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ORIGINAL SCIENTIFIC PAPER
UDC 657.6-051-057.3

DOI: 10.46793/Rev26113.022S
Received: 15.04.2026.
Accepted: 17.05.2026.
Published: 30.06.2026.

What Motivates Internal Auditors? Comparative Regional Study: The Role of Non-Material Compensations

Abstract: *The Vision of internal audit 2035 envisages a transformation of the profession, in which internal auditors become strategic consultants in their organizations, which makes their work even more important and useful. The quality of the work of this function, in addition to other factors, is influenced by the motivation of internal auditors. Bearing in mind that financial compensation cannot satisfy all the needs of an individual, the aim of this research was to examine the impact of non-material compensations on the work motivation of internal auditors. The anonymous survey was conducted at five professional meetings of the internal audit associations in the Republic of Serbia, the Republic of Srpska, the Republic of Croatia and the Republic of Slovenia, including a total of 252 respondents. Descriptive statistics were used in processing the obtained data. The results of the research showed that non-material incentives have a significant impact on the work motivation of internal auditors, while three were rated as the most important: good interpersonal relations, independence in performing work, and professional education and development. The research found that there is a certain difference in the choice of motivators among the group of youngest respondents, while gender and management position did not influence the most important intangible motivators. The paper discusses a motivational mix that can be helpful to managers in managing human resources in internal audit. It is expected that non-material compensations to be important for the work motivation of internal auditors in the future as well, especially with the growth of the share of new generations in the total workforce.*

Keywords: *Internal audit, work motivation, intangible motivators, human resources, organizational culture*

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INTRODUCTION

The focus of internal audit is shifting from an ex ante approach toward a proactive, visionary, and agile approach in providing audit engagements. In this way, internal auditors will become increasingly involved not only in the current but also in the future operations of organizations.

A high-quality internal audit function is considered an essential mechanism for strengthening transparency, accountability, and organizational compliance with business standards in order to ensure stakeholder trust (18). The role of internal auditors is reflected in their contribution to identifying and mitigating the impact of emerging risks, as well as assisting management in overcoming business challenges caused, among other factors, by the implementation of new technologies, the use of artificial intelligence, increasing geopolitical uncertainty, and climate change.

The results of research conducted by the Internal Audit Foundation, which included 4,073 respondents from 131 countries, show that human capital ranks fourth on the list of the most significant global risks for 2026 (11). This risk should be viewed from two perspectives. On the one hand, internal auditors should devote attention and time to this issue in their annual plans; on the other hand, internal auditors themselves represent part of a company's human resources and an important organizational function, and therefore also deserve the attention of governing bodies.

When emphasizing the contribution of the internal audit function to organizational performance, it should be kept in mind that the quality of this function's work, among other factors, depends on the work motivation of internal auditors.

Work motivation has a direct impact on employee performance, both individual and team-based, and consequently on the performance of the entire organization. Behind motivation lie employee needs. According to Maslow's theory of motivation, human needs are classified into five hierarchical levels: physiological needs, safety needs, social needs, esteem needs, and self-actualization needs (Petković, 2008).

Certain authors reject Maslow's assumption of the successive satisfaction of needs, arguing that salary is relevant for satisfying physiological needs, but not for fulfilling social needs such as belonging, love, or self-actualization (Rojas, 2023).

Financial compensation has a primary influence when choosing a job and represents the basis of work motivation. However, salary alone cannot satisfy all employee needs. Practice shows that employees usually leave jobs for non-material reasons.

Employees leave companies due to the lack of recognition for their work, feelings of "invisibility" despite their efforts, or situations in which they have a good manager but work within a poor organizational environment. The reason for turnover is often reflected in the statement: "People leave what no longer motivates them" (BIZLife, 2025).

Considering the growing importance of the role of internal audit in increasingly unpredictable business conditions, on the one hand, and the fact that work motivation is influenced not only by material but also by non-material compensation, on the other hand, the subject of this paper is the examination of the impact of non-material incentives on the work motivation of internal auditors. The research aimed to determine whether non-material incentives are important for the motivation of internal auditors and which of the ten examined factors have the greatest influence.

In addition, the study sought to examine whether there is a relationship, and consequently a causal connection, between respondents' demographic characteristics—age and gender—as well as their job position, and the importance internal auditors attributed to specific non-material factors. The survey conducted also examined the level of job satisfaction among internal auditors and whether there is a difference in job satisfaction between employees working in the public and private sectors.

Every employee responds to a specific "mix" of motivators that are personally important and encourage their work motivation. In this regard, the role of the Chief Audit Executive is emphasized, not only in ensuring a sufficient number of competent internal auditors, but also in developing and retaining them, which includes rewards, recognition, training opportunities, and the provision of an ethical and professional work environment (Institute of Internal Auditors, 2024).

In both literature and practice, the term "positive organization" is increasingly encountered, referring to a work environment and organizational culture that provide supportive conditions for employees, enabling them to achieve psychological stability and a balance between professional and private life while maintaining sustainable business performance.

Organizations that prioritize employee development, support, and recognition are more likely to achieve sustainable employee engagement and productivity (Sunmola, 2025). A human resource management approach based primarily on salaries, bonuses, and pressure to achieve targets is becoming outdated, giving way to organizations centered on employees and their development.

OBJECTIVE, SCOPE, AND RESEARCH METHODOLOGY

The aim of the research was to examine the work motivation of internal auditors and to identify the non-material factors influencing it. The research was conducted at five professional events organized by relevant professional associations in the Republic of Serbia, the Republic of Srpska, the Republic of Croatia, and the Republic of Slovenia, as follows:

- The 12th Conference of the Institute of Internal Auditors Serbia (IIA Serbia), entitled *"Looking Ahead: Redefining Internal Audit for the Modern Era"*, held in Belgrade on October 10 and 11, 2024 (71 completed questionnaires);
- A seminar for internal auditors on the topic *"Global Internal Audit Standards"*, organized by the Association of Internal Auditors headquartered in Banja Luka, held in Banja Vrućica on November 28 and 29, 2024 (22 completed questionnaires);

- The 14th International Conference of the Croatian Institute of Internal Auditors (IIA Croatia), entitled *"Shaping the Future of Internal Audit"*, held in Petrčane near Zadar from April 9 to 11, 2025 (88 completed questionnaires);
- The 14th International Conference of the Slovenian Institute of Internal Auditors (IIA Slovenia), entitled *"Internal Audit 360°"*, held in Bled on April 24 and 25, 2025 (38 completed questionnaires);
- The international seminar entitled *"A Step Further Toward the Effective Implementation of the Management Accountability Concept in the Public Sector"*, organized by the International Association of Certified Internal Auditors in the Public Sector (EUIAPS) and SEVOI Financial Consulting, held in Zlatibor from July 1 to 4, 2025 (33 completed questionnaires).

The research was conducted during the period from October 10, 2024, to July 4, 2025. An anonymous and voluntary survey, in the form of a paper-based questionnaire, was distributed to participants who were present in the conference halls at the time of questionnaire distribution.

The approach to the aforementioned three conferences was hybrid, meaning that participants who attended the conferences online were not included in this research. Attendance at the seminars was exclusively offline, i.e., in person, which enabled all participants to conduct the survey.

The survey consisted of eight closed-ended questions in which internal auditors selected one of the answers offered by circling it. The final, ninth question was open-ended, allowing participants to provide additional comments in free form.

The questionnaire included questions related to respondents' characteristics (gender, age, and years of professional experience in internal audit), sector affiliation, the position they hold within the internal audit function, whether this function is organized in their organization as a single job position or as a separate organizational unit, as well as their level of job satisfaction.

In examining the significance of ten non-material factors affecting the work motivation of internal auditors, a Likert scale was applied, allowing respondents to choose one of five offered statements for each of the examined factors.

A total of 254 questionnaires were collected across all five professional events. However, two questionnaires that were not fully completed were excluded from the research, resulting in a final sample of 252 questionnaires included in the further data analysis.

The respondents participating in the research belonged to different generational groups, had varying lengths of professional experience, different sector affiliations, and worked in different countries, thereby ensuring the heterogeneity of the collected sample.

The limitation of the research lies in the inability to determine the exact share of the sample within the total population, i.e., within the total number of internal auditors in the countries where the professional events were held, due to the absence of unified registries.

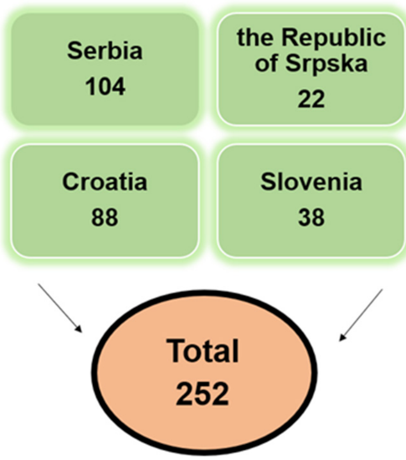
For example, in the Republic of Serbia, at the two professional events held, the research included 62 internal auditors from the public sector and 42 internal auditors from the private sector.

According to the Consolidated Annual Report for 2024 prepared by the Central Harmonization Unit of the Ministry of Finance of the Republic of Serbia, the total number of filled internal auditor positions in the public sector in 2024 was 618 (15). Accordingly, it may be concluded that the sample of internal auditors employed in the public sector of the Republic of Serbia included in this research (62 respondents) represents approximately 10% of the total population.

An examination of the register of the Chamber of Authorized Auditors of the Republic of Serbia revealed that this institution had issued 192 certificates for the professional title "Certified Internal Auditor" (Chamber of Authorized Auditors, 2026). However, since the role of internal auditors in the private sector is also performed by individuals holding other national and international certifications, the stated number of certificates cannot be directly compared with the number of private-sector internal auditors who participated in the research (42 respondents).

The following figure presents a territorial overview of the total number of research participants, i.e., completed questionnaires.

Figure 1. Number of Completed Questionnaires



BASIC CHARACTERISTICS OF THE SAMPLE

In order to determine the basic characteristics of the sample included in the research, the collected data related to the position of internal audit within the organization, the respondents' position or job title within the internal audit function, as well as the length of respondents' professional experience in internal audit, were analyzed below.

Position of Internal Audit within the Organization

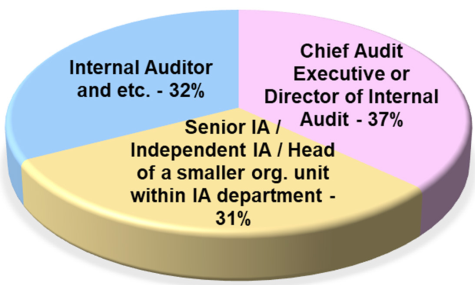
The collected data show that a separate organizational unit for internal audit exists in the organizations of 87% of respondents, compared to 13% of surveyed internal auditors whose organizations have only one systematized internal audit position. Nevertheless, in practice, situations are encountered in which not all systematized positions within the internal audit unit are filled, as well as cases where the total number of employed internal auditors in one organization is fewer than three (15).

Bearing in mind the nature of the profession and the obligation to maintain the confidentiality of data accessed by internal audit, it may be assumed that the work of internal auditors is easier and of higher quality in organizations where there is a team within which uncertainties regarding specific issues can be discussed and the collective knowledge and skills of the entire unit can be utilized.

Respondents' Position within Internal Audit

The collected responses indicate a balanced distribution of survey participants across different positions within internal audit. Specifically, 37% of respondents hold the position of Chief Audit Executive or Director of Internal Audit within their organizations, while 31% occupy the positions of Senior Internal Auditor / Independent Internal Auditor / Head of a smaller organizational unit within the internal audit department. Furthermore, 32% of respondents are employed as Internal Auditors.

Chart 1. Respondents' Positions within Internal Audit



Respondents' Professional Experience

The largest number of survey participants, accounting for 40%, have between 11 and 20 years of professional experience in internal audit, while 19% of respondents have been working as internal auditors for more than 20 years. Internal auditors with up to 5 years of professional experience represent 23% of the total number of respondents.

These data indicate that the majority of respondents (almost 60%) are professionals with significant experience in internal audit.

THE MOST SIGNIFICANT NON-MATERIAL MOTIVATORS FOR INTERNAL AUDITORS

The primary objective of the research was to examine whether non-material factors influence the work motivation of internal auditors, as well as to determine which of the offered non-material incentives internal auditors consider the most important.

The respondents assessed the importance of ten offered non-material factors for their work motivation. Using a Likert scale, participants evaluated each non-material factor with a score ranging from 1 to 5, where 1 indicated that the factor was not important, while a score of 5 indicated that the specific non-material factor was very important for the respondent's work motivation.

In the survey, this question was presented in the following manner:

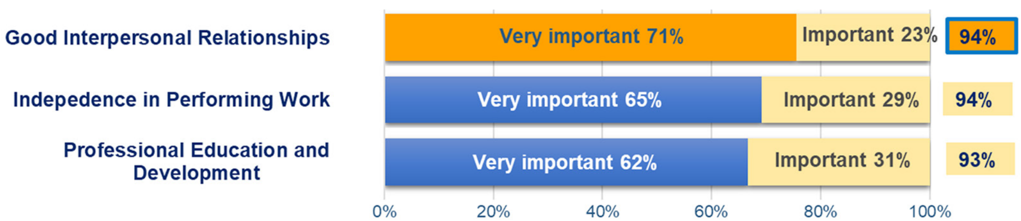
Figure 2. Question No. 8 in the Conducted Survey

Please evaluate the importance of the following factors for your work motivation: (circle one answer for each statement)					
Motivational factors	**Not important**	**Slightly important**	**Moderately important**	**Important**	**Very important**
Appreciation of your opinion	1	2	3	4	5
Independence in performing work	1	2	3	4	5
Interesting work tasks	1	2	3	4	5
Use of advanced software programs and tools in work	1	2	3	4	5
Public recognition for a job well done	1	2	3	4	5
Good interpersonal relationships	1	2	3	4	5
Job security	1	2	3	4	5
Professional education and development	1	2	3	4	5
Physical working conditions: office, equipment, furniture, etc.	1	2	3	4	5
Flexible working hours and the possibility of remote work	1	2	3	4	5

Note: *The survey questionnaire was translated into English for the purposes of the IIA Slovenia Conference.*

By analyzing the overall data collected at all five professional events, it was determined that the following non-material factors are the most significant for the work motivation of internal auditors:

Chart 2. The Most Significant Non-Material Motivators for Internal Auditors



Good Interpersonal Relationships

The survey results indicate that satisfying social needs, expressed through good interpersonal relationships in the workplace, is highly important to respondents. For 71% of surveyed internal auditors, good interpersonal relationships are very important, while for an additional 23% they are important for their work motivation. The data indicate that this non-material factor influences the work motivation of 94% of respondents.

Considering that a significant portion of the day is spent in the work environment, it is very important how this time will be experienced. Whether employees feel comfortable and relaxed during work or spend their working hours under stress and tension greatly affects both job satisfaction and work performance. Feelings of misunderstanding and lack of acceptance by colleagues or superiors negatively influence both job satisfaction and work results.

In the literature, the following are recognized as forms of interpersonal relationships within organizations: communication, teamwork, conflict management, empathy, (active) listening, a positive approach, and leadership abilities (Phillipa, 2022).

The positive impact of good interpersonal relationships on productivity and work performance was identified as early as the beginning of the last century during Elton Mayo's experiments at the Hawthorne factory, which laid the foundation for the Human Relations Theory (Anteby).

Independence in Performing Work

The survey results showed that independence in performing work is significant for the work motivation of internal auditors. A total of 65% of respondents rated this non-material factor as very important for their motivation at work. In addition, 29% of respondents considered the influence of this factor important for their workplace motivation. These percentages indicate that 94% of respondents consider independence in performing work to be significant for their work motivation.

The need for independence in performing work may also be linked to the independent organizational and functional position of internal audit within the organization. Principle 7, Standard 7.1 of the Global Internal Audit Standards specifically prescribes requirements and conditions for boards and senior management to ensure the independence of the internal audit function and its activities.

Responsibility and independence in work performance are based on entrusting a task and having confidence that it will be completed appropriately. Trust is precisely the relationship that internal auditors, through the application of professional principles, should establish with the board and organizational management. In line with the transformation of the role of internal auditors into trusted advisors, governing bodies increasingly rely on their work when making business decisions.

Professional Education and Development

Professional education and development were rated as the third most important non-material factor influencing the work motivation of internal auditors participating in the research. Of the total number of participants, 62% rated professional education and development as very important, while 31% considered them important for their work motivation. This indicates that for 93% of respondents, this non-material factor has a significant impact on the motivation of internal auditors at work.

In addition to the obligation of continuous professional development prescribed by global and national regulatory frameworks, ongoing education represents a necessity for every internal auditor in order to competently perform audit engagements.

"Auditors are therefore forced to adopt more flexible, dynamic, and comprehensive approaches to audit risk management, while continuously improving their professional competencies" (Joksimović, 2025)

The high percentage of respondents who recognized professional development as a motivational factor supports the alignment of internal auditors' attitudes with the principles of the profession. It may be concluded that respondents do not perceive training merely as a prescribed obligation, but rather as a prerequisite for delivering high-quality services.

The assessment of internal auditors' competencies, in accordance with the IIA Competency Framework, includes an objective evaluation of knowledge and skills across 28 subcategories by assigning one of four levels: foundational, intermediate, advanced, and expert (Beke-Trivunac, 2025). Participation in conferences, seminars, webinars, and other professional events organized by national, regional, and global internal audit organizations and associations represents an effective way to improve internal auditors' knowledge and keep up with the latest trends.

The Most Significant Motivators According to Professional Events

The responses of internal auditors according to the professional events attended showed that "Good interpersonal relationships" was rated as the most significant motivator at three professional events (the IIA Serbia Conference, the seminar in the Republic of Srpska, and the IIA Croatia Conference). At the IIA Slovenia Conference, "Independence in performing work" ranked first, while according to the respondents at the EUIAPS seminar, this motivator shared first place with "Professional education and development."

The Influence of Respondents' Demographic Characteristics on Work Motivation

The questionnaire included two questions related to respondents' demographic characteristics—age and gender.

The data from the conducted research show that the internal audit profession relies to a greater extent on female employees, considering that women accounted for almost three-quarters (72%) of the total number of respondents.

When analyzing the results separately for men and women, it was determined that both groups ranked the three most significant non-material motivators in the same order, corresponding to the overall research findings. This suggests that gender did not influence the ranking of the most important motivational factors.

However, what was observed is that the intensity of the influence of these motivators on the work motivation of male and female internal auditors differs. For example, for 96% of women, professional education and development are important or very important for their work motivation, while this percentage among men amounts to 87%.

In the survey, respondents were offered the possibility to choose one of three generational groups. The obtained responses showed that more than half of the respondents (56%) were between 30 and 50 years of age, 40% of participants were over 50 years old, while only 4% of respondents were younger than 30 years of age.

By linking the respondents' age with the highest ratings assigned to specific non-material factors affecting their work motivation, the following findings were obtained:

Regarding the latter two groups, it may be concluded that respondents rated the same three motivators as the most significant for their work motivation, although in a different order. Among all three groups, good interpersonal relationships and professional education and development were identified as the most important non-material motivators. It is particularly interesting to note that the oldest group of respondents rated continuous professional development as their most significant non-material motivator.

Comparing the obtained data among respondent groups divided according to demographic characteristics, it may be concluded that these characteristics have a partial influence on the evaluation of the importance of non-material factors affecting work motivation, particularly among different age groups of internal auditors.

New Generations of Internal Auditors

It should be noted that the youngest group of respondents, in addition to good interpersonal relationships and professional education and development, emphasized the importance of two additional motivators that are among the most significant for their work activity: appreciation of their opinions, and flexible working hours with the possibility of working from home.

Although the share of respondents belonging to this age group is relatively small in the total number of participants, the findings indicate the emergence of new needs among younger generations, whose share in the workforce will continue to grow over time.

Namely, it is estimated that the share of Generation Y, the so-called Millennials (born between 1983 and 1994), and Generation Z (born between 1995 and 2006), will account for 74% of the global workforce by 2030. A Deloitte study involving 23,482 respondents across 44 countries indicates that learning and professional development are the most important factors for these two generational groups. Salary is important to them, but so are meaningful work and well-being (Deloitte Global, 2025).

It should be taken into consideration that new generations bring a different approach to work into the internal audit profession, and that their work motivation is partly influenced by incentives that differ from those motivating the current majority of employed internal auditors.

Representatives of Generation Y strive for work–life balance, greater independence, and demand flexible working hours. Generation Z feels comfortable in a digital working environment, expects their supervisor to act as a mentor and provide rapid feedback—preferably in an online format rather than through face-to-face interaction—takes responsibility in the early stages of their careers, and prefers remote work with flexible working arrangements (Fuchs, 2024).

In order to attract and retain younger generations, McKinsey believes that companies should offer flexibility, mental well-being, benefits related to social and health aspects, as well as a strong and meaningful organizational culture (Ellerbeck, 2022).

Attracting younger generations to the internal audit profession is an issue of importance both in our country and the region, as well as globally. One of the key elements of the transformation of internal audit toward 2035 is precisely the strengthening of the talent pipeline (12).

However, in addition to attracting new talent, Chief Audit Executives will also need to adapt their team management approaches, taking into account the different generational characteristics of each internal auditor in order to ensure the effectiveness of the internal audit function.

Remote Work as a Motivator and a Form of Business Sustainability

New generations expect the companies they work for to provide flexible working hours and flexible workplaces, which simultaneously represent important non-material factors influencing their work motivation.

During and after the Covid-19 pandemic, working from home became highly prevalent, especially in the private sector, in industries that allow such arrangements, including financial services, telecommunications, information technologies, and others, and this practice has remained present even six years later. Unlike the private sector, remote work has not been widely implemented in the public sector, although 72% of respondents employed in the public sector rated this factor as important or very important for their work motivation.

The risk of future pandemics or climate-related disasters, such as sudden cyclonic storms, floods, and fires, which may affect the physical possibility of going to work, continues to exist and will very likely become even more pronounced in the coming years.

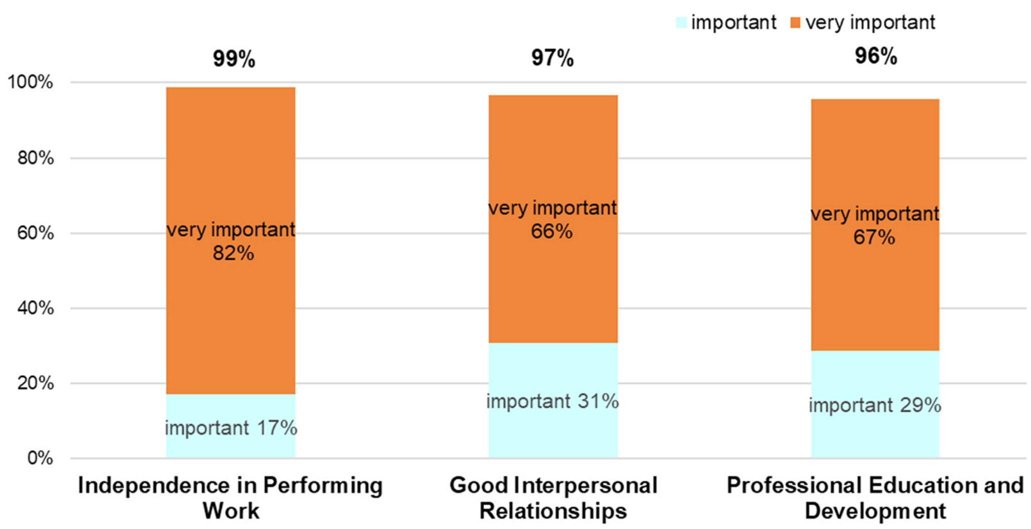
In addition, according to research conducted by the Internal Audit Foundation on the most significant risks for 2026, geopolitical uncertainty is the risk that has recorded the greatest increase over the past year (11). All of the above contributes to the growing need for companies to enable employees to work from home or from another remote location.

In the modern era, remote work may be considered not only a form of non-material compensation, but also one of the measures for strengthening organizational business sustainability. For these reasons, it is necessary to consider including this incentive in the human resource management strategy of internal audit, as well as of the entire organization, and also within the company's resilience plan, which in both cases strengthens organizational flexibility and the capacity to respond to the challenges of modern business operations.

Motivation of Chief Audit Executives

Considering the importance of the function managed at the organizational level, it was particularly interesting to examine which non-material compensation factors are the most significant for the work motivation of Chief Audit Executives / Directors of Internal Audit. The obtained data show that the most significant non-material factors correspond to those identified at the level of the overall sample, with only slight differences in ranking order. In this regard, it may be concluded that the position within the internal audit function did not influence the importance respondents assigned to the offered non-material motivators.

Chart 3. The Most Significant Motivators for Chief Audit Executives /Directors of Internal Audit



The Least Significant Non-Material Motivators

By analyzing the responses obtained through the conducted research, the non-material motivators that respondents rated as the least significant for their work motivation were also identified. Considering the sum number of responses "not important," "slightly important," and "moderately important," on the one hand, and the lowest number of responses marked as "very important," on the other hand, the following factors were identified as having the least influence on the work motivation of internal auditors:

- Public recognition for a job well done
- Use of advanced software programs and tools in work
- Physical working conditions: office, equipment, furniture, etc.

The respondents' results regarding the least important factors, according to the professional events attended, are presented in the following figure:

Figure 3. The Least Important Non-Material Factors for Internal Auditors According to Professional Events

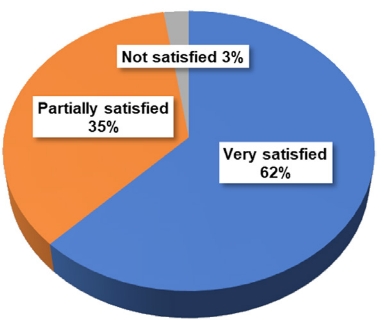
IIA Serbia Conference	Seminar of the Association of Internal Auditors of the Republic of Srpska	IIA Croatia and IIA Slovenia Conferences and the EUIAPS Seminar
Advanced software programs and tools	**Physical working conditions**	**Public recognition**

JOB SATISFACTION OF INTERNAL AUDITORS

In order to examine the level of job satisfaction among internal auditors, survey participants were offered the possibility to choose one of the following responses: very satisfied, partially satisfied, and not satisfied.

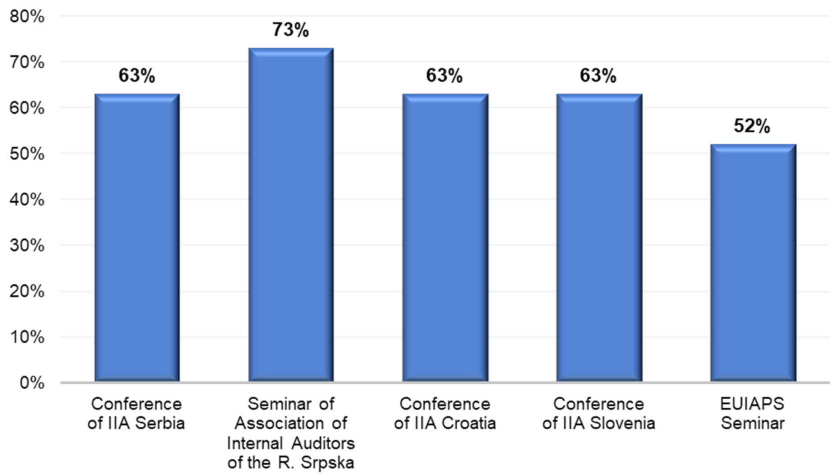
Of the total number of respondents, the majority, specifically 62%, stated that they were very satisfied with their job. Approximately one-third of respondents (35%) were partially satisfied, while only 3% of respondents (6 in absolute numbers) stated that they were not satisfied at their workplace.

Chart 4. Job Satisfaction of Internal Auditors



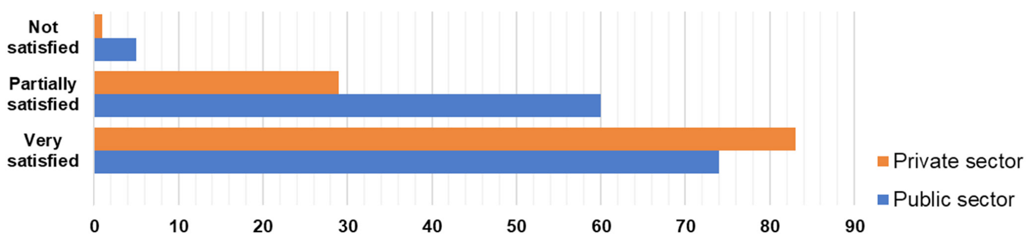
By reviewing the responses according to the professional events attended, the survey results show that internal auditors who attended the seminar organized by the Association of Internal Auditors from Banja Luka were the most satisfied with their jobs.

Chart 5. Percentage of Internal Auditors Who Are Very Satisfied with Their Job According to Professional Events



Participants included in the research were employed in both the public and private sectors. The data collected from all five professional events show that 139 participants were from the public sector and 113 from the private sector, indicating a relatively balanced distribution with a slight predominance of public sector representatives (55%).

Chart 6. Job Satisfaction of Internal Auditors in the Public and Private Sectors



The analysis of respondents' answers indicates that internal auditors employed in the private sector are more satisfied with their jobs compared to their colleagues from the public sector. More precisely, the response "I am very satisfied" was recorded among 73% of respondents from the private sector, compared to 53% of internal auditors employed in the public sector.

The aforementioned data should be interpreted with caution, considering that the number of respondents included in this research represents only a portion of the total number of internal auditors in the observed region. Therefore, the obtained results leave room for further research and analysis.

In order to retain high-quality employees, managers, including Chief Audit Executives, may conduct "stay interviews" to assess employee satisfaction, identify the reasons why employees remain in the company, and determine what is important to them for their future work.

On the other hand, when an employee has already decided to leave the organization, "exit interviews" may also provide valuable insights into organizational culture. In this regard, S. Boeri, a member of the Executive Committee of the European Confederation of Institutes of Internal Auditing (ECIIA), believes that such interviews are underestimated and underutilized in practice; despite representing one of the most powerful tools an organization possesses in this context (Boeri, 2026).

Nevertheless, considering the overall survey results, it should be emphasized that the response "I am very satisfied" was the option most frequently selected by participants across all five events, and that in both sectors more than half of the internal auditors are very satisfied with their jobs, which speaks positively in favor of the internal audit profession itself.

MOTIVATIONAL MIX FOR INTERNAL AUDITORS

If a company wishes to motivate its employees, that is, to enable them to satisfy all of their needs, it should apply a motivational system that includes a combination of material and non-material compensation and rewards (20).

The conducted research supports the conclusion that non-material factors are important for the work motivation of internal auditors. Among the ten factors examined, the following were rated as the most significant non-material motivators: good interpersonal relationships, independence in performing work, and professional education and development. The total percentage of respondents rated these factors as important and very important for their work motivation exceeds 90%.

The research results showed that gender and holding a managerial position within the internal audit function did not influence the selection of the most significant non-material motivators compared to the results of the overall sample.

However, a certain difference in the evaluation of non-material factors among different age groups was observed. Specifically, the youngest group of respondents identified two additional motivators as highly significant for their work motivation: appreciation of their opinions, and flexible working hours with the possibility of remote work.

The "Baby Boomer" generation (born between 1945 and 1960) was marked by the emergence of television, while Generation Z (born between 1995 and 2006) uses "Google" glasses and communicates through handheld devices. These differences influence recruitment, management, development, and employee retention processes, while the role of managers is increasingly directed toward mentorship, intellectual stimulation, and employee motivation. Chief Audit Executives should take all of the above into consideration when implementing Standard 10.2 of the Global Internal Audit Standards.

In contemporary business conditions, flexible working hours and remote work, in addition to representing forms of non-material incentives, also constitute measures for strengthening organizational flexibility and resilience.

The literature contains viewpoints suggesting that traditional principles of motivating people are often ineffective, and that a sense of purpose positively influences work motivation and employee engagement (Fowler, 2017).

In the process of improving human resource management strategies and ensuring greater employee satisfaction at work, "stay interviews" and "exit interviews" may provide significant insights to management, as well as to Chief Audit Executives. These interviews reveal characteristics of organizational culture, which affects all employees, all business processes, and consequently business performance, although its importance is often underestimated compared to the influence it exerts on a daily basis.

In modern business conditions, companies must demonstrate care for their employees. Human well-being is becoming an indicator of organizational health because exhausted and disconnected people do not create value (23).

Chief Audit Executives should establish a specific mix of motivators for each member of their team, including both material and non-material compensation. It is expected that an individual approach to each employee, not only within the internal audit function but throughout the organization, will gain increasing importance in the 21st century for both work motivation and business performance.

CONCLUSION

The contemporary business environment is characterized by the emergence of new risks and increasingly unstable business conditions—an increasingly demanding regulatory framework, the implementation of new technologies and artificial intelligence, geopolitical uncertainty, climate-related disasters, as well as a shortage of competent workforce in many industries. Organizational management needs a trusted advisor for making business decisions within increasingly shorter timeframes.

"The quality of internal audit represents one of the key determinants of the success of modern organizations and is increasingly viewed as a strategic factor rather than merely a technical or regulatory requirement." (18)

Considering the above, it may be concluded that it is highly important that internal auditors, among other things, possess a high level of work motivation in order to provide high-quality and timely services to management. Organizations are built upon people. At the core of work motivation lies the satisfaction of employee needs. Salary is certainly a fundamental motivational factor; however, financial compensation satisfies only a portion of employees' needs.

"In order to satisfy their social and developmental needs, organizations should provide employees with non-material compensation, rewards, and incentives." (20) Both literature and practice indicate that people often leave jobs because of non-material factors, confirming their importance for employee work motivation.

In November 2022, approximately 4.5 million employees voluntarily left their jobs in the United States. Investigating the reasons behind the "Great Attrition," McKinsey found that burnout was the leading cause of employees leaving companies, while employees also expressed a need for improvements in the "human aspects" of work (World Economic Forum, 2022).

In order to examine the impact of non-material incentives on the work motivation of internal auditors, an anonymous and voluntary survey was conducted at five professional events held in the Republic of Serbia, the Republic of Srpska, the Republic of Croatia, and the Republic of Slovenia, from October 2024 to July 2025.

The results of the research conducted support the conclusion that non-material factors are significant for the work motivation of internal auditors. Among the ten factors examined, the following were rated as the most significant non-material motivators: good interpersonal relationships, independence in performing work, and professional education and development. The percentage of respondents rated these factors as important and very important for their work motivation exceeds 90%.

The collected data show that gender and holding a managerial position within the internal audit function did not influence the selection of the most significant non-material motivators compared to the results of the overall sample.

However, for the youngest group of respondents, two additional motivators were identified as highly significant for their work motivation: appreciation of their opinions, and flexible working hours with the possibility of remote work.

The share of younger generations in the total number of internal auditors will continue to grow in the future. Therefore, human resource management strategies should include a specific motivational mix for young internal auditors, with particular emphasis on meaningful work, well-being, and flexibility in work arrangements. In order to respond to the needs of younger generations, Chief Audit Executives should further develop their mentoring approach and soft skills.

In modern business conditions, flexible working hours and remote work, in addition to being incorporated into human resource management strategies as forms of non-material incentives, should also be included in corporate resilience plans, enabling greater flexibility and strengthening the organization's ability to respond to business challenges.

The challenge facing every Chief Audit Executive is to create a motivational mix for each member of a multigenerational team, while taking into account the specific characteristics of the organization, business activities, and individual motivational preferences.

"Organizations that possess an effective internal audit function are perceived as more reliable and less risky, which directly affects their reputation and market position, thereby positioning internal audit as a factor of competitive advantage and long-term business sustainability." (18)

Two challenges in managing human resources within internal audit are recognized for the future—attracting new talent and subsequently retaining them. Managing internal audit teams, as part of the organization's key human resources in the contemporary business environment, should be recognized within organizational strategy, with the aim of continuously ensuring a sufficient number of competent internal auditors.

Building a positive environment is not merely something that is "nice to have," but rather an imperative for managers who seek to ensure long-term stability, growth, and competitive advantage for their organizations (Caprino, 2013).

In the future, organizations will have to become places with a broader meaning than merely task execution—places that enable individual development and create relationships with employees that respect their integrity as human beings, including their needs and aspirations (23).

One of the goals of the conducted research was to connect theory and practical experience with the purpose of improving the internal audit profession and the working conditions of internal auditors. The presented results and analyses may serve as a basis for considering motivational factors and human resource management strategies in internal audit, while recognizing that the topic of work motivation is broad and complex, leaving room for further research.

It may therefore be concluded that the traditional approach to human resource management, including within internal audit, based on salaries, bonuses, and pressure, is becoming outdated, giving way to organizations centered on employee development, supported by a positive organizational culture and a sense of well-being.

Acknowledgements

I would like to express my gratitude to: the Institute of Internal Auditors of Serbia (IIA Serbia), the Association of Internal Auditors from Banja Luka, Republic of Srpska, the Croatian Institute of Internal Auditors (IIA Croatia), the Slovenian Institute of Internal Auditors (IIA Slovenia), and the International Association of Certified Internal Auditors in the Public Sector (EUIAPS) for their support in conducting the research, as well as to all survey participants.

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ORIGINALNI NAUČNI RAD
UDK 657.6-051-057.3

Primljen 15.04.2026.
Prihvaćen: 17.05.2026.
Objavljen: 01.06.2026.

Šta motiviše interne revizore? Uporedna istraživanja u regionalnom okruženju: Značaj nematerijalnih podsticaja

Apstrakt: *Dokument "Vizija interne revizije 2035" predviđa transformaciju profesije u kojoj interni revizori postaju strateški konsultanti, čime njihov rad dobija na još većem značaju i korisnosti. Među faktorima koji utiču na kvalitet ove funkcije nalazi se i motivacija internih revizora za rad. Pošto finansijska kompenzacija ne može zadovoljiti sve potrebe pojedinca, cilj istraživanja bio je da ispita uticaj nematerijalnih kompenzacija na njihovu radnu motivaciju. Anonimna anketa sprovedena je na pet stručnih skupova udruženja internih revizora u Srbiji, Republici Srpskoj, Hrvatskoj i Sloveniji, obuhvatajući ukupno 252 ispitanika. Primenjena je deskriptivna statistika. Rezultati pokazuju da nematerijalni podsticaji značajno utiču na motivaciju, pri čemu su tri ocenjena kao najvažnija: dobri međuljudski odnosi, samostalnost u radu i stručno usavršavanje. Razlike su uočene samo kod najmlađih ispitanika, dok pol i rukovodeća pozicija nisu uticali na rangiranje ključnih motivatora. U radu se predlaže motivacioni miks koristan za upravljanje ljudskim resursima u internoj reviziji. Očekuje se da će nematerijalna kompenzacija ostati važna i ubuduće, posebno sa rastućim udelom novih generacija u radnoj snazi.*

Ključne reči: *Interna revizija, radna motivacija, nematerijalni motivatori, ljudski resursi, organizaciona kultura*

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UVOD

Fokus interne revizije se sa *ex ante* menja u proaktivni, vizionarski i agilni pristup u pružanju revizorskih angažmana. Na ovaj način, interni revizori biće u većoj meri uključeni u tekuće ali i buduće poslovanje organizacije.

Kvalitetna funkcija interne revizije se smatra neophodnim mehanizmom u jačanju transparentnosti, odgovornosti i usklađenosti organizacije sa standardima poslovanja, kako bi se obezbedilo poverenje interesnih strana (18). Uloga internih revizora se vidi u doprinosu identifikaciji i smanjenju uticaja novih rizika, pružanju pomoći menadžmentu u prevazilaženju izazova poslovanja, između ostalog, uslovljenih primenom novih tehnologija, upotrebom veštačke inteligencije, sve većom geopolitičkom nesigurnošću, kao i klimatskim promenama.

Rezultati istraživanja, koje je sprovela Fondacija interne revizije i koje je uključilo 4.073 ispitanika u 131 zemlje, pokazuju da se na četvrtom mestu liste najznačajnijih rizika na globalnom nivou za 2026. godinu, nalazi ljudski kapital (11). Sagledavanje ovog rizika je dvostruko – sa jedne strane interni revizori treba da mu posvete pažnju i vreme u svojim godišnjim planovima, dok sa druge strane, interni revizori predstavljaju deo ljudskih resursa kompanije i bitnu funkciju organizacije, pa u tom smislu takođe zaslužuju pažnju organa upravljanja.

Prilikom ukazivanja na doprinos funkcije interne revizije poslovanju organizacije, treba imati u vidu da je kvalitet rada ove funkcije, pored drugih faktora, uslovljen radnom motivacijom internih revizora.

Motivacija za rad ima direktan uticaj na rezultate rada zaposlenih, kako individualne tako i timske, a zatim i cele organizacije. Iza motivacije stoje potrebe zaposlenih. Prema Maslovljevoj teoriji motivacije, potrebe ljudi su svrstane u pet nivoa, koje se hijerarhijski ispunjavaju: fiziološke potrebe, potrebe sigurnosti, društvene potrebe, potrebe za poštovanjem i potrebe samoaktuelizacije (Petković, 2008).

Određeni autori odbacuju Maslovljevu pretpostavku sukcesivnog zadovoljavanja potreba, pri čemu smatraju da je plata relevantna za zadovoljavanje fizioloških potreba čoveka ali ne i za ispunjenje njegovih socijalnih potreba za pripadnošću, ljubavlju ili samoostvarenjem (Rojas, 2023).

Finansijske kompenzacije imaju prioritetni uticaj prilikom izbora posla i predstavljaju osnov radne motivacije. Međutim, plata ne može zadovoljiti sve potrebe zaposlenog. Praksa pokazuje da određeni posao ostavljamo uglavnom iz nematerijalnih razloga. Zaposleni napuštaju kompanije usled izostanka priznanja za svoj rad, zbog osećaja ”nevidljivosti” uprkos uloženom trudu, kada imaju dobrog šefa ali lošu firmu, dok se razlog fluktuacije krije u rečenici „Ljudi napuštaju ono što ih više ne pokreće“ (BIZLife, 2025).

Imajući u vidu rastući značaj uloge interne revizije u sve nepredvidljivijim uslovima poslovanja, sa jedne, i da na radnu motivaciju, pored materijalnih utiču i nematerijalne kompenzacije, sa druge strane, predmet ovog rada jeste ispitivanje uticaja nematerijalnih podsticaja na radnu motivaciju internih revizora. Istraživanjem se želelo ispitati da li su nematerijalni podsticaji bitni za radnu motivaciju internih revizora, i koji od ispitivanih deset faktora imaju najveći uticaj.

Pored navedenog, želelo se ispitati da li postoji povezanost, odnosno posledično uzročni odnos, između demografskih karakteristika ispitanika - godina starosti i pola, kao i pozicije koju obavljaju, i značaja koji su interni revizori dali određenim nematerijalnim faktorima. Sprovedena anketa je ispitivala i nivo zadovoljstva internih revizora poslom i da li postoji razlika u zadovoljstvu poslom po osnovu pripadnosti javnom ili privatnom sektoru privrede.

Svaki zaposleni reaguje na određeni ”miks” motivatora, koji su za njega lično bitni i podstiču njegovu motivaciju za rad. U tom smislu se ističe uloga Rukovodioca interne revizije da, pored obezbeđivanja dovoljnog broja kompetentnih internih revizora, iste razvija i zadrži, što uključuje nagrađivanje, priznanja, obezbeđivanje obuke, kao i etičkog i profesionalnog radnog okruženja (Institut internih revizora , 2024).

U literaturi i praksi sve češće nailazimo na termin ”pozitivna organizacija”, gde radno okruženje i organizaciona kultura imaju podržavajući uticaj na rad zaposlenih, omogućavajući im da ostvare psihološku stabilnost i balans između poslovnog i privatnog života, uz održive poslovne rezultate.

Organizacije koje daju prioritet razvoju zaposlenih, podršci i priznanju imaju veće izglede da ostvare održivu angažovanost i produktivnost zaposlenih (Sunmola, 2025). Pristup upravljanja ljudskim resursima baziran na zaradama, bonusima i pritiscima da se ostvare targeti, postaje prevaziđen ustupajući mesto organizaciji u čijem središtu je zaposleni i njegov razvoj.

CILJ, OBUHVAT I METODOLOGIJA ISTRAŽIVANJA

Cilj istraživanja je bilo ispitivanje radne motivacije internih revizora i otkrivanja nematerijalnih faktora koji na nju utiču. Istraživanje je sprovedeno na pet profesionalnih skupova, organizovanih od strane relevantnih strukovnih udruženja u Republici Srbiji, Republici Srpskoj, Republici Hrvatskoj i Republici Sloveniji, kako sledi:

- 12. Konferencija Udruženja internih revizora Srbije (IIA Srbija), pod nazivom „Pogled unapred: Redefinisanje interne revizije za moderno doba“, održana u Beogradu 10. i 11. oktobra 2024. godine (71 popunjena anketa)
- Seminar internih revizora na temu „Globalni standardi interne revizije“ organizovan od strane Udruženja internih revizora sa sedištem u Banja Luci, održan u Banji Vrućici 28. i 29. novembra 2024. godine (22 popunjene ankete)
- 14. međunarodna konferencija Hrvatskog instituta internih revizora (IIA Hrvatska) pod nazivom „Oblikovanje budućnosti interne revizije“, održana u Petrčanima kod Zadra, od 9. do 11. aprila 2025. godine (88 popunjenih anketa)
- 14. međunarodna konferencija Slovenačkog instituta internih revizora (IIA Slovenija) pod nazivom „Interna revizija 360°“, održana na Bledu, 24. i 25. aprila 2025. godine (38 popunjenih anketa)

- Međunarodni seminar na temu „Korak dalje ka učinkovitoj primeni koncepta upravljačke odgovornosti u javnom sektoru“ u organizaciji Međunarodnog udruženja ovlašćenih internih revizora u javnom sektoru EUIAPS i SEVOI Financial Consulting, održan na Zlatiboru, u periodu od 1. do 4. jula 2025. godine (33 popunjene ankete).

Istraživanje je sprovedeno u periodu od 10. oktobra 2024. godine do 4. jula 2025. godine. Anonimna, dobrovoljna anketa, u vidu upitnika u papirnoj formi, podeljena je učesnicima koji su, u trenutku podele upitnika, bili prisutni u salama održavanja navedenih profesionalnih skupova.

Pristup navedenim trima konferencijama je bio hibridan, tako da učesnici koji su konferencije pratili ”on-line” nisu bili obuhvaćeni ovim istraživanjem. Prisustvo seminarima je bilo isključivo ”off-line”, odnosno na licu mesta, tako da su pristup anketi imali svi učesnici.

Anketa je obuhvatila osam zatvorenih pitanja, kod kojih su interni revizori zaokruživanjem birali jedan od ponuđenih odgovora. Poslednje, deveto pitanje, bilo je otvorenog tipa, odnosno omogućivalo je učesnicima da iznesu dodatni komentar, u slobodnoj formi.

Upitnik je uključio pitanja koja su se odnosila na karakteristike ispitanika (pol, godine starosti, godine radnog iskustva u internoj reviziji), zatim sektorsku pripadnost, poziciju koju obavljaju u okviru funkcije interne revizije, dalje, da li je ova funkcija uspostavljena u njihovoj organizaciji kao jedno radno mesto ili posebna organizaciona jedinica, kao i o nivou zadovoljstva poslom koji obavljaju.

Ispitujući značaj koji deset nematerijalnih faktora ima na radnu motivaciju internih revizora, primenom Likertove skale, ispitanicima je data mogućnost da izaberu jednu od pet ponuđenih tvrdnji za svaki od ispitivanih faktora.

Prikupljeno je ukupno 254 anketa na svih pet stručnih događaja, međutim, dva upitnika koja nisu bila u potpunosti popunjena su isključena iz istraživanja, tako da je u dalju obradu podataka ušao 252 anketni upitnik.

Ispitanici koji su učestvovali u istraživanju pripadaju različitim generacijskim grupama, imaju različitu dužinu radnog iskustva, sektorsku pripadnost, i rade u različitim zemljama, čime je obezbeđena heterogenost prikupljenog uzorka.

Ograničenje istraživanja se ogleda u nemogućnosti utvrđivanja tačnog udela uzorka u ukupnom skupu, odnosno u ukupnom broju internih revizora u zemljama gde su održani stručni skupovi, iz razloga nepostojanja jedinstvenih registara.

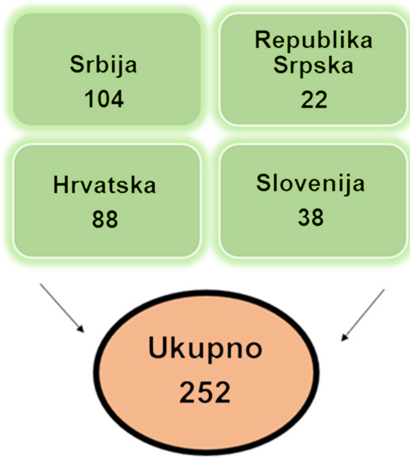
Na primer, u Republici Srbiji, na dva održana skupa, istraživanje je obuhvatilo 62 interna revizora iz javnog sektora i 42 interna revizora iz privatnog sektora.

U Konsolidovanom godišnjem izveštaju za 2024. godinu, koji je izradila Centralna jedinica za harmonizaciju Ministarstva finansija Republike Srbije, navodi se da je u 2024. godini ukupan broj popunjenih radnih mesta internih revizora u javnom sektoru iznosio 618 (15). Shodno navedenom, dolazi se do zaključka da uzorak internih revizora zaposlenih u javnom sektoru Republike Srbije obuhvaćen istraživanjem (62) predstavlja 10% ukupne populacije.

Uvidom u registar Komore ovlašćenih revizora Republike Srbije, utvrđeno da je ova institucija izdala 192 sertifikata za profesionalno zvanje ”ovlašćeni interni revizor” (Komora ovlašćenih revizora, 2026). Međutim, kako ulogu internih revizora u privatnom sektoru obavljaju lica koja imaju i druge nacionalne i međunarodne sertifikate, navedeni broj sertifikata se ne može porediti sa brojem internih revizora iz privatnog sektora koji su učestvovali u istraživanju (42).

Na sledećoj slici nalazi se teritorijalni pregled ukupnog broja učesnika istraživanja, odnosno popunjenih anketa.

Slika 1. Broj popunjenih anketa



OSNOVNE KARAKTERISTIKE UZORKA

U cilju utvrđivanja osnovnih karakteristika uzorka obuhvaćenog istraživanjem, u nastavku su analizirani prikupljeni podaci koji se odnose na poziciju interne revizije u organizaciji, zatim poziciju, odnosno radno mesto ispitanika u funkciji interne revizije, kao i dužinu radnog iskustva ispitanika u profesiji.

Pozicija interne revizije u organizaciji

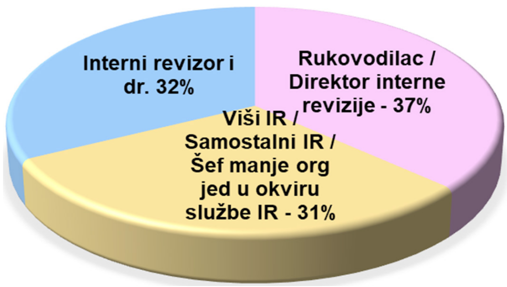
Prikupljeni podaci pokazuju da posebna organizaciona jedinica postoji u organizacijama kod 87% ispitanika, naspram 13% anketiranih internih revizora gde je sistematizovano jedno radno mesto. Ipak, u praksi se susrećemo sa situacijom da nisu sva sistematizovana radna mesta u jedinici interne revizije uvek popunjena, kao i da je ukupan broj zaposlenih internih revizora u jednoj organizaciji manji od 3 (15).

Imajući u vidu prirodu profesije i obavezu čuvanja podataka kojima interna revizija pristupa, možemo pretpostaviti da je rad internih revizora lakši i kvalitetniji tamo gde postoji tim, u okviru koga se mogu podeliti nedoumice po određenom pitanju, kao i koristiti ukupno znanje i veštine cele jedinice.

Pozicija ispitanika u internoj reviziji

Prikupljeni odgovori ukazuju na uravnotežen udeo učesnika ankete na različitim pozicijama u internoj reviziji. Naime, 37% ispitanika obavlja poziciju Rukovodioca odnosno Direktora interne revizije u organizaciji, zatim 31% njih je na poziciji Viši interni revizor / Samostalni interni revizor / Šef manje organizacione jedinice u okviru službe interne revizije, dok je 32% ispitanika zaposleno kao Interni revizor.

Grafikon 1. Pozicija ispitanika u internoj reviziji



Radno iskustvo ispitanika

Najveći broj učesnika u anketi, njih 40% poseduje između 11 i 20 godina radnog staža u internoj reviziji, dok 19% ispitanika obavlja posao internog revizora duže od 20 godina. Interni revizori sa radnim iskustvom do 5 godina predstavljaju 23% ukupnog broja ispitanika. Navedeni podaci pokazuju da većina ispitanika (skoro 60%) predstavlja profesionalce sa značajnim iskustvom u internoj reviziji.

NAJZNAČAJNIJI NEMATERIJALNI MOTIVATORI ZA INTERNE REVIZORE

Osnovni cilj istraživanja bio je da se ispita da li nematerijalni faktori utiču na radnu motivaciju internih revizora, kao i kojima od ponuđenih nematerijalnih podsticaja, interni revizori daju najveći značaj. Ispitanici su određivali važnost deset ponuđenih nematerijalnih faktora za njihovu radnu motivaciju. Primenom Likertove skale, za svaki nematerijalni faktor, učesnici istraživanja davali su ocenu od 1 do 5, pri čemu je 1 označavao tvrdnju da određeni faktor nije važan, dok je ocena 5 značila da je određeni nematerijalni faktor veoma važan za radnu motivaciju ispitanika.

U anketi, navedeno pitanje je bilo predstavljeno na sledeći način:

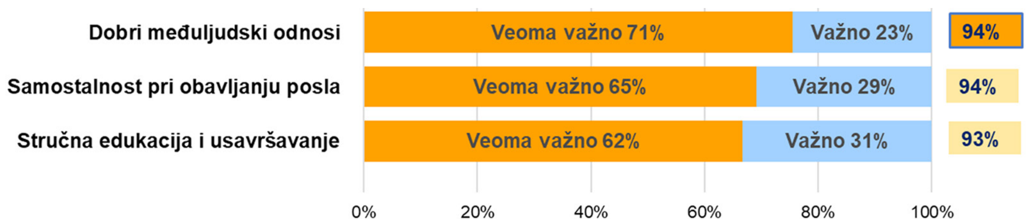
Slika 2. Pitanje broj 8 u sprovedenoj anketi

Ocenite značaj navedenih faktora na Vašu radnu motivaciju: *(zaokružiti odgovor za svaku tvrdnju)*					
Motivacioni faktori	**Nije važno**	**Malo važno**	**Umereno važno**	**Važno**	**Veoma važno**
Vrednovanje Vašeg mišljenja	1	2	3	4	5
Samostalnost pri obavljanju posla	1	2	3	4	5
Zanimljivost radnog zadatka	1	2	3	4	5
Korišćenje naprednih sofverskih programa i alata u radu	1	2	3	4	5
Javna pohvala za dobro obavljen posao	1	2	3	4	5
Dobri međuljudski odnosi	1	2	3	4	5
Sigurnost posla	1	2	3	4	5
Stručna edukacija i usavršavanje	1	2	3	4	5
Fizički uslovi rada: kancelarija, oprema, nameštaj i dr.	1	2	3	4	5
Klizno radno vreme, mogućnost rada od kuće	1	2	3	4	5

Napomena: *Tekst ankete je bio preveden na engleski jezik za potrebe Konferencije IIA Slovenija*

Analizom ukupnih podataka prikupljenih na svih pet stručnih događaja, utvrđeno je da su za radnu motivaciju internih revizora najznačajniji sledeći nematerijalni faktori:

Grafikon 2. Najznačajniji nematerijalni motivatori za interne revizore



Dobri međuljudski odnosi

Rezultati ankete ukazuju da je ispitanicima veoma bitno zadovoljavanje socijalnih potreba, iskazanih kroz dobre međuljudske odnose na radnom mestu. Za 71% ispitanih internih revizora, dobri međuljudski odnosi su veoma važni, a za dodatnih 23% važni za njihovu radnu motivaciju. Podaci ukazuju da ovaj nematerijalni faktor utiče na radnu motivaciju kod 94% ispitanika.

Imajući u vidu da dobar deo dana provodimo u radnom okruženju, veoma je značajno na koji način će to vreme biti utrošeno. Da li će zaposleni imati osećaj prijatnosti i opuštenosti tokom rada ili će vreme na poslu provesti u grču i napetosti. Osećaj nerazumevanja i neprihvatanja od stane kolega ili nadređenih utiče kako na zadovoljstvo poslom, tako i na rezultate rada.

U literaturi se kao vidovi međuljudskih odnosa u organizaciji prepoznaju: komunikacija, timski rad, konflikti, empatija, (aktivno) slušanje, pozitivan pristup i sposobnosti lidera (Phillipa, 2022).

Pozitivan uticaj dobrih međuljudskih odnosa na produktivnost i rezultate rada, utvrđen je još početkom prošlog veka, prilikom izvođenja eksperimenata Eltona Meja u Hovtorn (eng. Hawthorne) fabrici, što je predstavljalo temelj za postavljanje teorije humanih odnosa (Anteby).

Samostalnost pri obavljanju posla

Rezultati ankete su pokazali da je samostalnost pri obavljanju posla od značaja za radnu motivaciju internih revizora. 65% ispitanika je ocenilo da je ovaj nematerijalni faktor veoma važan za njihovu motivaciju na poslu. Takođe, 29% ispitanika smatra uticaj ovog nematerijalnog faktora važnim za svoju motivaciju na radnom mestu. Navedeni procenti govore u prilog da 94% ispitanika smatra samostalnost pri obavljanju posla značajnom za njihovu radnu motivaciju.

Potreba za samostalnošću pri obavljanju posla može se povezati i sa nezavisnom organizacionom i funkcionalnom pozicijom interne revizije u organizaciji. Princip 7, Standard 7.1. Globalnih standarda interne revizije upravo propisuje zahteve i postavlja uslove pred odbor i najviše rukovodstvo za obezbeđenje nezavisnosti funkcije interne revizije i njenog rada.

Odgovornost i samostalnost u obavljanju posla se baziraju na poveravanju određenog posla i poverenju da će zadatak biti završen na adekvatan način. Poverenje je upravo odnos koji interni revizori, primenjujući principe profesije, treba da ostvare sa odborom i rukovodstvom organizacije. Shodno transformaciji uloge internih revizora u savetnike od poverenja (''trusted advisors''), organi upravljanja imaju potrebu da se oslone na njihov rad pri donošenju odluka o poslovanju.

Stručna edukacija i usavršavanje

Stručna edukacija i usavršavanje je ocenjeno kao treći po važnosti nematerijalni faktor za radnu motivaciju internih revizora koji su učestvovali u istraživanju. Od ukupnog broja učesnika 62% ocenilo je stručnu edukaciju i usavršavanje veoma važnim, a njih 31% važnim za svoju radnu motivaciju. Navedeno govori u prilog da kod 93% ispitanika navedeni nematerijalni faktor ostvaruje bitan uticaj na motivisanost internih revizora na poslu.

Pored toga što je obaveza stalnog stručnog usavršavanja propisana globalnim i nacionalnim regulatornim okvirom, ista predstavlja potrebu svakog internog revizora kako bi bio u mogućnosti da kompetentno obavlja revizorske angažmane.

„Revizori su stoga primorani da usvoje fleksibilnije, dinamičnije i sveobuhvatnije pristupe upravljanju revizorskim rizikom, kao i da kontinuirano unapređuju svoje profesionalne kompetencije.“ (Joksimović, 2025)

Visok procenat ispitanika koji je stručno usavršavanje prepoznao kao faktor motivacije, govori u prilog usaglašenosti stavova internih revizora sa principima profesije. Može se zaključiti da ispitanici obuku ne doživljavaju samo kao propisanu obavezu, već pre kao preduslov za pružanje kvalitetne usluge.

Procena kompetencija internih revizora, u skladu Okvirom kompetencija IIA, obuhvata objektivnu ocenu znanja i veština za 28 potkategorija dodeljivanjem jednog od četiri nivoa: osnovni, srednji, napredni i ekspertski (Beke-Trivunac, 2025). Učešće na konferencijama, seminarima, vebinarima i drugim stručnim skupovima u organizaciji nacionalnih, regionalnih i globalnih organizacija i udruženja interne revizije, predstavlja dobar način za unapređenje znanja internih revizora i praćenje najnovijih trendova.

Najznačajniji motivatori prema stručnim skupovima

Odgovori internih revizora prema održanim profesionalnim skupovima, pokazali su da je kao najznačajniji motivator na tri stručna događaja (Konferencija IIA Srbija, Seminar u R. Srpskoj i Konferencija IIA Hrvatska) ocenjen „Dobri međuljudski odnosi“. Na Konferenciji IIA Slovenija, prvo mesto je zauzela „Samostalnost pri obavljanju posla“, dok prema glasovima ispitanika na seminaru EUIAPS, ovaj motivator deli prvo mesto sa „Stručna edukacija i usavršavanje“.

Uticaj demografskih karakteristika ispitanika na motivaciju za rad

Upitnik je obuhvatio dva pitanja koja su se odnosila na demografske osobine ispitanika – starost i pol.

Podaci sprovedenog istraživanja pokazuju da je profesija interne revizije u većoj meri oslonjena na rad predstavnica ženskog pola, imajući u vidu učešće od skoro tri četvrtine (72%) ukupnog broja ispitanika.

Sagledavajući rezultate posebno za muškarce i žene, utvrđeno je da su obe grupe na isti način rangirale tri najznačajnija nematerijalna motivatora, koji odgovara i ukupnim podacima istraživanja, što govori u prilog da rodna pripadnost nije imala uticaj na rangiranje najznačajnijih faktora motivacije.

Ipak, ono što je primećeno jeste da se razlikuje jačina uticaja istih motivatora na radnu motivaciju muškaraca i žena internih revizora. Tako na primer, za 96% žena stručna edukacija i usavršavanje je važno ili veoma važno za njihovu radnu motivaciju, dok ovaj procenat za muškarce iznosi 87%.

U anketi, ispitanicima je bilo ponuđeno da izaberu jednu od tri generacijske grupe. Dobijeni odgovori su pokazali da je preko polovine ispitanika (56%) starosti između 30-50 godina, zatim 40% učesnika ima preko 50 godina, dok je svega 4% ispitanika mlađe od 30 godina.

Povezujući dobijene odgovore o starosti ispitanika sa najvišom ocenom koju su ispitanici dali pojedinim nematerijalnim faktorima na njihovu radnu motivaciju, dobijaju se sledeći podaci:

Kada su u pitanju poslednje dve grupe, može se zaključiti da su ispitanici ocenili tri ista motivatora od najvećeg značaja za svoju radnu motivaciju, samo je redosled drugačiji. Kod sve tri grupe među najbitnijim nematerijalnim pokretačima su navedeni dobri međuljudski odnosi i stručna edukacija i usavršavanje. Zanimljivo je istaći da je najstarija grupa ispitanika ocenila da im je stalno usavršavanje najznačajniji nematerijalni motivator.

Upoređujući dobijene podatke po grupama ispitanika, podeljenih prema demografskim karakteristikama, može se zaključiti da iste imaju delimičan uticaj na ocenu značaja nematerijalnih faktora na radnu motivaciju i to kod starosnih grupa internih revizora.

Nove generacije internih revizora

Treba primetiti da je najmlađa grupa ispitanika, pored dobrih međuljudskih odnosa i stručne edukacije i usavršavanja, istakla značaj još dva najbitnija motivatora za njihovu radnu aktivnost: vrednovanje Vašeg mišljenja, i klizno radno vreme i mogućnost rada od kuće.

Iako je udeo ispitanika koji pripadaju ovoj starosnog grupi mali u ukupnom broju učesnika, navedeno ukazuje na nove potrebe mlađih generacija, čiji će broj u radnoj snazi vremenom rasti.

Naime, procenjuje se da će udeo Generacije Y tzv. Milenijalaca (rođeni između 1983 i 1994) i Generacije Z (rođeni između 1995 i 2006) biti 74% u ukupnoj svetskoj radnoj snazi do 2030 godine. Istraživanje Deloitte-a, koje je obuhvatilo 23.482 ispitanika u 44 zemlje, ukazuje da je za navedene dve generacijske grupe najvažnije učenje i usavršavanje. Plata za njih jeste bitna ali isto tako i rad sa svrhom i blagostanje (Deloitte Global, 2025).

Treba imati u vidu da nove generacije u profesiju interne revizije donose drugačiji pristup rada, kao i da na njihovu radnu motivaciju delom utiču drugačiji podsticaji u odnosu na trenutno većinu zaposlenih internih revizora.

Predstavnici Generacije Y teže balansu posla i privatnog života, većoj nezavisnosti, i zahtevaju fleksibilno radno vreme. Generacija Z, dobro se oseća u digitalnom radnom okruženju, od svog pretpostavljenog očekuju da im bude mentor i daje brze povratne informacije ali radije u ''on-line'' formatu nego u ličnom susretu, preduzimaju odgovornost u ranim fazama svoje karijere i žele da rade na daljinu, sa fleksibilnim radnim okvirom (Fuchs, 2024).

U cilju privlačenja i zadržavanja novih generacija, McKinsey smatra da ponuda kompanija mladima treba da bude bazirana na fleksibilnosti, mentalnom blagostanju, benefitima koji se odnose na socijalne i zdravstvene aspekte, kao i jakom i smislenom organizacionom kulturom kompanije (Ellerbeck, 2022).

Privlačenje novih generacija u profesiju interne revizije pitanje je od značaja, kako u našoj zemlji i regionu, tako i na globalnom nivou. Upravo jedan od elemenata transformacije interne revizije do 2035 godine predstavlja jačanje kanala za privlačenje novih kadrova (''talent pipeline'') (12).

Ipak, pored privlačenja novih kadrova, Rukovodioci interne revizije će morati da prilagode način upravljanja timom, uvažavajući različite generacijske karakteristike svakog internog revizora, kako bi osigurali uspešnost funkcije interne revizije.

Rad ''na daljinu'' kao motivator i vid održivosti poslovanja

Nove generacije očekuju da im u kompaniji za koju rade bude obezbeđeno fleksibilno radno vreme i mesto rada, koji ujedno predstavljaju i bitan nematerijalni faktor za njihovu radnu motivaciju.

U periodu tokom i nakon pandemije zarazne bolesti Covid-19, rad od kuće je postao veoma prisutan, posebno u privatnom sektoru, u delatnostima koje to omogućavaju poput finansijskih usluga, telekomunikacija, informacionih tehnologija i dr., zadržavajući se i danas, posle šest godina. Za razliku od privatnog, u javnom sektoru rad od kuće nije široko primenjen, iako je 72% ispitanika koji rade u javnom sektoru, ovaj faktor ocenilo kao važan ili veoma važan za njihovu radnu motivaciju.

Postojanje rizika od nastanka neke nove pandemije ili klimatskih nepogoda, u vidu iznenadnih ciklonskih vetrova, poplava i požara, koji bi uticali na fizičku (ne)mogućnost odlaska na posao, prisutni su i vrlo verovatno će biti izraženiji u narednim godinama.

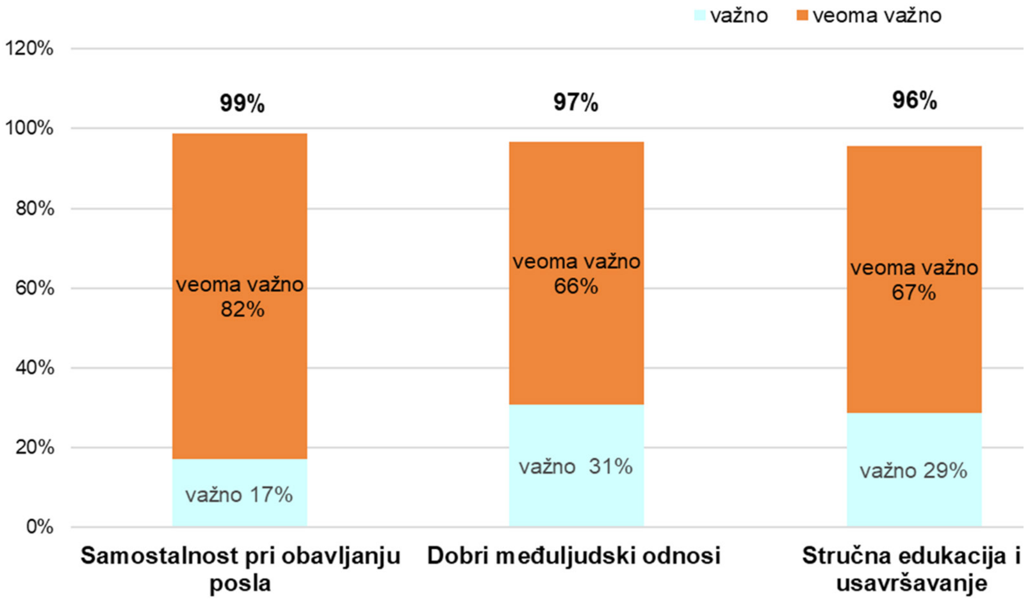
Pored toga, prema istraživanju Fondacije interne revizije o najznačajnijim rizicima u 2026. godini, geopolitička nesigurnost je rizik koji beleži najveći rast u poslednjih godinu dana (11). Sve navedeno utiče na potrebu kompanija da omoguće rad svojih zaposlenih od kuće ili sa nekog drugog udaljenog mesta.

U savremenom dobu, rad „na daljinu“ se može smatrati, pored vida nematerijalne kompenzacije, i jednom od mera za jačanje održivosti poslovanja organizacije. Zbog svega navedenog, potrebno je razmotriti uključivanje ovog podsticaja u strategiju upravljanja ljudskim resursima u internoj reviziji, kao i celoj organizaciji, ali i u plan otpornosti kompanije, što u oba slučaja jača fleksibilnost i kapacitet organizacije da odgovori na izazove savremenog poslovanja.

Motivacija Rukovodilaca interne revizije

Imajući u vidu značaj funkcije kojom upravlja na nivou organizacije, zanimljivo je bilo ispitati koja nematerijalna kompenzacija je najznačajnija za radnu motivaciju Rukovodioca/Direktora interne revizije. Dobijeni podaci pokazuju da se najznačajniji nematerijalni faktori poklapaju sa onima dobijenim na nivou celog skupa, samo sa izmenjenim redosledom. U tom smislu možemo zaključiti da pozicija u okviru funkcije interne revizije, nije imala uticaj na davanje značaja ponuđenim nematerijalnim motivatorima od stane ispitanika.

Grafikon 3. Najznačajniji motivatori za Rukovodioce/ Direktore interne revizije



Najmanje značajni nematerijalni motivatori

Analizom odgovora dobijenih sprovedenim istraživanjem, utvrđeni su i nematerijalni motivatori koji su ocenjeni od strane ispitanika kao najmanje značajni za njihovu radnu motivaciju. Sagledavajući zbir odgovora ispitanika: ”nije važno”, ”malo važno” i ”umereno važno”, sa jedne strane, i najmanji broj odgovora ”veoma važno”, sa druge strane, dobijeni su sledeći faktori sa najmanjim uticajem za radnu motivaciju internih revizora:

- Javna pohvala za dobro obavljen posao
- Korišćenje naprednih softverskih programa i alata u radu
- Fizički uslovi rada: kancelarija, oprema, nameštaj i dr.

Rezultati ispitanika o najmanje važnim faktorima, prema održanim stručnim skupovima, prikazani su sledećoj slici:

Slika 3. Najmanje bitni nematerijalni faktori za interne revizore prema stručnim skupovima

Konferencija IIA Srbija	Seminar Udruženja internih revizora Republike Srpske	Konferencije IIA Hrvatska I IIA Slovenija I Seminar EUIAPS
Napredni softverski programi i alati	Fizički uslovi rada	Javna pohvala

ZADOVOLJSTVO INTERNIH REVIZORA POSLOM

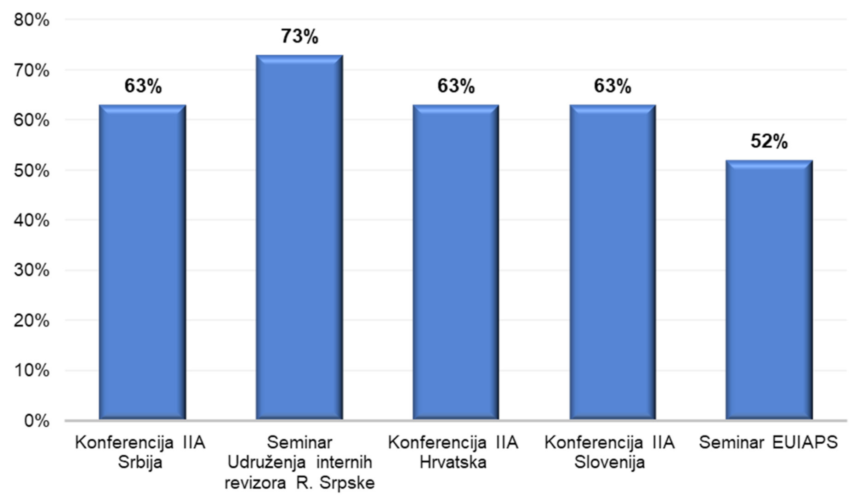
U cilju ispitivanja nivoa zadovoljstva internih revizora poslom koji obavljaju, učesnicima je u anketi bilo ponuđeno da izaberu jedan od sledećih odgovora: veoma zadovoljan/a, delimično zadovoljan/a i nisam zadovoljan/a.

Od ukupnog broja ispitanika, najveći broj njih, tačnije 62% se izjasnilo da je veoma zadovoljno poslom koji obavlja. Oko jedne trećine ispitanika (35%) je delimično zadovoljno, dok svega 3% ispitanika (u apsolutnom broju 6) se izjasnilo da nije zadovoljno na svom radnom mestu.

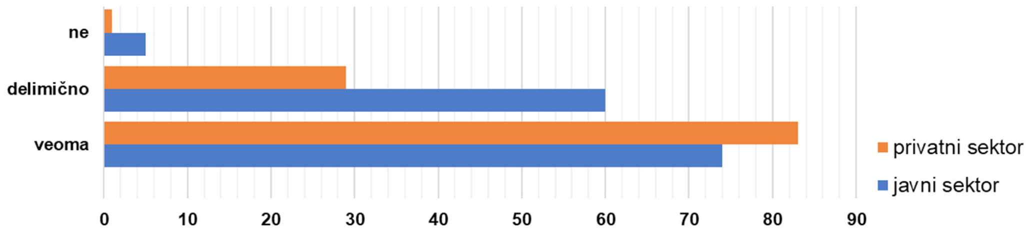
Grafikon 4. Zadovoljstvo internih revizora poslom

Pregledom odgovora prema stručnim skupovima, rezultati ankete pokazuju da su poslom najviše zadovoljni interni revizori koji su prisustvovali seminaru u organizaciji Udruženja internih revizora iz Banja Luke.

Grafikon 5. Procenat internih revizora koji su veoma zadovoljni svojim poslom, prema stručnim skupovima



Grafikon 6. Zadovoljstvo internih revizora poslom u javnom i privatnom sektoru



Učesnici obuhvaćeni istraživanjem, zaposleni su kako u javnom, tako i privatnom sektoru privrede. Prikupljeni podaci sa svih pet stručnih događaja, pokazuju da je 139 učesnika bilo iz javnog i 113 iz privatnog sektora, odnosno da je broj učesnika dosta uravnotežen sa malom prevagom na strani predstavnika iz javnog sektora (55%).

Analiza odgovora ispitanika govori da su interni revizori zaposleni u privatnom sektoru zadovoljniji obavljanjem posla u odnosu na svoje kolege iz javnog sektora. Preciznije, ukoliko se posmatra zastupljenost odgovora ”veoma sam zadovoljan-a”, isti je zabeležen kod 73% ispitanika iz privatnog sektora u odnosu na 53% internih revizora iz javnog sektora.

Navedene podatke treba uzeti uz ogradu da broj ispitanika obuhvaćenih ovim istraživanjem predstavlja tek deo ukupnog broja internih revizora u posmatranom regionu, te dobijeni podaci ostavljaju prostor za dalje istraživanje i razmatranje.

U cilju zadržavanja dobrih kadrova, menadžeri, uključujući i Rukovodioce interne revizije, mogu da obavljaju ”ostajuće” (stay) intervjue, kako bi ispitali nivo zadovoljstva zaposlenih, razloga zbog kojih ostaju u firmi, kao i šta im je bitno za dalji rad.

S druge strane, u situaciji kada je neko već odlučio da ode iz firme, ”odlazni” intervjui, takođe mogu pružiti dragocene uvide o organizacionoj kulturi. S tim u vezi, S. Boeri, član izvršnog odbora Evropske konfederacije instituta interne revizije (European Confederation of Institutes of Internal Auditing - ECIIA), smatra da su u praksi isti potcenjeni i neiskorišćeni, a predstavljaju jedan od najmoćnijih alata koji organizacija u ovom kontekstu poseduje (Boeri, 2026).

Ipak, sagledavajući ukupne rezultate ankete, potrebno je istaći da je upravo odgovor ”veoma sam zadovoljan-a” najviše puta bio zaokružen od strane učesnika na svih pet događaja, kao i da je u oba sektora preko polovine internih revizora veoma zadovoljno svojim poslom, što govori pozitivno u prilog same profesije interne revizije.

MOTIVACIONI MIKS ZA INTERNE REVIZORE

Ukoliko kompanija želi da motiviše svoje zaposlene, odnosno omogući da oni zadovolje sve svoje potrebe, treba da primenjuje motivacioni sistem koji obuhvata kombinaciju materijalnih i nematerijalnih kompenzacija i nagrada (20).

Sprovedeno istraživanje govori u prilog da su nematerijalni faktori bitni za radnu motivaciju internih revizora. Kao najznačajniji nematerijalni motivatori, od ispitivanih deset, ocenjeni su: dobri međuljudski odnosi, samostalnost pri obavljanju posla, i stručna edukacija i usavršavanje. Ukupan procenat ispitanika koji su navedene faktore ocenili važnim i veoma važnim za svoju radnu motivaciju iznosi preko 90%.

Rezultati istraživanja su pokazali da rodna pripadnost i obavljanje rukovodeće pozicije u funkciji interne revizije nisu uticali da izbor najznačajnijih nematerijalnih motivatora bude različit u odnosu na rezultate celog skupa.

Ipak, uočena je određena razlika ocene nematerijalnih faktora od strane različitih starosnih grupa. Naime, najmlađa grupa ispitanika je istakla značaj još dva motivatora kao najznačajnija za njihovu radnu motivaciju: vrednovanje Vašeg mišljenja, i klizno radno vreme i mogućnost rada od kuće.

Generaciju ”Baby boomer-a” (rođenih između 1945 i 1960) obeležilo je pojavljivanje televizora, dok Generacija Z (rođeni između 1995 i 2006) koristi ”google” naočare i komunicira sa uređaja koji se drže u ruci. Navedene razlike utiču na procese zapošljavanja, upravljanja, razvoja i zadržavanja kadrova, dok se uloga rukovodioca usmerava ka mentorstvu, intelektualnom podsticanju i motivaciji zaposlenih. Sve navedeno Rukovodioci interne revizije treba da imaju u vidu kada primenjuju standard 10.2. Globalnih standarda interne revizije.

U savremenim uslovima poslovanja, fleksibilno radno vreme i rad na daljinu, pored toga što predstavljaju vid nematerijalnog podsticaja, predstavljaju meru jačanja fleksibilnosti i otpornosti organizacije.

U literaturi se mogu naći stavovi da tradicionalni principi motivacije ljudi često nisu efikasni, kao i da bitnost osećaja svrhe pozitivno utiče na radnu motivaciju i veću angažovanost (Fowler, 2017).

Na putu unapređenja strategije upravljanja ljuskim resursima i obezbeđenja većeg zadovoljstva zaposlenih na poslu, ”ostajući” i ”odlazeći” intervjui mogu pružiti značajne informacije menadžmentu, kao i Rukovodiocima interne revizije. Ovi intervjui ukazuju na karakteristike organizacione kulture, koja utiče na sve zaposlene, sve poslovne procese, a time i na poslovni rezultat kompanije, dok njen značaj često biva potcenjen u odnosu na uticaj koji svakodnevno ostvaruje.

U uslovima savremenog poslovanja, neophodna je briga kompanije za zaposlene. Blagostanje ljudi postaje pokazatelj zdravlja organizacije jer umorni i nepovezani ljudi ne stvaraju vrednost (23).

Rukovodioci interne revizije treba da utvrde poseban miks motivatora za svakog člana svog tima, koji pored materijalnih obuhvata i nematerijalne kompenzacije. Očekivano je da će individualan pristup svakom zaposlenom, ne samo u funkciji interne revizije, već i u celoj organizaciji, imati sve veći značaj u 21. veku za radnu motivaciju ali i rezultate poslovanja.

ZAKLJUČAK

Savremeno poslovno okruženje karakteriše pojava novih rizika i sve nestabilniji uslovi poslovanja - sve zahtevniji regulatorni okvir, primena novih tehnologija i veštačke inteligencije, geopolitička nesigurnost, klimatske nepogode ali i nedostatak kompetentne radne snage u mnogim delatnostima. Menadžmentu organizacije je potreban savetnik od poverenja u donošenju poslovnih odluka u sve kraćem vremenskom roku.

„Kvalitet interne revizije predstavlja jednu od ključnih determinanti uspešnosti savremenih organizacija i sve više se posmatra kao strateški faktor, a ne samo kao tehnički ili regulatorni zahtev." (18)

Imajući u vidu prethodno navedeno, može se zaključiti da je vrlo bitno da interni revizori, između ostalog, poseduju visok stepen radne motivacije kako bi pružili kvalitetne i blagovremene usluge menadžmentu.

Organizacije počivaju na ljudima. U osnovi radne motivacije nalazi se zadovoljavanje potreba zaposlenog. Plata jeste osnovni motivacioni faktor, međutim finansijske kompenzacije zadovoljavaju samo deo potreba zaposlenih.

„Da bi ostvario i svoje socijalno-razvojne potrebe, organizacija svojim zaposlenima treba da omogući ostvarenje nematerijalnih kompenzacija, nagrada i podsticaja." (20) U literaturi i praksi se susrećemo sa podacima da ljudi napuštaju posao zbog nematerijalnih faktora, potvrđujući njihov značaj za radnu motivaciju zaposlenih.

U novembru 2022. godine, oko 4,5 miliona zaposlenih je svojevoljno napustilo posao u Sjedinjenim američkim državama. Istražujući razloge za ''veliko osipanje'' (Great Attrition), McKinsey je došao do podataka da je ''burnout'' bio vodeći razlog napuštanja firmi, kao i da su zaposleni imali potrebu za unapređenjem ''ljudskih aspekata'' na poslu (World Economic Forum, 2022).

U cilju ispitivanja uticaja nematerijalnih podsticaja na radnu motivaciju internih revizora, sprovedena je anonimna, dobrovoljna anketa na pet stručnih događaja koji su održani u Republici Srbiji, Republici Srpskoj, Republici Hrvatskoj i Republici Sloveniji, od oktobra 2024. godine do jula 2025. godine. Rezultati sprovedenog istraživanja govore u prilog da su nematerijalni faktori značajni za radnu motivaciju internih revizora. Kao najznačajniji nematerijalni motivatori, od ispitivanih deset, ocenjeni su: 1) dobri međuljudski odnosi, 2) samostalnost pri obavljanju posla, i 3) stručna edukacija i usavršavanje. Procenat ispitanika koji su navedene faktore ocenili važnim i veoma važnim za svoju radnu motivaciju iznosi preko 90%.

Prikupljeni podaci pokazuju da rodna pripadnost i obavljanje rukovodeće pozicije u funkciji interne revizije nisu uticali da izbor najznačajnijih nematerijalnih motivatora bude različit u odnosu na rezultate celog skupa. Ipak, za najmlađu grupu ispitanika utvrđena su još dva motivatora kao najznačajnija za njihovu radnu motivaciju: vrednovanje Vašeg mišljenja, i klizno radno vreme i mogućnost rada od kuće.

Udeo novih generacija u ukupnom broju internih revizora će u budućnosti rasti, zbog čega u okviru strategije upravljanja ljudskim resursima treba predvideti poseban motivacioni miks za mlade interne revizore, sa posebnim akcentom na rad sa svrhom, blagostanje i fleksibilnost radnog okvira. Kako bi odgovorili na potrebe novih generacija, Rukovodioci interne revizije treba da usavršavaju svoj mentorski pristup i ''meke veštine''.

U savremenim uslovima poslovanja, fleksibilno radno vreme i rad na daljinu, pored uključivanja u strategiju upravljanja ljudskim resursima, kao vid nematerijalnog podsticaja, treba obuhvatiti i planom otpornosti kompanije, omogućavajući u oba slučaja veću fleksibilnost i jačanje odgovora organizacije na izazove poslovanja.

Izazov koji se postavlja pred svakog Rukovodioca interne revizije jeste da sačini motivacioni miks za svakog člana multigeneracijskog tima, uz uvažavanje specifičnosti organizacije, delatnosti poslovanja i pojedinačnih motivacionih preferencija.

„Organizacije koje raspolažu efikasnom funkcijom interne revizije percipiraju se kao pouzdanije i manje rizične, što direktno utiče na njihovu reputaciju i tržišnu poziciju, pa se interna revizija pozicionira kao faktor konkurentske prednosti i dugoročne održivosti poslovanja." (18)

Prepoznaju se dva izazova u upravljanju ljudskim resursima u internoj reviziji u budućnosti – privlačenje novih kadrova, a zatim njihovo zadržavanje. Upravljanje timom internih revizora, kao delom ključnih ljudskih resursa organizacije u savremenom poslovnom okruženju, treba da bude prepoznato u strategiji na nivou organizacije, sa ciljem kontinuiranog obezbeđenja dovoljnog broja kompetentnih internih revizora.

Izgradnja pozitivnog okruženja nije nešto što je ''lepo imati'', već predstavlja imperativ za rukovodioce koji žele da obezbede dugoročnu stabilnost, rast i konkurentsku prednost svojih organizacija (Caprino, 2013).

U budućnosti, organizacije će morati da postanu mesta šireg značenja od izvršenja zadataka, koja omogućavaju razvoj pojedinca i stvaraju odnos sa zaposlenima koji uvažava njihovu celovitost kao ljudskog bića, potrebe i želje (23).

Jedan od ciljeva sprovedenog istraživanja je bio da spoji teoriju i praktična iskustva, sa svrhom unapređenja profesije interne revizije i uslova rada internih revizora. Predstavljeni rezultati i analize mogu poslužiti pri razmatranju motivacionih faktora i strategija upravljanja ljudskim resursima u internoj reviziji, uz uvažavanje činjenice da je tema radne motivacije široka i složena, sa prostorom za dalja istraživanja.

Kao zaključak se nameće da tradicionalan pristup upravljanja ljudskim resursima, pa tako i u internoj reviziji, baziran na zaradama, bonusima i pritiscima, postaje prevaziđen ustupajući mesto organizaciji u čijem središtu je razvoj zaposlenih, podržan pozitivnom organizacionom kulturom i osećajem blagostanja.

Zahvalnica

Zahvaljujem se: Udruženju internih revizora Srbije (IIA Srbija), Udruženju internih revizora iz Banja Luke, Republika Srpska, Hrvatskom institutu internih revizora (IIA Hrvatska), Slovenačkom institutu internih revizora (IIA Slovenija) i Međunarodnom udruženju ovlašćenih internih revizora u javnom sektoru (EUIAPS) na podršci u sprovođenju istraživanja i svim učesnicima u anketi.