

# PANEL DISKUSIJA SA MEĐUNARODNIM UČEŠĆEM „Uključivanje održivosti u obrazovanje u oblasti revizije i računovodstva”

PRIKAZ

DOI: 10.56362/Rev23104115V

Kosana Vićentijević<sup>1</sup>  
Snežana Knežević<sup>2</sup>

Akademija strukovnih studija Zapadna Srbija, odsek Valjevo, organizovala je 1. decembra 2023. godine panel diskusiju sa međunarodnim učešćem, pod nazivom „Uključivanje održivosti u obrazovanje u oblasti revizije i računovodstva“, sa ciljem da se debatom o održivosti u oblastima revizije i računovodstva sagledaju novi sadržaji u obrazovanju za profesionalce iz revizije i računovodstva.

Dobrodošlicu i uspešan rad panelistima i gostima pozeleo je rukovodilac valjevskog odseka Akademije, dr Mladen Vićentić. Ana Marković, direktorka Turističke organizacije Valjevo, svim gostima sa strane pozelela je lep i prijatan boravak u Valjevu, gradu istorije, umetnosti, kulture i nauke. Studentkinja Marija Jevtić je uspešno, u ime studentata, vodila uvodni i završni deo programa panela.

Nakon uvodnih obraćanja, panel je realizovan u dva radna dela.

Prvi deo se odnosio na temu „Održivost i cirkularna ekonomija”. U ovom delu svoja iskustva i preporuke izneli su: prof. dr Neda Vitezić, Ekonomski fakultet Sveučilišta u Rijeci, Hrvatska, Vidosava Džagić iz PKS – Privredne komore Beograda, Marija Pantečić iz valjevske kompanije „Bosis” i Ian Thomson sa University of Dundee, Škotska, Ujedinjeno Kraljevstvo.

U drugom delu, pod nazivom „Održivost i obrazovanje u oblasti revizije i računovodstva”, diskusiju su vodili profesori dr Snežana Knežević sa Fakulteta organizacionih nauka Univerziteta u Beogradu, dr Jozefina Beke-Trivunac sa ALFA BK Univerziteta, dr Dejan Jovanović sa Ekonomskog fakulteta Univerziteta u Kragujevcu i dr Edin Gločić sa FINRA Univerziteta Tuzla, Bosna i Hercegovina, kao i dr Nebojša Jeremić, UIRS, i Aleksandra Tanasković, EY Serbia.

Moderator za obe teme panela je bila profesorka valjevskog odseka Akademije – dr Kosana Vićentijević.

U diskusiju su se uključili predstavnici akademske zajednice i profesionalci iz oblasti revizije koji su svojim iskustvima i predlozima podržali ovaj vid saradnje akademske zajednice i profesionalaca iz naše zemlje i inostranstva.

<sup>1</sup> Akademija strukovnih studija Zapadna Srbija, odsek Valjevo.  
E-mail: kosana.vicentijevic@vipos.edu.rs

<sup>2</sup> Fakultet organizacionih nauka, Univerzitet u Beogradu.  
E-mail: snezana.knezevic@fon.bg.ac.rs

U okviru panela “Održivost i obrazovanje u oblasti računovodstva i revizije” dr Dejan Jovanović, vanredni profesor Ekonomskog fakulteta, istakao je da se Katedra za računovodstvo, reviziju i poslovne finansije na Ekonomskom fakultetu u poslednjom ciklusu akreditacije 2020. godine trudila da uskladi nastavne planove i programe u skladu sa trendovima u svetu i zahtevima tržišta. Shodno tome, na osnovnim studijama na modulu Računovodstvo i poslovne finansije uveden je predmet “Sistemi upravljanja zaštitom životne sredine”, na master studijama “Kontroling” (koji se jednim delom bavi ESG izveštavanjem i upravljanjem ESG performansama), na doktorskim studijama predmet “Računovodstvo održivog razvoja”. Uvođenjem predmeta “Računovodstvo održivog razvoja” Ekonomski fakultet u Kragujevcu je jedan od prvih fakulteta u okruženju koji je prepoznao značaj uključivanja održivosti u oblast računovodstva i revizije. Profesor Jovanović je, takođe, istakao da je Univerzitet u Kragujevcu prepoznao značaj uključivanja zelene ekonomije u oblast obrazovanja i u aprilu 2023. godine osnovao Centar za zelenu ekonomiju na Univerzitetu u Kragujevcu, uz podršku Privredne komore Srbije i Nemačke organizacije za međunarodnu saradnju (GIZ). Centar ima za cilj pružanje podrške kompanijama u procesu zelene transformacije kroz različite vidove konsultantskih usluga, treninga, edukacija, seminara, radionica. Misija Centra je da put zelene tranzicije malih i srednjih preduzeća i velikih kompanija učini jednostavnijim, kao i da im omogući da posluju u skladu sa ciljevima održivog razvoja, dok je vizija Centra da postane vodeći regionalni istraživačko-edukativni konsalting centar u oblasti zelene ekonomije. Profesor Jovanović je istakao da Centar za zelenu ekonomiju pruža usluge u oblasti: upravljanja GHG emisijama (ugljen dioksidom) na nivou kompanije i na nivou proizvoda, karbonskog računovodstva, upravljanja ESG performansama, nefinansijskog izveštavanja, upravljanja otpadom. Profesor Jovanović, koji je ujedno i upravnik Centra, istakao je da je u proteklom periodu tim Centra prošao obuku u oblasti usluga upravljanja ugljenikom (Carbon Management Service) od strane nemačke konsultantske kuće ADELPHI, kao i brojne druge radionice i obuke organizovane od strane PKS, RBH i GIZ-a. Centar za zelenu ekonomiju u 2024. godini će organizovati obuku za 6 konsultanta za obračun ugljeničnog otiska, 10 kompanija će biti deo pilot projekta za obračun CO2 (projekat finansiran od strane GIZ-a), takođe su planirani brojni paneli, radionice i organizovanje kratkog programa studija za 30 polaznika u oblasti cirkularne ekonomije i obračuna karbonskog otiska. Profesor Jovanović je pozvao sve prisutne i zainteresovane strane da se uključe u aktivnosti Centra i da kroz razmenu iskustava, znanja, organizovanje panela i okruglih stolova na temu zelene ekonomije učinimo pokušaj da približimo navedenu problematiku obrazovnim institucijama, kompanijama i javnosti i da uključivanjem održivosti i cirkularne ekonomije u poslovanje kompanija i obrazovanje približimo našu zemlju svetskim trendovima i zahtevima koje nam nameće savremeno društvo. Promovisanjem Centra na ovim i sličnim događajima, ističe profesor Jovanović, kao i povratne informacije koje se dobijaju od privrede i predstavnika profesije nedvosmisleno ukazuju da je osnivanje ovakvih centara dobar put da se pitanja cirkularne ekonomije i održivosti približe našim kompanijama i široj javnosti.

Diskusija je iznedrila nekoliko stavova, počev od toga da najveći deo računovodstvene profesije i računovodstvenog obrazovanja nije usklađen sa akcijama za dostizanje održive budućnosti. Zaključeno je da obrazovanje o održivosti u oblasti revizije i računovodstva i kontinuirana edukacija profesionalaca iz ovih oblasti doprinosi jačanju revizorskih i računovodstvenih usluga u savremenom okruženju. Danas je teško zamisliti kako će računovodstvo da izgleda 2030., 2040. ili 2050. godine. Organizacije već sada treba da znaju šta mogu da urade kako bi sačuvalе svoju održivost. Te aktivnosti obuhvataju:

- Identifikaciju i povezivanje ključnih trendova i učinaka u strategijama organizacije, modelu poslovanja i ostvarenim rezultatima.
- Integrisanje značajnih ekoloških i društvenih pitanja u proces donošenja poslovnih odluka.
- Organizovanje internih sistema i procesa radi obezbeđenja da se ono što je važno prati i meri.
- Povezivanje strategija i resursa za kreiranje vrednosti za interesne strane.
- Povećavanje efikasnosti putem smanjivanja otpada i kontrole troškova.
- Obezbeđivanje kredibiliteta informacija i generisanja podataka putem efektivnog nadgledanja i upravljanja organizacijom.
- Obezbeđivanje jasne komunikacije u cilju obezbeđivanja transparentnosti.

U diskusiju su se uključili i predstavnici akademske zajednice i profesionalci iz revizije koji su svojim iskustvima i predlozima podržali ovaj vid saradnje akademske zajednice, profesionalaca iz naše zemlje i inostranstva.

## **PANEL DISCUSSION WITH INTERNATIONAL PARTICIPATION “Embedding Sustainability in Audit and Accounting Education”**

On December 1, 2023, the Academy of Vocational Studies in Western Serbia, Valjevo department, organized a panel discussion with international participation entitled “Inclusion of sustainability in education in the field of auditing and accounting”, with the aim of looking at new content through the debate on sustainability in the fields of auditing and accounting in education for auditing and accounting professionals.

The head of the Academy’s Valjevo department, Mladen Vićentić, PhD, wished the panellists and guests a welcome and successful work. Ana Marković, director of the Valjevo Tourism Organization, wished all the guests a nice and pleasant stay in Valjevo, the city of history, art, culture and science. Student Marija Jevtić successfully led the introductory and final part of the panel program on behalf of the students.

After the introductory speeches, the panel was divided into two working parts.

The first part is related to “Sustainability and circular economy”. In this part, their experiences and recommendations presented professor Neda Vitezić, PhD, Faculty of Economics, University of Rijeka, Croatia, Vidosava Džagić from PKS - Belgrade Chamber

of Commerce, Marija Pantelić from the company “Bosis” Valjevo and Ian Thomson from the University of Dundee, Dundee, Scotland, United Kingdom.

In the second part, entitled “Sustainability and education in the field of auditing and accounting”, the discussion was led by professor Snežana Knežević from the Faculty of Organizational Sciences, University of Belgrade, Jozefina Beke-Trivunac, professor emeritus from ALFA BK University, professor Dejan Jovanović from the Faculty of Economics, University of Kragujevac and Edin Glogić, PhD., from FINRA University of Tuzla, Bosnia and Herzegovina, as well as Nebojša Jeremić, PhD., UIRS and Aleksandra Tanasković, EY Serbia.

The moderator for both topics of the panel was the professor of the Valjevo department of the Academy - Kosana Vićentijević, PhD.

The discussion was attended by representatives of the academic community and professionals from the audit field, who supported this type of cooperation between the academic community and professionals from our country and abroad with their experiences and suggestions.

As part of the panel “Sustainability and education in the field of accounting and auditing”, Dejan Jovanović, PhD., associate professor of the Faculty of Economics, pointed out that the Department of Accounting, Auditing and Business Finance at the Faculty of Economics tried to harmonize the curricula in the last accreditation cycle of 2020, following world trends and market requirements. Accordingly, the course “Environmental Protection Management Systems” was introduced in the undergraduate studies in the Accounting and Business Finance module, in the master’s studies “Controlling” (part of which deals with ESG reporting and ESG performance management), in the doctoral studies the course “Sustainable Development Accounting “. By introducing the subject “Sustainable Development Accounting”, the Faculty of Economics in Kragujevac is one of the first faculties in the area to recognize the importance of including sustainability in the field of accounting and auditing. Professor Jovanović also pointed out that the University of Kragujevac recognized the importance of including the green economy in the field of education and in April 2023 founded the Center for Green Economy at the University of Kragujevac with the support of the Serbian Chamber of Commerce and the German Organization for International Cooperation (GIZ). The center aims to provide support to companies in the process of green transformation through various types of consulting services, training, education, seminars and workshops. The mission of the Center is to make the green transition path of small and medium-sized enterprises and large companies simpler, as well as to enable them to operate following the goals of sustainable development, while the vision of the Center is to become a leading regional research and educational consulting center in the field of the green economy. Professor Jovanović pointed out that the Center for Green Economy provides services in the areas of GHG emissions (carbon dioxide) management at the company and product level, carbon accounting, ESG performance management, non-financial reporting and waste management. Professor Jovanović, who is also the manager of the Center, pointed out that in the past period, the Center’s team

underwent training in the field of carbon management services (Carbon Management Service) by the German consulting company ADELPHI, as well as numerous other workshops and training organized by PKS, RBH and GIZ. In 2024, the Center for Green Economy will organize training for six consultants for carbon footprint calculation, 10 companies will be part of a pilot project for CO<sub>2</sub> calculation (a project financed by GIZ), numerous panels, workshops and the organization of a short study program are also planned for 30 participants in the area of circular economy and carbon footprint calculation. Professor Jovanović invited all present and interested parties to get involved in the activities of the Center and through the exchange of experiences and knowledge, the organization of panels and round tables on the topic of the green economy, to attempt to bring the mentioned issues closer to educational institutions, companies and the public and to include sustainability and circular economy in company operations and education, we should bring our country closer to world trends and demands imposed on us by modern society. By promoting the Center at this and similar events, Professor Jovanović points out, as well as the feedback received from businesses and representatives of the profession unequivocally indicates that the establishment of such Centers is a good way to bring the issues of circular economy and sustainability closer to our companies and the general public.

The discussion generated several views, starting with the fact that most of the accounting profession and accounting education are not aligned with actions to achieve a sustainable future. It was concluded that education on sustainability in the field of auditing and accounting and continuous education of professionals in these fields contribute to the strengthening of auditing and accounting services in the modern environment. Today, it is difficult to imagine what accounting will look like in 2030, 2040 or 2050. Organizations need to know now what they can do to preserve their sustainability. These activities include:

- Identification and connection of key trends and effects in the organization's strategies, business model and achieved results.
- Integrating significant environmental and social issues into the business decision-making process.
- Organizing internal systems and processes to ensure that what matters is tracked and measured.
- Linking strategies and resources to create value for stakeholders.
- Increasing efficiency through waste reduction and cost control.
- Ensuring the credibility of information and data generation through effective monitoring and management of the organization.
- Ensuring clear communication in order to ensure transparency.

Representatives of the academic community and audit professionals joined the discussion, and with their experiences and suggestions, they supported this type of cooperation between the academic community and professionals from our country and abroad.