

# Developing Strategic Marketing Positioning of the Accounting Profession

ORIGINAL RESEARCH PAPER

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**Summary:** *Marketing is important in modern business conditions for profit-oriented organisations and is undoubtedly one of the decisive factors for its long-term sustainability. The dynamic development of marketing strategies and tactics should be accompanied by adequate development of corresponding financial performance measures. The subject of this paper is to consider the possibilities for building a branding and marketing strategy for the accounting profession. The article aims to indicate the key steps as recommendations for the strategic marketing positioning of the accounting profession, which could serve as a practical framework.*

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## INTRODUCTION

The research area of this paper focuses on examining the possibilities of creating an adequate marketing strategy in the accounting field to enhance the position and reputation of the profession. One of the activities preceding the creation of a marketing strategy is understanding and segmenting the market. “Market segmentation refers to defining groups of consumers with similar needs, which differ from those in other parts of the common industry market.” (Dorović, 2015, p. 18). This step is crucial for marketing managers as the chosen market will become the “battlefield” where “battles” with competitors offering similar or identical services will be fought. Market segmentation, and consequently public segmentation, “is carried out with the aim of forming relatively homogeneous segments that require specific messages, information, and a marketing mix.” (Jaško et al., 2022, p. 178). All characteristics related to individual segments can be divided into four categories (Kostić-Stanković et al., 2020):

- Geographic segmentation – nations, states, regions, provinces, cities, or smaller homogeneous units.
- Demographic segmentation – age, gender, family size, family life cycle, personal income, occupation, education, religion, race, nationality.
- Psychographic segmentation – division based on social class, personal characteristics, and lifestyle (reading books, following newspaper articles, obtaining information via the internet).
- Behavioral segmentation – interest, attitude, level of adoption, and reaction to information and messages (trust or distrust in an organization).

It is essential not to overlook that, during market segmentation and target audience selection, there is an option for niche segmentation. If a company opts for this strategy, it must consider that the chosen niche should have a sufficiently large number of interested individuals for the sale of services/products to be feasible.

The final choice of target segments within a marketing strategy boils down to the following options (Filipović & Kostić-Stanković, 2009, p. 46):

- “Targeting the entire market instead of individual segments with one combination of the marketing mix – so-called undifferentiated marketing,
- Differentiated marketing, where the company selects several target segments and uses a different combination of the marketing mix for each, and
- Concentrated marketing, where one marketing mix is applied to all target segments.”

Once the desired market segment is determined, it is necessary to define the target audience. “Target public groups within the identified segment represent groups with which communication will be established and a relationship of mutual cooperation and

understanding will be maintained.” (Jaško et al., 2022, p. 179). Target public groups, and thus segmented markets, can differ according to various characteristics—habits and customs, age, geographic affiliation, religion, education, culture, trust, or distrust in organizations, etc. As with market segmentation, in the case of the target public, each individual characteristic can fall into one of four criteria for segmentation—geographic, demographic, psychological, and behavioral.

## SETTING GOALS AND STRATEGIES

“With growing competition and the evolution towards accounting and advisory services that offer greater value to clients, companies can no longer rely solely on word of mouth to grow.” (<https://www.cpa.com>). Dorović (2015, p. 21) explains in his work that, “just as with other functions in a company, after defining the marketing strategy as a functional strategy, it is necessary to create a marketing plan. The marketing plan outlines the required programs, promotional campaigns, various projects, and activities to implement the marketing strategy.” As experts in the “5 Key Principles of Successful Accounting Firm Marketing” guide concluded, “a well-designed marketing program is crucial for raising awareness, communicating value, and maintaining a strong pipeline of opportunities.” (<https://www.cpa.com>)

The plan needs to be developed and divided into phases to facilitate monitoring and measuring performance. Since there is no universal plan that guarantees the best results, the marketing plan should be tailored to the company’s capabilities and set goals. Just as when creating a marketing strategy, so too when creating a marketing plan, attention must be paid to ensure that the plan highlights the company’s benefits in the best possible way. “The marketing planning process includes several phases, and companies adapt the marketing plan to their own needs. Therefore, it is important that a service company creates a marketing plan that will enable market positioning and bring it closer to customers.” (Peršić, 2023, p. 1). The basis of the marketing plan, assuming the market and competition research phase is already completed, must be the clear definition of goals. Based on these defined goals, the company further defines the target audience, segments the market, determines marketing messages, and selects the communication channels through which these messages will be delivered. Also, based on the defined goals, the company measures the effectiveness of marketing activities, and based on the results, marketing managers propose further steps to improve business operations.

Marketing managers must keep in mind that “the marketing strategy must be aligned vertically with higher levels of the company’s strategy—corporate and competitive – and horizontally with other functional strategies. This is a principle defined as internal consistency of strategy, which means that parts of the company’s strategy must be mutually aligned.” (Dorović, 2015, p. 31). Therefore, creating a marketing strategy and marketing plan, as well as defining goals, is not a simple task when considering the other departments with which marketing cooperates and whose goals it must complement and help achieve.

According to the excellent article “15 Smart Marketing Strategies for Accounting Firms” in 2024, if the goal of the marketing strategy is to grow the client base, some of the 15 strategies listed or their combination can be beneficial in achieving the set goal (<https://jetpackworkflow.com/>):

- *“Take time developing your brand”* – you need to know the answers to the questions – Who are you? What can you offer? before making any marketing plan,
- *“Be an expert in your niche”*. – You need to be the best in the field since potential clients are not looking for an accountant or tax advisor who is good enough. Strengthen your authority through lectures, podcasts, articles, or networking. The more you can offer help to others in your area or related areas, the more business will come.
- *“Create content in your competence”*. – Potential clients determine based on whether you know enough to resolve their issues before hiring you to do so. The content you create can include e-books, website content, blog posts, or podcasts.
- *“Consider SEO”*. – Considering search engine optimization (SEO) is something you need to create your content with. The best content needs to be helped in ranking well in Google search results.
- *“Provide available resources on your website”*. – Those should be comprised of timesheet templates, tax office forms, or links to human resources websites with useful information.
- *“Use social media”*. – Verbal evidence is what most accounting firms rely on to grow their business being slow to adopt online marketing activities such as email marketing, advertising, and social media. Great assistance in reaching only the potential clients you want can be found on LinkedIn, Facebook, Instagram, Twitter, and other social media sites having advanced targeting features that allow your ads to do so.
- *“Create an inpouring marketing funnel”*. It will help you visualize the process of attracting new clients and identify ways to increase conversion rates. After the first phone call, always send an email, providing your contact information.
- *“Lead with a firm conviction”*. – Your voice will get lost in the crowd if you are seen as just another accounting firm. Say something unique or unexpected about accounting. Find something that distinguishes you and your firm apart and publish it.
- *“Add live chat to your website”*. – Making it easier to communicate with a real person at your firm, and it is more likely for potential clients to reach out.
- *“Create a newsletter (and persist with it!)”*. – The rules and regulations of accounting do change but the basics don’t change often! Deliberate creating a weekly or monthly newsletter for your clients with valuable, up-to-date information on changes that could affect their finances or business.
- *“Use website reviews”*. – Regarding accounting services, most people rely on recommendations from friends and family. In case they do not know someone who already uses an accountant, they will resort to the Internet. Do not ignore your website reviews, such as Google reviews.

- “*Apply for and get nominated for local awards*”. – Apply and be nominated as a small business for awards and leadership. Self-promotion for some people, but bear in mind that anyone else who wins the award was likely nominated in the same way.
- “*Networking*”. – Accounting firms are actually small businesses serving other small businesses. A chance to meet potential new clients is provided by networking within your community at entrepreneurship meetings, local small business gatherings, or volunteer activities.
- “*Have expert marketing materials*”. – Business cards are still highly helpful with saving you the embarrassment of scribbling your number on a scrap of paper or napkin. A well-designed business card represents professionalism.
- “*Volunteer*”. – “Volunteer your services (as an accountant) or volunteer in other capacities and many possibilities will be opened by local volunteer organizations for your name to reach further out and for you to meet other people having and being interested in the same goals”.

## CREATING A PORTFOLIO OF DESIRED CLIENTS AND EMPLOYEES

Companies operating in the accounting field still primarily acquire clients through personal contacts and recommendations from satisfied users. Considering that all relationships accountants build with clients are based on trust, which is established only through personal contact with the accountant, this indirect method of acquiring clients makes sense. This way of initiating collaborations serves as the best proof to companies that their reputation and employee satisfaction are the foundation for all their further activities and strategies. When it comes to employees, the situation is somewhat more adapted to modern trends. Some employees now find agencies through job websites or LinkedIn professional platforms. This is predominantly true for younger generations who spend a large portion of their time online and, in their daily functioning and work, use various channels and tools provided by the Internet. As highlighted in the 2020 Innovation journal: “If you are an accountant or a tax professional looking to grow your client base, you might wonder how to market your firm. Marketing is a fantastic way to raise brand awareness, provide quality prospects, and build your brand.” (<https://www.2020innovation.com/>)

However, before taking any steps and initiating marketing activities aimed at attracting potential clients and talents, accounting companies must define their desired clients and ideal employees. A significant part of this definition is likely something company owners and marketing managers have already addressed through defining target marketing and segmenting the market and target audience. Nevertheless, when it comes to thoroughly defining the ideal client and employee, company owners may go as far as to “draw” this person and describe in detail who this person is, what position they hold, their interests and hobbies, where and how they obtain information, and similar traits. The more precisely the buyer persona is defined, the more accurate and effective the

communication messages and targeting in promotion will be. Furthermore, by defining the ideal client and employee, the company owner will also have a clearer understanding of their competition, as well as the advantages and disadvantages they have in relation to it.

Gorgieva-Trajkovska and colleagues (2012, p. 13) identify “the lack of proper systems and tools adapted to the sale of accounting services” as one of the main barriers to sales for most accounting firms. The fact that the accounting and marketing professions are still not on the same page is best illustrated by the associations most people have when this profession is mentioned. Even though we now talk about cloud accounting, the digitalization and automation of accounting processes, and paperless operations, the general public still imagines accountants as elderly ladies in knitted vests, creating financial reports on desks cluttered with papers, with a calculator as their main tool. This stereotypical view of the profession confirms that the accounting profession still has a lot of work to do in improving its reputation and market position.

“The accounting and marketing functions in a company should not be competitors. On the contrary, their cooperation is the only way they can coexist.” (Lalić & Tešić, 2018, p. 99). When it comes to competition among companies operating in the accounting field, a review of the literature and practical insights reveal that competition can be divided into two groups:

- a) competition for clients;
- b) competition for talent.

On the one hand, accounting companies need to stand out among the many small agencies/firms and individuals working in accounting, who can offer potential clients much lower prices. On the other hand, large companies tend to form in-house accounting departments. For accounting firms, such companies represent competition when it comes to employees, as they can offer higher salaries for a smaller workload, along with an additional set of benefits. Therefore, accounting firms must pay special attention to attracting and retaining talents within these organizations. Gorgieva-Trajkovska and colleagues (2012, p. 10) believe that “talents are crucial for the development of larger and more competitive accounting firms.”

## EMPLOYER BRANDING

Since its inception, the labor market has constantly evolved, driven by various factors that have sparked transformative changes. The most significant evolution occurred with the advent of the internet, which introduced countless new professions while some traditional roles transformed, taking on new dimensions, appearances, and functions. On the other hand, employees, due to the increasing job opportunities, continually raise the bar of demands that employers must meet if they want to remain competitive in the race for

talent. In this battle with fierce competition, employers strive to understand the desires and needs of their employees and to offer a set of benefits that will distinguish their company as a desirable place to work.

As talents can choose their employers, successful companies aim to position themselves as ideal and desirable employers by building a strong employer brand (Lukić, Brkljač & Perčić, 2019). Employer branding during the recruitment phase involves disseminating information about career advancement opportunities, challenges, and employment benefits within the organization (Pejković, 2020). However, it is essential to remember that the company's best brand ambassadors are often its employees, so the relationship with them is also a crucial aspect of branding and positioning. Due to the numerous challenges faced by the accounting profession, particularly regarding the technical aspects of the job, the positioning and branding of the profession itself have taken a back seat. Regardless of the challenges mentioned, the point where all these challenges converge is with the employees, who need to understand and implement these changes in their business processes. As noted earlier, a growing number of accountants are opting for a complete career change, and young people who are just starting their professional journey, to the best of their knowledge, do not see accounting as a profession of the future. For all these reasons, it is essential to focus on building and improving the reputation of the accounting profession.

In the field of accounting, awareness of the talent battle has reached a higher level. Accounting companies are not only aware of the challenges but are also actively working to address them through various activities, such as collaborations with different universities. However, an analysis of the digital presence of various accounting firms, as well as the comments of current and former employees on review portals, reveals that sporadic use of marketing tools and a lack of clear communication messages do not yield the desired results. In other words, employees and potential employees do not have unique associations with individual accounting firms. The reason for this situation lies in the fact that managers and owners of accounting firms often overlook that the human factor remains crucial in the accounting field. Clients usually see the accountant with whom they interact daily as the company's brand ambassador. Therefore, one of the most common reasons clients cite for switching firms is the frequent turnover of accountants responsible for managing their financial and business records, which is essential for performance improvement.

Relatively low salaries in agencies and accounting firms, a high workload, and a lack of additional benefits to retain employees are the reasons why accountant turnover in agencies is high. "Accounting staff face the dilemma of a heavy daily workload, high job risk, position marginalization, and the rapid pace of industry change." (Duan, 2024, p. 21). Accountants increasingly prefer to move to in-house accounting departments within different companies, and some even choose to change their profession entirely. When accounting firm owners realize that "in a knowledge-based enterprise, it is crucial to identify the 'knowledge' or 'owner' of that knowledge and integrate them into the company's resources, measure their contribution to business results, and motivate them, since

financial compensation alone will not suffice” (Gajić, 2021, p. 84), their status as desirable employers will significantly improve. Given the breadth that the field of marketing offers, there are great opportunities for accounting firms that seriously approach branding and positioning. Companies that recognize the advantages of this approach in time will gain a competitive edge and the status of pioneers in this area.

Authors in the literature highlight various factors as significant for employer branding; however, according to the consensus, the most comprehensive analysis of employer branding has been provided by Berthon, Ewing, and Hah. Their analysis consolidates different factors into five key elements that constitute the employer brand (Berthon, Ewing & Hah, 2005):

- 1) Interest value: The degree to which a company is appealing to an individual in terms of its work environment, methods and ways of working, and unique and innovative culture.
- 2) Social value: The degree to which an employee is willing to stay in the company because of the work atmosphere, a fun and pleasant working environment, and good relationships with colleagues and supervisors.
- 3) Economic value: The degree to which an employee is satisfied with their salary, non-monetary rewards, and opportunities for further advancement.
- 4) Development value: The degree to which an employee is satisfied with their career development and the opportunities available for their future.
- 5) Application value: The degree to which an employee is satisfied with the ability to practically apply what they have learned at work through experience, training, and development.

“The future of the accounting profession should also be viewed in the context of millennials (born between 1980 and 1995), for whom life is unimaginable without the use of new technologies and devices in a digital environment. They publish and share information online in real-time, leading to significant changes in corporate culture, organizational behavior, and how talent is attracted and retained.” (Demko-Rihter, 2021, p. 332)

## BEST PRACTICE EXAMPLES – ACCOUNTING ASSOCIATION

The American Accounting Association (AAA) is an example of best practice when it comes to the strategic marketing positioning of the accounting profession. The success of this association is based on the integration of education, research, networking, and innovation, which not only strengthens the profession’s reputation but also ensures its continuous development and adaptation to changes in the global business environment. As stated on the AAA website, they are the largest community of accountants in academic circles. Founded in 1916, they have a rich history and reputation built on high-quality research and publications. The diversity of their membership creates a fertile environment

for collaboration and innovation. Together, they shape the future of accounting through teaching, research, and a powerful network. It's also worth mentioning that, in addition to their website, AAA builds its digital presence primarily through the LinkedIn platform, where they have 13,270 followers. The association is also present on Facebook, where they have significantly fewer followers—5,700.

The four main pillars that highlight this association as a good example of branding and positioning the accounting profession are:

- 1) *Education* – Education is one of the key pillars of the AAA. The organization provides a wide range of educational resources and programs that help accountants continually improve their knowledge and skills. Through various conferences, seminars, webinars, and workshops, the AAA enables professionals to stay updated with the latest trends, standards, and best practices in accounting. Additionally, the AAA actively works on developing educational curricula at universities, thus contributing to the quality of education for future accountants.
- 2) *Research* – The AAA is committed to promoting and supporting research in the field of accounting. Through its publications, such as “The Accounting Review” and “Accounting Horizons,” the organization facilitates the dissemination of new knowledge and theoretical frameworks that enhance understanding and practice in accounting. By encouraging research activities, the AAA contributes to the continuous development of the profession and ensures that accountants have access to the latest information and tools to address complex business challenges. This association also has a digital library that consolidates texts on various topics related to the profession.
- 3) *Networking* – Networking is another crucial aspect of the AAA's strategy. The organization offers numerous opportunities for professional networking through annual meetings, regional conferences, and specialized sections. These activities allow members to exchange ideas, share experiences, and build professional relationships that can be vital for their career development. Networking within the AAA community strengthens cohesion among accountants and fosters collaboration on both national and international levels.
- 4) *Innovation* – The AAA is dedicated to advancing accounting practices through innovation. The organization actively monitors and promotes the use of new technologies, such as big data, artificial intelligence, and blockchain, in accounting processes. Through educational programs and resources, the AAA helps accountants integrate these technologies into their workflows, thereby increasing the efficiency and accuracy of their services. By promoting innovation, the AAA ensures that the accounting profession remains relevant and adaptable in a dynamic business environment.

When it comes to marketing strategies, the AAA employs sophisticated marketing techniques to enhance the recognition and reputation of the accounting profession. Through targeted campaigns on social media, SEO optimization, partnerships with the

media, and educational initiatives, the organization successfully positions the accounting profession as a vital part of the business world. The AAA also focuses on raising awareness of the importance of accounting among students and young professionals, ensuring the future growth and development of the field. Through a comprehensive approach that includes education, research, networking, and innovation, the AAA not only strengthens the profession's reputation but also ensures its continuous development and adaptation to changes in the global business environment. This holistic approach contributes to the high prestige and recognition of the field, making the AAA a leading organization in the area of accounting.

## BEST PRACTICE EXAMPLES – INDIVIDUAL IN THE ACCOUNTING FIELD

Dušan Roglić serves as an example of how digital presence and effective marketing strategies can enhance the positioning of the accounting profession, even as an individual. Roglić's approach to promoting the accounting profession through the use of digital communication channels and active, continuous online presence has enabled him to reach a broader audience and strengthen both his professional reputation and that of the profession itself. His active presence on social media, SEO optimization, email marketing, and educational YouTube videos have allowed Roglić to build a strong brand and position himself as a leader in his field. His approach to promotion and marketing not only increases the visibility of his services but also influences changes in the perceptions and associations that potential employees and clients have about the profession.

The key elements that make Roglić a good example of best practice and form the pillars of his marketing positioning are:

- 1) *Digital Presence* – Roglić utilizes various digital platforms to increase his visibility and connect with clients. His website is modern and user-friendly, providing users with information about his services, as well as numerous resources such as blogs and guides on the latest tax and accounting trends. Through regularly updated content, Roglić ensures that visitors to his website always have access to relevant and accurate information.
- 2) *Social Media* – Social media presence is a key element of Roglić's marketing strategy. He is active on platforms like LinkedIn, Facebook, Instagram, and YouTube, where he shares professional articles, tips, and news from the world of accounting and tax consulting. What sets Roglić apart as an individual who has positioned himself well is his video content and sharing of expert advice on business and taxes. Thanks to this type of content, users have connected with him as a person, giving the accounting profession not only a name and surname but also a face, voice, and expression. Roglić is now likely the first association for many business owners when the topic of tax consulting and accounting is mentioned. Through

interaction with his followers, Roglić builds a relationship of trust and authority, which further strengthens his professional reputation. His posts are often focused on educating the audience, helping to position him as a leader in the field.

- 3) *SEO Optimization* – Roglić employs SEO (Search Engine Optimization) strategies to increase the visibility of his website on search engines. Through carefully selected keywords and optimized content, his website ranks high in search results for relevant queries. This makes it easier for potential clients to find his services and connect with him.
- 4) *Email Marketing* – The “Newsletter” is another crucial element in Roglić’s marketing strategy. Through regular newsletters, he informs his clients about the latest legal changes, business tips, and news from the world of accounting and taxes. These newsletters are carefully designed to be informative and useful, strengthening the relationship with clients and increasing their loyalty.

The combination of professional knowledge, continuous education, innovative approaches, and active community engagement makes Roglić a leader in the field of tax consulting and accounting. Through sophisticated marketing strategies, Roglić not only enhances his professional reputation but also contributes to strengthening the recognition of the accounting profession as a key factor for business success.

## CASE STUDY – AGENCY “VIZIJA ACCOUNTING”

### About the Company

“Vizija Accounting” is a regional accounting agency that provides accounting and bookkeeping services. The agency was founded in 1993 in Slovenia, with the first branch of “Vizija” in Serbia starting operations in 2008 in Belgrade. Initially, Vizija in Serbia operated as a subsidiary of the company in Slovenia, but today they function as sister companies. In Serbia, the agency operates in six cities—Belgrade, Novi Sad, Niš, Kragujevac, Subotica, and Zrenjanin. Additionally, Vizija is now present in other countries in the region, with branches in Croatia, Montenegro, Bosnia and Herzegovina, Slovakia, and, of course, Slovenia. The agency employs over 60 accountants in its Serbian branches alone, while at the regional level, the number exceeds 250 employees.

“Vizija” has positioned itself as one of the regional leaders in providing accounting services, with a particular focus on efficient and comprehensive accounting for the private sector. As stated on their website, they are one of the leading companies in Serbia in the field of bookkeeping and tax consulting, and their slogan is: “An entrepreneurial accounting service that expresses openness, accessibility, responsiveness, and at the same time a professional approach to all clients.” Their accounting services are tailored to the size of the legal entity, its business activities, and the manner and scope of operations. As

a company whose business is based on trust, the agency continuously strives for social responsibility toward its employees, society, and the environment. (<https://www.vizija-racunovodstvo.rs/>)

## Organizational Structure of the Company

As previously mentioned, the agency “Vizija Accounting” in Serbia started its operations in Belgrade in 2008 as a subsidiary of the company of the same name in Slovenia. Over time, the agency in Serbia expanded, with branches in the largest cities of Serbia opening one after the other, which changed its status. Today, the “Vizija” agency in Serbia operates as a sister company to “Vizija” in Slovenia, sharing equal participation and responsibility with the other regional branches. The organizational structure of the agency in Serbia designates that each branch is managed by a branch director. The branch director’s role is to work on the branch’s expansion strategy in terms of clients and employees. The branch director reports to the general director of “Vizija” in Serbia, whose headquarters are in Belgrade. Below the branch directors are the heads of accounting. The number of heads of accounting varies depending on the size of the branch and the number of employees within it. On average, each branch has two heads of accounting. The heads of accounting report to the branch directors and are available to the entire accounting team, but primarily to senior accountants. Senior accountants are responsible to the heads of accounting and are tasked with training juniors and interns. Each senior accountant has a smaller team of a few juniors and interns who assist them with tasks and whom they train for more complex duties. Junior accountants and interns are at the base of this pyramidal structure.

The company also has three roles that do not fit clearly into this pyramidal organizational structure but are an important part of the company:

1. Tax Advisor – The tax advisor, based in the Belgrade office, reports directly to the general director but is available to all accountants in all branches in Serbia. However, when consulting the tax advisor is necessary, accountants are required to first consult with senior accountants, then with the heads of accounting, and only if no answer is found at these levels, to consult with the tax advisor.
2. HR Manager – The HR manager is an external function within the agency. The HR manager reports directly to the general director and works in a hybrid manner. The primary role of the HR manager is the recruitment and selection of new hires. The HR manager is available to all employees in the agency. In addition, this function supports the recruitment and selection process for branch directors in the region—Croatia, Montenegro, and Bosnia and Herzegovina.
3. Marketing Manager – The marketing manager is also based in the Belgrade office and reports to the general director of the agency. While the previously mentioned roles are permanent within the organizational structure of the agency, this role has changed. In the past three years, the agency employed one person in this position,

who collaborated with the directors of all branches in Serbia and the regional directors in Croatia, Bosnia and Herzegovina, and Montenegro. Furthermore, the marketing manager worked with the tax advisor and heads of accounting, and as needed, with other accountants in the Belgrade branch. The situation in the company's marketing department has now changed, and an external agency currently handles the marketing.

Regarding the regional branches, the directors of these branches formally report to the general director in Serbia and Slovenia but, in practice, primarily report to the director in Serbia. The rest of the organizational structure does not differ significantly from that in Serbia.

### **Services of “Vizija Accounting” Agency**

As previously explained, “Vizija” is an accounting agency that is a leader in the domestic and regional markets when it comes to providing bookkeeping and tax consulting services. However, the agency offers its clients a full range of financial services, making it a full-service financial agency.

The accounting services provided by the agency are categorized as follows:

- Micro and small businesses (companies with between 1 and 50 employees; annual revenue up to 8,000,000 euros; total assets value up to 4,000,000 euros).
- Medium-sized businesses (companies with between 50 and 250 employees; annual revenue up to 40,000,000 euros; total assets value up to 20,000,000 euros).
- Large businesses (companies with more than 250 employees; annual revenue exceeding 40,000,000 euros; total assets value greater than 20,000,000 euros).

In addition to accounting services, the agency also offers tax and business consulting as well as auditing services. Business and tax auditing includes:

1. Review documentation to verify that all tax obligations have been properly paid.
2. Preparing a written report on the completed audit.
3. Providing recommendations for addressing deficiencies and irregularities that could reduce tax risks.
4. Holding discussions with company management.

Given that the agency collaborates with companies operating internationally, transfer pricing calculation is another service provided by the agency. Every company that conducts transactions with related legal entities is required to calculate transfer prices, and “Vizija” not only performs these calculations but also educates its partners about them and the reasons for their calculation.

Other services offered by the agency include:

1. Establishment of companies or sole proprietorships.
2. Payroll calculation.
3. Document archiving.

## Competitor Analysis

“Unija Smart Accounting” is part of the “Unija Group,” an international accounting firm known for its high-quality services in accounting, consulting, and IT solutions. “Unija Smart Accounting” is the largest, and probably the only direct competitor to the accounting agency “Vizija.” This statement is based on the fact that “Vizija” and “Unija” are the only accounting agencies that offer full-service solutions to their clients while operating in the same markets with very similar business policies.

Nearly a decade ago, “Unija” began merging independent accounting services in Slovenia and other former Yugoslav countries. The merger of three accounting services in 2004 marked their first step towards addressing the lack of professional skills by bringing these businesses together under one roof under the name “Unija”. (<https://unija.com/sr/zgodovina-vizija-poslanstvo/>). Like Vizija, Unija operates in six countries—Serbia, Croatia, Bosnia and Herzegovina, Montenegro, Slovenia, and Macedonia. What differentiates these two competing agencies is that “Vizija” has six branches in Serbia, while “Unija” has only one. At the regional level, these two agencies only diverge in the markets of Macedonia and Slovakia. In all other markets, both are present. “Unija” employs over 400 people internationally across different sectors, nearly double the number of employees compared to “Vizija.” However, considering the sectors that “Vizija” does not cover, it is clear that Unija requires more staff to provide all the services they offer. Unija has based its “Vision 2025” on four key pillars—people, processes, clients, and markets—while defining its mission through three clear objectives:

1. To help clients, society, and colleagues.
2. To encourage creativity and teamwork.
3. To promote positive changes.

When it comes to the services that “Unija” offers its clients, they provide a much broader range compared to “Vizija.” Furthermore, there are specific sectors that provide services that “Vizija” does not offer. The services provided by “Unija” include:

1. Accounting services – for small, medium, and large enterprises.
2. Consulting – including tax, legal, business, and financial consulting, as well as mergers and acquisitions (M&A).
3. Payroll processing.
4. Human resource management services for companies.
5. IT solutions – including maintenance of information systems, software development, next-generation reporting, and training.

The digital presence of this company does not differ significantly from that of “Vizija.” In fact, “Vizija” uses two communication channels that “Unija” does not utilize, suggesting that “Vizija” is currently more active in positioning its company and the profession as a whole. “Unija” advertises not only on its website but also on LinkedIn, Facebook, and Instagram, with a newsletter being another communication channel they use. In 2023, they opened a TikTok account, which has been inactive since September of that year.

### Creating Marketing Strategies at Vizija Accounting Analysis of the Agency’s Digital Channels

Marketing channels used by the accounting agency Vizija to position itself as a desirable external partner and employer:

- *Facebook page* – The “Vizija” Facebook page for all branches in Serbia has 1,300 followers, with 1,200 likes. Since the beginning of July, only video content of an informational and educational nature has been shared on the page. Video materials average between 2 to 6 likes. From October 2022 to July 2024, only four posts were published on the page. The most active period on this page was from September 2021 to October 2022, during which there was a consistent posting schedule and varied content. Even during this peak activity period, follower engagement was not high, with the number of likes per post ranging from 2 to 10.
- *Instagram page* – The Instagram page is also aimed at promoting all branches in Serbia. It has 5,677 followers, and the content and posting dynamics are entirely the same as on the company’s Facebook page. The Instagram page performs significantly better in terms of target audience engagement. Video materials have between 3,000 to 50,000 views, with some videos receiving over 900 likes. The considerable disparity in follower engagement on certain posts indicates that some content on Instagram is promoted, leading to higher engagement. From September 2021 to October 2022, the Instagram page featured diverse content and consistent post frequency. The content during that period was educational, informative, and entertaining. Much of the content involved showcasing accountants from all branches in Serbia, which effectively supported employer branding.
- *LinkedIn page* – The LinkedIn page is currently inaccessible, so there is no information available about current activities on this platform. Based on information provided by the agency’s owner, similar to the Facebook and Instagram pages, the most active period on this profile was from 2021 to 2022. The content shared on this network was the same as that created for Facebook and Instagram. During that time, follower engagement was primarily organic, with posts receiving an average of 20-30 likes and 2-5 shares.
- *Website* – In the past five years, the agency’s website has been fully updated several times. In 2021, the textual content on the site was completely revamped. Additionally, new pages explaining services that were not previously listed were added. In terms of the website’s visual design, minor updates were made to photos and page layouts during

2021. At the end of 2023, the site underwent a complete redesign, but all previously entered information was retained or underwent slight modifications.

- *TikTok* – The agency’s TikTok page was established at the end of June 2024. The content on this page is identical to that on Facebook and Instagram, featuring educational and informational video materials. Views on this platform average between 600 to 850 per video, with the number of likes rarely exceeding 50.
- *YouTube* – The last video on the YouTube platform was posted a year ago, and the channel has not been updated since. The page has 125 subscribers and 38 video materials, all of which are informational and educational. Over 90% of the videos feature regional branch directors discussing the same legislative and regulatory topic in their respective countries.
- *Newsletter* – The newsletter communication channel is currently inactive. It was most actively used between 2021 and 2022, when it was sent weekly to clients and all registered stakeholders. The content of the newsletter was rich in updates on legislation, as well as industry news for “Vizija’s” clients. Additionally, new blog posts and interviews with “Vizija” representatives were shared through the newsletter. In a customer satisfaction survey, the newsletter was highlighted as the agency’s most valuable contribution.
- *Collaboration with portals and media* – From 2021 to 2022, “Vizija” established several notable collaborations with local media portals. Representatives of the agency in Serbia gave interviews on various current topics at the time and served as expert commentators on issues like fiscalization and e-invoicing. During that period, “Vizija’s” director, Branko Petrović, participated in a podcast where he shared his experience in the accounting profession, bringing the profession and current work practices closer to the general public. The most notable collaboration since October 2022 has been with RTS, where the agency’s director was a guest speaker on the topic of the current financial situation.

Conclusions on the digital presence of “Vizija” based on the information and analysis:

- The style of communication channel management has changed over time, with different approaches being evident. Since June 2024, it is clear that an external agency has taken over the management of “Vizija’s” communication channels. The content is consistent and visually appealing but seems somewhat generic and lacks a personal touch. The advantage of this content is its video format, aligning with current trends in content types.
- The most active period on the channels was also the highest quality period, during which the person responsible for marketing created content with a clear target audience and noticeable communication messages. During this period, the content was focused on building the brand, with various formats, including video, static images, and carousel posts.
- The most active period on the channels was also when all communication channels used by the agency at that time were actively utilized.

## Analysis of Digital Marketing Tools

As highlighted several times in the previous section, the review of the channels used allows us to identify activity phases and working styles in the agency's marketing positioning. The highest number of marketing tools and channels was used during the period from 2021 to 2022. According to the agency owner, during this period, there was a clear marketing strategy aimed at positioning the agency as a desirable employer and external partner, with all activities undertaken to achieve these set goals. Therefore, the marketing tools used during 2021-2022 have been analyzed further.

- *SEO Optimization* – During the period when the textual content on the website was changed, each page was optimized using Yoast – a tool for SEO. The website optimization was carried out based on pre-agreed keywords and phrases that were part of the marketing strategy.
- *Google PageSpeed Insights* – After all the changes were made to the site, this tool was used to check the speed at which the pages were loading.
- *Blog Post* – During the mentioned year, blog posts were one of the most frequently used tools. Each blog page was also SEO optimized, and according to internal data from “Vizija,” within six months, the number of website visits from blog posts increased from 2,000 monthly visits to over 26,000. A new blog post was written for the site each week, providing educational or informational content that covered legislative updates or frequently asked questions in the field of accounting.
- *Google Search* – Using Google AdWords and Keywords tools, monthly Google Search promotions were created, and during the mentioned year, “Vizija” consistently appeared on the first page, in one of the top three positions in the search engine.
- *Google Analytics* – Google Analytics was used to track all website activities as well as the performance of paid Google advertising. Campaigns that were created and active during specific strategy-defined periods of the year were monitored daily. Other campaigns that were active monthly were tracked and adjusted weekly.
- *MailChimp* – This tool was used by the agency for two purposes: as a tool for creating and sending newsletters and as a tool for email marketing. The agency's marketing manager chose this tool due to the available analytics on each email sent, enabling effective and targeted remarketing.
- *META* – META was used for creating content on social media and tracking its weekly and monthly performance. Additionally, this tool was used for creating, paying for, and reporting on paid campaigns on Facebook and Instagram.
- *LinkedIn Analytics* – Since no paid campaigns were conducted on LinkedIn, all engagement achieved on this platform was organic, and LinkedIn Analytics was used to analyze the results obtained on this network.

## Current Position of the Agency – Analysis of Digital Presence

The analysis of the current position of the accounting agency will follow two directions:

- Analysis of digital presence;
- Analysis of event participation as a traditional form of positioning.

Regarding the analysis of the agency’s digital presence, based on the information provided in the previous sections, it can be concluded that although the agency is currently active on some channels, there seems to be no clear strategy in place. According to the agency owner, the goal of their digital presence is to attract new clients. However, the current content does not deliver any messages targeted toward the desired audience. The current informational and educational video materials shared on the agency’s networks, presented by the owner of “Vizija,” appear to promote his personal brand rather than the company’s brand. Therefore, it is necessary to expand the focus to include business branding alongside the personal branding of the individual representing the agency, which is also crucial for recognizability.

*Table 1: Comparative Analysis of Digital Channels  
“Vizija Accounting” and “Unija Smart Accounting”*

Channel	“Vizija Accounting”	“Unija Smart Accounting”
<b>WebSite</b>	The website has been redesigned. It contains essential information about the agency, contacts, and services. It is client-oriented and aimed at potential clients. However, the competitor's website is of higher quality in terms of content.	Modern and user-friendly website. It provides all the necessary information for all stakeholders and interested parties. The blog section on the site is regularly updated, which gives this agency an advantage.
<b>Facebook page</b>	Given the large amount of video content currently shared, “Vizija” has a slight advantage over the competitor.	The page is updated regularly, with continuity in posting, but the content is exclusively static.
<b>Instagram page</b>	Since Instagram has become the new TikTok and increasingly favors video content, “Vizija” has an advantage on this platform. Additionally, “Vizija” has 4,000 more followers on Instagram compared to its competitor.	The content on “Unija’s” Instagram page includes clear sales messages, indicating a strategic focus on attracting new clients. In terms of message clarity and focus, “Unija” has higher-quality content.
<b>LinkedIn page</b>	“Vizija’s” LinkedIn page is currently inactive, which gives the competitor a significant advantage as they have a platform to advertise and reach their target audience.	The content that “Unija” shares on this platform is the same as on their Facebook and Instagram pages, indicating a complete focus on potential clients and service sales.
<b>YouTube page</b>	The last video was posted a year ago.	The last video was posted a year ago.
<b>TikTok</b>	The competitor's agency is not present on this platform, meaning “Vizija” has access to the entire audience that gathers on this platform.	Does not have a platform.
<b>Newsletter</b>	Currently, this communication channel is inactive.	The communication channel is active.

Comparing the digital presence of “Vizija” with that of its competitor “Unija,” it can be concluded that there are areas where “Vizija” performs better and areas where “Unija”

surpasses “Vizija.” Below is a brief overview of the channels used by both agencies and an analysis of their quality.

Attendance at events as a traditional method of positioning the agency is not a practice that “Vizija” applies when it comes to potential clients. On the other hand, in terms of employer branding strategy, the agency has established cooperation with all economics faculties in Serbia and the region, as well as with some private faculties in Belgrade. Vizija currently visits universities to promote its company, with one of the most recent activities of this kind being its participation in “Career Days” in Niš. It is also important to note that “Vizija” launched an internship and employment program two years ago for recent graduates with degrees in economics, which, according to the agency’s owner, has become a standard practice and a strategy aimed at employee development. Of the five interns hired, four are currently working at Vizija.

### **Strategy for Improving the Strategic Marketing Positioning of “Vizija Accounting”**

Based on the previously mentioned goals of the “Vizija” agency and the segments in which it aims to improve its market position, the proposed marketing strategies will consist of two main components:

- 1) Employer Branding Strategy;
- 2) Reputation Building Strategy to Retain Existing Clients and Attract New Clients

#### **Employer Branding Strategy for “Vizija”**

The goal of this strategy is to attract young talent and retain them in the company for a minimum of four years. After conducting a market and competition analysis, the chosen method for implementing the strategy is targeted marketing. The segmentation for this strategy is primarily geographic and demographic, with the target audience located in cities in Serbia where “Vizija” has branches. The strategy’s target group is Generation Z, aged between 21 and 25 years.

The strategy proposed below is based on the idea of the owner of “Vizija” to attract this target group through an internship program at the company, with employment opportunities for the most promising candidates. Ideally, these candidates should be in their final year of studies or recent graduates. As mentioned in the previous section, the company developed an internship program two years ago that has proven effective so far. During the two years the program has been running, five interns were hired, and four of them currently work at “Vizija.” According to “Vizija’s” organizational plan, new hires are expected to progress from intern to junior accountant, with the opportunity to become a senior accountant after four years if they excel.

Since “Vizija” does not have a clearly defined vision, mission, and values, the start of this strategy requires defining these elements. Additionally, a set of benefits offered to

potential employees should be clearly outlined to ensure that the entire strategy aligns with the preferences of Generation Z. The management of “Vizija,” involved in both the selection and retention of candidates, must be aware that evolutionary changes have taken place in the era of Generation Z, influencing their perceptions and demands in the business environment. According to Miljanić (2021), Generation Z prefers workplaces that encourage entrepreneurial skills, social work environments, and flexible working hours. Given that technology is a significant part of their lives, organizations that support socially responsible business practices and allow for communication and work regardless of time zones or external obstacles are their top choice. The value that this generation appreciates most is the opportunity for continuous learning and professional development. Literature also highlights that this generation highly values working with mentorship and considers it important that the workplace fosters entrepreneurial skills, as most of this generation does not wish to spend their entire careers working for others.

Although “Vizija” does not have clearly defined values, employees have managed to identify several values that have emerged as important in practice. Considering this, the values that “Vizija” respects, which are also important to Generation Z, should be clearly communicated. The organizational structure of “Vizija” is designed to offer mentorship to interns and new hires. Additionally, training on accounting and tax laws and obligations is organized at least quarterly, and more frequently if needed. The agency plans to introduce English language and Excel training starting in September. This organizational structure provides an excellent foundation for defining a clear career development path for all new employees. With women holding nearly half of the managerial positions in the company, gender equality should also be emphasized as an existing value within the organization. The agency might also consider offering greater flexibility for employees, as workplace flexibility is crucial for Generation Z. If the management decides to adopt this work model, flexibility will become another benefit that the company offers to new hires.

If this strategy is broken down according to the values related to employer branding, the activities undertaken by the company’s management should look like this:

- 1) *Interest Value* – Promote the working environment at “Vizija,” explain the work system and organizational structure, present the level of innovation and digitalization, highlight the company’s achievements, and its position in Serbia and the region.
- 2) *Social Value* – Showcase the employees and the office atmosphere. Present team-building programs and sports activities that the company participates in. Highlight what the directors and employees at the agency do outside of accounting work.
- 3) *Economic Value* – Through a brochure that new employees receive on their first day at the company, outline the organizational structure, career development plan, and opportunities for bonuses and additional earnings. Develop a plan for non-monetary rewards for outstanding individuals (e.g., additional days off, bookstore vouchers). The current strategy that the agency uses to retain employees relies heavily on economic values, involving continuous evaluation of employees, salary increases based

on performance, and opportunities for horizontal mobility within the company's structure.

- 4) *Development Value* – For employees, it's crucial to understand their place in the organization and how they can grow within it. Often, employees leave the company due to a lack of information about their position, believing they haven't met expectations. To prevent this with "Vizija," this strategy includes clear communication about how much knowledge employees can gain, how they can progress within the hierarchical structure, and the positions they can apply for if they stay with the company for four or more years.
- 5) *Applied Value* – As mentioned, employees need to understand the extent to which they can practically apply what they've learned through their experience, training, and development. The company's organizational setup ensures that every employee regularly applies their knowledge and skills. The strategy includes a detailed explanation of this system to make the applied value clear to new hires.

After defining the values and benefits that will serve as the foundation for creating the marketing plan, the next step is to map relevant stakeholders who can impact the company's better positioning in the job market. In the case of "Vizija Accounting," stakeholders are divided as follows:

1. *Internal Stakeholders* – These include the agency's employees and owners/partners, who are crucial for the employer branding strategy. Both employees and owners/partners act as brand ambassadors for the agency. Potential employees trust the opinions of current employees the most, making employee satisfaction essential for strengthening the employer brand.
2. *External Stakeholders* – Besides clients, who can spread positive word-of-mouth about the company and its employees, external stakeholders also include educational institutions, which are perhaps the most significant stakeholders for "Vizija." The agency recruits all its talent and potential employees from economics faculties in all cities where it operates.
3. *Industry and Professional Associations* – Involvement in professional communities can help strengthen the company's reputation as a desirable employer. When potential employees recognize a company as an authority in the accounting field, they are more likely to want to work with them. Therefore, joining accounting associations and chambers is crucial to enhancing the company's status as an industry authority.
4. *General Public and Media* – Presence on social media and in the media through positive stories can increase brand visibility and foster greater trust. Through media exposure and third-party experiences shared about the agency, the company can gain free promotional space and more substantial public trust.
5. *Government and Regulatory Institutions* – Compliance with legal norms and ethical standards is essential for a positive brand identity, so this stakeholder group should not be taken lightly.

When it comes to the communication channels through which the company will promote its values and reach its target audience, the strategy envisions using both traditional and digital channels equally. A good practice that “Vizija” already has in place is its collaboration with universities, which will remain part of the strategy. An area for improvement could be the creation of engaging and informative promotional materials in the form of brochures, providing students with more information about the company, its achievements, and its organization and work methods.

Regarding digital channels, social media platforms like Instagram, TikTok, and LinkedIn are ideal for sharing content about employees. This content should be both entertaining and educational. Dušan Roglič, as previously mentioned as a good practice example, has demonstrated how important it is for potential employees to see how accountants live, their daily routines, and their work environment. This type of content could help the agency break the rigid stereotypes about the accounting profession and show that it possesses knowledge and expertise that can be shared and highly commercialized.

**The reputation-building strategy** aimed at retaining existing clients and attracting new ones is outlined below.

Although “Vizija” collaborates with a marketing agency and is active on social media, there is no clearly defined strategy aimed at attracting new clients. Goals are set on a monthly basis through verbal discussions between the director of “Vizija” and the external marketing agency. The current practice at “Vizija” has shown that the majority of potential and new clients come through referrals from friends and acquaintances. This situation is expected, as the relationship between a client and an accountant is based on trust, which is crucial for potential clients when making their decisions. According to the owner of “Vizija,” less than 5% of clients come to the agency through social media. However, high-quality blog posts, an informative and useful newsletter, and a clear, user-friendly website have had a significant impact on those clients who were choosing between “Vizija” and another accounting agency.

The reputation-building strategy aimed at attracting new and retaining existing clients is based on the same steps. The first step is to define the company’s vision, mission, and values. Considering that “Vizija” has been operating for over 15 years as a market leader, there are undoubtedly values that distinguish it from the competition. Therefore, the next step in this strategy will be conducting marketing research and creating SWOT and PESTEL analyses to define the unique value that differentiates “Vizija” from its competitors. Like the employer branding strategy, targeted marketing will be the foundation of this strategy, with geographical and demographic segmentation of the market and target audience.

The ideal clients for “Vizija” vary from city to city. For example, in Belgrade and Novi Sad, the ideal clients operate in the wholesale sector, which is crucial information for later content creation and communication messaging. In Niš, however, the ideal client comes from the IT industry. These differences in target groups require different marketing plans for each branch. The reputation of accounting agencies is of paramount importance to

potential new clients when deciding on a partnership, which is why stakeholder mapping is crucial for this strategy. The stakeholders can be mapped as follows:

1. *Existing and Potential Clients* – The influence of existing clients on the company’s reputation is significant, as their satisfaction directly impacts referrals and retention. On the other hand, even if potential clients choose another agency, they can still be a great referral if they have a positive experience during negotiations with the management and staff.
2. *Employees and Associates* – Just as in employer branding, employees play a crucial role in attracting and retaining clients. Motivated and satisfied employees provide better services, which influences client satisfaction and leads to referrals. “Intellectual capital is a key asset in the modern knowledge-based economy” (Ognjanović et al., 2024).
3. *Business Partners* – Business partners, such as auditing firms that collaborate with the agency, can also play a significant role in spreading a positive image of the agency. Their firsthand experience in working with management and staff, as well as their insight into employee expertise, makes them excellent channels for expanding the client base.
4. *Local Community* – Although the local community generally has a low impact on the decision to engage with the company, its contribution to the community and social responsibility can sometimes be crucial for a positive company image.
5. *Regulatory Bodies and Institutions* – Compliance with laws builds trust and security for clients, and as the foundation of the accounting profession is to keep a company’s operations within legal boundaries, these bodies are of great importance to the agency.
6. *Media* – Positive media presence can increase visibility and attract new clients.
7. *Competitors* – Positioning relative to the competition can influence the perception of potential clients.

An important segment of this strategy is the work on improving the corporate identity, image, and overall reputation. The areas where the company can enhance its corporate identity include:

- Creation of business materials (letterheads, business cards, etc.) in the recognizable colors of “Vizija” and using the fonts specified in the brand guidelines.
- Development of promotional and informative materials (such as employee backpacks, umbrellas, company internet presentations, posters at job fairs, notebooks, and holiday gifts for loyal clients) that will be distributed at universities, conferences attended by the company and its representatives, showcasing the company’s visual identity.

Then, when it comes to the agency’s image, and considering that the media is one of the mapped stakeholders, the company needs to focus on expanding its presence in the

media and at various events. Additionally, the agency can organize training for employees in “soft” skills, which will enhance the client-accountant relationship. By focusing on its identity, image, employees, and communication, the agency will gradually improve its reputation.

Based on the above, the next step the agency needs to take is creating a communication strategy aimed at both internal and external stakeholders, as well as defining the communication channels that will be used to promote the desired messages. Although this strategy includes a presence on digital channels, much greater emphasis is placed on attending various events and conferences, where company representatives can network and create new partnerships and collaborations through direct selling. Branch directors in all cities, in collaboration with the marketing department, should research events they can attend where their target audience will be present. The reason for choosing direct selling as the direction of the marketing strategy lies in the previously mentioned fact that people typically choose an accounting agency based on a word-of-mouth recommendation, they know who has experience with the agency.

Digital communication channels and promotional methods represent an opportunity for the agency to present itself, its previous collaborations, and its extensive knowledge across various business sectors. The tools to be used in the first phase of implementing the strategy include:

- *SEO Optimization of the Website* – This has proven to be a good practice that increased site traffic and brand recognition. All pages on the site should be checked and SEO optimization maximized.
- *Paid Google Advertising (Search Campaigns)* – Instead of spreading the budget across different types of Google campaigns, this strategy recommends monthly “Search” campaigns. The reason for this is that when a potential new client is ready to change their current agency or is looking to open a company and needs the best agency for them, their decision is already halfway made. The goal of an effective “Search” campaign will be to convince the potential client that “Vizija” is their best choice.
- *Google Reviews* – Although “Vizija’s” website contains many client reviews and recommendations, it seems that Google reviews hold greater authority. Therefore, as part of the strategy focused on building a better reputation, active management of Google reviews is recommended. Additionally, the growing number of foreign companies in Serbia will likely consider Google reviews when choosing an agency, favoring the one with the highest rating.
- *Blog Posts* – The blog posts in this strategy will primarily target potential clients who are planning to start a business or are opening a company in Serbia. Before starting a company, business owners often search for various questions and topics related to laws, conditions, and procedures. Through blog posts, the agency can provide useful information and showcase the expertise and knowledge of its employees, which could lead this target group to choose “Vizija” as their partner.

- *Newsletter* – As “Vizija’s” clients have mentioned, they consider the newsletter one of the agency’s greatest strengths. Since the company’s newsletter is currently inactive, the first step would be to reactivate and maintain it. The strategy envisions segmenting the target groups to which the agency will address the newsletter. The first group includes current clients, essentially forming a kind of loyalty program where clients receive additional free information, reminders about tax obligations, etc. The second group, for which a separate newsletter would be created, includes companies that have signed up for the mailing list but are not yet clients of “Vizija.” Through this newsletter, “Vizija” could promote new services, important legal updates for different industries, promotional periods when a specific service is discounted, and so on.
- *Social Media Marketing* – The social networks that “Vizija” uses will be employed in this strategy solely for promoting brand awareness. The strategy also specifies that content should be tailored to each platform and that each network should have its own tone of communication. LinkedIn will predominantly share content about employees and the company’s achievements. Instagram, Facebook, and TikTok will maintain video as the dominant content format, but the type of content will vary—entertaining, educational, and informative. The purpose of social media will be to contribute to building the company’s image and reputation. Since “Vizija” also has a YouTube channel, educational video materials created for Instagram/TikTok will be shared as “shorts.” Additionally, YouTube content could include longer video formats that provide clear guidelines and information on frequently asked questions.

Based on the analysis of prominent individuals representing the accounting profession, the case study of the accounting agency presented in this paper, and the analysis of accounting associations, the author has drawn several conclusions in the form of key recommendations. Implementing these recommendations forms the foundation for building a branding and marketing strategy for the accounting profession.

The recommendations are presented through the following steps:

- Step 1: Define the brand values, mission, vision, and goals.
- Step 2: Map all relevant stakeholders who could influence the accounting profession.
- Step 3: Create a marketing strategy that differentiates successful individuals employed in accounting, accounting associations, and companies within the profession as thought leaders.
- Step 4: Develop an adequate communication strategy targeting both internal and external stakeholders (employees, management, media, partners).
- Step 5: Monitor results and continuously improve the marketing strategy to achieve the desired positioning of the accounting profession.

## Control and Measurement

Monitoring the performance and effectiveness of the proposed marketing strategies requires defining certain Key Performance Indicators (KPIs). KPIs are critical success factors and will be used as metrics for evaluating the strategy's effectiveness. It's important to consider that cost management is crucial for financial sustainability (Milojević et al., 2024). The following are suggestions:

KPIs for the Employer Branding Strategy:

1. Interns who joined "Vizija" two years ago and are still with the company (4 out of 5) will be retained for a minimum of 4 years using incentive systems and employee retention and development plans.
2. Encourage employees who have been with the company for more than 4 years to stay for an additional four years.

KPIs for the Strategy to Attract New Clients:

1. Attendance at conferences/events generates 5 potential clients.
2. Out of 5 potential clients, 2 sign a contract.
3. Increase Google reviews from a rating of 4 to 4.5 within a year.
4. Increase website visits from blog posts by 5,000.
5. The "newsletter" targeting potential clients should generate 3 new clients annually.
6. Increase the number of followers on social media within a year (Instagram +4,000; Facebook +1,000; LinkedIn +1,000; YouTube subscribers +25,000).
7. Conduct a survey in collaboration with external partners, clients, and employees to assess the company's current reputation, then repeat the survey after a year to see if the reputation score has improved.

All proposed KPIs should be monitored and reviewed one year after the strategy's implementation. Based on the results obtained, the strategy will be adjusted to meet previously set goals, if those goals remain relevant.

## CONCLUSION

This paper analyzes and defines the concepts of reputation, corporate reputation, employee satisfaction, challenges and obstacles facing the accounting profession, marketing strategies, tools, and channels. It also highlights their interdependence and impact on the current position of the accounting profession in the world and Serbia. The analysis and definition of all these elements confirmed that the accounting profession plays a significant role in the economy, yet its position and status in the Serbian market are not at the desired level.

Based on the analysis of prominent individuals in the profession, the case study of the accounting agency, as well as the analysis of accounting associations, the authors provided several key recommendations to help strategically position the accounting profession through

marketing excellence. However, it is important to note that the paper had certain limitations. The recommendations and conclusions were based on the analysis of only one prominent individual, one association, and a focus on a single company in the case study. Therefore, the recommendation for future research is to include more companies, individuals, associations, and institutions within the accounting field. Another limitation of the study is the lack of similar research on this topic in Serbia, which hinders comparative analysis.

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# Razvijanje strateškog marketing pozicioniranja računovodstvene profesije

ORIGINALNI NAUČNI RAD

UDK 339.138:657

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**Rezime:** *Važnost marketinga u savremenim uslovima poslovanja za profitno orijentisane organizacije je nesumnjivo jedan od presudnih faktora za njegovu dugoročnu održivost. Dinamičan razvoj marketinških strategija i taktika bi trebalo da bude praćen adekvatnim razvojem korendentnih finansijskih mera performansi. Predmet ovog rada jeste sagledavanje mogućnosti za izgradnju strategije brendiranja i marketinga računovodstvene profesije. Cilj rada je ukazati na ključne korake kao preporuka za strateškom marketing pozicioniranju računovodstvene profesije, što bi moglo da posluži kao praktičan okvir.*

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## UVOD

Područje istraživanja ovog rada usmereno je na sagledavanje mogućnosti kreiranja adekvatne marketing strategije u računovodstvenoj oblasti u cilju unapređenja pozicije i reputacije profesije. Jedna od aktivnosti koja prethodi kreiranju marketing strategije jeste razumevanje i segmentacija tržišta. „Pod segmentom tržišta se podrazumeva definisanje grupa potrošača koji imaju slične potrebe, ali koje su drugačije od onih na drugim delovima zajedničkog tržišta industrije.” (Dorović, 2015, str. 18) Ovaj korak od velike je važnosti za marketing menadžera, jer će odabrano tržište postati „bojno polje” na kojem će se voditi „bitke” sa konkurencijom koja nudi slične ili iste usluge. Segmentacija tržišta, a samim tim i javnosti „vrši se sa namerom formiranja relativno homogenih segmenata, koji zahtevaju posebne poruke, informacije i marketing miks” (Jaško i drugi, 2022, str. 178). Sva ova obeležja koja se odnose na pojedine segmente, moguće je podeliti u četiri celine (Kostić-Stanković et al., 2020):

- Geografska segmentacija – narodi, države, regije, pokrajine, gradovi ili manje homogene celine.
- Demografska segmentacija – životna dob, pol, veličina porodice, životni ciklus porodice, lična primanja, zanimanje, obrazovanje, religija, rasa, nacionalnost.
- Psihografska segmentacija – podela na osnovu pripadnosti određenom društvenom sloju, ličnim karakteristikama, načinu života (čitaju knjige, prate novinske članke, informišu se posredstvom interneta).
- Bihevioristička segmentacija – interesovanje, stav, stepen usvajanja i reakcije prema informacijama i porukama (poverenje ili nepoverenje u neku organizaciju).

Važno je ne gubiti iz vida da, prilikom segmentacije tržišta i odabira ciljne javnosti, postoji mogućnost segmentacije prema određenim nišama. Ukoliko se kompanija odluči za ovakvu strategiju, mora imati u vidu da bi odabrana niša trebalo da ima dovoljno veliki broj zainteresovanih ljudi, kako bi prodaja usluga/proizvoda bila moguća.

Konačan izbor ciljnih segmenata unutar marketing strategije se na kraju svodi na sledeće opcije (Filipović & Kostić-Stanković, 2009, str. 46):

- „targetiranje celokupnog tržišta umesto pojedinih segmenata sa primenom jedne kombinacije marketing miksa – tzv. nediferencirani marketing,
- diferencirani marketing, u kome je preduzeće izabralo nekoliko ciljnih segmenata i za svaki koristi drugačiju kombinaciju marketing miksa i
- koncentrisani marketing, kada se na sve ciljne segmente primenjuje jedan marketing miks.”

Kada se odredi željeni tržišni segment, dalje je neophodno definisati ciljnu javnost. „Ciljne grupe javnosti u okviru identifikovanog segmenta predstavljaju grupe sa kojima će se komunicirati i održavati odnos međusobne saradnje i razumevanja.” (Jaško i drugi, 2022, str. 179) Ciljne grupe javnosti, a samim tim i segmentisana tržišta mogu se razliko-

vati prema različitim obeležjima – navike i običaji, životna dob, geografska pripadnost, religija, obrazovanje, kultura, poverenje, odnos nepoverenja prema organizacijama, itd. Kao i u slučaju segmentacije tržišta, tako i u slučaju ciljne javnosti, svako pojedinačno obeležje se može svrstati u jedan od četiri kriterijuma za segmentaciju – geografski, demografski, psihološki i bihevioristički.

## POSTAVLJENJE CILJEVA I STRATEGIJA

„Sa rastućom konkurencijom i evolucijom ka računovodstvenim i savetodavnim uslugama veće vrednosti za klijente, kompanije se više ne mogu oslanjati samo na usmenu predaju da bi rastle.” (<https://www.cpa.com>) Dorović (2015, str. 21) u svom radu objašnjava da, „kao i kod ostalih funkcija u preduzeću, nakon definisanja marketing strategije kao funkcionalne strategije, neophodno je napraviti i plan rada marketinga. U marketing planu se navode potrebni programi, promotivne kampanje, razne vrste projekata i aktivnosti kako bi se realizovala marketing strategija”. Kao što su stručnjaci u „5 Key Principles of Successful Accounting Firm Marketing” vodiču zaključili, „dobro osmišljen marketinški program je od suštinskog značaja za podizanje svesti, saopštavanje vrednosti i nastavak pružanja snažne perspektive pred vratima”. (<https://www.cpa.com>)

Plan je: neophodno razraditi i podeliti u faze, radi lakšeg praćenja i merenja učinka. Kako ne postoji jedan univerzalni plan za koji se može reći da donosi najbolje rezultate, marketing plan treba prilagoditi mogućnostima preduzeća i postavljenim ciljevima. Kao i prilikom kreiranja marketing strategije, tako i prilikom kreiranja marketing plana treba obratiti pažnju na to da plan na najbolji način ističe koristi kompanije. „Proces marketinškog planiranja obuhvata niz faza, a preduzeća prilagođavaju marketinški plan vlastitim potrebama. Stoga je važno da uslužno preduzeće kreira marketing plan koji će mu omogućiti tržišno pozicioniranje i približavanje kupcima.” (Peršić, 2023, str. 1) Osnova marketing plana, pod uslovom da je faza istraživanja tržišta i konkurencije već završena, mora biti jasno definisanje ciljeva. Na osnovu definisanih ciljeva, kompanija dalje definiše ciljnu javnost, vrši segmentaciju tržišta, određuje marketinške poruke, ali i kanale komunikacije posredstvom kojih će te poruke biti plasirane. Takođe, na osnovu definisanih ciljeva kompanija meri i učinak koje su marketing aktivnosti ostvarile, a na osnovu rezultata marketing menadžeri predlažu dalje korake u unapređenju poslovanja.

Ono što marketing menadžeri moraju imati u vidu jeste da „marketing strategija mora biti usklađena vertikalno sa višim nivoima strategije preduzeća – korporativnim i konkurentskim, i horizontalno sa drugim funkcionalnim strategijama. U pitanju je princip definisan kao interna konzistentnost strategije, koji kaže da delovi strategije preduzeća moraju biti međusobno usaglašeni.” (Dorović, 2015, str. 31) Dakle, kreiranje marketing strategije i marketing plana, ali i definisanje ciljeva nije nimalo jednostavno, kada se u obzir uzmu i ostala odeljenja sa kojima marketing saraduje i čije ciljeve treba da dopuni i pomogne u njihovom ostvarivanju.

Prema članku „15 Smart Marketing Strategies for Accounting Firms” iz 2024, ukoliko se za cilj marketing strategije uzme povećavanje baze klijenata, neke od navedenih 15 strategija ili njihov miks može biti od velike koristi u ostvarenju zadatog cilja (<https://jetpackworkflow.com/>):

- *Provedite vreme u izgradnji svog brenda* – Pre nego što započnete bilo koji marketinški plan, morate znati odgovore na pitanja: Ko ste vi? Šta možete da ponudite?
- *Budite autoritet u svojoj niši* – Potencijalni klijenti ne traže računovođu ili poreskog savetnika koji je „dovoljno dobar“. Oni žele najbolje u ovoj oblasti. Autoritet se može ojačati kroz predavanja, podcast, članke ili umrežavanje. Što više možete pomoći drugima u svojoj oblasti ili srodnim oblastima, više posla će doći.
- *Napravite sadržaj u svojoj niši* – Potencijalni klijenti žele dovoljno informacija da utvrde da li znate dovoljno da rešite njihove probleme, a onda žele da vas angažuju da to uradite. Sadržaj mogu biti e-knjige, sadržaj na veb-sajtu, postovi na blogu ili podcast.
- *Uzmite u obzir SEO* – Ne možete samo da kreirate sadržaj bez razmatranja optimizacije za pretraživače (SEO). Čak je i najboljem sadržaju potrebna pomoć da napreduje u rezultatima Google pretrage.
- *Obezbedite besplatne resurse na svom veb-sajtu* – Primeri mogu biti šabloni radnog vremena, obrasci poreske uprave ili veze do sajtova sa korisnim informacijama iz oblasti ljudskih resursa.
- *Koristite društvene medije* – Većina računovodstvenih firmi se oslanja na usmenu predaju da bi razvila svoju firmu i sporo prihvataju onlajn marketinške aktivnosti kao što su marketing putem e-pošte, oglašavanje i društveni mediji. LinkedIn, Facebook, Instagram, Twitter i drugi sajtovi društvenih medija imaju napredne funkcije ciljanog marketinga koje omogućavaju vašim oglasima da dosegnu samo potencijalne klijente koje želite.
- *Napravite ulazni marketinški levak* – Marketinški fanel vam omogućava da vizualizujete proces privlačenja novih klijenata i odredite načine za povećanje stope konverzije. Pošaljite imejl nakon prvog telefonskog poziva da navedete svoje kontakt informacije.
- *Vodite marketing sa snažnom tačkom gledišta* – Ako vas vide kao samo još jednu računovodstvenu firmu, vaš glas će se izgubiti u gomili. Razmislite šta imate da kažete o računovodstvu, nešto jedinstveno ili neočekivano. Pronađite nešto što razlikuje vas i vašu firmu i objavite to.
- *Dodajte časakanje na svoj veb-sajt* – Što lakše uspostavite kontakt sa stvarnom osobom u vašoj firmi, veća je verovatnoća da će potencijalni klijenti doći do vas.
- *Napravite newsletter (i održavajte ga!)* – Osnove računovodstva se ne menjaju često, ali pravila i propisi se menjaju! Razmislite o kreiranju nedeljnog ili mesečnog *newsletter*-a, za vaše klijente koji pruža vredne, ažurne informacije o promenama koje bi mogle da utiču na njihove lične finansije ili poslovanje.
- *Koristite veb-sajt recenzije* – Većina ljudi se oslanja na preporuke prijatelja i porodice kada su u pitanju računovodstvene usluge. Ako ne poznaju nekoga ko već koristi

računovođu, okrenuće se internetu. Ne možete ignorisati svoje recenzije na veb-sajtu, kao što su Google recenzije.

- *Prijavite se za lokalne nagrade* – Mnoge nagrade za mala preduzeća i nagrade za liderstvo traže prijave ili nominacije. Neki ljudi se mogu osećati neprijatno zbog samopromocije, ali smatrajte da bi bilo ko drugi koji bi osvojio nagradu bio nominovan na isti način.
- *Umrežavanje* – Većina računovodstvenih firmi su mala preduzeća koja opslužuju druga mala preduzeća. Umrežavanjem unutar svoje zajednice na sastancima preduzetništva, lokalnim sastancima malih preduzeća ili volonterskim aktivnostima, imaćete priliku da upoznate potencijalne nove klijente.
- *Imajte profesionalni marketinški materijal* – Vizit karta nije mrtva! Imajući nekoliko pri ruci, štedite sebe od neprijatnosti da zapišete svoj broj na najbližu ceduljicu ili salvetu. Pripremljena vizit karta predstavlja profesionalizam.
- *Volonter* – Možete volontirati u svojim uslugama (kao računovođa) ili volontirati u drugim svojstvima. Lokalne volonterske organizacije pružaju mnoge mogućnosti da se vaše ime objavi i upoznaju drugi ljudi zainteresovani za iste ciljeve.

## KREIRANJE PORTFOLIJA ŽELJENIH KLIJENATA I ZAPOSLENIH

Kompanije koje posluju u oblasti računovodstva do klijenata još uvek u najvećoj meri dolaze preko ličnih kontakata i preporuka zadovoljnih korisnika. Ako se u obzir uzme činjenica da se svi odnosi koje računovođe grade sa klijentima zasnivaju na poverenju, koje pojedinac stiže tek u ličnom kontaktu sa računovođom, onda ovakav posredan način dolaska do klijenata ima smisla. Upravo ovakav način započinjanja saradnji jeste najbolji dokaz kompanijama da je reputacija same kompanije i zadovoljstvo zaposlenih osnov za sve njihove dalje aktivnosti i strategije. Kada je reč o zaposlenima, situacija je nešto prilagođenija trendovima današnjeg doba, te tako jedan broj zaposlenih do agencija dolazi posredstvom sajtova za zapošljavanje ili LinkedIn poslovne platforme. Dominantno je reč o mlađoj populaciji, koja veliki deo svog vremena provodi na internetu, a u svakodnevnom funkcionisanju i radu koriste različite kanale i alate koje im internet stavlja na raspolaganje. Kako je u žurnalu „2020 innovation“ istaknuto: „Ako ste računovođa ili poreski profesionalac koji želi da poveća bazu klijenata, možda se pitate kako plasirate svoju firmu. Marketing je fantastičan način da podignete svest o brendu, pružite kvalitetne izgledе i izgradite svoj brend.“ (<https://www.2020innovation.com/>)

Međutim, pre preduzimanja bilo kakvih koraka i marketing aktivnosti koje su usmerene ka privlačenju potencijalnih klijenata i talenata, računovodstvene kompanije moraju definisati željene klijente i idealne zaposlene. Dobar deo ovog definisanja vlasnici kompanija i marketing menadžeri su verovatno prošli kroz definisanje ciljnog marketinga i segmentaciju tržišta i ciljne javnosti. Ipak, kada na red dođe detaljno definisanje poželjnog klijenta i zaposlenog, vlasnici kompanija sebi mogu dati slobodu da ovu osobu čak i

nacrtaju i detaljno opišu ko je ova osoba, na kojoj poziciji radi, koja su njena interesovanja i hobiji, gde se i kako informiše i slično. Što se preciznije definiše *buyer person*, to će poruke komunikacije i targetiranje u promociji biti precizniji i efikasniji. Osim toga, definisanjem idealnog klijenta i zaposlenog, vlasnik kompanije će i jasnije definisati konkurenciju, ali i prednosti i nedostatke koje ima u odnosu na nju.

Gorgieva-Trajkovska i saradnici (2012, str. 13) kao jednu od glavnih prepreka prodaji kod većine računovodstvenih firmi vide „nedostatak ispravnog sistema i alata prilagođenih prodaji računovodstvenih usluga”. U prilog tome da računovodstvena i marketinška profesija još uvek nisu na istoj strani, najbolje govore asocijacije koje većina ljudi ima kada se ova profesija pomene. Iako mi danas govorimo o računovodstvu u oblaku, digitalizaciji i automatizaciji računovodstvenih procesa, poslovanju bez papira, šira javnost računovođe i dalje zamišlja kao starije gospođe u pletenim prslucima, koje finansijske izveštaje kreiraju na stolovima prepunim papira, sa digitronom kao glavnim sredstvom za rad. Dakle, ovakvo stereotipno viđenje profesije potvrđuje da računovodstvena profesija mora još mnogo da radi na svojoj reputaciji i tržišnoj poziciji.

„Računovodstvena i marketinška funkcija u preduzeću ne smeju biti konkurentne jedna drugoj. Naprotiv, njihova saradnja je jedini način na koji mogu egzistirati” (Lalić & Tešić, 2018, str. 99). Kada je reč o konkurenciji u slučaju kompanija koje posluju u oblasti računovodstva, kroz pregled literature i uvidom u praksu postalo je jasno da se ona može podeliti i dve grupe:

- a) konkurencija u borbi za klijente;
- b) konkurencija u borbi za talente.

Računovodstvene kompanije sa jedne strane moraju da se istaknu među mnogo malih agencija/firmi i pojedinaца koji posluju u oblasti računovodstva, a koji potencijalnim klijentima mogu da ponude mnogo niže cene. S druge strane, velike kompanije teže formiranju računovodstva *in house*. Za računovodstvene firme, ovakve firme predstavljaju konkurenciju kada je reč o zaposlenima, s obzirom na to da one zaposlenima obezbeđuju veće plate za manji obim posla, ali i dodatan set koristi. Računovodstvene firme stoga moraju posvetiti posebnu pažnju talentima, njihovom privlačenju i zadržavanju u ovim organizacijama. Gorgieva-Trajkovska i saradnici (2012, str. 10) smatraju da su „talenti ključni za razvoj većih i konkurentnijih računovodstvenih firmi”.

## BRENDIRANJE POSLODAVCA

Od svog nastanka do danas, tržište rada se neprestano menjalo, a različiti faktori su bili razlozi i pokretači evolutivnih promena. Najveća evolucija na tržištu se dogodila sa pojavom interneta, kada se pojavilo bezbroj novih zanimanja, dok su se neka od tradicionalnih transformisala i poprimila nove dimenzije, izgleda i funkcije. S druge strane,

zaposleni zbog sve većih mogućnosti za zaposlenje neprestano podižu lestvicu zahteva, koju poslodavci moraju da ispune ukoliko žele da budu deo tržišne trke za talente. U toj borbi sa oštrom konkurencijom, poslodavci teže da oslušnu želje i potrebe zaposlenih i da na osnovu toga ponude set koristi, koji će njihovu kompaniju izdvojiti kao poželjno mesto za rad.

Kako talenti biraju poslodavca, uspešne kompanije nastoje da se pozicioniraju kao idealni i poželjni poslodavci kroz izgradnju brenda dobrog poslodavca (Lukić, Brkljač & Perčić, 2019). Brendiranje poslodavca tokom faze zapošljavanja podrazumeva plasiranje informacija o mogućnostima u organizaciji u pogledu napredovanja u karijeri, izazovima i koristima koje se tiču zaposlenja (Pejković, 2020). Međutim, ne treba gubiti iz vida činjenicu da su često najbolji brend ambasadori kompanije upravo njeni zaposleni, te je odnos prema njima takođe bitan deo brendiranja i pozicioniranja. Zbog velikog broja izazova pred koje je računovodstvena profesija stavljena, a koje se tiču tehničkog izvođenja samog posla, pozicioniranje i brendiranje same profesije je stavljeno u drugi plan. Bez obzira na to o kojim se izazovima govori, tačka u kojoj se svi ti izazovi prepliću jesu zaposleni koji te promene treba da razumeju i implementiraju u same poslovne procene. Kako je ranije već navedeno, sve je veći broj računovođa koji se odlučuju za potpunu promenu profesije, a mladi koji tek biraju svoj profesionalni put, prema našem najboljem saznanju, ne vide računovodstvo kao profesiju budućnosti. Zbog svega navedenog, neophodno je posvetiti se izgradnji i poboljšavanju reputacije računovodstvene profesije.

U oblasti računovodstva svest o borbi za talente je podignuta na viši nivo. Računovodstvene kompanije ne samo da su svesne izazova, već i kroz različite aktivnosti, kao što je saradnja sa različitim fakultetima, aktivno deluju ka rešavanju problema. Međutim, analizom digitalnog prisustva različitih računovodstvenih kompanija, ali i analizom komentara zaposlenih i bivših zaposlenih na portalima namenjenim ocenama kompanija, jasno je da sporadična primena marketing alata i nedostatak jasnih poruka u komunikaciji ne daju željene rezultate. Odnosno, zaposleni i potencijalni zaposleni nemaju jedinstvene asocijacije na pojedinačne računovodstvene kompanije. Razlog za ovakvo stanje leži u činjenici da menadžeri i vlasnici računovodstvenih kompanija zaboravljaju da je ljudski faktor i dalje presudan u računovodstvenoj oblasti. Klijenti kao brend ambasadora kompanije najčešće vide upravo računovođu sa kojim dnevno komuniciraju. Zbog toga, kao jedan od najčešćih razloga za promenu agencije navode upravo česte promene računovođa koji su zaduženi za uspešnost njihovih finansijskih i poslovnih knjiga, a što je važno za unapređenje performansi.

Relativno niske plate u agencijama i računovodstvenim firmama, veliki obim posla, ali i izostanak dodatnih koristi koje bi zaposlene zadržale, razlozi su zbog kojih je fluktuacija računovođa u agencijama visoka. „Računovodstveno osoblje suočeno je sa dilemom velikog dnevnog opterećenja, visokog rizika na poslu, marginalizacije pozicija i brze promene industrije.” (Duan, 2024, str. 21) Računovođe sve češće teže odlasku u *in house* računovodstvena odeljenja različitih kompanija, a jedan broj njih se odlučuje i za sveukupnu promenu profesije. Kada vlasnici računovodstvenih kompanija budu shvatili da je „u preduzeću zasnovanom na znanju ključno: naći 'znanje' odnosno 'vlasnika' znanja

i uključiti ga u 'resurse' preduzeća, izmeriti njegov doprinos rezultatima poslovanja i motivisati ga, s obzirom da samo materijalna kompenzacija neće biti dovoljna" (Gajić, 2021, str. 84), njihov status kao poželjnih poslodavaca će se znatno uzdići. Budući da marketing kao oblast poseduje širinu, velike su mogućnosti za računovodstvene kompanije koje ozbiljno pristupe brendiranju i pozicioniranju. Kompanije koje na vreme budu shvatile prednosti ovakvog pristupa, stvorice konkurentsku prednost i status pionira u ovoj oblasti.

Autori u literaturi ističu različite faktore kao značajne za brendiranje poslodavca, međutim prema opštem mišljenju najobuhvatniju analizu brenda poslodavca dali su Berton, Ewing i Hah. Njihova analiza objedinjuje različite faktore klasifikovane u pet ključnih elemenata koji čine brend poslodavca (Berthon, Ewing & Hah, 2005):

- 1) Interesna vrednost: stepen u kojem je kompanija privlačna za pojedinca u smislu radnog okruženja, metoda i načina rada, jedinstvene i inovativne kulture.
- 2) Društvena vrednost: stepen u kojem je zaposleni voljan da ostane u kompaniji zbog radne atmosfere, zabavnog i prijatnog radnog okruženja, dobrih odnosa sa svojim kolegama i nadređenima.
- 3) Ekonomska vrednost: stepen u kojem je zaposleni zadovoljan svojom zaradom, nematerijalnim vidovima nagrađivanja i mogućnostima za dalje napredovanje.
- 4) Razvojna vrednost: stepen u kojem je zaposleni zadovoljan razvojem svoje karijere i prilikama koje mu stoje na raspolaganju za budućnost.
- 5) Primenjena vrednost: stepen u kojem je zaposleni zadovoljan mogućnostima da praktično primeni ono što je naučio na poslu kroz svoje iskustvo, obuku i razvoj.

„Budućnost računovodstvene profesije treba posmatrati i u kontekstu 'milenijalaca' (rođeni između 1980. i 1995. g.) kojima je život nezamisliv bez primene novih tehnologija i uređaja u digitalnom okruženju i koji sve informacije objavljuju i dele na internetu u realnom vremenu, što dovodi do značajnih promena u korporativnoj kulturi i organizacionom ponašanju, ali i u načinima na kojima se privlače i zadržavaju talenti.“ (Demko-Rihter, 2021, str. 332)

## PRIMERI DOBRE PRAKSE – ASOCIJACIJA IZ OBLASTI RAČUNOVODSTVA

Američka računovodstvena asocijacija („American Accounting Association“ – „AAA“) predstavlja primer dobre prakse kada je reč o strateškom marketing pozicioniranju računovodstvene profesije. Uspeh ove asocijacije počiva na integraciji edukacije, istraživanja, umrežavanja i inovacija, čime ne samo da jačaju ugled profesije, već i osiguravaju njen kontinuirani razvoj i prilagođavanje promenama u globalnom poslovnom okruženju. Kako na veb-sajtu „AAA“ piše, oni su najveća zajednica računovođa u akademskim krugovima. Osnovani su 1916. godine i imaju bogatu istoriju i ugled, izgrađen na vrhunskim istraživanjima i publikacijama. Raznolikost, kada je reč o njihovim članovima, stvara plodno okruženje za saradnju

i inovacije. Zajedno oblikuju budućnost računovodstva kroz podučavanje, istraživanje i moćnu mrežu. Zanimljivo je istaći i da „AAA“ osim kroz veb-sajt svoje digitalno prisustvo gradi pre svega kroz LinkedIn platformu, na kojoj broji 13.270 pratilaca. Asocijacija je takođe prisutna i na Facebook-u, gde broji znatno manje pratilaca – 5.700.

Četiri osnovna stuba zbog kojih se ova asocijacija istakla kao dobar primer u brendiranju i pozicioniranju računovodstvene profesije su:

- 1) *Edukacija* – Edukacija je jedan od ključnih stubova „AAA“. Organizacija pruža širok spektar edukativnih resursa i programa koji pomažu računovođama da stalno unapređuju svoje znanje i veštine. Kroz različite konferencije, seminare, vebinare i radionice, „AAA“ omogućava profesionalcima da se upoznaju sa najnovijim trendovima, standardima i najboljim praksama u računovodstvu. Takođe, „AAA“ aktivno radi na razvoju obrazovnih kurikuluma na univerzitetima, čime doprinosi kvalitetu obrazovanja budućih računovođa.
- 2) *Istraživanje* – „AAA“ je posvećena promovisanju i podršci istraživanja u oblasti računovodstva. Kroz svoje publikacije, kao što su *The Accounting Review* i *Accounting Horizons*, organizacija omogućava širenje novih saznanja i teorijskih okvira koji unapređuju razumevanje i praksu računovodstva. Podsticanjem istraživačkog rada, „AAA“ doprinosi kontinuiranom razvoju profesije i osigurava da računovođama budu dostupne najnovije informacije i alati za suočavanje sa kompleksnim poslovnim izazovima. Ova asocijacija ima i svoju digitalnu biblioteku, koja objedinjuje tekstove na najrazličitije teme o profesiji.
- 3) *Umrežavanje* – Umrežavanje je još jedan od ključnih aspekata „AAA“ strategije. Organizacija pruža brojne prilike za profesionalno umrežavanje kroz godišnje sastanke, regionalne konferencije i specijalizovane sekcije. Ove aktivnosti omogućavaju članovima da razmenjuju ideje, dele iskustva i grade profesionalne veze koje mogu biti od ključne važnosti za njihov karijerni razvoj. Umrežavanje unutar „AAA“ zajednice jača koheziju među računovođama i podstiče saradnju na nacionalnom i međunarodnom nivou.
- 4) *Inovacije* – „AAA“ je predana unapređenju računovodstvene prakse i kroz inovacije. Organizacija aktivno prati i promoviše upotrebu novih tehnologija, kao što su *big data*, veštačka inteligencija i blokčejn u računovodstvenim procesima. Kroz edukativne programe i resurse „AAA“ pomaže računovođama da integrišu ove tehnologije u svoje radne procese, čime povećavaju efikasnost i preciznost svojih usluga. Promovisanjem inovacija, „AAA“ osigurava da računovodstvena profesija ostane relevantna i prilagodljiva u dinamičnom poslovnom okruženju.

Kada je reč o marketing strategijama, „AAA“ koristi sofisticirane marketinške strategije kako bi unapredila prepoznatljivost i ugled računovodstvene profesije. Kroz ciljane kampanje na društvenim mrežama, SEO optimizaciju, partnerstva sa medijima i edukativne inicijative, organizacija uspešno pozicionira računovodstvenu profesiju kao vitalni

deo poslovnog sveta. „AAA“ takođe radi na podizanju svesti o važnosti računovodstva među studentima i mladim profesionalcima, čime osigurava budući rast i razvoj struke. Kroz sveobuhvatan pristup, čiji su segmenti edukacija, istraživanje, umrežavanje i inovacije, „AAA“ ne samo da jača ugled računovodstvene profesije, već i osigurava njen kontinuirani razvoj i prilagođavanje promenama u globalnom poslovnom okruženju. Ovakav holistički pristup doprinosi visokom ugledu i prepoznatljivosti struke, čineći „AAA“ vodećom organizacijom u oblasti računovodstva.

## PRIMERI DOBRE PRAKSE – INDIVIDUA IZ OBLASTI RAČUNOVODSTVA

Dušan Roglić je primer kako digitalno prisustvo i efikasne marketinške strategije mogu unaprediti pozicioniranje računovodstvene profesije, iako je reč o individui. Rogličev pristup promovisanja računovodstvene profesije korišćenjem digitalnih kanala komunikacije i aktivnim i kontinuiranim prisustvom na internetu, omogućio mu je da dopre do šire publike i dodatno ojača svoj profesionalni ugled, ali i ugled profesije uopšte. Aktivno prisustvo na društvenim mrežama, SEO optimizacija, imejl marketing, YouTube edukativni videi, Rogliču su omogućili da izgradi snažan brend i pozicionira se kao lider u svojoj profesiji. Njegov pristup promociji i marketingu, ne samo da povećava vidljivost njegovih usluga, već utiče i na promenu percepcija i asocijacija koje potencijalni zaposleni i klijenti imaju o profesiji.

Ono što Roglića čini dobrim primerom prakse i što predstavlja stubove njegovog marketing pozicioniranja su:

- 1) *Digitalno prisustvo* – Roglić koristi različite digitalne platforme kako bi povećao svoju vidljivost i povezoao se sa klijentima. Njegov veb-sajt je moderan i *user-friendly*. Korisnicima pruža informacije o uslugama, ali i brojne resurse kao što su blogovi i vodiči o najnovijim poreskim i računovodstvenim trendovima. Kroz redovno ažurirane sadržaje, Roglić osigurava da posetioци njegovog veb-sajta uvek imaju pristup relevantnim i tačnim informacijama.
- 2) *Društvene mreže* – Prisutnost na društvenim mrežama je ključni element Rogličeve marketinške strategije. On je aktivan na platformama kao što su LinkedIn, Facebook, Instagram i YouTube, na kojima deli stručne članke, savete i novosti iz sveta računovodstva i poreskog savetovanja. Ono što je izdvojilo Rogliča kao pojedinca koji se odlično pozicionirao jeste video sadržaj i deljenje stručnih saveta o poslovanju i porezima. Zahvaljujući ovačvoj vrsti sadržaja, korisnici su se pre svega povezali sa njim kao osobom, a računovodstvena profesija je dobila ne samo ime i prezime, već i lice i glas i mimiku. Roglić je danas verovatno prva asocijacija većini vlasnika kompanija kada se pomene tema poreskog savetovanja i računovodstva. Kroz interakciju sa svojim pratiocima, Roglić gradi odnos poverenja i autoriteta, što dodatno jača njegov profesionalni ugled. Njegove objave su često usmerene na edukaciju publike, što mu pomaže u pozicioniranju kao lidera u struci.

- 3) *SEO optimizacija* – Roglić koristi SEO (Search Engine Optimization) strategije kako bi povećao vidljivost svoje veb-stranice na pretraživačima. Kroz pažljivo odabrane ključne reči i optimizovan sadržaj, njegova veb-stranica se pojavljuje visoko u rezultatima pretrage za relevantne upite. Ovo omogućava potencijalnim klijentima da lakše pronađu njegove usluge i povežu se sa njim.
- 4) *Imejl marketing – Newsletter* je još jedan važan element u Rogličevoj marketinškoj strategiji. Kroz redovne *newsletter*-e, on informiše svoje klijente o najnovijim zakonskim promenama, savetima za poslovanje i novostima iz sveta računovodstva i poreza. Ovi *newsletter*-i su pažljivo osmišljeni da budu informativni i korisni, čime se jača veza sa klijentima i povećava njihova lojalnost.

Kombinacija stručnog znanja, kontinuirane edukacije, inovativnih pristupa i aktivnog angažmana u zajednici Roglića čini liderom u oblasti poreskog savetovanja i računovodstva. Kroz sofisticirane marketinške strategije, Roglić ne samo da unapređuje svoj profesionalni ugled, već i doprinosi jačanju i prepoznatljivosti računovodstvene profesije kao ključnog faktora za poslovni uspeh.

## STUDIJA SLUČAJA – AGENCIJA „VIZIJA RAČUNOVODSTVO“

### O kompaniji

Agencija „Vizija Računovodstvo“ je regionalna računovodstvena agencija koja se bavi pružanjem računovodstvenih i knjigovodstvenih usluga. Agencija je osnovana 1993. godine u Sloveniji, dok je prva filijala „Vizije“ u Srbiji počela sa radom 2008. godine u Beogradu. Agencija „Vizija“ u Srbiji je tada poslovala kao ćerka kompanije u Sloveniji, a danas su to sestrinske firme. U našoj državi agencija posluje u 6 gradova – Beograd, Novi Sad, Niš, Kragujevac, Subotica i Zrenjanin. Osim toga, „Vizija“ je sada prisutna i u zemljama regiona, te se njene filijale mogu pronaći i u Hrvatskoj, Crnoj Gori, Bosni i Hercegovini, Slovačkoj i naravno Sloveniji. Agencija samo u filijalama u Srbiji ima preko 60 zaposlenih računovođa, dok na regionalnom nivou taj broj prelazi 250 zaposlenih.

„Vizija“ se pozicionirala kao jedan od lidera u regionu kao pružalac usluga računovodstva, sa posebnim naglaskom na efikasnom i sveobuhvatnom računovodstvu u privatnom sektoru. Kako na svom sajtu ističu, oni su jedna od vodećih firmi Srbiji u oblasti knjigovodstva i poreskog konsaltinga, a njihov slogan je: Preduzetnički računovodstveni servis izražava otvorenost, pristupačnost, odzivnost i istovremeno profesionalan odnos prema svim klijentima. Računovodstvene usluge se prilagođavaju veličini pravnog lica, delatnosti, načinu i obimu poslovanja. Kao firma čija se delatnost zasniva na poverenju, agencija neprestano teži društvenoj odgovornosti prema zaposlenima, društvu i životnoj sredini. (<https://www.vizija-racunovodstvo.rs/>)

## Organizaciona struktura kompanije

Kao što je ranije pomenuto, agencija „Vizija Računovodstvo“, Srbija je sa svojim radom u Beogradu započela 2008. godine kao ćerka istoimene kompanije u Sloveniji. Vremenom se agencija u Srbiji širila, filijale u najvećim gradovima Srbije su se otvarale jedna za drugom, što je promenilo i njen status. Danas agencija „Vizija“ u Srbiji posluje kao sestrinska firma „Vizije“ u Sloveniji i ima podjednak udeo i odgovornost kada je reč o ostalim regionalnim filijalama. Organizaciona struktura agencije u Srbiji predviđa da je za svaku filijalu odgovoran direktor filijale. Posao direktora filijala je da radi na strategiji proširenja filijale u pogledu klijenata i zaposlenih. Direktor filijale odgovara generalnom direktoru „Vizije“ u Srbiji, čije je sedište u Beogradu. Ispod direktora filijala se nalaze šefovi računovodstva. U zavisnosti od veličine filijale i broja zaposlenih u istoj, varira i broj šefova računovodstva. U proseku, svaka filijala ima po dva šefa računovodstva. Šefovi računovodstva su odgovorni direktorima filijala i na raspolaganju su celom računovodstvenom timu, ali pre svega senior računovođama. Senior računovođe su odgovorne šefovima, a u opisu njihovog posla je obuka juniora i praktikanata. Svaki senior računovođa ima svoj manji tim od nekoliko juniora i praktikanata koji mu pomažu u poslu i koje on obučava za složenije zadatke. Junior računovođe i praktikanata su na početku ove piramidalne strukture.

U kompaniji postoje još tri funkcije koje se ne mogu jasno svrstati u ovu piramidalnu organizacionu strukturu, ali su važan deo kompanije.

1. Poreski savetnik – Poreski savetnik, čije je sedište u kancelariji u Beogradu, u svom radu odgovoran je direktno generalnom direktoru, ali je na raspolaganju svim računovođama u svim filijalama u Srbiji. Ipak, kada je potrebna konsultacija sa poreskim savetnikom, računovođe su u obavezi da se pre svega konsultuju sa senior računovođama, zatim sa šefovima računovodstva i tek na kraju, ukoliko na prethodnim nivoima ne dobiju odgovor, sa poreskim savetnikom.
2. HR menadžer – HR menadžer je eksterna funkcija u agenciji. HR menadžer je svojim radom odgovoran direktno generalnom direktoru, a način njegovog rada je hibridan. Osnovna funkcija HR menadžera je regrutacija i selekcija novozaposlenih. HR menadžer je na raspolaganju svim zaposlenima u agenciji. Osim toga, ova funkcija u pogledu regrutacije i selekcije podržava i direktore filijala u regionu – Hrvatska, Crna Gora i Bosna i Hercegovina.
3. Marketing menadžer – Marketing menadžer takođe ima sedište u kancelariji u Beogradu i u svom radu je odgovoran generalnom direktoru agencije. I dok su prethodno pomenute funkcije stalne funkcije u organizacionoj strukturi u agenciji, ova funkcija se menja. U prethodne tri godine u agenciji je na ovoj poziciji bila zaposlena jedna osoba, koja je saradivala sa direktorima svih filijala u Srbiji i direktorima regionalnih filijala u Hrvatskoj, Bosni i Hercegovini i Crnoj Gori. Osim toga, marketing menadžer je saradivao i sa poreskim savetnikom i šefovima računovodstva, a po potrebi i sa ostalim računovođama u beogradskoj filijali. Situacija u marketing sektoru ove kompanije je sada nešto drugačija, te sada marketing vodi eksterna agencija.

Kada je reč o regionalnim filijalama, direktori regionalnih filijala su formalno odgovorni generalnom direktoru u Srbiji i u Sloveniji, ali suštinski odgovaraju samo direktoru Srbije. Što se tiče ostale organizacione strukture, ona se ne razlikuje bitno od organizacione strukture u Srbiji.

## Usluge agencije „Vizija računovodstvo“

Kao što je ranije objašnjeno, „Vizija“ je računovodstvena agencija koja je lider na domaćem i regionalnom tržištu kada je reč o pružanju knjigovodstvenih usluga i usluga poreskog konsaltinga. Međutim, agencija svojim klijentima nudi ceo spektar finansijskih usluga, zbog kojih predstavlja *full service* finansijsku agenciju.

Računovodstvene usluge u agenciji su podeljene na računovodstvene usluge za:

- Mikro i mala preduzeća (preduzeća koja imaju između 1 i 50 zaposlenih; ostvaruju poslovne prihode do 8.000.000 evra; vrednost poslovne imovine iznosi do 4.000.000 evra).
- Srednja preduzeća (imaju između 50 i 250 zaposlenih; ostvaruju poslovne prihode do 40.000.000 evra; vrednost poslovne imovine iznosi do 20.000.000 evra).
- Velika preduzeća (imaju više od 250 zaposlenih; poslovni prihodi prelaze 40.000.000 evra; vrednost poslovne imovine je veća od 20.000.000 evra).

Pored računovodstvenih usluga, agencija pruža i usluge poreskog i poslovnog savetovanja, ali i kontrole. Poslovna i poreska kontrola uključuje:

1. Pregled dokumentacije na osnovu koje se utvrđuje da li su uredno plaćene sve poreske obaveze.
2. Sastavljanje pisanog izveštaja o izvršenoj kontroli.
3. Davanje predloga za otklanjanje nedostataka i nepravilnosti koje mogu smanjiti poreske rizike.
4. Razgovor sa rukovodiocima kompanije.

S obzirom na to da agencija saraduje sa kompanijama koje posluju na međunarodnom nivou, obračun transfernih cena je još jedna od usluga koje agencija pruža. Svaka firma koja posluje sa povezanim pravnim licima u obavezi je da radi obračun transfernih cena, a „Vizija“ ne samo da radi obračun transfernih cena, već svoje saradnike i edukuje o njima i o razlozima za njihov obračun.

Od ostalih usluga koje ova agencija pruža izdvajaju se:

1. Osnivanje preduzeća ili samostalnog preduzetnika.
2. Obračun zarada.
3. Arhiviranje dokumentacije.

## Analiza konkurencije

„Unija Smart Accounting” deo je „Unija Grupe”, međunarodne računovodstvene kuće koju odlikuje visokokvalitetna usluga u području računovodstva, savetovanja i IT rešenja. „Unija Smart Accounting” je najveći, a verovatno i jedini potpuni konkurent računovodstvenoj agenciji „Vizija”. Razlog za ovakvu tvrdnju je činjenica da su jedino „Vizija” i „Unija”, računovodstvene agencije koje su *full service* za svoje klijente, ali koje posluju na istim tržištima sa veoma sličnom politikom poslovanja.

Pre skoro deceniju „Unija” je počela da udružuje nezavisne računovodstvene servise u Sloveniji, kao i u drugim zemljama bivše Jugoslavije. Spajanjem tri računovodstvena servisa 2004. godine napravili su prvi korak u rešavanju nedostatka profesionalnih veština i spojili preduzeća pod jednim krovom pod nazivom „Unija”. (<https://unija.com/sr/zgodovina-vizija-poslanstvo/>) „Unija” kao i „Vizija” posluje u 6 država – Srbija, Hrvatska, Bosna i Hercegovina, Crna Gora, Slovenija i Makedonija. Ono što razlikuje ove dve konkurentske agencije, jeste činjenica da „Vizija” u Srbiji ima 6 filijala, dok „Unija” ima samo jednu. Na regionalnom nivou, ove dve agencije se mimoilaze samo na tržištu Makedonije i Slovačke. Na svim ostalim tržištima su obe zastupljene. „Unija” na međunarodnom nivou zapošljava preko 400 ljudi u različitim sektorima, što je gotovo duplo više zaposlenih u odnosu na „Viziju”. Ipak, ako u obzir uzmemo sektore koje „Vizija” nema, jasno je da je agenciji „Unija” potrebno više zaposlenih kako bi pokrili sve usluge koje pružaju. Svoju „Viziju 2025” „Unija” je bazirala na četiri ključna stuba – ljudi, procesi, klijenti i tržišta, dok svoju misiju definiše kroz tri jasna cilja:

1. pomoći – klijentima, društvu, kolegama;
2. podstaći kreativnost i timski rad;
3. promovisati pozitivne promene.

Kada je reč o uslugama koje „Unija” pruža svojim klijentima, primećujemo znatno širi opseg usluga u odnosu na računovodstvenu agenciju „Vizija”. Osim toga, postoje i određeni sektori koji pružaju usluge koje „Vizija” ne pruža. Usluge kojim „Unija” servira svoje klijente:

1. Računovodstvene usluge – za mala, srednja i velika preduzeća;
2. Savetovanje – poresko, pravno, poslovno i finansijsko, spajanje i preuzimanje kompanija (M&A);
3. Obračun zarada;
4. Usluge upravljanja ljudskim resursima za kompanije;
5. IT rešenja – održavanje infomacionih sistema; programiranje i razvoj softverskih rešenja; izveštaji nove generacije; edukacije.

Digitalno prisustvo ove kompanije se ne razlikuje bitno u odnosu na digitalno prisustvo „Vizije”. Štaviše, „Vizija” koristi i dva kanala komunikacije koje Unija ne koristi,

zbog čega se može zaključiti da je „Vizija“ trenutno aktivnija u pogledu pozicioniranja svoje kompanije i profesije kao takve. „Unija“ se, osim na svom veb-sajtu, oglašava i na LinkedIn-u, Facebook-u i Instagram-u, a *newsletter* je još jedan od kanala komunikacije koji koriste. Tokom 2023. godine otvorili su svoj TikTok nalog, koji od septembra pomenute godine nije aktivan.

## **Kreiranje marketing strategija u „Vizija računovodstvo“: Analiza digitalnih kanala agencije**

Marketing kanali koje računovodstvena agencija „Vizija“ koristi u nameri da se pozicionira kao poželjni eksterni saradnik i poslodavac:

- *Facebook page* – Facebook stranicu „Vizije“ za sve filijale u Srbiji prati 1.300 ljudi, a sama stranica broji 1.200 sviđanja. Od početka jula na stranici se deli samo video sadržaj informativnog i edukativnog karaktera. Video materijali u proseku imaju od 2 do 6 lajkova. Od oktobra 2022. godine do jula 2024. godine na stranici su objavljena svega 4 posta. Najaktivniji period na ovoj stranici je od septembra 2021. godine do oktobra 2022. U ovom periodu se može uočiti kontinuitet u objavljivanju, ali i raznolikost u sadržaju. I u ovom najaktivnijem periodu angažovanje pratilaca nije veliko, a broj lajkova po objavi varira od 2 do 10.
- *Instagram page* – Instagram stranica je takođe namenjena promovisanju svih filijala u Srbiji. Stranicu prati 5.677 pratilaca, a sam sadržaj i dinamika objavljivanja na njoj su u potpunosti isti kao i na Facebook stranici kompanije. Instagram stranica kompanije ostvaruje znatno bolje rezultate kada je reč o angažovanju ciljne grupe. Video materijali broje od 3.000 do 50.000 pregleda, dok broj lajkova na pojedinim videima prelazi 900. S obzirom na veliku disproporciju u angažovanju pratilaca na pojedinim postovima, jasno je da se na Instagram-u određeni sadržaj promoviše i da zbog toga ti postovi ostvaruju veće angažovanje. U periodu od septembra 2021. do oktobra 2022. godine Instagram stranica je, kao i Facebook stranica, imala najrazličitiji sadržaj i kontinuiranu dinamiku objavljivanja postova. Sadržaj je u tom periodu bio edukativan, informativan, ali i zabavan. Veliki deo sadržaja bio je predstavljanje računovođa iz svih filijala Srbije, čime je firma umnogome pokrivala i segment *employer branding*.
- *LinkedIn page* – LinkedIn stranici trenutno nije moguće pristupiti, te o trenutnim aktivnostima na ovoj platformi nema informacija. Na osnovu informacija koje je autor dobio od vlasnika agencije, kao i u slučaju Facebook i Instagram stranice, najaktivniji period na ovom profilu bio je period 2021–2022. godine. Sadržaj koji je deljen na ovoj mreži je bio isti kao i onaj koji je kreiran za Facebook i Instagram. U tom periodu angažovanje pratilaca je bilo isključivo organskog tipa, a postovi su brojali u proseku 20-30 lajkova i 2-5 *share*-ova.
- *Web site* – U poslednjih 5 godina, veb-sajt agencije je nekoliko puta ažuriran u potpunosti. Tokom 2021. godine na sajtu je u potpunosti promenjen tekstualni sadržaj.

Osim toga, kreirane su dodatne stranice koje su objašnjavale neke od usluga, a koje ranije nisu postojale. Što se vizuelnog dela sajta tiče, tokom 2021. godine na sajtu su unete neznatne promene u pogledu ažuriranja fotografija i promene rasporeda na stranicama. Krajem 2023. godine je sajt u potpunosti redizajniran, ali su sve ranije unete informacije zadržane ili su pretrpele manje izmene.

- *TikTok* – TikTok stranica agencije osnovana je krajem juna 2024. godine. Sadržaj na stranici je apsolutno isti kao i na Facebook-u i Instagram-u. Dakle, na Tiktok-u se dele edukativni i informativni video materijali. Pregledi na ovoj mreži se kreću u proseku od 600 do 850 pregleda po videu, dok broj lajkova retko kada prelazi 50.
- *YouTube* – Poslednji video na YouTube platformi podeljen je pre godinu dana. Od tada, ovaj kanal nije ažuriran i korišćen. Stranica broji 125 pratilaca i 38 video materijala. Svi video materijali su informativnog i edukativnog tipa. Više od 90% videa je kreirano tako da direktori regionalnih filijala u jednom videu pričaju o istoj temi iz oblasti zakonodavstva i propisa njihove zemlje.
- *Newsletter* – *Newsletter* je kanal komunikacije koji trenutno nije aktivan. Ovaj kanal se najaktivnije koristio u periodu 2021–2022. godine, kada je jednom nedeljom slat na adrese klijenata i svih prijavljenih stejkholdera. Sadržaj *newsletter*-a je obilovao novostima iz zakonodavstva, ali i novostima u industrijama klijenata „Vizije“. Osim toga, kroz *newsletter* su deljene i novi blog postovi, ali i svi intervjui koje su predstavnici „Vizije“ davali. Klijenti „Vizije“ su u jednom od istraživanja zadovoljstva *newsletter* izdvojili kao najbolji doprinos ove agencije.
- *Saradnja sa portalima i medijima* – U periodu 2021–2022. godine „Vizija“ je ostvarila nekoliko zapaženih saradnji sa domaćim portalima. Predstavnici agencije u Srbiji su dali nekoliko intervjua na različite i u tom trenutku aktuelne teme, a bili su i stručni sagovornici o temama fiskalizacije i e-faktura. Direktor „Vizije“, Branko Petrović, u tom periodu je gostovao u jednom podkastu u kojem je govorio o svom iskustvu u računovodstvenoj profesiji, čime je profesiju i način trenutnog rada približio širim masama. U periodu nakon oktobra 2022. godine, najuočljivija saradnja je saradnja sa RTS-om, kada je direktor agencije bio stručni sagovornik na temu trenutne finansijske situacije.

Na osnovu dobijenih informacija i izložene analize, može se doneti nekoliko zaključaka o digitalnom prisustvu „Vizije“:

- Na osnovu tipa sadržaja i konzistentnosti na mrežama, jasno se uočavaju različiti stilovi vođenja kanala komunikacije koje agencija koristi. Od juna 2024. godine očigledno je da je rad na komunikacionim kanalima „Vizije“ preuzela eksterna agencija. Sadržaj jeste konzistentan i estetski prijemčiv, ali deluje dosta generički i bez ličnog pečata. Dobra strana ovog sadržaja jeste što se plasira u video formi, čime se prati trenutno aktuelni trend kada je reč o aktuelnim tipovima sadržaja.
- Najaktivniji period na kanalima je ujedno i najkvalitetniji period u kojem je osoba zadužena za marketing kreirala sadržaj koji je imao jasnu ciljnu grupu i uočljive

poruke komunikacije. U ovom periodu kreiranje kompanijskog sadržaja je bilo usmereno na građenje brenda, a tipovi sadržaja su bili najrazličitijih formi – *video*, *static*, *carousel*.

- Najaktivniji period na kanalima je ujedno i period kada su svi kanali komunikacije koje je agencija u tom trenutku imala bili aktivno korišćeni.

## Analiza digitalnih marketing alata

Kako je u prethodnom poglavlju nekoliko puta istaknuto, pregledom korišćenih kanala mogu se utvrditi faze aktivnosti i stilovi rada na marketing pozicioniranju agencije. Najveći broj marketing alata i kanala je korišćen u periodu 2021–2022. godine. Prema rečima vlasnika agencije, u tom periodu je postojala jasna marketing strategija koja je za cilj imala pozicioniranje agencije kao poželjnog poslodavca i eksternog saradnika, te su sve aktivnosti preduzimane kako bi ostvarile postavljene ciljeve. Zbog svega navedenog, nadalje su analizirani marketing alati korišćeni u periodu 2021–2022. godine.

- *SEO optimizacija* – U periodu kada je na sajtu menjan tekstualni sadržaj, svaka stranica je optimizovana uz pomoć *Yoast*-a – alat za SEO. Optimizacija sajta je rađena prema unapred dogovorenim ključnim rečima i frazama, koje su bile deo marketing strategije.
- *Google PageSpeed Insights* – Nakon svih unetih izmena na sajtu, uz pomoć ovog alata proveravana je brzina kojom se otvaraju stranice na sajtu.
- *Blog post* – Blog post je u pomenutom jednogodišnjem periodu bio jedan od najčešće korišćenih alata. Svaka blog post stranica je takođe SEO optimizovana i prema internim podacima „Vizije“ u periodu od pola godine, broj poseta ka veb-sajtu sa blog postova se povećao sa 2.000 mesečnih poseta na preko 26.000. Svake nedelje za sajt je pisan novi blog post koji je bio edukativnog ili informativnog sadržaja, a koji se bavio novostima u oblasti zakonodavstva ili najčešće postavljanim pitanjima iz oblasti računovodstva.
- *Google Search* – Uz pomoć *Google AdWords* i *Keywords* alata kreirane su mesečne *Google Search* promocije, a „Vizija“ je u pomenutom jednogodišnjem periodu bila uvek na prvoj strani na jednom od prvih tri mesta na pretraživaču.
- *Google Analytics* – Uz pomoć *Google Analytics*-a praćene su sve aktivnosti na sajtu, ali i učinak plaćenog Google oglašavanja. Kampanje koje su se kreirale i koje su bile aktivne u određenim, strategijom predviđenim delovima godine, pratile su se na dnevnom nivou. Ostale kampanje koje su bile aktivne svakog meseca, pratile su se i menjale na nedeljnom nivou.
- *MailChimp* – Ovaj alat u agenciji je korišćen za dve svrhe. Kao alat posredstvom kog je kreiran i *slat newsletter*, ali i kao alat koji je služio za imejl marketing. Marketing menadžer agencije je ovaj alat odabrao zbog dostupnih analitika na svakom poslanom imejlu o mogućnosti kvalitetnog i ciljanog remarketinga.

- *META* – U svrhe kreiranja sadržaja na društvenim mrežama i praćenja njihovog nedeljnog i mesečnog učinka korišćena je META. Osim toga, ovaj alat je korišćen i za kreiranje, ali i plaćanje i izveštavanje o plaćenim kampanjama na Facebook i Instagram mrežama.
- *LinkedIn Analytics* – S obzirom na to da na LinkedIn-u nisu rađene plaćene kampanje, sav *engagement* koji je ova mreža ostvarivala dolazio je na organski način, a *LinkedIn Analytics* je korišćen za analizu ostvarenog učinka na ovoj mreži.

## Trenutna pozicija agencija – Analiza digitalnog prisustva

Analiza trenutne pozicije računovodstvene agencije će ići u dva pravca:

- Analiza digitalnog prisustva;
- Analiza prisustva na događajima, kao vidu tradicionalnog načina pozicioniranja.

Kada je reč o analizi digitalnog prisustva agencije, na osnovu svega izloženog u prethodnim poglavljima, može se zaključiti da, iako je agencija trenutno aktivna na pojedinim kanalima, nema jasnu strategiju delovanja. Prema rečima vlasnika agencije, cilj njihovog digitalnog nastupa jeste da privuče nove klijente. Međutim, trenutni sadržaj ne šalje nijednu poruku koja bi delovala na željenu ciljnu grupu. Trenutni informativni i edukativni video materijali koji se dele na mrežama agencije, a koje prezentuje vlasnik „Vizije“, deluju kao promocija njegovog lika i dela i primereniji su samobrendiranju nego brendiranju jedne kompanije. Stoga, potrebno je proširiti fokus na brendiranje biznisa uz samobrendiranje lica koje prezentuje agenciju, koje je takođe veoma važno zbog prepoznatljivosti.

Upoređujući digitalno prisustvo „Vizije“ sa digitalnim prisustvom njenog konkurenta – „Unije“, može se zaključiti da postoje segmenti u kojima je pozicija „Vizije“ bolja, dok postoje i oni segmenti gde „Unija“ prevazilazi „Viziju“. U nastavku je kratak pregled kanala obe agencije i analiza njihovog kvaliteta.

**Tabela 1:** Uporedna analiza digitalnih kanala  
*Vizija računovodstvo i Unija Smart Accounting*

Kanal	Vizija računovodstvo	Unija Smart Accounting
<b>WebSite</b>	Sajt je redizajniran. Sadrži najvažnije informacije o agenciji, kontaktima i uslugama. Orijentisan je ka postojećim i potencijalnim klijentima. Sajt konkurenta je u pogledu sadržaja urađen kvalitetnije.	Moderan sajt, lak za korišćenje. Sadrži sve neophodne informacije za sve stakeholdere i zainteresovane strane. Sekcija blog na sajtu se redovno ažurira, što daje prednost ovoj agenciji.
<b>Facebook page</b>	S obzirom na veliki broj video sadržaja koji je trenutno aktuelan, „Vizija“ je u blagoj prednosti u odnosu na konkurenta.	Stranica je ažurirana i postoji kontinuitet u objavljivanju, ali je sadržaj isključivo statičnog tipa.
<b>Instagram page</b>	S obzirom na to da je Instagram postao novi TikTok i da ova mreža sve više favorizuje video sadržaj, „Vizija“ je i na ovoj mreži u prednosti. Osim toga, „Vizija“ na Instagram-u ima 4.000 pratilaca više, u odnosu na konkurenta.	Sadržaj Instagram stranice „Unije“ obiluje jasnim prodajnim porukama, što pokazuje stratešku orijentisanost ka pridobijanju novih klijenta. U pogledu konciznosti u porukama koje se plasiraju, „Unija“ ima kvalitetniji sadržaj.

<b>LinkedIn page</b>	LinkedIn stranica „Vizije“ trenutno nije aktivna, što konkurentu daje veliku prednost jer ima prostor za oglašavanje na kojem može da pridobije željenu ciljanu publiku.	Sadržaj koji „Unija“ deli na ovoj mreži je isti kao i na Facebook i Instagram stranici, što znači da je u potpunosti orijentisan na potencijalne klijente i prodaju usluga.
<b>YouTube page</b>	Poslednji video objavljen je pre godinu dana.	Poslednji video objavljen je pre godinu dana.
<b>TikTok</b>	Konkurentska agencija nije prisutna na ovoj platformi, što znači da je „Viziji“ na raspolaganju celokupna publika koja se na ovoj platformi okuplja.	Nema platformu.
<b>Newsletter</b>	Trenutno nije aktivan kanal komunikacije.	Aktivan je kanal komunikacije.

Prisustvo na događajima kao vidu tradicionalnog pozicioniranja agencije nije praksa koja se u „Viziji“ primenjuje kada je reč o potencijalnim klijentima. S druge strane, kada se govori o *employer branding* strategiji, agencija je ostvarila saradnju sa svim ekonomskim fakultetima u Srbiji i regionu i sa jednim delom privatnih fakulteta u Beogradu. „Vizija“ danas posećuje fakultete i promovise svoju kompaniju, a među poslednjim aktivnostima ovakvog tipa bilo je učešće na *Career Days*-u u Nišu. Važno je napomenuti i da je „Vizija“ od pre dve godine pokrenula program zapošljavanja praktikanata i diplomiranih ekonomista koji su tek završili sa studijama i da je to, prema rečima vlasnika agencije, postala ustaljena praksa i vrsta strategije usmerene ka razvoju zaposlenih. Od pet zaposlenih praktikanata u „Viziji“ danas radi njih četvoro.

### **Strategija unapređenja strateškog marketing pozicioniranja firme „Vizija računovodstvo“**

S obzirom na ranije pomenute ciljeve agencije „Vizija“ i segmente u kojima želi da unapredi svoju poziciju na tržištu, predložene marketing strategije će se sastojati iz dve celine:

- 1) *Employer branding* strategija;
- 2) Strategija izgradnje reputacije koja će zadržati stare i privući nove klijente.

#### ***Employer branding* strategija „Vizije“**

Cilj koji se stavlja pred ovu strategiju jeste da privuče mlade talente i da ih zadrži u kompaniji minimalno 4 godine. Nakon marketing analize tržišta i konkurencije odabrana metoda za realizaciju strategije je ciljni marketing. Segmentacija koja se vrši u ovoj strategiji je pre svega geografska i demografska, te se ciljna javnost traži na području Srbije u gradovima u kojima „Vizija“ ima filijale. Ciljna grupa strategije su pripadnici generacije „Z“, starosti između 21 i 25 godina.

Ideja vlasnika „Vizije“, prema kojoj se strategija u nastavku predlaže, jeste da pomenutu ciljnu grupu privuče ponuđenom praksom u kompaniji, sa mogućnošću zaposlenja za najistaknutije kandidate. Poželjeno je da su kandidati poslednje godina studija ili da su studije tek završili. Kako je u prethodnom poglavlju istaknuto, kompanija je pre dve

godine razvila program zapošljavanja praktikanata koji se za sada pokazao kao delotvoran. Tokom dve godine, koliko se dugo program i realizuje, zaposleno je pet praktikanata, od kojih danas u „Viziji“ radi njih četvoro. Prema organizacionom planu „Vizije“, novi zaposleni bi trebalo da prođe put od praktikanta, preko junior računovođe, da bi nakon 4 godine, ukoliko se istakne u radu, mogao da postane i senior računovođa.

S obzirom na to da „Vizija“ nema jasno definisanu viziju, misiju i vrednosti, početak ove strategije zahteva definisanje pomenutih elemenata. Osim toga, trebalo bi dodatno definisati i set koristi koje će se potencijalnim zaposlenima nuditi, kako bi celokupna strategija bila u skladu sa preferencijama pripadnika generacije „Z“. Menadžment „Vizije“ koji je uključen u selekciju i zadržavanje kandidata, mora imati na umu da su se u eri generacije „Z“ desile evolutivne promene koje su uticale na promene u percepcijama i zahtevima koje u poslovnom okruženju imaju pripadnici ove generacije. Prema Miljaniću (2021), generacija „Z“ preferira radna mesta koja podstiču preduzetničke veštine, radna okruženja koja su društvena i radna mesta koja imaju fleksibilno radno vreme. Imajući u vidu da je tehnologija bitan deo njihovih života, organizacije koje podržavaju društveno odgovorno poslovanje, dopuštaju komunikaciju i izvođenje posla bez obzira na vremenske zone ili eksterne prepreke, prvi su izbor 'zedovaca'. Vrednost koju ova generacija ceni jeste mogućnost usavršavanja i profesionalnog razvoja. Ono što se u literaturi takođe ističe jeste da ova generacija visoko vrednuje rad uz mentorstvo, ali i da im je važno da radno mesto podstiče preduzetničke veštine, s obzirom na to da većina pripadnika ove generacije ne želi da svoj radni vek provede radeći za druge.

Iako u „Viziji“ ne postoje jasno definisane vrednosti, zaposleni su uspeli da identifikuju nekoliko vrednosti koje su se kroz praksu izdvojile kao važne. Uzimajući u obzir sve navedeno, vrednosti koje „Vizija“ poštuje, a koje su važne generaciji „Z“, treba jasno komunicirati. Dakle, organizaciona struktura „Vizije“ je osmišljena tako da se praktikanata i novozaposlenima nudi rad uz mentorstvo. Osim toga, obuke iz oblasti računovodstvenih i poreskih zakona i obaveza se organizuju minimum jednom kvartalno, a po potrebi i češće. Agencija ima u planu da od septembra uvede i edukacije i usavršavanja engleskog jezika i Excel-a. Pomenuta organizaciona struktura odličan je osnov za definisanje jasnog karijernog razvoja za sve novozaposlene. Na polovini menadžerskih funkcija u ovoj kompaniji su žene, te svakako treba naglasiti i rodnu ravnopravnost koja u kompaniji postoji. Ono o čemu bi agencija mogla da razmisli jeste uvođenje veće fleksibilnosti za zaposlene, jer je upravo fleksibilnost koja se tiče mesta sa kojeg zaposleni rade od velike važnosti za generaciju „Z“. Ukoliko se menadžment odluči za ovakav model rada, fleksibilnost će biti još jedna od koristi koje kompanija nudi novozaposlenima. Ukoliko se ova strategija podeli prema vrednostima koje se tiču brendiranja poslodavca, onda bi aktivnosti koje menadžment kompanije preduzima, trebalo da izgledaju ovako:

- 1) *Interesna vrednost* – Promovisati radni prostor „Vizije“, objasniti sistem rada i organizacionu strukturu, predočiti sten inovacija i digitalizacije, predstaviti dostignuća firme i njen položaj u Srbiji i regionu.

- 2) *Društvena vrednost* – Prikazati zaposlene i atmosferu u kancelarijama. Predstaviti *team building* programe i sportske aktivnosti kojima kompanija prisustvuje. Prikazati šta sve direktori i zaposleni u agenciji znaju i rade mimo računovodstvenog posla.
- 3) *Ekonomska vrednost* – Kroz brošuru koju će novi zaposleni dobiti tokom svog prvog radnog dana u kompaniji, predočiti organizacionu strukturu, plan napredovanja i razvoja, mogućnosti za bonuse i dodatne zarade. Potrebno je napraviti plan o nematerijalnim nagradama za istaknute pojedince (dodatni slobodni dani, vaučer u knjižari itd.). Trenutna strategija koju agencija koristi za zadržavanje zaposlenih umnogome se zasniva upravo na ekonomskim vrednostima; strategija izgleda tako što se vrši stalna evaluacija zaposlenih, a u skladu sa postignutim ciljevima se povećavaju plate i omogućava horizontalno uzdizanje u strukturi kompanije kroz različite pozicije.
- 4) *Vrednost u vezi sa razvojem zaposlenog* – Za zaposlene je najvažnije da razumeju svoje mesto u organizaciji, ali i način na koji u organizaciji mogu da rastu. Često se događa da zaposleni, usled nedovoljno informacija o svom položaju u kompaniji, odlaze iz iste jer veruju da nisu opravdali očekivanja. Kako ovo ne bi bio slučaj i sa „Vizijom“, ova strategija predviđa jasnu komunikaciju koja će predočiti koliko znanja zaposleni mogu da prikupe, kako mogu da rastu u hijerarhijskoj strukturi i na kakve pozicije kasnije mogu da apliciraju, ukoliko u kompaniji ostanu 4 i više godina.
- 5) *Vrednost u vezi sa praktičnom primenom stečenog znanja* (primenjena vrednost) – Kako je već pomenuto, za zaposlene je važno da razumeju stepen u kojem mogu praktično da primene ono što su naučili na poslu kroz svoje iskustvo, obuku i razvoj. S obzirom na način organizovanja u firmi, svaki zaposleni sva naučena znanja i veštine svakodnevno primenjuje. U strategiji je predviđeno detaljno objašnjenje ovakvog sistema, kako bi novozaposlenima primenjena vrednost bila u potpunosti jasna.

Nakon definisanih vrednosti i koristi koje će biti osnov za kreiranje daljeg marketing plana, sledeći korak je mapiranje relevantnih stejkholdera, koji mogu imati uticaj na bolje pozicioniranje firme na tržištu rada. U slučaju računovodstvene agencije „Vizija“, stejkholderi su podeljeni na sledeći način:

1. *Interni stejkholderi* – u koje se ubrajaju zaposleni u agenciji i vlasnici, odnosno partneri agencije od velikog su značaja za *employer branding* strategiju. I zaposleni i vlasnici/partneri predstavljaju brend ambasadore agencije. Potencijalni zaposleni najviše veruju osobama koje su već zaposlene, zbog čega je zadovoljstvo zaposlenih od presudnog značaja za jačanje brenda poslodavca.
2. *Eksterni stejkholderi* – Osim klijenata agencije koji mogu širiti lepu reč o kompaniji, ali i njenim zaposlenima i time privući pažnju potencijalnih zaposlenih, u eksterne stejkholdere spadaju takođe i obrazovne institucije, koje su za „Viziju“ verovatno najznačajniji stejkholder. Naime, sve talente i potencijalne zaposlene „Vizija“ u svim gradovima regrutuje sa ekonomskih fakulteta.

3. *Industrija i profesionalne asocijacije* – Uključivanje u profesionalne zajednice može pomoći u jačanju reputacije kompanije kao poželjnog poslodavca. Kada potencijalni zaposleni kao autoritet u računovodstvenoj oblasti prepoznaju pojedinca, zaposlenog u agenciji, želeće da rade sa njim. Zbog toga je od velike važnosti priključiti se računovodstvenim asocijacijama i komorama i na taj način raditi na jačanju statusa autoriteta u industriji.
4. *Šira javnost i mediji* – Prisustvo na društvenim mrežama, ali i u medijima kroz pozitivne medijske priče može povećati vidljivost brenda, ali i doprineti većem poverenju. Kroz medije i iskustva trećih strana sa agencijom, koja pojedinci dele, agencija može dobiti besplatan promotivni prostor i još veće poverenje šire javnosti.
5. *Državne i zakonodavne institucije* – Usklađenost sa zakonskim normama i etičkim standardima je ključna za pozitivan brend identitet i zato ovu grupu stejkholdera ne treba olako shvatati.

Kada je reč o kanalima komunikacije kroz koje će firma promovisati svoje vrednosti i obraćati se definisanoj ciljnoj grupi, strategija predviđa podjednako korišćenje tradicionalnih i digitalnih kanala. Dobra praksa koju „Vizija“ već ima, a koja se odnosi na saradnju sa fakultetima, ostaje deo strategije. Segment koji se može unaprediti jeste kreiranje zanimljivih i informativnih promotivnih materijala u vidu brošura, koje će studentima dati više informacija o kompaniji, njenim uspesima, načinu organizovanja i rada. Kada je reč o digitalnim kanalima, društvene mreže kao što su Instagram, TikTok i LinkedIn su odlične platforme na kojima firma može deliti sadržaj o zaposlenima. Ovaj sadržaj bi trebalo da bude zabavan, ali i edukativan. Dušan Roglić, kao ranije pomenut dobar primer iz prakse, jeste pokazatelj koliko je važno da potencijalni zaposleni vide kako računovođe žive, kako izgleda njihov dan, radno okruženje i slično. Kroz ovakvu vrstu sadržaja agencija bi trebalo da slomi čvrste stereotipe o računovodstvu kao profesiji i da pokaže da poseduje znanje i stručnost, te da to znanje može da podeli i visoko komercijalizuje.

**Strategija izgradnje reputacije** koja će zadržati stare i privući nove klijente predstavljena je u nastavku.

Iako „Vizija“ saraduje sa marketing agencijom i aktivna je na društvenim mrežama, ne postoji jasno definisana strategija koja je usmerena na privlačenje novih klijenata. Ciljevi se uspostavljaju na mesečnom nivou, usmenim putem u razgovoru između direktora „Vizije“ i eksterne marketing agencije. Dosadašnja praksa „Vizije“ pokazala je da najviše potencijalnih i novih klijenata dolazi preko preporuke prijatelja i poznanika. Ovakva situacija je očekivana, s obzirom na to da se odnos klijent – računovođa zasniva na poverenju, te je poverenje i proverena informacija od presudne važnosti za potencijalnog klijenta kada donosi odluku. Prema rečima vlasnika „Vizije“, manje od 5% klijenata do agencije je došlo posredstvom društvenih mreža. Međutim, kvalitetni blog postovi, informativan i koristan *newsletter*, jasan i *user friendly* sajt imali su velikog uticaja na one klijente koji su birali između „Vizije“ i druge računovodstvene agencije.

Strategija izgradnje reputacije u vrhu privlačenja novih i zadržavanja starih klijenata zasniva se na istim koracima. Prvi korak je svakako definisanje vizije, misije i pre svega vrednosti samog brenda. Polazeći od toga da „Vizija“ posluje već više od 15 godina kao lider na domaćem tržištu, jasno je da postoje vrednosti koje je izdvajaju u odnosu na konkurenciju. Zbog toga, sledeći korak u ovoj strategiji biće sprovođenje marketing istraživanja i izrada SWOT i PESTEL analize, u cilju definisanja superiorne vrednosti koja „Viziju“ diferencira od konkurencije. Kao i u slučaju *employer branding* strategije, tako je i u ovom slučaju ciljni marketing osnov na kojem će strategija počivati, a segmentacija tržišta i ciljne javnosti je takođe geografska i demografska. Ciljna grupa agencije, kada je reč o željenim klijentima, razlikuje se od grada do grada. Naime, u Beogradu i Novom Sadu idealni klijenti posluju u sektoru veleprodaje, što je važna informacija za kasnije kreiranje sadržaja i poruke u komunikaciji. U Nišu pak, s druge strane, idealan klijent dolazi iz IT industrije. Ovakva razlika u ciljnim grupama zahteva i različite marketing planove za svaku filijalu. Reputacija računovodstvenih agencija od presudne je važnosti za potencijalne nove klijente kada donose odluku o saradnji, zbog čega i u slučaju ove strategije treba mapirati stejkholdere koji mogu imati uticaj na reputaciju agencije. Za potrebe ove strategije stejholderi se mogu mapirati na sledeći način:

- 1) Postojeći i potencijalni klijenti – Uticaj koji postojeći klijenti imaju na reputaciju je veoma visok, s obzirom na to da zadovoljstvo postojećih klijenata direktno utiče na preporuke i zadržavanje. S druge strane, potencijalni klijenti i ako se odluče za drugu agenciju, mogu biti odlična preporuka ukoliko su imali prijatno iskustvo tokom pregovora sa menadžmentom firme i njenim zaposlenima.
- 2) Zaposleni i saradnici – Kao i u slučaju brendiranja poslodavca, tako i u slučaju privlačenja klijenata, a pogotovo zadržavanja klijenata, zaposleni igraju veliku ulogu. Motivisani i zadovoljni zaposleni pružaju bolje usluge, što utiče na zadovoljstvo klijenata, koji kasnije daju preporuke svojim prijateljima i okruženju. „Intelektualni kapital je ključna imovina u savremenoj ekonomiji zasnovanoj na znanju.“ (Ognjanović i saradnici, 2024)
- 3) Poslovni partneri – Poslovni partneri, kao što su na primer revizorske kompanije sa kojima agencija saraduje, uvek mogu biti ona lica koja šire dobar glas o agenciji. Njihovo iskustvo „iz prve ruke“ kroz saradnju sa menadžmentom i zaposlenima, kao i uvid koji imaju o stručnosti zaposlenih, predstavlja odličan kanal za širenje kruga klijenata.
- 4) Lokalna zajednica – Iako lokalna zajednica ima generalno nizak uticaj na donošenje odluke o potencijalnoj saradnji sa kompanijom, nekada baš taj doprinos zajednici i društvena odgovornost mogu biti od presudnog značaja za pozitivan imidž kompanije.
- 5) Regulatorna tela i institucije – Usklađenost sa zakonima gradi poverenje i sigurnost kod klijenata, a s obzirom na to da je osnova računovodstvene profesije da poslovanje druge kompanije održi u granicama zakona, ova tela su od velikog značaja za agenciju.

- 6) Mediji – Pozitivno medijsko prisustvo može povećati vidljivost i privući nove klijente.
- 7) Konkurencija – Pozicioniranje u odnosu na konkurenciju može uticati na percepciju potencijalnih klijenata.

Važan segment ove strategije je i rad na unapređenju korporativnog identiteta, imidža i reputacije uopšte. Prostor gde kompanija može unaprediti svoj korporativni identitet jeste kroz:

- Kreiranje poslovne galanterije (memorandumi, vizit kartice i sl.) tako da budu u prepoznatljivim bojama „Vizije“ i sa fontovima koji su predviđeni knjigom standarda.
- Kreiranje promotivnih i informativnih materijala (rančevi za zaposlene, kišobrani, internet prezentacija kompanije, plakati na sajmovima zapošljavanja, notesi, novogodišnji pokloni za lojalne klijente itd.) koji će se deliti na fakultetima, konferencijama kojima firma i njeni predstavnici prisustvuju, a koji će istaći usvojeni vizuelni identitet firme (agencije).

Zatim, kada je reč o imidžu agencije, a kako su mediji jedan od mapiranih stejkholdera, firma mora poraditi na širem prisustvu u medijima i na događajima različitih tipova. Takođe, agencija može organizovati obuke za zaposlene u segmentu „mekih“ veština, jer će na taj način doprineti boljem iskustvu na relaciji klijent – računovođa. Brinući o svom identitetu, imidžu, zaposlenima i komunikaciji, agencija će vremenom unaprediti i samu reputaciju. Na osnovu navedenog, može se zaključiti da je sledeći korak koji agencija mora preduzeti kreiranje strategije komunikacije ka internim i eksternim stejkholderima, ali i definisanje kanala komunikacije koji će se koristiti za promociju željenih poruka. Iako ova strategija predviđa prisustvo na digitalnim kanalima, mnogo veći akcenat, kada je reč o privlačenju novih klijenata, stavljen je na prisustvo različitim događajima i konferencijama, gde predstavnici kompanije mogu da se povežu i kroz ličnu prodaju kreiraju nova partnerstva i saradnju. Direktori filijala u svim gradovima bi u saradnji sa sektorom marketinga trebalo da istraže događaje kojima mogu prisustvovati i na kojima će se nalaziti njihova ciljna grupa. Razlog za odabir lične prodaje kao pravca u kojem se kreće marketing strategija jeste ranije pomenuta činjenica da se ljudi za računovodstvenu agenciju odlučuju tek nakon što dobiju preporuku od poznate osobe koja je imala iskustvo sa agencijom.

Digitalni kanali komunikacije i načina promocije na njima u ovoj strategiji predstavljaju prostor koji će agencija iskoristiti da predstavi sebe, svoju dosadašnju saradnju i širinu znanja iz najrazličitijih oblasti biznisa. Alati koji će se koristiti u prvoj fazi sprovođenja strategije su:

- *SEO optimizacija veb-sajta* – ovo se pokazalo kao dobra praksa koja je agenciji donela dosta poseta sajtu i veću prepoznatljivost brenda. Proveriti sve stranice na sajtu i dovesti SEO optimizaciju do maksimuma.

- *Plaćeno Google oglašavanje (Search kampanje)* – Da se novac ne bi rasipao na različite tipove Google kampanja, ova strategija predviđa mesečne *Search* kampanje. Razlog za to je što kada je potencijalni novi klijent već spreman da promeni trenutnu agenciju ili tek treba da otvori kompaniju i traži najbolju agenciju za sebe, njegova odluka je već „na pola“ doneta. Svrha dobre *Search* kampanje biće da ubedi potencijalnog klijenta da je baš „Vizija“ najbolji izbor za njega.
- *Google recenzije* – Iako na sajtu „Vizije“ postoji dosta recenzija i preporuka koje su klijenti ostavili, čini se da Google recenzije ipak imaju veći autoritet. Zbog toga, kao deo strategije koji je usmeren na izgradnju što bolje reputacije, predlaže se aktivna briga o Google recenzijama. Osim toga, poslednjih godina sve je veći broj inostranih kompanija u Srbiji koje će prilikom odabira agencije u obzir uzeti i Google recenzije, te će verovatno priliku dati agenciji sa najvišom ocenom.
- *Blog postovi* – Blog postovi u ovoj strategiji su usmereni primarno na potencijalne klijente koji tek planiraju otvaranje kompanija ili otvaraju firmu i na teritoriji Srbije. Naime, pre nego što otvore kompaniju vlasnici firmi pretražuju najrazličitija pitanja i teme o zakonima, uslovima i načinima na koje se kompanija može otvoriti. Kroz blog postove moguće je dati dosta korisnih informacija i prikazati stručnost i znanje zaposlenih, zbog čega bi se pomenuta ciljna grupa odlučila na saradnju sa „Vizijom“.
- *Newsletter* – Kako su klijenti „Vizije“ istakli, *newsletter* smatraju jednom od najvećih snaga ove agencije. Kako *newsletter* kompanije trenutno nije aktivan, prvi korak bi bio vratiti ga u funkciju i održavati ga. Strategija predviđa razdvajanje ciljnih grupa kojima će se agencija kroz *newsletter* obraćati. Dakle, prva grupa za *newsletter* su trenutni klijenti, koji bi u nekom smislu bili vrsta programa lojalnosti, gde klijenti dobijaju dodatne besplatne informacije, podsetnike o poreskim i drugim obavezama itd. Druga grupa za koju bi se *newsletter* kreirao bile bi kompanije koje su se prijavile na imejl listu, ali koje nisu klijenti „Vizije“. Kroz ovaj *newsletter*, „Vizija“ bi mogla da promovise nove usluge, važne zakonske informacije o različitim industrijama, promotivne periode kada je cena određene usluge na akciji, i slično.
- *Social Media Marketing* – Društvene mreže koje „Vizija“ koristi ovom strategijom su predviđene samo za promovisanje i širenje svesti u brendu. Osim toga, strategija predviđa da se sadržaj prilagođava svakoj mreži i da svaka mreža ima ton komunikacije koji se za nju vezuje. LinkedIn bi dominantno delio sadržaj o zaposlenima i postignućima kompanije. Instagram, Facebook i TikTok bi zadržali video format kao dominantan tip sadržaja, ali bi vrsta sadržaja bila raznolika – zabavna, edukativna i informativna. Svrha društvenih mreža biće da doprinesu izgradnji imidža i reputacije kompanije. S obzirom na to da „Vizija“ poseduje i svoj YouTube kanal, edukativni video materijali kreirani za potrebe Instagram-a/TikTok-a biće deljeni u formi *shorts*-a. U sadržaj na YouTube-u bi se mogli uključiti i video formati dužeg sadržaja koji bi ljudima davali jasne smernice i informacije na najčešće postavljena pitanja.

Na osnovu analize istaknutog pojedinca kao predstavnika računovodstvene profesije, analize računovodstvene agencije koja je bila prikazana kroz studiju slučaja u ovom radu, ali i analize računovodstvenih asocijacija, autor je izveo nekoliko zaključaka u formi ključnih preporuka. Primena ovih preporuka osnova je za izgradnju strategije brendiranja i marketinga računovodstvene profesije.

Preporuke su predstavljene kroz sledeće korake:

- Korak 1: Definisane vrednosti brenda, misije, vizije i ciljeva.
- Korak 2: Mapiranje svih relevantnih stejkholdera koji mogu da imaju uticaj na računovodstvenu profesiju.
- Korak 3: Kreiranje marketing strategije koja će kao lidere mišljenja diferencirati uspešne pojedince zaposlene u računovodstvu, računovodstvene asocijacije i kompanije koje posluju u okviru ove profesije.
- Korak 4: Kreiranje adekvatne strategije komunikacije ka internim i eksternim stejkholderima (zaposlenima, menadžmentu, medijima, partnerima).
- Korak 5: Praćenje rezultata i dalja unapređenja marketing strategije za željeno pozicioniranje računovodstvene profesije.

## Kontrola i merenje

Praćenje učinka i uspešnosti predloženih marketing strategija zahteva definisanje određenih ključnih indikatora performansi – KPI-eva (Key Performance Indicators). KPI-evi su ključni faktori uspeha i oni će biti merilo ocene uspešnosti strategije. Pritom treba imati u vidu da je upravljanje troškovima važno za finansijsku održivost (Milojević i saradnici, 2024). Slede predlozi.

- KPIs *employer branding* strategije:
  1. Praktikante koji su se u „Viziji“ zaposlili pre dve godine i koji su još uvek u njoj (njih 4 od 5), korišćenjem sistema podsticaja i plana o zadržavanju i razvoju zaposlenih, podstaći da ostanu u agenciji minimum 4 godine.
  2. Zaposlene koji su više od 4 godine u agenciji podstaći da u njoj ostanu još četiri.
- KPI strategija koja će privući nove klijente:
  1. Poseta konferenciji/događaju dovodi 5 potencijalnih klijenata.
  2. Od 5 potencijalnih klijenata, 2 su potpisala ugovor.
  3. Google recenzije sa ocene 4 da se povećaju na 4,5 za godinu dana.
  4. Posete sajtu od blog postova da se povećaju za 5.000.
  5. *Newsletter* namenjen potencijalnim klijentima godišnje da generiše 3 nova klijenta.
  6. Za godinu dana broj pratilaca na mrežama da se poveća (Instagram +4.000; Facebook +1.000; LinkedIn +1.000; YouTube broj *subscriber*-a da se poveća za 25.000).
  7. U saradnji sa eksternim saradnicima, ali i klijentima i zaposlenim, uraditi anketu koja će dati rezultate o trenutnoj reputaciji kompanije, a onda nakon godinu ponoviti anketu i proveriti da li se koeficijent reputacije povećao.

Svi predloženi KPI-evi se prate i revidiraju nakon godinu dana od početka primene strategije. U odnosu na dobijene rezultate, strategija se menja i prilagođava kako bi ispunila ranije zadate ciljeve, ukoliko ti ciljevi i dalje budu aktuelni.

## ZAKLJUČAK

U ovom radu analizirani su i definisani pojmovi reputacije, korporativne reputacije, zadovoljstva zaposlenih, izazova i prepreka koji se stavljaju pred računovodstvenenu profesiju, marketing strategija, alata i kanala. Takođe, u radu je prikazana njihova međuzavisnost i uticaj koji imaju na trenutnu poziciju računovodstvene profesije u svetu i Srbiji. Analizom i definisanjem svih pomenutih elementa potvrđeno je i da računovodstvena profesija ima veliki značaj za ekonomiju i privredu uopšte, ali da njena pozicija i status na tržištu Srbije nisu na željenom nivou.

Na osnovu analize istaknutih pojedinaca u struci, studije slučaja računovodstvene agencije, kao i analize računovodstvenih udruženja, autori su dali nekoliko ključnih preporuka koje pomažu u strateškom pozicioniranju računovodstvene profesije kroz marketing izvrsnost. Ipak, važno je istaći i da je rad imao određena ograničenja. Naime, date preporuke i izvedeni zaključci se temelje na analizi samo jednog istaknutog pojedinca, asocijacije, a u studiji slučaja je u fokusu samo jedna kompanija. Zbog toga, preporuka za naredna istraživanja jeste uključiti više kompanija, pojedinaca, asocijacija i institucija iz oblasti računovodstva. Ograničenje samog rada jeste što u Srbiji nema sličnih istraživanja na ovu temu, što onemogućava komparativnu analizu.

## Zahvalnica

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