počutje pri zaposlenih s sedentarno obremenitvijo. Raziskava je temeljila na prospektivni deskriptivni kvantitativni metodologiji. V vzorec je bilo vključenih pet zaposlenih, starih med 40 in 64 let, s prisotno bolečino v vratni hrbtenici. Podatki so bili zbrani pred začetkom intervencije in po trimesečni uporabi naprave z uporabo lestvice za oceno bolečine ter Likertovih lestvic za oceno kakovosti spanja in psihofizičnega počutja. Rezultati so pokazali statistično značilno zmanjšanje povprečne intenzivnosti bolečine za 45,5 % ($p = 0{,}031$) ter zmanjšanje vpliva bolečine na dnevne aktivnosti za 63,6 % ($p = 0{,}031$). Zmanjšal se je tudi vpliv bolečine na koncentracijo za 55,6 % ($p = 0{,}031$). Število dni z bolečino se je zmanjšalo za 68,8 %. Ugotovljene so bile visoke vrednosti učinka ($r > 0{,}75$), kar kljub majhnemu vzorcu nakazuje na klinično pomembne spremembe. Deskriptivni kazalci so nakazali tudi izboljšanja na področju kakovosti spanja.

Ključne besede: pulzirajoča elektromagnetna polja, bolečina v vratni hrbtenici, sedentarno delo, kakovost spanja, psihofizično počutje

Short-term Effects of NeoRhythm Use on Pain and Sleep Quality

Work-related neck pain is common among employees with sedentary workloads and significantly affects sleep quality and psychophysical well-being. Among non-invasive approaches for managing these problems, pulsed electromagnetic fields (PEMF) are increasingly used. The aim of this study was to evaluate the short-term effects of daily use of the NeoRhythm device (2.5 mT, 16 Hz, 30 minutes per day) on subjective pain perception, sleep quality, and psychophysical well-being in employees with sedentary workloads. The study employed a prospective descriptive quantitative methodology. The sample comprised five employees aged 40 to 64 years with existing neck pain. Data were collected before the intervention and after three months of device use, using a pain rating scale and Likert scales assessing sleep quality and psychophysical well-being. The results showed a statistically significant reduction in mean pain intensity by 45.5% ($p = 0.031$) and a reduction in the impact of pain on daily activities by 63.6% ($p = 0.031$). The impact of pain on concentration decreased by 55.6% ($p = 0.031$). The number of days with pain decreased by 68.8%. Large effect sizes were observed ($r > 0.75$), which, despite the small sample size, indicate clinically meaningful changes. Descriptive indicators also suggested improvements in sleep quality.

Keywords: pulsed electromagnetic fields, neck pain, sedentary work, sleep quality, psychophysical well-being

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Turistička infrastruktura i prostorna koncentracija smještajnih kapaciteta u Crnoj Gori kao signal razvojnih disproporcija

Turizam je jedan od najdinamičnijih sektora savremene ekonomije, ali njegova neujednačena prostorna distribucija često produbljuje regionalne razvojne razlike. Ovaj rad ispituje u kojoj mjeri turistička infrastruktura reflektuje regionalnu polarizaciju u Crnoj Gori, koristeći distribuciju smještajnih kapaciteta kao indikator razvojnih disproporcija. Analiza je zasnovana na podacima za 2025. godinu, uz primjenu deskriptivne statistike i pokazatelja koncentracije. Rezultati ukazuju na izraženu dominaciju primorske regije u odnosu na centralni i sjeverni dio zemlje, kao i na nepovoljan odnos kolektivnog i individualnog smještaja. Ovakva konfiguracija uzrokuje prekomjeran pritisak na obalni prostor, naglašenu sezonalnost i ograničenu disperziju turističkih koristi. Rad zaključno predlaže smjernice za uravnoteženje regionalnog razvoja kroz strateško planiranje kapaciteta, ciljane investicije i regulatorne instrumente usklađene sa principima održivosti.

Ključne riječi: smještajni kapaciteti, turistička infrastruktura, održivi razvoj, Crna Gora, polarizacija

Tourist Infrastructure and Spatial Concentration of Accommodation Capacities in Montenegro as a Signal of Developmental Disproportions

Tourism is a key economic driver, yet its uneven spatial distribution often exacerbates regional development gaps. This paper examines the extent to which tourism infrastructure reflects regional polarisation in Montenegro, using the distribution of accommodation capacities as an empirical indicator of developmental disparities. Based on 2025 data, the study employs descriptive statistics and concentration indices to analyse regional capacity shares. The findings reveal a significant dominance of the coastal region over the central and northern parts of the country, as well as a disproportionate ratio between collective and individual accommodation. This situation leads to increased pressure on coastal resources, heightened seasonality, and limited dispersion of economic benefits to the hinterland. The paper concludes by proposing guidelines for balanced regional development through strategic capacity planning, targeted investments, and regulatory instruments aligned with sustainability principles.

Keywords: accommodation capacities, tourist infrastructure, sustainable development, Montenegro, polarisation

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Dedovanje in davčni vidiki nasledstva v družinskih podjetjih

Družinska podjetja predstavljajo pomemben del gospodarstva, saj pomembno prispevajo k ustvarjanju delovnih mest, gospodarski stabilnosti in razvoju podjetništva. Kljub njihovemu pomenu pa se številna družinska podjetja soočajo z izzivi, povezanimi s prenosom lastništva in vodenja podjetja na naslednjo generacijo. Namen članka je predstaviti pomen pravočasnega načrtovanja nasledstva ter poudariti vlogo pravnih in davčnih dejavnikov, ki lahko vplivajo na uspešnost prenosa podjetja. V teoretičnem delu članka so predstavljene značilnosti družinskih podjetij, pomen nasledstva ter osnovni pravni in davčni okvirji, ki urejajo prenos podjetja. Empirični del raziskave temelji na poglobljenem intervjuju z lastnikom družinskega podjetja, s katerim smo želeli pridobiti vpogled v praktične izkušnje in razmišljanja o prenosu podjetja na naslednjo generacijo. Rezultati raziskave kažejo, da se lastniki družinskih podjetij pogosto zavedajo pomena medgeneracijskega prenosa podjetja, vendar formalni načrti nasledstva v praksi niso vedno pravočasno pripravljeni. Prenos podjetja se pogosto odvija postopoma, pri čemer se mlajša generacija najprej vključuje v delo podjetja in skozi čas pridobiva potrebne izkušnje ter znanje. Raziskava je pokazala tudi, da imajo pravni in davčni vidiki pomembno vlogo pri načrtovanju prenosa podjetja, saj lahko vplivajo na finančno stabilnost podjetja in uspešnost samega prenosa.

Ključne besede: družinska podjetja, nasledstvo, prenos lastništva, pravni vidiki, davčni vidiki

Inheritance and Tax Aspects of Succession in Family Businesses

Family businesses constitute a significant part of the economy, as they make substantial contributions to job creation, economic stability, and the development of entrepreneurship. Despite their importance, many family businesses encounter challenges related to transferring ownership and management to the next generation. The aim of this article is to highlight the importance of timely succession planning and to emphasise the role of legal and tax factors that may affect the success of business transfers. The theoretical section presents the characteristics of family businesses, the significance of succession, and the basic legal and tax frameworks governing business transfers. The empirical part of the research is based on an in-depth interview with the owner of a family business, through which the study seeks to gain insight into practical experiences and perspectives on transferring the business to the next generation. The research results show that owners of family businesses are often aware of the importance of intergenerational business transfer; however, formal succession plans are not always prepared in advance. The transfer of the business often occurs gradually, with the younger generation first becoming involved in the company's operations and, over time, acquiring the necessary experience and knowledge. The research also shows that legal and tax aspects play a significant role in planning business transfers, as they can affect the financial stability of the company and the success of the transfer itself.

Keywords: family businesses, succession, ownership transfer, legal aspects, tax aspects

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Dejavniki stresa na delovnem mestu in strategije za njihovo obvladovanje

V raziskavi smo proučevali dejavnike stresa na delovnem mestu ter strategije, s katerimi zaposleni v manjšem računovodskem podjetju obvladujejo stres. Namen raziskave je bil ugotoviti, kateri dejavniki povzročajo največ stresa, kako doživljajo stres zaposleni in katere načine obvladovanja uporabljajo, da bi ublažili njegove negativne učinke. Teoretični del povzema bistvena spoznanja o nastanku, simptomih in posledicah stresa, s poudarkom na izgorelosti kot skrajni fazi kroničnega delovnega stresa. Empirični del temelji na kvantitativni raziskavi, izvedeni z anketnim vprašalnikom med vsemi zaposlenimi v izbranem manjšem računovodskem podjetju. Rezultati kažejo, da zaposleni najvišje ravni stresa zaznavajo v obdobjih intenzivne delovne obremenitve, zlasti ob pripravi letnih poročil in davčnih napovedi. Glavni dejavniki stresa so prevelik obseg dela, časovni pritiski, visoka pričakovanja strank ter odgovornost za točnost finančnih podatkov. Kljub prisotnosti teh stresorjev se zaposleni ne soočajo s konflikti ali slabimi odnosi, saj v podjetju prevladujeta dobra organizacijska klima in močna podpora vodstva. Najpogosteje uporabljene strategije obvladovanja stresa vključujejo načrtovanje in organiziranje dela, izmenjavo izkušenj s sodelavci ter jemanje krajših odmorov med delom. Ugotovitve potrjujejo, da učinkovito obvladovanje stresa zahteva kombinacijo individualnih in organizacijskih ukrepov.

Ključne besede: stres na delovnem mestu, izgorelost, računovodski poklic, obvladovanje stresa, organizacijska klima, vloga vodstva

Workplace Stress Factors and Strategies for Managing Them

In this research, we examined the factors causing workplace stress and the strategies employees in a small accounting company use to cope with it. The study aimed to identify the most frequent stressors, explore how employees experience stress, and assess which coping strategies they find most effective. The theoretical section summarises key findings about the origins, symptoms, and consequences of stress, emphasising burnout as the final stage of chronic occupational stress. The empirical section is based on a quantitative survey conducted among all employees in the selected small accounting company. The results show that employees experience the highest levels of stress during periods of heavy workload, particularly when preparing annual reports and tax declarations. The main sources of stress are excessive workload, time pressure, high client expectations, and responsibility for the accuracy of financial data. Despite these stressors, employees report no interpersonal conflicts, as a positive organisational climate and strong managerial support prevail in the company. The most common coping strategies include work planning and organisation, sharing experiences with colleagues, and taking short breaks during work. The findings confirm that effective stress management requires a combination of individual and organisational measures.

Keywords: workplace stress, burnout, accounting profession, stress management, organisational climate, leadership role

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Regionalna trgovinska saradnja kao stub stabilnosti: iskustva BiH u okviru CEFTA Sporazuma

Rad analizira trgovinske odnose Bosne i Hercegovine sa zemljama članicama Sporazuma o slobodnoj trgovini u Centralnoj Evropi (CEFTA), s ciljem utvrđivanja efekata Sporazuma o slobodnoj trgovini na spoljnotrgovinsku razmjenu i konkurentnost domaće privrede. Istraživanje se zasniva na analizi statističkih podataka o izvozu i uvozu zemalja članica CEFTA, kao i analizi trgovinske razmjene sa BiH za period 2019–2024. godine. Rezultati pokazuju, da je glavni trgovinski partner zemalja CEFTA Evropska unija (EU), čiji udio u ukupnom uvozu iznosi 51,93 % i u ukupnom izvozu 67,15 %. CEFTA zemlje učestvuju sa oko 17% u ukupnom izvozu BiH i oko 12 % u ukupnom uvozu, što potvrđuje da regionalna saradnja ostaje jedan od stubova spoljnotrgovinske politike zemlje. Srbija, Crna Gora i Sjeverna Makedonija, predstavljaju najvažnije trgovinske partnere BiH u okviru CEFTA Sporazuma.

Ključne riječi: CEFTA, liberalizacija trgovine, ekonomske integracije

Regional Trade Cooperation as a Pillar of Stability: The Experience of Bosnia and Herzegovina within the CEFTA Agreement

The paper analyzes the trade relations of Bosnia and Herzegovina with the member countries of the Central European Free Trade Agreement (CEFTA), with the aim of determining the effects of the free trade agreement on foreign trade exchange and the competitiveness of the domestic economy. The research is based on the analysis of statistical data on exports and imports of CEFTA member countries, as well as the analysis of trade exchange with Bosnia and Herzegovina for the period 2019–2024. The results show that the main trading partner of CEFTA countries is the European Union (EU), whose share in total imports amounts to 51.93% and in total exports 67.15%. CEFTA countries account for about 17% of Bosnia and Herzegovina's total exports and about 12% of its total imports, confirming that regional cooperation remains one of the pillars of the country's foreign trade policy. Serbia, Montenegro, and North Macedonia represent the most important trading partners of Bosnia and Herzegovina within the CEFTA Agreement.

Ključne besede: CEFTA, trade liberalization, economic integration

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Učinkovitost Finančne uprave RS pri izvajanju finančnih nadzorov, preiskav in izvršb

Finančna uprava Republike Slovenije ima operativno in izvršilno vlogo, saj neposredno izvršuje davčno zakonodajo, vodi davčne postopke, pobira davke in prispevke ter izvaja nadzor nad davčnimi zavezanci. S svojimi pooblastili neposredno vpliva na ravnanje zavezancev in predstavlja ključen mehanizem za uveljavljanje davčne discipline v praksi. Namen prispevka je obravnavati učinkovitost Finančne uprave RS pri izvajanju finančnih nadzorov, preiskav in izvršb ter analizirati ključne dejavnike, ki vplivajo na uspešnost njenega delovanja. Poseben poudarek je namenjen vlogi finančnega nadzora in preiskav pri odkrivanju nepravilnosti, preprečevanju davčnih utaj ter zagotavljanju zakonitega in preglednega poslovanja davčnih zavezancev. Predstavili bomo načine izvajanja nadzorov, metode odkrivanja kršitev ter postopke izvršb, ki omogočajo izterjavo neporavnanih obveznosti. V ugotovitvah poudarjamo pomen učinkovitega nadzornega sistema, ustrezne zakonodaje ter sodelovanja med institucijami za izboljšanje uspešnosti finančnih nadzorov, preiskav in izvršb. Na koncu predstavimo tudi predloge za izboljšanje učinkovitosti poslovanja Finančne uprave RS, zlasti na področju digitalizacije postopkov, izboljšanja analitičnih metod ter krepitve strokovnih kompetenc zaposlenih.

Ključne besede: Finančna uprava RS, davčni postopek, pobiranje davkov, izvajanje nadzora, davčna disciplina

The Efficiency of the Financial Administration's Operations in Carrying out Financial Supervisions, Investigations and Enforcements

The Financial Administration of the Republic of Slovenia has both operational and executive roles, as it directly implements tax legislation, conducts tax procedures, collects taxes and contributions, and supervises taxpayers. Through its powers, it directly influences taxpayer behaviour and serves as a key mechanism for enforcing tax discipline in practice. This paper discusses the effectiveness of the Financial Administration's activities in financial supervision, investigations, and enforcement, and analyses the key factors affecting the success of its operations. Special emphasis is placed on the role of financial supervision and investigations in detecting irregularities, preventing tax evasion, and ensuring the lawful and transparent conduct of taxpayers. The methods of conducting supervision, detecting violations, and enforcement procedures enabling the recovery of outstanding liabilities are presented. The findings highlight the importance of an effective supervisory system, appropriate legislation, and institutional cooperation for improving the success of financial supervision, investigations, and enforcement. Proposals are also presented for improving the efficiency of the Financial Administration's operations, particularly in digitising procedures, enhancing analytical methods, and strengthening the professional competencies of employees.

Keywords: Financial administration, tax procedure, tax collection, supervision, tax discipline

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Poslovna etika in družbena odgovornost v stavniški industriji

Industrija stav je postala vse bolj pomemben del digitalnega zabavnega gospodarstva, kar sproža pomembne etične pomisleke glede varstva potrošnikov, trženjskih praks in družbene odgovornosti podjetij. Namen prispevka je raziskati, ali stavnice delujejo v skladu z načeli poslovne etike in družbene odgovornosti ali pa ima dobiček prednost pred dobrobitjo potrošnikov. Študija uporablja mešano metodo dela. Kvantitativni del sestavlja anketa, izvedena med 52 študenti, starimi od 20 do 30 let, kvalitativni del pa temelji na primerjalni analizi dveh podjetij, ki delujeta v Bosni in Hercegovini, Mozzartbet in Meridianbet.tection.

Ključne besede: poslovna etika, družbena odgovornost podjetij, stavniška industrija, odgovorno igranje na srečo, varstvo potrošnikov

Business Ethics and Social Responsibility in the Betting Industry

The betting industry has become an increasingly prominent part of the digital entertainment economy, raising important ethical concerns about consumer protection. This paper aims to examine whether betting companies operate in accordance with business ethics principles or prioritise profit over consumer welfare. The study uses a mixed-method approach, including a survey of 52 students and a comparative analysis of Mozzartbet and Meridianbet. Findings indicate that respondents perceive advertising as encouraging frequent gambling and view responsible gambling initiatives mainly as a marketing strategy.

Keywords: business ethics, corporate social responsibility, betting industry, responsible gambling, consumer protection

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Upotreba ChatGPT-a u kreiranju kampanja digitalnog marketinga za društvene mreže

Povećani rast i integracija vještačke inteligencije u digitalnom marketingu je masivno transformisala način na koji se stvaraju, testiraju i izvršavaju kampanje, posebno na društvenim mrežama. U moru alata koje su došle sa vještačkom inteligencijom, ChatGPT se istakao kao jedna od vodećih solucija za stvaranje ideja i sadržaja, testiranje scenarija i strateško planiranje. Ovaj rad će obraditi ulogu i mogućnost ChatGPT-a u kreiranju marketinške kampanje za društvene mreže kroz studiju slučaja. Istraživanje je bazirano na stvaranju i analizi kampanje za mobilnu aplikaciju, u kojoj je ChatGPT bio korišten kao primarni alat za kreiranje ideja, sadržaja i komunikacionih taktika. Rezultati pokazuju da upotreba ovog LLM-a doprinosi efikasnosti u radu, bržem stvaranju sadržaja i dosljednosti u načinu komunikacije. Međutim, istraživanje je pokazalo i pojedina ograničenja, kao što je nedostatak kontekstualne dubine, ponekad generičnih odgovora (output-a), kao i zavisnosti od korisničkog unosa. Zaključak studije jeste da je ChatGPT vrijedan resurs u digitalnom marketingu, ali da ne može zamijeniti ljudsku kreativnost, strateško razmišljanje i planiranje. Njegova upotreba leži u analiziranju ljudskih tvorevina i poboljšavanju istih, posebno u poljima gdje su resursi ograničeni, kao što su manji biznisi. Iz ovih praktičnih i teoretskih uvida, možemo zaključiti da je korišćenje AI alata, posebno ChatGPT-a u digitalnom marketingu zahtijeva balans između automatizacije i korisničkog unosa.

Ključne riječi: ChatGPT, vještačka inteligencija, digitalni marketing, društvene mreže, planiranje sadržaja

The Application of ChatGPT in Developing Digital Marketing Campaigns for Social Media

The increasing integration of artificial intelligence in digital marketing has significantly transformed the way campaigns are created, tested and executed, especially on social media platforms. Among the various tools that AI has provided, ChatGPT has emerged as a widely used solution for idea generation, content development, scenario testing and strategic planning. This paper examines the role and capability of ChatGPT in creating marketing campaigns for social media platforms through a case study approach. The research is based on the development and analysis of a campaign for a mobile application, in which ChatGPT was used as the primary tool for generating ideas, content and communication tactics. The findings clearly demonstrate that the use of this LLM contributes to greater efficiency, faster content production and consistency in communication. However, certain limitations were identified, including a lack of contextual depth, occasionally generic outputs and dependence on the quality of user input. The study concludes that while ChatGPT is a valuable asset in digital marketing, it cannot replace human creativity, strategic thinking and planning. Its use lies in complementing human-created content and enhancing it, particularly in areas where resources are limited, such as smaller enterprises. From these practical and theoretical insights, it can be concluded that the use of AI tools, particularly ChatGPT, in digital marketing requires a balance between automation and human input.

Keywords: ChatGPT, artificial intelligence, digital marketing, social media, content planning

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Pomen finančnega računovodstva v sodobnem poslovanju

Finančno računovodstvo je pomemben del poslovnega sistema podjetja, saj omogoča evidentiranje, obdelavo in prikaz poslovnih dogodkov, ki nastajajo v okviru poslovnih procesov. Računovodske informacije podjetjem omogočajo spremljanje finančnega stanja, uspešnosti poslovanja ter nadzor nad stroški, prihodki in sredstvi. S tem računovodstvo zagotavlja pomembno informacijsko podporo vodstvu pri sprejemanju poslovnih odločitev in načrtovanju prihodnjega razvoja. V članku je posebej poudarjena povezava med finančnim računovodstvom in prvinami poslovnega procesa, kot so delo, delovna sredstva, predmeti dela in storitve, saj se vsak poslovni dogodek odraža v računovodskih evidencah in finančnih izkazih. V sodobnem poslovnem okolju postajata vse pomembnejši digitalizacija in avtomatizacija računovodskih procesov, ki omogočata hitrejšo obdelavo podatkov, večjo natančnost informacij in boljši pregled nad poslovanjem. Avtorici tako ugotavljata, da digitalne rešitve zmanjšujejo obseg administrativnega dela, hkrati pa povečujejo pomen analitične in svetovalne vloge računovodij.

Ključne besede: finančno računovodstvo, poslovni procesi, digitalizacija, avtomatizacija, računovodske informacije

The Importance of Financial Accounting in Modern Business Operations

Financial accounting is an important part of a company's business system, as it enables the recording, processing, and presentation of business events that occur within business processes. Accounting information allows companies to monitor their financial position, business performance, and control costs, revenues, and assets. Thus, accounting provides essential informational support to management for making business decisions and planning future development. The article particularly emphasises the connection between financial accounting and elements of the business process, such as labour, means of labour, objects of labour, and services, since every business event is reflected in accounting records and financial statements. In the modern business environment, digitalisation and automation of accounting processes are becoming increasingly important, as they enable faster data processing, greater accuracy of information, and a better overview of business operations. The authors therefore find that digital solutions reduce administrative work while increasing the importance of the analytical and advisory role of accountants.

Keywords: financial accounting, business processes, digitalisation, automation, accounting information

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Pomen kalkuliranja stroškov in monitoringa storitev v prodajni verigi

Kalkuliranje stroškov in monitoring storitev v prodajni verigi postajata v sodobnem poslovnem okolju vse pomembnejša, saj prispevata k učinkovitemu upravljanju logističnih in prodajnih procesov. Namen prispevka je analizirati, kako sistematično spremljanje stroškov, kazalnikov uspešnosti in operativnih aktivnosti prispeva k večji preglednosti poslovanja ter k učinkovitejšemu odločanju v organizacijah. Poseben poudarek je namenjen vlogi informacijskih sistemov, kazalnikov uspešnosti (KPI) in analitičnih pristopov pri spremljanju izvajanja logističnih storitev. Prispevek izpostavlja tudi pomen povezovanja finančnih in operativnih podatkov, ki podjetjem omogoča boljše načrtovanje, nadzor nad stroški ter oblikovanje ustrezne cenovne politike. S tem kalkuliranje stroškov in monitoring storitev predstavljata pomembna elementa za izboljšanje učinkovitosti, konkurenčnosti ter dolgoročne uspešnosti podjetij v kompleksnem poslovnem okolju.

Ključne besede: prodajna veriga, kalkuliranje stroškov, monitoring storitev, logistika, kazalniki uspešnosti

The Importance of Cost Calculation and Service Monitoring in the Sales Chain

The importance of cost calculation and service monitoring in the sales chain is increasingly significant in the modern business environment, as it supports the effective management of logistics and sales processes. This paper aims to analyse how systematic monitoring of costs, performance indicators, and operational activities enhances the transparency of business operations and enables more effective decision-making within organisations. Particular emphasis is given to the role of information systems, key performance indicators (KPIs), and analytical approaches in monitoring the performance of logistics services. The paper also highlights the importance of integrating financial and operational data, which allows companies to improve planning, control costs, and develop appropriate pricing policies. Thus, cost calculation and service monitoring are essential for improving efficiency, competitiveness, and the long-term performance of companies in a complex business environment.

Keywords: sales chain, cost calculation, service monitoring, logistics, key performance indicators

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Etika v poslovodnem računovodstvu in njen vpliv na kakovost odločanja

Etika v poslovodnem računovodstvu predstavlja temelj za oblikovanje zanesljivih, nepristranskih in uporabnih informacij, ki so ključne za kakovostno poslovno odločanje. V članku je predstavljena vloga etičnih načel, etičnih dilem ter organizacijskih in osebnih dejavnikov, ki vplivajo na etično ravnanje računovodskih strokovnjakov. Namen raziskave je preučiti, kako se etična načela uresničujejo v praksi ter kakšen vpliv ima etično ravnanje na kakovost odločitev v podjetju. V teoretičnem delu so predstavljene etične teorije, načela integritete, objektivnosti in strokovne skrbnosti ter pomen etičnih kodeksov. V empiričnem delu, ki temelji na polstrukturiranem intervjuju, ugotovimo, da je etika ključni pogoj za zaupanje v računovodske informacije in odgovorno odločanje. Ugotovitve raziskave tudi kažejo, da etična organizacijska kultura, jasno opredeljena pravila in osebna integriteta zmanjšujejo pojavnost etičnih dilem, medtem ko pritiski vodstva povečujejo tveganje za izkrivljanje podatkov. Rezultati potrjujejo, da etično ravnanje pomembno prispeva k večji zanesljivosti informacij, zmanjševanju tveganj ter dolgoročni uspešnosti podjetja, zato je etika neločljiv element učinkovitega poslovodnega računovodstva.

Ključne besede: etika, poslovodno računovodstvo, etične dileme, etični kodeks, kakovost odločanja

Ethics in Management Accounting and Its Impact on the Quality of Decision-Making

Ethics in management accounting forms the foundation for generating reliable, unbiased, and useful information essential for high-quality business decision-making. This article examines the role of ethical principles, ethical dilemmas, and organisational and individual factors that influence the ethical behaviour of accounting professionals. The purpose of the research is to explore how ethical principles are implemented in practice and how ethical conduct affects the quality of decisions within a company. The theoretical section presents ethical theories, the principles of integrity, objectivity, and professional diligence, as well as the importance of ethical codes. The empirical section, based on a semi-structured interview, demonstrates that ethics is a key condition for trust in accounting information and responsible decision-making. The findings indicate that an ethical organisational culture, clearly defined rules, and personal integrity reduce the occurrence of ethical dilemmas, while managerial pressure increases the risk of data distortion. The results confirm that ethical behaviour significantly contributes to greater information reliability, risk reduction, and the long-term success of the company, making ethics an indispensable element of effective management accounting.

Keywords: ethics; management accounting; ethical dilemmas; ethical code; decision-making quality

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Socialne kompetence kot temelj zaupanja in medosebnih odnosov v delovnem okolju

V članku preučujemo pomen socialnih kompetenc pri izgradnji zaupanja in kakovostnih medosebnih odnosov v delovnem okolju. Osredotočamo se na to, kako razvite socialne veščine zmanjšujejo konflikte, izboljšujejo komunikacijo ter povečujejo povezanost med zaposlenimi. Posebna pozornost je namenjena zaupanju, ki se izpostavlja kot ključni element timskega dela, učinkovite izmenjave informacij in psihološke varnosti. Kadar sta zaupanje in dobri odnosi prisotni, zaposleni kažejo večjo motivacijo, odprtost in pripravljenost na sodelovanje. Namen raziskave je ugotoviti, kako socialne kompetence vplivajo na zaupanje in medosebne odnose v kolektivu ene izmed fakultet Univerze v Novem mestu. V raziskavi je sodelovalo 30 visokošolskih učiteljev. Za ta namen smo oblikovali anketni vprašalnik in uporabili kvantitativno deskriptivno metodo raziskovanja, ki je poleg demografskih vprašanj vključevala ocenjevanje izjav na Likertovi lestvici ter odprta vprašanja za poglobljen vpogled. Rezultati kažejo, da so socialne kompetence med zaposlenimi dobro razvite in da pomembno prispevajo k boljšemu sodelovanju, razumevanju ter medsebojnemu zaupanju. Ugotavljamo tudi, da nadaljnji razvoj socialnih veščin dodatno izboljšuje kakovost odnosov in krepi pozitivno delovno klimo.

Kjučne besede: socialne kompetence, zaupanje, medosebni odnosi, delovno okolje, organizacijska klima

Social Skills as the Foundation of Trust and Interpersonal Relationships in the Workplace

This paper examines the importance of social competencies in building trust and fostering high-quality interpersonal relationships in the workplace. It focuses on how well-developed social skills reduce conflicts, improve communication, and strengthen the sense of connection among employees. Special attention is given to trust, which emerges as a key element of teamwork, effective information exchange, and psychological safety. When trust and positive relationships are present, employees are more motivated, open, and willing to collaborate. The aim of the research is to determine how social competencies influence trust and interpersonal relations among the staff of one of the faculties at the University of Novo Mesto. The research involved 30 higher education teachers. A questionnaire was designed for this purpose, and a quantitative descriptive research method was applied, including demographic questions, Likert-scale statements, and open-ended questions for deeper insights. The results show that social skills are well developed among employees and that they contribute significantly to better cooperation, understanding, and mutual trust. We also note that further development of social skills further improves the quality of relationships and strengthens a positive work environment.

Keywords: social competencies, trust, interpersonal relationships, work environment, organisational climate

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Konflikti med generacijami kot izziv menedžmenta v družinskih podjetjih

Generacijski konflikti v družinskih podjetjih predstavljajo pomemben izziv menedžmenta, saj izhajajo iz prepletanja družinskih in poslovnih odnosov ter razlik v vrednotah, izkušnjah in pogledih na razvoj podjetja. Družinska podjetja temeljijo na medsebojnem zaupanju, dolgoročni usmerjenosti in ohranjanju družinske zapuščine, vendar prav ta povezanost lahko povzroča napetosti, zlasti v obdobju nasledstva. Razlike med starejšo in mlajšo generacijo se najpogosteje kažejo na področju organizacije dela, investicijskih odločitev ter uvajanja novih tehnologij. V prispevku smo na podlagi teoretičnih izhodišč in empirične raziskave, izvedene s polstrukturiranim intervjujem, analizirali vpliv generacijskih konfliktov na odločanje, vodenje in razvoj družinskega podjetja. Ugotavljamo, da konflikti v obravnavanem primeru niso zgolj ovira, temveč lahko prispevajo k bolj premišljenemu odločanju, če temeljijo na odprti komunikaciji in medsebojnem zaupanju. Ključnega pomena za dolgoročno stabilnost podjetja sta postopno vključevanje naslednika ter pravočasno in načrtno izvajanje procesa prenosa odgovornosti.

Ključne besede: družinska podjetja, generacijski konflikti, nasledstvo, prenos odgovornosti, medgeneracijsko zaupanje

Intergenerational Conflicts as a Management Challenge in Family Businesses

Generational conflicts in family businesses present a significant managerial challenge, arising from the intertwining of family and business relationships, as well as differences in values, experience, and perspectives on company development. Family businesses are founded on mutual trust, long-term orientation, and the preservation of the family legacy; however, this close connection can also create tensions, particularly during the succession process. Differences between older and younger generations most often appear in work organisation, investment decisions, and the adoption of new technologies. Drawing on theoretical foundations and empirical research conducted through a semi-structured interview, this paper analyses the impact of generational conflicts on decision-making, leadership, and the development of family businesses. The findings show that conflicts are not merely obstacles but can lead to more considered decision-making when supported by open communication and mutual trust. The gradual involvement of the successor and a timely, well-planned transfer of responsibilities are identified as key factors in ensuring the long-term stability of the business.

Keywords: family businesses, generational conflicts, succession, transfer of responsibility, intergenerational trust

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Vpliv oblikovanja študentskega dela na zadovoljstvo, motivacijo in dobro počutje študentov v delovnem okolju

Članek obravnava vpliv oblikovanja študentskega dela na zadovoljstvo, motivacijo in dobro počutje študentov v delovnem okolju. V sodobnih organizacijah postaja oblikovanje dela pomemben dejavnik kakovosti delovnega življenja, saj vpliva na posameznikovo motivacijo, zavzetost, psihološko blagostanje in uspešnost pri delu. To ima poseben pomen pri študentskem delu, ki pogosto predstavlja prvi stik mladih z delovnim okoljem ter pomembno vpliva na razvoj njihovih delovnih navad, kompetenc in profesionalne identitete. Empirični del raziskave analizira, kako posamezne značilnosti oblikovanja dela vplivajo na doživljanje študentskega dela. Posebna pozornost je namenjena zaznani avtonomiji, raznolikosti nalog, kakovosti povratnih informacij in socialni podpori na delovnem mestu. Rezultati kažejo, da pozitivno oblikovano študentsko delo pomembno prispeva k večji motivaciji, zadovoljstvu in dobremu počutju študentov. Ugotovitve raziskave poudarjajo, da organizacije in delodajalci, ki vključujejo študente v delovne procese, s kakovostnim oblikovanjem delovnih nalog ne prispevajo le k večji učinkovitosti dela, temveč tudi k razvoju prihodnjih strokovnjakov. Ustrezno zasnovano študentsko delo lahko tako predstavlja pomembno priložnost za razvoj delovnih kompetenc, krepitev motivacije za nadaljnjo kariero ter oblikovanje pozitivnega odnosa do dela.

Ključne besede: študentsko delo, oblikovanje dela, motivacija, zadovoljstvo pri delu, dobro počutje

The Impact of Student Work Design on Student Satisfaction, Motivation, and Well-Being in the Workplace

The article examines the impact of student job design on students' satisfaction, motivation, and well-being in the work environment. In contemporary organisations, job design has become an important factor in the quality of working life, as it influences employees' motivation, engagement, psychological well-being, and performance. This issue is particularly relevant in the context of student employment, which often represents young people's first contact with the labour market and significantly contributes to the development of their work habits, competencies, and professional identity. The empirical part of the study analyses how specific job design characteristics influence students' experiences of work. Particular attention is given to perceived autonomy, task variety, quality of feedback, and social support in the workplace. The results indicate that well-designed student jobs significantly contribute to higher motivation, satisfaction, and well-being among students. The findings highlight that organisations employing students can enhance not only work effectiveness but also the development of future professionals through thoughtful job design. Properly structured student work therefore represents an important opportunity for developing work-related competencies, strengthening career motivation, and fostering a positive attitude towards work.

Keywords: student work, job design, motivation, job satisfaction, well-being

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Sistem merjenja uspešnosti z uravnoteženim kazalnikom (Balanced Scorecard)

Dandanes se podjetja soočajo z intenzivno konkurenco, hitrim tehnološkim razvojem ter naraščajočimi pričakovanji strank. Zaradi teh sprememb tradicionalni sistemi merjenja uspešnosti, ki temeljijo predvsem na finančnih kazalnikih, pogosto ne zagotavljajo celovitega vpogleda v uspešnost organizacije. Uravnoteženi sistem kazalnikov (Balanced Scorecard – BSC) predstavlja sodoben pristop k strateškemu upravljanju, saj poleg finančnega vidika vključuje tudi vidik kupcev, notranjih poslovnih procesov ter učenja in rasti. Namen prispevka je predstaviti koncept uravnoteženega sistema kazalnikov ter analizirati njegovo uporabnost kot orodje za merjenje uspešnosti organizacije. V prispevku najprej predstavimo razvoj in temeljne značilnosti modela BSC, njegove prednosti ter omejitve. V nadaljevanju empiričnega dela se osredotočamo na analizo izbranih kazalnikov iz poslovnih poročil podjetja Petrol za obdobje 2023–2025, pri čemer so obravnavani tako finančni kot nefinančni vidiki uspešnosti poslovanja. Rezultati analize pokažejo, da povezovanje različnih perspektiv omogoča bolj celovit vpogled v poslovanje organizacije ter podpira učinkovitejše strateško odločanje in dolgoročno izboljšanje uspešnosti.

Ključne besede: uravnoteženi sistem kazalnikov (Balanced Scorecard), merjenje uspešnosti, strateško upravljanje, poslovni kazalniki, organizacijska uspešnost

A System for Measuring Performance Using the Balanced Scorecard

Today, companies face intense competition, rapid technological development, and rising customer expectations. As a result, traditional performance measurement systems that rely primarily on financial indicators often fail to provide a comprehensive view of organisational performance. The Balanced Scorecard (BSC) offers a modern approach to strategic management by incorporating not only the financial perspective but also the perspectives of customers, internal business processes, and learning and growth. This paper aims to present the concept of the Balanced Scorecard and analyse its usefulness as a tool for measuring organisational performance. It first outlines the development and fundamental characteristics of the BSC model, along with its advantages and limitations. The empirical section then analyses selected indicators from Petrol's business reports for the period 2023–2025, addressing both financial and non-financial aspects of business performance. The results show that integrating different perspectives enables a more comprehensive understanding of organisational performance and supports more effective strategic decision-making and long-term performance improvement.

Keywords: Balanced Scorecard, performance measurement, strategic management, business indicators, organisational performance

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Finančni management in vpliv finančnih instrumentov na likvidnost podjetij

Finančni management in zagotavljanje likvidnosti sodita med temeljna področja poslovanja podjetij, saj pomembno vplivata na njihovo finančno stabilnost, sposobnost poravnavanja obveznosti in dolgoročno uspešnost. V ospredju prispevka je vpliv uporabe finančnih instrumentov na likvidnost podjetij v okolju EU, s poudarkom na primerjalni analizi farmacevtskih družb Krka, d. d., Novo mesto, in Sanofi S.A. Namen prispevka je ugotoviti, kako uporaba dolžniških in izvedenih finančnih instrumentov vpliva na likvidnostni položaj obeh podjetij. Pri tem v prispevku izhajamo iz ključnih pojmov finančnega managementa, likvidnosti, finančnih tveganj ter finančnih instrumentov, ki predstavljajo pomembna orodja za stabilizacijo denarnih tokov. Ugotovitve kažejo, da Krka, d. d., likvidnost ohranja predvsem z denarnim tokom iz poslovanja in ob minimalni uporabi finančnih instrumentov, medtem ko Sanofi S.A. uporablja kombinacijo notranjih virov, dolžniškega financiranja in intenzivnejše uporabe izvedenih finančnih instrumentov. Ugotovljeno je, da različne strategije upravljanja financ pomembno vplivajo na likvidnostni položaj podjetja ter na njegovo odvisnost od notranjih in zunanjih virov financiranja.

Ključne besede: finančni management, likvidnost, finančni instrumenti, dolžniški instrumenti, izvedeni finančni instrumenti

Financial Management and the Impact of Financial Instruments on Corporate Liquidity

Financial management and liquidity maintenance are fundamental aspects of corporate operations, as they significantly influence a company's financial stability, its ability to meet obligations, and its long-term performance. This study examines the impact of financial instrument usage on corporate liquidity within the EU, with particular emphasis on a comparative analysis of the pharmaceutical companies Krka, d. d., Novo mesto, and Sanofi S.A. The aim of the paper is to determine how the use of debt and derivative financial instruments affects the liquidity position of both companies. The paper draws on key concepts of financial management, liquidity, financial risks, and financial instruments, which are important tools for stabilising cash flows. The findings show that Krka, d. d., maintains liquidity primarily through operating cash flow and minimal use of financial instruments, whereas Sanofi S.A. relies on a combination of internal resources, debt financing, and more intensive use of derivative financial instruments. The study found that different financial management strategies significantly affect a company's liquidity position and its dependence on internal and external sources of financing.

Keywords: financial management, liquidity, financial instruments, debt instruments, derivative financial instruments

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Vpliv ESG dejavnikov na poslovno uspešnost podjetij

Pomen okoljskih, družbenih in upravljavskih dejavnikov (ESG) v zadnjih letih hitro narašča, saj investitorji, regulatorji in druge interesne skupine vse pogosteje pričakujejo trajnostno in odgovorno poslovanje podjetij. ESG kazalniki postajajo pomembno orodje za vrednotenje dolgoročne stabilnosti in uspešnosti podjetij, saj poleg finančnih rezultatov vključujejo tudi širše družbene in okoljske vidike poslovanja. Namen prispevka je preučiti odnos med ESG oceno podjetij in njihovo poslovno uspešnostjo. Raziskava temelji na sekundarnih podatkih petintridesetih najvišje rangiranih evropskih podjetij glede na ESG oceno ter njihovimi tržnimi vrednostmi, merjeno z EBITDA kazalnikom. Rezultati raziskave na osnovi regresijske analize potrjujejo statistično značilen vpliv ESG ocene na tržno vrednost podjetij. Rezultati raziskave nakazujejo, da podjetja z višjimi ESG ocenami v povprečju dosegajo tudi višjo tržno vrednost, vendar na slednjo vplivajo tudi drugi dejavniki. Prispevek poudarja pomen sistematičnega vključevanja ESG dejavnikov v strateško upravljanje podjetij ter njihov potencial pri ustvarjanju dolgoročne konkurenčnosti.

Ključne besede: ESG, trajnostno poslovanje, poslovna uspešnost, EBITDA, trajnostni razvoj

The Impact of ESG Factors on Business Performance

The importance of environmental, social, and governance (ESG) factors has grown rapidly in recent years, as investors, regulators, and other stakeholders increasingly expect companies to operate in a sustainable and responsible manner. ESG indicators have become an important tool for assessing the long-term stability and performance of companies, as they encompass broader social and environmental aspects of business in addition to financial results. This paper examines the relationship between the ESG ratings of companies and their business performance. The research is based on secondary data from the 35 highest-ranked European companies in terms of ESG rating and their market values, measured by the EBITDA indicator. The results, based on regression analysis, confirm the statistically significant impact of ESG ratings on the market value of companies. The study indicates that companies with higher ESG ratings also achieve higher market value on average, although other factors also influence market value. The paper emphasises the importance of systematically incorporating ESG factors into strategic corporate management and their potential for creating long-term competitiveness.

Keywords: ESG, sustainable business, business performance, EBITDA, sustainable development

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Vloga računovodskih informacij pri odločanju o politiki nagrajevanja zaposlenih

Računovodske informacije imajo pomembno vlogo pri sprejemanju poslovnih odločitev ter tudi pri oblikovanju politike nagrajevanja zaposlenih. Finančne in nefinančne informacije omogočajo objektivnejše vrednotenje uspešnosti zaposlenih ter povezovanje nagrad z doseženimi poslovnimi rezultati. Na podlagi zanesljivih podatkov lahko podjetja ustrezneje določajo razmerje med fiksnim in variabilnim delom plače ter oblikujejo pregledne, pravične in učinkovite sisteme nagrajevanja. Namen prispevka je proučiti vlogo računovodskih informacij pri odločanju o politiki nagrajevanja zaposlenih v bančnem sektorju. V raziskavi sta analizirani banki NLB, d. d., in Sparkasse banka, d. d., pri čemer je poudarek na primerjavi strukture prejemkov, meril uspešnosti in povezave med finančnimi kazalniki ter variabilnim delom nagrajevanja. Rezultati raziskave kažejo, da se delež variabilnega dela prejemkov med bankama bistveno ne razlikuje. Prav tako je ugotovljena pozitivna povezanost med finančno uspešnostjo bank in stroški dela, kar nakazuje, da se večja uspešnost lahko odraža tudi v nagrajevanju zaposlenih. Raziskava hkrati kaže razlike v preglednosti sistemov nagrajevanja, saj ima NLB bolj jasno opredeljena merila uspešnosti kot Sparkasse.

Ključne besede: računovodske informacije, politika nagrajevanja zaposlenih, finančne in nefinančne informacije, variabilni del plače, bančni sektor

The Role of Accounting Information in Decision-Making on Employee Compensation Policy

Accounting information plays an important role in business decision-making and in shaping employee remuneration policies. Financial and non-financial information enables a more objective assessment of employee performance and links rewards to achieved business results. Based on reliable data, companies can more appropriately determine the ratio between fixed and variable components of pay and develop transparent, fair, and effective remuneration systems. The purpose of this paper is to examine the role of accounting information in decision-making regarding employee compensation policy in the banking sector. The research analyses two banks, NLB, d. d., and Sparkasse banka, d. d., focusing on a comparison of the structure of compensation, performance criteria, and the relationship between financial indicators and variable compensation. The results of the study show that the share of variable compensation does not differ significantly between the two banks. The findings also indicate a positive relationship between the financial performance of banks and labour costs, suggesting that higher business performance may be reflected in employee compensation. At the same time, the research highlights differences in the transparency of compensation systems, as NLB has more clearly defined performance criteria than Sparkasse.

Keywords: accounting information, employee compensation policy, financial and non-financial information, variable pay, banking sector

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Davčna revizija v primerjavi z gopodarsko (finančno) revizijo: cilji, metodike, dokazila in tveganja

Za pravne subjekte sta davčna in finančna revizija zelo pomembni predvsem z vidika njunih ciljev, metod dela, dokazil ter tveganj, ki spremljajo revizijske postopke. Namen raziskave je teoretično opredeliti obe vrsti revizije ter analizirati ključne razlike med njima, zlasti glede pravnega okvira, poteka postopkov in posledic za revidirane subjekte. V teoretičnem delu je predstavljena vloga finančne revizije kot neodvisnega pregleda računovodskih izkazov z namenom zagotavljanja njihove resničnosti in poštenosti ter davčne revizije kot upravnega nadzornega postopka, katerega cilj je preverjanje, ali so davčne obveznosti ustrezno poravnane, in zaščita javnofinančnih prihodkov. Empirični del temelji na kvalitativnem raziskovalnem pristopu. Izvedena sta bila dva polstrukturirana intervjuja s strokovnjakoma s področja davčnega nadzora in finančne revizije. Rezultati kažejo, da se obe vrsti revizije razlikujeta predvsem po namenu, obsegu preverjanja in posledicah za podjetja. Rezultat davčne revizije so praviloma lahko neposredne pravne in finančne posledice, medtem ko finančna revizija predvsem prispeva k večji transparentnosti, izboljšanju notranjih kontrol in večjemu zaupanju v računovodsko poročanje. Iz ugotovitev raziskave izhaja, da se obe vrsti revizije medsebojno dopolnjujeta, vendar imata v praksi različni funkciji v sistemu nadzora poslovanja.

Ključne besede: davčni pregled, davčna skladnost, finančno poročanje, finančni pregled, notranji nadzori, tveganje revizije

Tax Audits vs. Financial Audits: Objectives, Methodologies, Evidence, and Risks

Tax and financial audits are crucial for legal entities, particularly concerning their objectives, methodologies, audit evidence, and the risks associated with audit procedures. This research aims to theoretically define both types of audits and analyse the key differences between them, especially regarding their legal framework, procedural course, and consequences for audited entities. The theoretical section outlines the role of financial auditing as an independent examination of financial statements to ensure their accuracy and fairness, and the role of tax auditing as an administrative supervisory procedure intended to verify the correctness of tax obligations and safeguard public revenues. The empirical section adopts a qualitative research approach and includes two semi-structured interviews with experts in tax supervision and financial auditing. The results show that the two types of audits differ mainly in their purpose, scope of examination, and consequences for companies. Tax auditing typically leads to more direct legal and financial consequences, while financial auditing primarily enhances transparency, improves internal controls, and increases confidence in financial reporting. The research findings highlight that both types of audits complement each other but serve distinct functions within the business control system in practice.

Keywords: audit risk, financial audit, financial reporting, internal controls, tax audit, tax compliance

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Preprečevanje bolnišnične okužbe pri pacientu z arterijsko hipertenzijo

Arterijska hipertenzija je ena najpogostejših kroničnih nenalezljivih bolezni, ki zahteva pogosto obravnavo v kliničnem okolju. Prispevek obravnava preprečevanje bolnišničnih okužb pri pacientih z arterijsko hipertenzijo in preučuje doslednost izvajanja preventivnih ukrepov med medicinskimi sestrami, razlike glede na delovno dobo, izobrazbo in delovno mesto ter ovire pri njihovem izvajanju. Raziskava temelji na kvantitativnem pristopu in deskriptivni metodi. Podatki so bili zbrani z anketnim vprašalnikom med 203 medicinskimi sestrami. Rezultati kažejo, da medicinske sestre večinoma dosledno izvajajo ukrepe za preprečevanje okužb, vendar se pomanjkljivosti pojavljajo pri razkuževanju rok pred uporabo zaščitnih rokavic ter pri razkuževanju manšete in merilnika krvnega tlaka. Statistično pomembnih razlik glede na delovno dobo in izobrazbo ni bilo, manjše razlike pa so bile zaznane med različnimi ravnmi zdravstvenega varstva. Najpomembnejši oviri sta bili pomanjkanje časa in kadra, kar vpliva na doslednost izvajanja ukrepov. Rezultati poudarjajo potrebo po dodatnem ozaveščanju in organizacijskih izboljšavah za učinkovitejše preprečevanje bolnišničnih okužb.

Ključne besede: arterijska hipertenzija, bolnišnična okužba, preprečevanje okužb, medicinske sestre

Prevention of Hospital-acquired Infections in Patients with Hypertension

Arterial hypertension is one of the most common chronic non-communicable diseases and requires frequent management in clinical settings. This paper addresses the prevention of healthcare-associated infections in patients with arterial hypertension and examines the consistency of preventive measures performed by nurses, differences according to years of experience, education level, and workplace, as well as barriers to their implementation. The study uses a quantitative research approach and a descriptive method. Data were collected using a questionnaire completed by 203 nurses. The results show that nurses generally adhere to infection prevention measures; however, deficiencies occur in hand disinfection before the use of protective gloves and in the disinfection of blood pressure cuffs and monitors. No statistically significant differences were found regarding years of experience and education, while minor differences were observed across different levels of healthcare. The most important barriers identified were lack of time and staff, which affect the consistent implementation of measures. The findings highlight the need for increased awareness and organisational improvements to enhance the prevention of healthcare-associated infections.

Keywords: arterial hypertension, healthcare-associated infections, infection prevention, nurses

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Blefiranje u poslovanju kao etička dilema

U savremenim poslovnim okruženjima, koja karakterišu intenzivna konkurencija i stalni pritisak za postizanje tržišne prednosti, etičke dileme zauzimaju sve značajnije mjesto. Jedno posebno složeno pitanje u poslovnoj etici jeste blefiranje u poslovanju, koje se razumije kao strateško prikrivanje, preuveličavanje ili selektivno predstavljanje informacija s ciljem postizanja povoljnijeg poslovnog ishoda. Cilj ovog rada je da ispita može li se blefiranje u poslovanju smatrati etički prihvatljivim ponašanjem, te da istraži kako potrošači i poslovni akteri percipiraju ovaj fenomen. U radu je primijenjen kombinovani (mješoviti) metodološki pristup. Teorijski dio zasniva se na analizi relevantne literature iz oblasti poslovne etike i etike pregovaranja, dok empirijski dio obuhvata anketu provedenu na uzorku od 20 ispitanika i analizu slučaja skandala Enron. Rezultati ukazuju da ispitanici u velikoj mjeri percipiraju blefiranje kao etički problematično, posebno zbog njegovih negativnih efekata na povjerenje i reputaciju kompanija. Analiza slučaja dodatno potvrđuje da manipulativne poslovne prakse mogu donijeti kratkoročne koristi, ali dugoročno narušavaju kredibilitet, odnose sa zainteresovanim stranama i tržišnu legitimnost. Rad zaključuje da blefiranje ne treba posmatrati samo kao neutralnu pregovaračku taktiku, već kao ozbiljno etičko pitanje, čija prihvatljivost zavisi od granice između strateškog ponašanja i obmane.

Ključne riječi: poslovna etika, blefiranje, pregovaranje, povjerenje, zaštita potrošača

Bluffing in Business as an Ethical Dilemma

In contemporary business environments, marked by intense competition and constant pressure to gain market advantage, ethical dilemmas are becoming increasingly significant. One particularly complex issue in business ethics is bluffing, defined as the strategic concealment, exaggeration, or selective presentation of information to achieve a more favourable business outcome. The aim of this paper is to examine whether bluffing in business can be considered ethically acceptable and to explore how consumers and business actors perceive this phenomenon. The paper employs a mixed-method approach. The theoretical section is based on an analysis of relevant literature in business and negotiation ethics, while the empirical section includes a survey of 20 respondents and a case analysis of the Enron scandal. The findings indicate that respondents largely view bluffing as ethically problematic, especially because of its negative effects on trust and corporate reputation. The case analysis further confirms that manipulative business practices may yield short-term benefits, but ultimately undermine credibility, stakeholder relations, and market legitimacy. The paper concludes that bluffing should not be regarded merely as a neutral negotiating tactic, but as a serious ethical issue whose acceptability depends on the boundary between strategic behaviour and deception.

Keywords: business ethics, bluffing, negotiation, trust, consumer protection

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Razumevanje plačilne liste med mladimi zaposlenimi v Sloveniji

Vstop mladih na trg dela predstavlja pomembno razvojno in socialno prelomnico, saj se posamezniki ob prvi redni zaposlitvi srečajo z novimi odgovornostmi, pogodbenimi obveznostmi ter plačilno listo kot uradnim dokumentom o obračunu plače. Plačilna lista vključuje različne postavke, kot so bruto plača, prispevki za socialno varnost, dohodnina, dodatki ter neto izplačilo. Razumevanje teh elementov zahteva ustrezno raven finančne pismenosti, ki posamezniku omogoča boljše razumevanje lastnega zaslužka in lažje upravljanje osebnih financ. Kljub vse večjemu poudarku na finančnem izobraževanju številne raziskave opozarjajo, da je finančna pismenost mladih pogosto nezadostna, kar lahko vpliva na njihovo sposobnost razumevanja obračuna plače ter sprejemanja finančnih odločitev. Namen prispevka je preučiti, v kolikšni meri mladi zaposleni v Sloveniji razumejo ključne elemente svoje plačilne liste ter kako razumejo razliko med bruto in neto plačo, pomen prispevkov za socialno varnost ter vpliv davčnih obveznosti na končno izplačilo. Raziskava temelji na anketni raziskavi, ki je usmerjena v proučevanje razumevanja plačilne liste med mladimi zaposlenimi. Prispevek želi prispevati k boljšemu razumevanju finančne pismenosti mladih zaposlenih ter opozoriti na pomen izobraževanja na področju osebnih financ in osnov delovnopravne ureditve.

Ključne besede: finančna pismenost, mladi zaposleni, plačilna lista, bruto in neto plača, prispevki za socialno varnost, trg dela

Understanding Pay Stubs Among Young Employees in Slovenia

Entering the labour market is an important developmental and social milestone for young people, as they encounter regular employment, contractual obligations, and the payslip as an official document detailing wage calculation for the first time. A payslip includes several components, such as gross salary, social security contributions, income tax, allowances, and net payment. Understanding these elements requires an adequate level of financial literacy. Despite increasing emphasis on financial education, research indicates that financial literacy among young people remains limited, which may affect their ability to understand their earnings, plan personal finances, and ensure long-term financial security. The purpose of this paper is to analyse the extent to which young employees in Slovenia understand the key elements of their payslip and whether they can explain the difference between gross and net salary, the role of social security contributions, and the impact of tax obligations on the final payment received. The research is based on a survey conducted among young employees. The findings indicate that understanding of certain payslip components is incomplete, particularly regarding contributions and tax burdens, highlighting the need for stronger systemic support and improved financial education in personal finance and basic labour law knowledge.

Keywords: financial literacy, young employees, payslip, gross and net salary, social security contributions, labour market

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Od etike do davčne skladnosti: vpliv korupcije na davčno vrzel

Davčni sistemi so temelj financiranja države, hkrati pa področje, kjer se prepletajo zakonitost, etika in poslovni interesi. Meja med zakonitim davčnim načrtovanjem in praksami, ki izkoriščajo nedorečenost predpisov, je pogosto nejasna. Na pripravljenost posameznikov in podjetij, da pošteno poravnajo svoje obveznosti, ne vplivajo le pravila, temveč tudi širše družbeno okolje. Pomemben dejavnik je zaznava korupcije, ki vpliva na zaupanje ljudi v institucije in posledično na njihovo davčno moralo. Ko ljudje dvomijo v poštenost institucij in transparentnost porabe javnega denarja, se davčna morala zmanjša, kar vodi v pogostejše poskuse izmikanja davkom in višjo stopnjo neplačanega DDV. Kljub različnim vzrokom ostaja neplačani DDV posreden pokazatelj davčnih utaj, saj večje razlike pogosto pomenijo višjo stopnjo namernega neplačevanja. Namen prispevka je primerjati indeks zaznane korupcije držav EU z velikostjo njihove vrzeli pri DDV skozi čas. Empirični rezultati potrjujejo, da višja zaznana korupcija pomembno prispeva k povečanju davčne vrzeli pri DDV v državah EU. Negativen in statistično značilen koeficient pri indeksu korupcije kaže, da izboljšanje integritete javnega sektorja zmanjšuje obseg davčnih izgub.

Ključne besede: davčni sistemi, korupcija, davčna morala, davčno izogibanje, davčna vrzel pri DDV

From Ethics to Tax Compliance: The Impact of Corruption on the Tax Gap

Tax systems form the foundation of public financing, but they are also an area where legality, ethics, and business interests intersect. The boundary between legitimate tax planning and practices that exploit regulatory ambiguities is often unclear. The willingness of individuals and companies to comply with tax obligations is influenced not only by rules and enforcement, but also by the broader social environment. A key factor is the perception of corruption, which affects public trust in institutions and, consequently, taxpayers' morale. When people doubt the integrity of institutions and the transparency of public spending, tax morale decreases, leading to more frequent attempts at tax evasion and a higher level of unpaid VAT. Despite these differing causes, unpaid VAT remains an indirect indicator of tax evasion, as larger discrepancies typically signal a higher degree of intentional non-compliance. The purpose of this paper is to compare the Corruption Perceptions Index of EU member states with the size of their VAT gap over time. The empirical results confirm that higher perceived corruption significantly contributes to an increase in the VAT gap across EU countries. The negative and statistically significant coefficient associated with the corruption index indicates that improvements in public sector integrity reduce the extent of VAT losses.

Keywords: tax systems, corruption, tax morale, tax evasion, VAT compliance gap

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Etika i odgovornost medija u digitalnom dobu kao granica između javnog interesa i senzacionalizma

U digitalnom dobu granica između javnog interesa i senzacionalizma postaje sve nejasnija, posebno u medijskom okruženju oblikovanom algoritmima i ekonomijom pažnje. Ovaj rad istražuje etičku odgovornost medija i uticaj senzacionalističkog izvještavanja na percepciju stvarnosti, emocionalno stanje i povjerenje u institucije kod mladih u Bosni i Hercegovini. Istraživanje kombinuje kvantitativni i kvalitativni pristup, uključujući anketu provedenu na uzorku od 60 učenika završnih razreda srednjih škola u Tesliću i analizu studije slučaja medijskog izvještavanja o aferi maloljetničke eksploatacije u Tuzlanskom kantonu. Rezultati ukazuju na visok nivo svijesti mladih o medijskoj etici, ali i izraženu zabrinutost zbog senzacionalizma, kršenja privatnosti i negativnog emocionalnog uticaja sadržaja. Nalazi potvrđuju potrebu za jačanjem medijske pismenosti, unapređenjem etičkih standarda i odgovornijim medijskim praksama radi zaštite ranjivih društvenih grupa.

Ključne riječi: medijska etika, senzacionalizam, digitalni mediji, mladi, medijska pismenost, javni interes

Ethics and Responsibility of Media in the Digital Age as a Border between Public Interest and Sensationalism

In the digital age, the line between public interest and sensationalism is increasingly blurred, especially in media environments shaped by algorithms and the attention economy. This paper examines the ethical responsibilities of the media and the impact of sensationalist reporting on adolescents' perceptions of reality, emotional well-being, and trust in institutions in Bosnia and Herzegovina. The research employs both quantitative and qualitative methods, including a survey of 60 high school students in Teslić and a case study analysis of media coverage of a minor exploitation scandal in Tuzla Canton. The findings reveal a high level of awareness of media ethics among young people, along with significant concerns about sensationalism, privacy violations, and the negative emotional impact of media content. The study underscores the importance of strengthening media literacy, improving ethical standards, and promoting responsible media practices to protect vulnerable groups.

Keywords: media ethics, sensationalism, digital media, adolescents, media literacy, public interest

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Gradnja zaupanja potrošnikov skozi zgodbo družinskega podjetništva

Gradnja zaupanja potrošnikov predstavlja pomemben dejavnik uspešnosti podjetij, zlasti v družinskem podjetju, kjer imajo tradicija, vrednote in osebna vključenost lastnikov pomembno vlogo pri oblikovanju odnosa s kupci. Narativna komunikacija omogoča, da podjetje skozi zgodbo predstavi svoj izvor, razvoj in temeljne vrednote, kar potrošnikom olajša razumevanje njegovega delovanja ter krepi občutek povezanosti. Zgodbe o nastanku podjetja, družinski tradiciji in dolgoročni usmerjenosti lahko povečajo zaznano avtentičnost podjetja ter prispevajo k bolj pozitivni podobi v očeh potrošnikov. Zaupanje potrošnikov se krepi, kadar je predstavitev podjetja skladna z njegovim dejanskim delovanjem. Družinska podjetja imajo pri tem pogosto prednost, saj poudarjajo odgovornost do kupcev, dolgoročne odnose in skrb za ugled, kar lahko vodi v večjo zvestobo potrošnikov. Raziskava se osredotoča na vlogo zgodbe družinskega podjetja pri oblikovanju zaupanja potrošnikov. S pomočjo anketnega vprašalnika smo raziskali, kako potrošniki zaznavajo zgodbo družinskih podjetij ter ali takšna predstavitev vpliva na njihovo zaupanje in nakupno namero. Namen raziskave je torej predstaviti pomen narativne komunikacije v družinskem podjetništvu ter pokazati, da lahko verodostojna zgodba pomembno prispeva k gradnji dolgoročnega zaupanja potrošnikov.

Ključne besede: zaupanje potrošnikov, družinsko podjetništvo, narativna komunikacija, družinske vrednote, blagovna znamka

Building Consumer Trust Through the Story of a Family Business

Building consumer trust is an important factor for business success, particularly in family entrepreneurship, where tradition, values, and the personal involvement of family members play a significant role in shaping relationships with customers. Narrative communication enables companies to present their origin, development, and core values through stories, making it easier for consumers to understand the company and feel emotionally connected to it. Stories about the founding of the company, family tradition, and long-term orientation can increase perceived authenticity and contribute to a more positive image in the eyes of consumers. Consumer trust is strengthened when the values presented are consistent with the company's actual behaviour. Family businesses often have an advantage in this respect, as they emphasise responsibility towards customers, long-term relationships, and care for reputation, which can lead to greater customer loyalty. Using a survey questionnaire, we investigated how consumers perceive the stories of family businesses and whether such presentations influence their trust and purchase intent. The purpose of the study is therefore to highlight the importance of narrative communication in family business and to demonstrate that an authentic story can significantly contribute to building long-term consumer trust.

Keywords: consumer trust, family entrepreneurship, narrative communication, family values, brand

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Bakteriofagi v okoljskih procesih: regulativna nedorečenost kot izziv trajnostnemu upravljanju

Bakteriofagi so virusi, ki selektivno delujejo proti bakterijam in predstavljajo obetavno biotehniško alternativo kemijskim metodam za preprečevanje biofoulinga v vodnih sistemih. Njihov potencial potrjuje praksa – z litičnim fagom DTP1 je bilo doseženo 70-odstotno povečanje pretoka skozi membranske filtre v sistemu za čiščenje odpadnih voda. V EU bakteriofagi niso regulirani z enotnim okvirom: Uredba (EU) št. 528/2012 o biocidnih proizvodih jih omogoča uvrstiti med biocide, a brez posebnih določb. Direktivi o industrijskih emisijah in čiščenju komunalnih odpadnih voda ter uredba REACH jih ne obravnavajo posebej, prav tako ne slovenska okoljska zakonodaja. Odsotnost usklajenega regulativnega okvira ovira razvoj biotehniških rešitev in oblikovanje politik trajnostnega upravljanja z okoljem. Prispevek opozarja na potrebo po celoviti evropski regulativi za varno in učinkovito uvajanje bakteriofagov v okoljske procese.

Ključne besede: bakteriofagi, biocidni proizvodi, zakonodaja EU, upravljanje z okoljem

Bacteriophages in Environmental Processes: Regulatory Ambiguity as a Challenge to Sustainable Management

Bacteriophages are viruses that selectively target bacteria and offer a promising biotechnological alternative to chemical methods for preventing biofouling in water systems. Their practical value is demonstrated by the lytic phage DTP1, which achieved a 70% increase in membrane flux in a wastewater treatment system. In the EU, bacteriophages are not governed by a unified regulatory framework: Regulation (EU) No. 528/2012 on biocidal products allows their classification as biocides but contains no specific provisions for them. The Industrial Emissions Directive, the Urban Wastewater Treatment Directive, the REACH Regulation, and Slovenian environmental legislation also lack specific provisions. The absence of a harmonised framework challenges both biotechnological development and sustainable environmental policymaking. This paper calls for a comprehensive European regulatory framework to enable the safe and effective use of bacteriophages in environmental processes.

Keywords: bacteriophages, biocidal products, EU legislation, environmental management

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Podnebne spremembe in kakovost življenja

Podnebne spremembe sodijo med najpomembnejše okoljske in družbene izzive današnjega časa. Učinki so vidni v naraščajočih povprečnih temperaturah, vse pogostejših vročinskih valovih, dolgotrajnih sušah, poplavah ter spremenjenih padavinskih vzorcih in sezonskih ciklih. Ti pojavi resno ogrožajo naravne ekosisteme, biotsko raznovrstnost, pridelavo hrane in dostop do pitne vode. Poleg tega vplivajo na zdravje ljudi, življenjski standard in gospodarsko stabilnost. Namen prispevka je predstaviti vpliv podnebnih sprememb na kakovost življenja ter z analizo izbranih kazalnikov prikazati odziv družbe in gospodarstva na podnebne izzive. Empirični podatki kažejo, da izboljšana energetska učinkovitost in uporaba obnovljivih virov zmanjšujeta emisije, slab zrak pa še vedno ogroža zdravje prebivalstva. Okoljski davki spodbujajo trajnostne prakse, hkrati pa vplivajo na stroške podjetij in gospodinjstev, kar odraža neposredne ekonomske posledice podnebnih sprememb. Na podlagi analize podatkov sklepamo, da podnebne spremembe pomembno vplivajo na kakovost življenja in imajo merljive ekonomske posledice. Pravočasno in učinkovito ukrepanje je ključno za ohranjanje blaginje prebivalstva, trajnostnega razvoja in odpornosti družbe.

Ključne besede: podnebne spremembe, kakovost življenja, obnovljivi viri energije, energetska učinkovitost, kakovost zraka

Climate Change and Quality of Life

Climate change is one of the most significant environmental and social challenges of our time. Its effects are evident in rising average temperatures, more frequent heatwaves, prolonged droughts, floods, and changes in precipitation patterns and seasonal cycles. These phenomena pose serious threats to natural ecosystems, biodiversity, food production, and access to drinking water. Furthermore, they affect people's health, standard of living, and economic stability. The purpose of this paper is to present the impact of climate change on quality of life and to demonstrate society's and the economy's responses to climate challenges through an analysis of selected indicators. Empirical data show that improved energy efficiency and the use of renewable sources reduce emissions, but poor air quality remains a threat to public health. Environmental taxes encourage sustainable practices but also increase costs for businesses and households, reflecting the direct economic consequences of climate change. Based on the analysis of the data, we conclude that climate change has a significant impact on quality of life and measurable economic consequences. Timely and effective action is essential for maintaining the well-being of the population, sustainable development, and the resilience of society.

Keywords: climate change, quality of life, renewable energy sources, energy efficiency, air quality

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Zaposlovanje mladih v Sloveniji

Zaposlovanje mladih je ključno za gospodarski in družbeni razvoj, saj vpliva na socialno stabilnost in gospodarsko moč države. V prispevku so analizirani glavni dejavniki, ki oblikujejo zaposlitvene možnosti mladih, med katerimi izstopajo gospodarske razmere, struktura trga dela, družbeni in kulturni vplivi, ne smemo pa pozabiti na izobrazbo ter kompetence. Empirični del temelji na podatkih Statističnega urada Republike Slovenije in Eurostata, ki prikazujejo ključne trende zaposlenosti in brezposelnosti mladih v zadnjem desetletju. Rezultati kažejo postopno izboljšanje položaja mladih, saj se je stopnja brezposelnosti v tem obdobju skoraj prepolovila, hkrati pa velja omeniti zmanjšanje razlik med spoloma. Primerjava z evropskimi državami potrjuje, da se Slovenija po stopnji zaposlenosti in nizki brezposelnosti uvršča med uspešnejše članice EU, kar kaže na to, da so ukrepi in politike spodbujanja zaposlenosti mladih učinkovite. Analiza gibanja povprečnih plač mladih razkriva enakomerno rast, vendar ta rast pogosto ni dovolj velika za pokritje življenjskih stroškov. Prispevek zaključimo s predlogi za izboljšanje položaja mladih, med katerimi izstopa krepitev povezav med izobraževalnimi institucijami in gospodarstvom, nadgradnja kompetenc ter razvoj kakovostnih in stabilnih zaposlitev.

Ključne besede: mladi, zaposlovanje, brezposelnost, trg dela, Slovenija

Youth Employment in Slovenia

Youth employment is crucial for economic and social development, as it affects a country's social stability and economic strength. This article analyses the main factors shaping youth employment opportunities, notably the economic situation, labour market structure, and social and cultural influences, while education and skills also play a significant role. The empirical section is based on data from the Statistical Office of the Republic of Slovenia and Eurostat, which show key trends in youth employment and unemployment over the past decade. The results show a gradual improvement in the situation of young people, as the unemployment rate has almost halved during this period, while the gender gap has also narrowed. A comparison with other European countries confirms that Slovenia ranks among the more successful EU member states in terms of employment rates and low unemployment, indicating that measures and policies to promote youth employment are effective. An analysis of the trend in average wages for young people reveals steady growth, but this growth is often insufficient to cover the cost of living. The article concludes with proposals for improving the situation of young people, notably strengthening links between educational institutions and the economy, upgrading skills, and developing quality and stable jobs.

Keywords: young people, employment, unemployment, labour market, Slovenia

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Vpliv kadrovske politike na organizacijsko kulturo

V teoretičnem delu prispevka najprej predstavimo temeljna izhodišča upravljanja človeških virov in opredelimo kadrovsko politiko kot sistem usklajenih dejavnosti, s katerimi organizacija oblikuje svoje zaposlene ter usmerja njihovo vedenje. Organizacijsko kulturo opišemo kot skupek vrednot, norm in vedenjskih vzorcev, ki vplivajo na to, kako zaposleni doživljajo delo, sodelavce in celotno organizacijo. Pri tem poudarimo dvosmeren odnos med kadrovsko politiko in kulturo. Namen članka je proučiti povezanost med kadrovsko politiko in organizacijsko kulturo v izbranem proizvodnem podjetju ter ugotoviti, kako kadrovske prakse vplivajo na oblikovanje, utrjevanje in ohranjanje organizacijske kulture. Raziskovalni del temelji na kvalitativni raziskavi, izvedeni s polstrukturiranim intervjujem z vodjo kadrovske službe. Rezultati kažejo, da je kadrovska politika v proučevanem podjetju izrazito usmerjena v ljudi, razvoj in sodelovanje, kar se odraža v pretežno klanovski, v učenje usmerjeni organizacijski kulturi z elementi adhokratske kulture pri uvajanju novosti. Raziskava potrjuje, da kadrovska politika v proučevanem podjetju načrtno oblikuje in ohranja organizacijsko kulturo, hkrati pa kultura usmerja, katere kadrovske prakse zaposleni doživljajo kot smiselne in zaželene ter v kolikšni meri jih sprejemajo.

Ključne besede: upravljanje človeških virov, kadrovska politika, organizacijska kultura, proizvodno podjetje

The Impact of Human Resources Policy on Organizational Culture

In the theoretical part of the article, we first present the basic principles of human resource management and define human resource policy as a system of coordinated activities through which an organisation shapes its employees and directs their behaviour. We describe organisational culture as a set of values, norms, and behavioural patterns that influence how employees experience their work, their colleagues, and the organisation as a whole. We emphasise the two-way relationship between human resource policy and culture. The purpose of this article is to examine the relationship between human resource policy and organisational culture in a selected manufacturing company and to determine how human resource practices influence the formation, consolidation, and preservation of organisational culture. The research is based on a qualitative study conducted through a semi-structured interview with the head of the HR department. The results show that the company's human resource policy is strongly focused on people, development, and cooperation, reflected in a predominantly clan-based, learning-oriented organisational culture with elements of an ad hoc culture in the introduction of innovations. The research confirms that the human resource policy in the company under study systematically shapes and maintains the organisational culture, while at the same time the culture determines which human resource practices employees perceive as meaningful and desirable and to what extent they accept them.

Keywords: human resource management, personnel policy, organisational culture, manufacturing company

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Liderstvo kao ključna osobina uspješnih preduzetnika

Ovaj rad analizira liderstvo kao jedan od osnovnih determinanata uspjeha u preduzetništvu, sa posebnim fokusom na stilove liderstva, njegove karakteristike i njihovu praktičnu primjenu u preduzetničkom okruženju. Istraživanje integriše sveobuhvatan teorijski okvir sa empirijskim nalazima dobijenim putem ankete sprovedene među mladim osobama u Bosni i Hercegovini. Rezultati pokazuju da se liderstvo u velikoj mjeri percipira kao ključni faktor uspjeha u preduzetništvu, naročito u kontekstu vizije, motivacije i komunikacije. Međutim, nalazi takođe ukazuju na postojanje značajnog jaza između teorijskih modela liderstva i njihove praktične primjene. Rad doprinosi postojećoj literaturi pružajući uvid u percepciju liderstva u tranzicionim ekonomijama, te nudi preporuke za unapređenje liderstvenih kompetencija u preduzetničkoj praksi.

Ključne riječi: liderstvo, preduzetništvo, transformaciono liderstvo, poslovne performanse, organizaciono ponašanje

Leadership as a Key Trait of Successful Entrepreneurs

This paper examines leadership as a fundamental determinant of entrepreneurial success, with a particular focus on leadership styles, traits, and their practical application in entrepreneurial contexts. The study integrates a comprehensive theoretical framework with empirical findings from a survey conducted among young individuals in Bosnia and Herzegovina. The results indicate that leadership is widely perceived as a critical factor in entrepreneurial success, particularly regarding vision, motivation, and communication. However, the findings also reveal a significant gap between theoretical leadership models and their practical implementation. The study contributes to the literature by providing insights into leadership perceptions in transitional economies and offers recommendations for improving leadership competencies in entrepreneurial practice.

Keywords: leadership, entrepreneurship, transformational leadership, business performance, organisational behaviour

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Metode koje se koriste u agilnom poslovanju: ključne karakteristike i prednosti

Agilni menadžment predstavlja savremeni pristup poslovanju koji se razvio kao odgovor na dinamične promene tržišta i rastuću kompleksnost poslovnog okruženja. Njegova suština ogleda se u fleksibilnosti, transparentnosti i kontinuiranom unapređenju procesa, što omogućava organizacijama da se prilagode zahtevima klijenata i tehnološkim izazovima. U radu su analizirane ključne agilne metodologije: Scrum, Kanban i Kaizen. Scrum se zasniva na kratkim ciklusima (Sprintovima) koji omogućavaju timovima da samostalno planiraju i realizuju zadatke, dok Kanban koristi vizualizaciju procesa radi optimizacije proizvodnje i smanjenja zaliha. Kaizen promoviše filozofiju kontinuiranog poboljšanja kroz male, postepene promene u koje su uključeni svi zaposleni. Zajedničko za sve ove metode jeste unapređenje kvaliteta, smanjenje rizika i povećanje efikasnosti kroz timski rad i aktivno uključivanje klijenata u razvojni proces. Prednosti agilnog pristupa ogledaju se u ranijoj isporuci proizvoda, mogućnosti testiranja i davanja povratnih informacija, kao i u smanjenju rizika neuspeha zahvaljujući ranoj detekciji problema. Ipak, izazovi se javljaju u otežanom predviđanju troškova, vremena i resursa, nedostatku detaljne dokumentacije i nejasno definisanom završetku projekta. Uprkos ovim izazovima, agilne metodologije potvrđuju svoju vrednost u stvaranju organizacija koje su inovativne, fleksibilne i usmerene ka klijentu, čime se agilni menadžment pozicionira kao ključni model poslovanja 21. veka.

Keywords: agilni menadžment, Scrum, Kanban, Kaizen, fleksibilnost

Methods Used in Agile Business: Key Features and Benefits

Agile management represents a modern approach to business that has developed in response to dynamic market changes and the growing complexity of the business environment. Its essence is reflected in flexibility, transparency and continuous process improvement, which enables organizations to adapt to client requirements and technological challenges. The paper analyzed the key agile methodologies: Scrum, Kanban and Kaizen. Scrum is based on short cycles (Sprints) that allow teams to independently plan and implement tasks, while Kanban uses process visualization to optimize production and reduce inventory. Kaizen promotes a philosophy of continuous improvement through small, incremental changes involving all employees. Common to all these methods is the improvement of quality, reduction of risk and increase of efficiency through teamwork and active involvement of clients in the development process. The advantages of an agile approach are reflected in the earlier delivery of products, the possibility of testing and giving feedback, as well as in reducing the risk of failure thanks to the early detection of problems. However, challenges arise in difficult forecasting of costs, time and resources, lack of detailed documentation and unclearly defined completion of the project. Despite these challenges, agile methodologies prove their value in creating organizations that are innovative, flexible and customer-centric, thus positioning agile management as a key business model of the 21st century.

Keywords: agile management, Scrum, Kanban, Kaizen, flexibility

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Vpliv nasledstva na finančno uspešnost podjetja

Družinska podjetja imajo pomembno vlogo v sodobnem gospodarstvu, saj prispevajo k ustvarjanju delovnih mest, gospodarski rasti in dolgoročni stabilnosti poslovnega okolja. Eden izmed ključnih procesov v njihovem življenjskem ciklu je generacijski prenos vodstva ali tako rečeno nasledstvo, ki lahko pomembno vpliva na nadaljnje poslovanje in finančno uspešnost podjetja. Namen raziskave je analizirati vpliv nasledstva na finančno uspešnost izbranih podjetij. Raziskava temelji na kvantitativnem pristopu in analizi sekundarnih podatkov, pridobljenih iz letnih poročil podjetij ter drugih javno dostopnih virov. V analizo je bilo vključenih šest mednarodnih podjetij, pri katerih je bilo proučevano šestletno obdobje, ki zajema tri leta pred nasledstvom in tri leta po njem. Kot ključni indikatorji finančne uspešnosti so bili uporabljeni prihodki, čisti dobiček, donosnost sredstev (ROA) in donosnost kapitala (ROE). Rezultati raziskave kažejo, da generacijski prenos vodstva pri večini analiziranih podjetij ni povzročil dolgoročnega poslabšanja finančne uspešnosti. Ugotovitve kažejo, da je vpliv nasledstva na finančno uspešnost odvisen od več dejavnikov, med katerimi so pomembni priprava naslednika, način prenosa vodstva ter širše poslovno okolje. Raziskava prispeva k boljšemu razumevanju vpliva nasledstva na poslovanje družinskih podjetij ter poudarja pomen pravočasnega in učinkovitega načrtovanja generacijskega prenosa vodstva.
Ključne besede: družinska podjetja, nasledstvo, finančna uspešnost, generacijski prenos vodstva, finančni kazalniki

The Impact of Succession on a Company's Financial Performance

Family businesses play a significant role in modern economies, contributing to job creation, economic growth, and the long-term stability of the business environment. A key process in their life cycle is the generational transfer of leadership, or succession, which can greatly influence a company's future operations and financial performance. This research aims to analyse the impact of succession on the financial performance of selected companies. The study adopts a quantitative approach, using secondary data from companies' annual reports and other publicly available sources. The analysis covers six international companies over a six-year period, comprising three years before and three years after succession. The main indicators of financial performance used in the study are revenue, net profit, return on assets (ROA), and return on equity (ROE). The results show that, in most of the companies analysed, the generational transfer of leadership did not result in a long-term decline in financial performance. The findings suggest that the impact of succession on financial performance depends on several factors, including the preparation of the successor, the manner in which the leadership transition is managed, and the broader business environment. This research enhances understanding of the effects of succession on the performance of family businesses and underscores the importance of timely and effective planning for generational leadership transitions.

Keywords: family businesses, succession, financial performance, generational leadership transfer, financial indicators

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Herzbergova dvofaktorska teorija v praksi: vpliv motivatorjev in higienikov na delovno zadovoljstvo zaposlenih

V članku proučujemo, kako motivacija in motivacijski dejavniki vplivajo na zadovoljstvo zaposlenih v podjetju Adria Mobil, d. o. o. Teoretični del temelji na klasičnih in sodobnih motivacijskih modelih, s poudarkom na Herzbergovi dvofaktorski teoriji, ki ločuje med motivatorji (dosežki, odgovornost, razvoj) in higieniki (plača, pogoji dela, odnosi). V empiričnem delu smo s kvantitativno anketo med 32 zaposlenimi analizirali, kateri dejavniki najbolj vplivajo na njihovo motivacijo in zadovoljstvo. Ugotovili smo, da anketiranci z več delovnimi izkušnjami in višjo izobrazbo bolj cenijo motivatorje, kot so možnost razvoja, priznanje in odgovornost, medtem ko higieniki predvsem preprečujejo nezadovoljstvo. Rezultati kažejo, da splošna motivacija zaposlenih izhaja iz kombinacije dobrih odnosov, primernega delovnega okolja ter občutka smisla in napredka pri delu. Na podlagi ugotovitev priporočamo, da podjetje okrepi elemente notranje motivacije, kot so povratne informacije, razvoj kompetenc in večja avtonomija pri delu, saj ti dejavniki najbolj prispevajo k dolgoročni zavzetosti zaposlenih.

Ključne besede: Herzbergova dvofaktorska teorija, motivatorji, higieniki, delovno zadovoljstvo, motivacija zaposlenih,

Herzberg's Two-Factor Theory in Practice: The Impact of Motivators and Hygiene Factors on Employee Job Satisfaction

This article examines how motivation and motivational factors influence employee satisfaction at Adria Mobil. The theoretical section draws on classical and modern motivational models, with a focus on Herzberg's two-factor theory, which distinguishes between motivators (achievement, responsibility, development) and hygiene factors (salary, working conditions, relationships). In the empirical section, a quantitative survey of 32 employees was used to analyse which factors have the greatest impact on their motivation and satisfaction. The findings show that respondents with more work experience and higher levels of education place greater value on motivators such as opportunities for development, recognition, and responsibility, while hygiene factors mainly prevent dissatisfaction. The results indicate that overall employee motivation arises from a combination of good interpersonal relations, appropriate working conditions, and a sense of purpose and progress in their work. Based on these findings, it is recommended that the company strengthen elements of intrinsic motivation, such as feedback, competence development, and greater autonomy at work, as these factors contribute most to long-term employee engagement.

Keywords: Herzberg's Two-Factor Theory, motivators, hygiene factors, job satisfaction, employee motivation

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Etika dizajna brendova za djecu

Rad se bavi etičkim aspektima brendiranja i vizuelnog dizajna usmjerenog na djecu. Polazeći od činjenice da su djeca posebno osjetljiva ciljna grupa, analiziraju se pitanja manipulacije, transparentnosti i zaštite dobrobiti djeteta u marketingu. Rad kombinuje teorijski pregled literature i etičkih okvira sa manjim empirijskim istraživanjem provedenim putem online ankete. U istraživanju je učestvovalo 46 ispitanika različite životne dobi, uključujući roditelje i mlade odrasle osobe. Rezultati pokazuju da ispitanici jasno prepoznaju snažan uticaj boja, maskota i ambalaže na dječije želje i kupovne zahtjeve, dok većina podržava uvođenje strožih pravila za oglašavanje i dizajn proizvoda za djecu. Zaključuje se da odgovorno brendiranje za djecu mora počivati na iskrenosti, prilagođenosti uzrastu, transparentnosti i poštovanju prava djeteta.

Ključne riječi: etika, brendiranje, djeca, dizajn marketing, vizuelne komunikacije

Ethics of Brand Design for Children

This paper examines the ethical aspects of branding and visual design targeted at children. As children are a particularly sensitive audience, marketing communication directed at them raises issues of manipulation, transparency, and the protection of child welfare. The paper combines a theoretical review of relevant literature and ethical frameworks with a small empirical study conducted via an online survey. The research involved 46 respondents of various ages, including parents and young adults. The findings indicate that respondents clearly recognise the strong influence of visual elements such as colours, mascots, and packaging on children's preferences and purchase requests, while most participants support stricter regulations for advertising and product design aimed at children. The paper concludes that responsible branding for children must be based on honesty, age-appropriateness, transparency, and respect for children's rights.

Keywords: ethics, branding, children, design, marketing, visual communication

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Vpliv odnosov zaposlenih na študente med opravljanjem študentskega dela

V članku preučujemo, kako študenti, ki opravljajo študentsko delo, doživljajo ravnanje z ljudmi v organizacijah ter kako kakovost odnosov vpliva na njihovo zadovoljstvo, motivacijo in pripravljenost nadaljnjega sodelovanja s to organizacijo. V raziskavi je sodelovalo 52 študentov različnih študijskih smeri, ki so v zadnjem letu opravljali študentsko delo v storitvenih, administrativnih in proizvodnih dejavnostih. Rezultati kažejo, da študenti odnose z nadrejenimi in sodelavci večinoma ocenjujejo kot spoštljive, profesionalne in vključujoče; najvišje so ocenjene spoštljiva obravnava, jasna komunikacija ter občutek pripadnosti timu. Ob tem študenti opozarjajo na razlike v statusu in ugodnostih v primerjavi z redno zaposlenimi, predvsem na področju plačila, dostopa do informacij ter formalnega priznanja njihovega dela. Analiza potrjuje, da kakovost odnosov pomembno vpliva na zadovoljstvo, motivacijo in pripravljenost študentov, da bi v organizaciji ostali tudi po zaključku študija. Ugotavljamo, da podjetja, ki študentom izkazujejo spoštovanje, jih vključujejo v delovne procese ter jim omogočajo jasne povratne informacije in razvoj, pri mladih ustvarjajo občutek povezanosti z organizacijo.

Ključne besede: ravnanje z ljudmi, študentsko delo, motivacija

The Impact of Employee-Student Relationships During Student Employment

The article examines how students engaged in student employment perceive people management practices in organisations and how the quality of workplace relationships affects their satisfaction, motivation, and willingness to remain with the employer in the future. Empirically, a quantitative research design was applied using an online survey. The sample comprised 52 students from various fields of study who had performed student work during the previous year in service, administrative, and production settings. The results show that students generally evaluate relationships with supervisors and co-workers as respectful, professional, and inclusive. The highest ratings were given to respectful treatment, clear communication, and a sense of belonging to the team. In this regard, students highlight differences in status and benefits compared to regular employees, particularly regarding pay, access to information, and formal recognition of their work. The analysis confirms that the quality of relationships significantly influences students' job satisfaction, perceived safety, motivation, and intention to stay with the organisation after graduation. The study concludes that organisations which treat student workers as equal members of the team and provide them with respect, feedback, and development opportunities strengthen their long-term commitment.

Keywords: people management, student employment, motivation

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Učinki hibridnega dela na zavzetost in zadovoljstvo zaposlenih: sistematični pregled literature

V članku proučujemo vpliv hibridnega dela na zavzetost in zadovoljstvo zaposlenih ter psihološke in organizacijske dejavnike, ki oblikujejo izkušnjo sodobnega dela. Hibridni model, ki združuje delo na daljavo in prisotnost v delovnem okolju, spreminja tradicionalno razumevanje delovnih odnosov ter postavlja v ospredje fleksibilnost, avtonomijo in ravnotežje med poklicnim in zasebnim življenjem. Namen raziskave je s sistematičnim pregledom literature opredeliti ključne prednosti in izzive hibridnega dela ter preučiti, kako vpliva na psihološko dobrobit, motivacijo in učinkovitost zaposlenih. Ugotovitve kažejo, da hibridno delo spodbuja višjo stopnjo zavzetosti in zadovoljstva, kadar organizacije zagotovijo zaupanje, jasno komunikacijo in podporno kulturo, ki omogoča razvoj zaposlenih in ohranja povezanost. Na podlagi ugotovitev priporočamo, da organizacije pri uvajanju hibridnega modela dela posebno pozornost namenijo vodenju na osnovi zaupanja, razvoju digitalnih kompetenc ter oblikovanju vključujočega in spodbudnega delovnega okolja.

Ključne besede: hibridno delo, zavzetost zaposlenih, zadovoljstvo zaposlenih, organizacijska kultura, psihološka dobrobit

The Effects of Hybrid Work on Employee Engagement and Satisfaction: A Systematic Literature Review

In this article, we examine the impact of hybrid work on employee engagement and satisfaction, as well as the psychological and organisational factors that shape the experience of modern work. The hybrid model, which combines remote work and presence in the workplace, changes the traditional understanding of working relationships and places flexibility, autonomy, and work-life balance at the forefront. The purpose of the research is to identify the key benefits and challenges of hybrid work through a systematic literature review and to examine how it affects the psychological well-being, motivation, and efficiency of employees. Findings show that hybrid work promotes higher engagement and satisfaction when organisations provide trust, clear communication, and a supportive culture that enables employee development and maintains employee connection. Based on these findings, we recommend that organisations pay special attention to trust-based management, the development of digital competencies, and the creation of an inclusive and stimulating work environment when introducing a hybrid work model.

Keywords: hybrid work, employee engagement, employee satisfaction, organisational culture, psychological well-beinglme Priimek

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