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СОЦИОЛОГИЈА
SOCIOLOGY

PEER PRESSURE AND ACADEMIC ACHIEVEMENT AS PREDICTORS OF ADOLESCENT RISK BEHAVIORS

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Abstract

Understanding the factors associated with adolescent risk behaviors is an important research topic in Serbia. The aim of this study was to examine whether peer pressure and academic achievement predict adolescent risk behaviours such as cigarette smoking, drinking alcohol, marijuana use and unprotected sex. The data was collected from 181 (68% female) second-grade students of two secondary schools. The questionnaire for assessing peer pressure, risk behaviors, as well as socio-demographic variables was applied. Logistic regression analysis revealed that the perceived peer pressure and academic achievement both predict various types of risky behaviors among adolescents. The findings of this study can have implications for improving the prevention of risk-taking behaviors in adolescence.

Key words: risk taking, adolescents, peer influence, peer pressure, academic achievement.

VRŠŃAЧКИ ПРИТИСАК И АКАДЕМСКО ПОСТИГЊУЋЕ КАО ПРЕДИКТОРИ РИЗИЧНОГ ПОНАШАЊА АДОЛЕСЦЕНАТА

Апстракт

Разумевање фактора који су повезани са ризичним понашањима адолесцената представља важну истраживачку тему у Србији. Циљ овог рада био је испитивање да ли вршњачки притисак и академско постигнуће представљају предикторе ризичних понашања адолесцената, као што су пушење, конзумирање алкохола, конзумирање марихуане и ступање у незаштићене сексуалне односе. Подаци су прикупљени на узорку од 181 (68% женског пола) ученика другог разреда две средње школе. Примењен је упитник намењен испитивању вршњачког притиска и ризичних понашања адолесцената, као и социодемографских варијабли. Логистичка регресиона анализа показала је да опажени вршњачки притисак и академско постигнуће предвиђају поједине облике ризичних понашања адолесцената. Резултати истраживања имају импликације за унапређење превенције ризичних понашања у адолесценцији.

Кључне речи: ризиковање, адолесценти, утицај вршњака, вршњачки притисак, академско постигнуће.

INTRODUCTION

The results of the empirical research have demonstrated that adolescence is a period of a heightened propensity toward risk taking that may endanger the health and well-being of the individual and those in his or her environment (Duell et al., 2018). For this reason, various strategies have been developed to prevent adolescent risk behaviors. Numerous prevention programs have been focused on providing information to adolescents about the harmful effects of certain behaviors (Steinberg, 2008). However, scientists have found that adolescents are capable of assessing the risks of their behavior (Smith, Chein, & Steinberg, 2014). What sets adolescents apart from adults are rapid developmental changes, rebellion, need for autonomy and freedom (Luthar & Ansary, 2005) and the unique susceptibility to peer influences (Albert & Steinberg, 2011).

Epidemiological and experimental studies have indicated that adolescents are more inclined to take risks when they are in the presence of their peers than when they are alone (Gardner & Steinberg, 2005) or in the presence of the adults (Smith et al., 2015). This phenomenon known as peer effect has not been noticed among adults (Albert, Chein, & Steinberg, 2013). The presence of peers increases adolescents' propensity to engage in risk behaviors and the likelihood of supporting risky choices in hypothetical decision-making scenarios (Gardner & Steinberg, 2005).

Academic achievement has been identified as a protective factor that contributes to the positive social development of children and young people (Maguin & Loeber, 1996). Numerous empirical studies show that there is a negative correlation between school achievement and risky behavior (McEvoy & Welker, 2000; Santor, Messervey, & Kusumakar, 2000). However, given that there is generally a decline in academic motivation in adolescence (Gnambs & Hanfstingl, 2016), there is a need to explore the relationship between high school students' academic performance and risk behavior.

ADOLESCENT RISK BEHAVIORS

Risk behaviors increase the likelihood of a specific adverse outcome, and have potentially negative consequences on the person who manifests such behaviour and his or her environment (Ricijaš, Krajcer, & Bouillet, 2010). In epidemiological studies, risk taking is widely conceptualized as engaging in behaviors that may compromise the health or well-being of the individual and those in the environment (Hawley, 2011). Unlike the risk taking propensity, which is usually examined by the use of laboratory tasks that minimize contextual influences, real risk taking is usually measured by self-reported surveys. Real-world risk taking is influenced by cultural norms that increase or decrease the chances for adolescents to engage in risky activities (Duell et al., 2018).

The results of empirical research have not supported stereotypes about adolescents' irrationality. There is evidence that the logical reasoning ability of 15-year-olds is comparable to the logical reasoning ability of adults (Reyna & Farley, 2006). This means that adolescents perceive risk and their own vulnerability at the same level as adults. In addition, adolescents report a level of risk discomfort comparable to level of risk discomfort reported by adults (Steinberg, 2008). These findings suggest that risky decision making of adolescents is not caused by their lack of cognitive competencies.

The dual system model provides the insights that are important for understanding adolescents' propensity to engage in risk behaviors (Botdorf, Rosenbaum, Patrianakos, Steinberg, & Chein, 2017; Steinberg, 2008). This model postulates that adolescents' increased participation in risk behaviors is due to the imbalanced maturation of the cognitive-control system and the socio-emotional system that regulates rewards, emotions, and social cognition. Unlike logical reasoning ability, which is mainly developed by the age of 15 or 16, psychosocial capacities that enhance decision making, such as impulse control, emotional regulation, resilience to peer influence, continue to develop. Therefore, adolescents sometimes manifest poor decision-making competence, despite the fact that they are able to understand the costs and benefits of their choices (Albert & Steinberg, 2011).

In addition, adolescents are often confronted with stress resulting from the many developmental tasks that they face. Adolescents are expected to be responsible and make some important decisions, but they still have to admit that they are not equal to the adults (Toledo-Rodriguez & Sandi, 2011). Also, in order to show independence and to distance themselves from parental control and other adults, adolescents are prone to rebelliousness that manifests itself through different types of risky behavior (Luthar & Ansary, 2005). Thus, although adolescents have information about the harms of certain behaviors and cognitive decision-making maturity, they are not as capable as adults of making the right decisions about risky behavior.

PEER PRESSURE AND ACADEMIC ACHIEVEMENT AS PREDICTORS OF ADOLESCENT RISK BEHAVIORS

Social relationships are a powerful context of socialization and identity formation during adolescence. Peer groups influence social behavior in adolescence by allowing young people to explore individual interests while having a sense of belonging to a group of friends (Forko & Lotar, 2012). Although peers can encourage prosocial behaviors (Van Hoorn, Van Dijk, Meuwese, Rieffe, & Crone, 2015), for many young people, substance use, delinquency, and sexual activity may represent efforts to

conform the group norms and to demonstrate commitment and loyalty to other group members (Santor et al., 2000). It is well known that association with peers who exhibit delinquent behavior, drink alcohol or use drugs can lead to deviant behavior in adolescents (Monahan, Steinberg, & Cauffman, 2009). In addition, adolescents are at greater risk of being involved in a car accident while driving with peers (Albert et al., 2013).

Peer influence is not a unique phenomenon and it can take on many different forms. The most common type of peer influence is the modeling of attitudes or behaviors, where adolescents observe and adapt social norms from the valued group of peers. Another recognized form of influence is hostile behavior, which includes teasing, mocking, intimidation, disparagement, and even threats and physical aggression. Behavioral empowerment is also a form of peer influence, where peers reward, praise, or reinforce certain risk behaviors. Another form of influence is the creation of opportunities, which does not imply direct encouragement but the creation of an environment conducive to some forms of risk taking (Forko & Lotar, 2012).

Peer pressure can be defined as “subjective experience of feeling pressured, urged, or dared by others to do certain things” (Santor et al., 2000, p. 166). The susceptibility of young people to peer pressure depends on various factors, such as the degree of encouragement of child’s autonomy in the family, maternal support, the degree of social skills development, and the level of social popularity of their close friends (Allen, Chango, Szewedo, Schad, & Marston, 2012).

Recent research has shown that displaying risk behaviors in the presence of peers is conditioned by adolescents’ social and affective sensitivity (Steinberg, 2008). The presence of peers makes adolescents responsive to rewards, increasing the subjective value of the immediate benefits of risky choices over long-term safe alternatives. Adolescents are more willing to inhibit their impulses in neutral conditions than in situations characterized by emotional arousal. Emotional arousal can compromise or overcome an under-mature control system, leading to risk behaviors (Botdorf et al., 2016).

Although school achievement in adolescence is important for future educational success, adolescence is often associated with a trend of decreased academic motivation and success in school (Wang & Fredricks, 2014). Negative school-related experiences are a factor that contributes to risk behaviors (Hawkins, Catalano, & Miller, 1992; Petraitis, Flay, & Miller, 1995). Wang and Fredricks (2014) have found longitudinal bidirectional relations between behavioral and emotional engagement with school and adolescent delinquency and substance use. Frequent use of marijuana is associated with lower average grades, school dissatisfaction, negative attitudes toward school, and other risk behaviors in the school environment (Bergen, Martin, Roeger, & Allison, 2005).

Numerous studies have demonstrated that academic motivation is an important protective factor against engagement in problem behaviours (Wheeler, 2010). One of the mechanisms that mediates the relationship between school achievement and adolescent misbehaviors is school attachment (Hoffmann, Erickson, & Spence, 2013). The social bond theory (Hirschi, 1969) postulates that, when young people are committed to school and engaged in conventional school activities, they will less likely manifest risky behaviors. Strong attachment to school develops motivation to adopt prosocial values, norms and goals that are affirmed in the school environment. Commitment to school responsibilities has a positive impact not only on the students' behavior, but also on their future academic achievement.

METHODS

Aims of Research

According to our knowledge, the relationship between peer pressure, academic achievement, and adolescent risk behaviors has not been investigated in Serbia so far. Therefore, this research had two main objectives:

1. to explore the rates of the various types of risky behaviors of adolescents.
2. to examine the relationship between gender, school type, academic achievement and the perceptions of peer pressure, on the one hand, and adolescent risk behaviors, on the other.

Sample

Data were gathered from 181 second-grade vocational ($N = 104$, 57%) and gymnasium ($N = 77$, 43%) students. The sample included 58 (32%) male and 123 (68%) female students. Out of the total number of respondents, 56 (31%) live in the village or town, while 125 (69%) live in the city. The structure of respondents according to family completeness is as follows: 154 (85%) of respondents are from complete, while 27 (15%) of respondents come from incomplete families. In 93 (51%) of the respondents, the father has completed secondary education, while in 88 (49%) the father has higher education. When it comes to the education of mothers, 79 (44%) of respondents have secondary education, and in 102 (56%) of them the mother has higher education. Out of the total number of respondents, 73 (40%) have excellent success, 74 (41%) are very good, 9 (16%) are good, none (0%) is sufficient and 5 (3%) have poor success.

Procedure

The survey was conducted in one high school of economics and one gymnasium in Novi Sad, in May and June 2018. One of the authors of the paper, after obtaining the approval of the school management, realized the data collection using a standard paper-and-pencil procedure. Data collection was anonymous and all respondents voluntarily participated in the survey.

Instruments

Data on the sociodemographic characteristics of the respondents were collected through the use of a questionnaire that included questions about the students' gender, place of residence, type of school they attend, academic achievement, family structure, and parental education. The students' academic achievement was operationalized as the grade point average at the end of the first semester of the 2017/2018 school year.

Perceived peer pressure was measured using the scale developed by Santor et al. (2000). This instrument assumes that peer pressure is a unidimensional construct. Participants responded using a five-point Likert scale ranging from strongly disagree (1) to strongly agree (5). The reliability of the scale in this study was adequate (Cronbach's alpha coefficient was .77).

Adolescent risk behaviors were assessed using a questionnaire that contained questions about cigarette smoking, drinking alcohol, marijuana consumption and unprotected sexual intercourse. These risk behaviors were chosen because of the assumed relevance of peer pressure for them. Consistent with previous research (Cornell & Huang, 2016), the items related to adolescent risk behaviors have been dichotomized in such a way that a value of 1 indicates a particular risk behavior. This gave an insight into whether the respondents were involved in particular risk activities in the last six months.

Data Analysis

The obtained data were analyzed using IBM SPSS (version 23) software. The data analysis included descriptive statistical analysis, as well as the application of binary logistic regression.

RESULTS

Our first research question was to examine the rates of different types of adolescent risk behaviors (Figure 1). Frequency analysis showed that drinking alcohol was the most common risk behavior ($N = 160$), followed by cigarette smoking ($N = 67$), unprotected sex ($N = 17$), and marijuana use ($N = 17$).

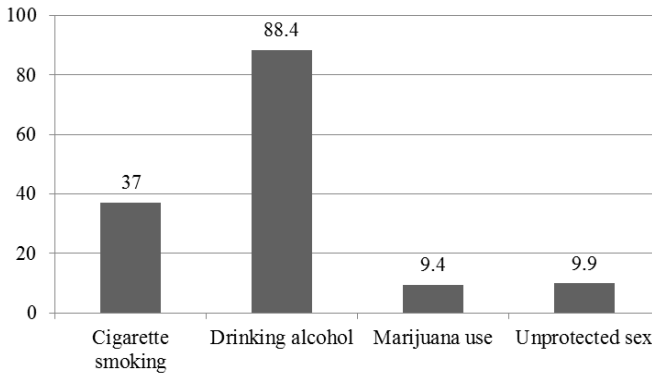


Figure 1. The percentage of adolescents engaged in risk behaviors

In the first logistic regression, the variables gender, school type, academic achievement, and perceived peer pressure were introduced as the predictors, while the criterion variable was cigarette smoking. The whole model was statistically significant, $\chi^2(4, N = 181) = 41.10, p < .001$, and the percentage of explained variance was 27.7. Based on the partial regression coefficients shown in Table 1, it can be concluded that academic achievement decreases the probability of cigarette smoking. On the other hand, the perception of peer pressure was a positive predictor of this type of risky behavior.

Table 1. Logistic regression results for cigarettes smoking

Predictors	<i>B</i>	Wald	<i>p</i>	Exp (<i>B</i>)	95% confidence intervals	
Sex	0.57	2.13	.145	1.77	0.82	3.83
Type of school	-0.64	2.34	.126	0.53	0.24	1.20
Academic achievement	-0.54	4.60	.032	0.58	0.36	0.96
Peer pressure	0.15	22.47	.000	1.16	1.09	1.23

The model that contained drinking alcohol as a criterion variable was also statistically significant, $\chi^2(4, N = 181) = 13.59, p < .01$. However, none of the analyzed predictors had a statistically significant contribution (Table 2). This result may be due to the fact that the type of school variable achieved a marginally significant effect ($p = .052$).

Table 2. Logistic regression results for drinking alcohol

Predictors	<i>B</i>	Wald	<i>p</i>	Exp (<i>B</i>)	95% confidence intervals	
Sex	0.42	0.71	.399	1.52	0.57	4.03
Type of school	-1.20	3.78	.052	0.30	0.09	1.01
Academic achievement	-0.60	1.24	.266	0.55	0.19	1.58
Peer pressure	0.03	0.64	.425	1.03	0.96	1.11

In the following binary logistic regression, marijuana consumption was introduced as a criterion variable (Table 3). This analysis indicated the overall model was significant, $\chi^2(4, N = 181) = 15.49, p < .01$, and explained a substantial amount of the variance in marijuana use. Perceived peer pressure was a significant predictor of marijuana use.

Table 3. Logistic regression results for using marijuana

Predictors	<i>B</i>	Wald	<i>p</i>	Exp (<i>B</i>)	95% confidence intervals	
Sex	-0.92	2.72	.099	0.40	0.13	1.19
Type of school	0.32	0.23	.636	1.37	.37	5.08
Academic achievement	-0.49	1.89	.169	0.61	0.31	1.23
Peer pressure	0.11	10.88	.001	1.11	1.05	1.19

When predicting unprotected sexual intercourse as a criterion variable, a statistically significant model was obtained, $\chi^2(4, N = 181) = 15.34, p < .01$, and the proportion of explained variance was 17%. As shown in Table 4, based on the negative sign of the partial regression coefficient for the sex variable, it can be concluded that adolescent girls were less prone having unprotected sex. The partial logistic regression coefficients for academic achievement and peer pressure were statistically significant. With increasing academic achievement, the probability of engaging in risk sexual behaviors decreases. On the other hand, the perception of peer pressure significantly increases the likelihood of engaging in unprotected sex.

Table 4. Logistic regression results for unprotected sex

Predictors	<i>B</i>	Wald	<i>p</i>	Exp (<i>B</i>)	95% confidence interval	
Sex	-1.49	7.20	.007	0.23	0.08	0.67
Type of school	0.39	0.36	.549	1.48	0.41	5.40
Academic achievement	-0.74	4.84	.028	0.48	0.25	0.92
Peer pressure	0.07	4.56	.033	1.07	1.01	1.14

DISCUSSION

Adolescents' risky behavior has been long recognized as a major public health concern worldwide (Duell et al., 2018). Knowing the factors that influence adolescent risk taking is an important prerequisite for creating successful prevention programs. Thus, the main objective of this research was to better understand the relationship between academic achievement, perceived peer pressure, and adolescent risk behaviors.

In line with previous studies (Marić, 2011; Spremo, Letić i Marković-Basara, 2016) this study showed that drinking alcohol is the most common risk behavior among adolescents. It is quite likely that young people consider this behavior less dangerous than unprotected sexual

intercourse or using marijuana and other psychoactive substances. Also, this result can be linked to the cultural context of Serbia which is characterized by the availability and social acceptance of alcohol. Nevertheless, it should be noted that risk behaviours are linked (Wheeler, 2010) and thus drinking alcohol can be associated with other forms of risk taking among adolescents.

It is important to consider the relationship between peer pressure and adolescent risk behaviors. In line with previous studies (Monahan et al., 2009; Santor et al., 2000), the results of this study showed that peer pressure is a significant predictor of cigarette smoking, marijuana use, and risky sexual behavior. Santor et al. (2000) have demonstrated that the perception of peer pressure contributes to alcohol, drug and cigarette consumption, as well as poorer academic achievement. Recent empirical findings indicate that the mere presence of peers increases the adolescents' need to take risks (Gardner & Steinberg, 2005). One possible explanation for this result is the relationship between peer relationships and adolescent social behavior. Peer pressure can have direct forms, such as persuasion, verbal encouragement, or teasing (Forko & Lotar, 2012). Additionally, peer pressure can be subtler in nature, such as encouraging oneself to engage in risky activities and thus conforming to peer's norms to gain social approval and avoid rejection (Kiuru, Burk, Laursen, Salmela-Aro, & Nurmi, 2010). This means that risk taking can only be associated with popularity and high social status when social norms of the peer group support such behaviors.

The results of this study demonstrated that academic achievement had effects on the probability of cigarettes smoking and engaging in risky sexual intercourses. Previous research (Wang & Fredricks, 2014) has found that disengagement from school is actually a risk factor that can lead to adolescents' involvement in problem behaviours. It is also possible that low school achievement and risky behaviour have some common causes (Hoffmann et al., 2013). Some of the factors that may be associated with poor academic performance and risk taking are poverty, negative peer influence and dysfunctional parent-child relationships.

In this study gender did not have a significant effect on the likelihood of smoking cigarettes, drinking alcohol, and marijuana use. This result appeared to be in line with some previous studies that suggest that drinking patterns are less differentiated by gender in adolescence compared to adulthood (Ahlström & Österberg, 2004) and that there are no significant gender differences regarding adolescent smoking (Piko & Balázs, 2012). Nevertheless, it was found that adolescent girls are less prone to having sexual intercourse without protection. This is consistent with previous findings that have indicated that adolescent females tend to worry more about unplanned pregnancy compared to males (Dir, Coskunpinar, & Cyders, 2014).

This research raises several new questions that may be the focus of future research. First of all, in addition to academic performance and peer pressure, other potential predictors of adolescent risk behaviors need to be examined. Also, in order to improve the external validity of research findings, it would be useful to examine the determinants of youth risky behavior on a larger sample. Finally, it should be emphasized that this study used instruments based solely on adolescents' self-assessments. In this regard, it would be desirable that future studies include alternative measures of the inclination of young people in Serbia to participate in risky behaviors.

CONCLUSION

During adolescence, peers inevitably play a significant role in a young person's life. Peer friendships give young people a lot of positive opportunities despite the negative connotations. Peer relationships are really important for healthy development and are essential for young people to grow into a healthy adult. Yet, peer relationships also have the potential to encourage risky behavior. The results of the research once again confirmed the association between peer pressure and academic achievement with adolescent risk behavior. Given the fact that peer influence (and pressure) cannot be avoided, it is important to focus preventative efforts on peer groups.

Risky behaviors have become widespread among adolescents in Serbia (see Marić, 2011). Prevention strategies that aim to provide information through lectures are not enough since they have usually failed to change youth behavior (Steinberg, 2008). Given the findings of this study, we believe that more attention should be paid to prevention programs within peer environments. Peer education is a promising prevention approach since risky behaviors may be related to young people's efforts to achieve high status in the peer group. Adolescents are more likely to hear and personalize messages, and thus change their attitudes and behaviors if they believe that the one sending the message is similar to them and faces the same concerns and pressures.

In addition to peer influence, low academic achievement is a significant risk factor. The implications of the present research are related to the prevention of adolescent risky behaviors, which includes promoting academic performance and school attachment. The results presented above suggest that low academic achievement is a significant predictor of different types of risk behaviors. On the other hand, high academic achievement and a positive attitude towards the school, as well as support from the school, parents and peers, are significant protective factors. The challenge for researchers, as well as for all those involved in the prevention and promotion of healthy outcomes for young people, is how to design programs that best target these risks and protective factors.

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ВРШЊАЧКИ ПРИТИСАК И АКАДЕМСКО ПОСТИГНУЋЕ КАО ПРЕДИКТОРИ РИЗИЧНОГ ПОНАШАЊА АДОЛЕСЦЕНАТА

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Резиме

Будући да научни докази показују да су адолесценти способни за процену ризика које носи њихово понашање, истраживачи су почели да траже алтернативна објашњења ризичних избора младих. Вршњачки односи представљају једну од детерминанти социјалног понашања адолесцената. Адолесценти не само да желе да се друже са вршњацима сличних интересовања него вршњачки односи представљају утицајан агенс социјализације. Међутим, вршњаци могу имати и негативан утицај на ставове, одлуке и понашање адолесцената. За неке младе људе, употреба психоактивних супстанци, делинквенција и сексуална активност могу представљати напоре да се ускладе са нормама групе и да демонстрирају посвећеност и лојалност другим члановима групе. Претходна истраживања идентификовала су негативна школска искуства као фактор који повећава вероватноћу испољавања ризичних понашања. У том смислу, подстицање академског постигнућа је полазна основа бројних превентивних програма. Имајући у виду да у адолесценцији долази до смањења академске мотивације, постоји потреба за истраживањем односа академске успешности и ризичног понашања средњошколца.

Циљ овог рада био је испитивање односа вршњачког притиска, академског постигнућа и ризичних понашања адолесцената. Истраживање је спроведено на узорку од 181 ученика (68% женског пола) другог разреда средњих школа. Подаци су прикупљени применом упитника намењеног испитивању вршњачког притиска и ризичних понашања адолесцената, као и социодемографских варијабли. Академско постигнуће је операционализовано као просечна процена на крају првог полугодишта другог разреда. Добијени резултати показују да је конзумирање алкохола најприсутнији облик ризичног понашања адолесцената. Логистичка регресиона анализа је показала да вршњачки притисак и академско постигнуће оставарују ефекте на вероватноћу испољавања појединих видова ризичног понашања адолесцената. Резултати спроведеног истраживања могу имати импликације за унапређење програма превенције ризичних понашања у адолесценцији.

THE SOCIAL ORIGIN OF THE STUDENTS AND THEIR CHOICE OF STUDY PROGRAMS AT THE FACULTIES OF THE UNIVERSITY OF NIŠ^a

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Abstract

Based on the tenets of the theory of cultural capital (P. Bourdieu) and the results of studies on the social dimension of education, the paper analyzes the connection between the social origin and educational orientation of the student population of the University of Niš. It also focuses on family socio-economic status and cultural-educational status as socially differentiated factors of educational orientation (choice of program of study).

The paper presents the results of the study carried out from April until June 2019. The sample included 374 students from 13 faculties of the University of Niš. A comparative analysis of the social origin of the students (operationalized through the educational and socio-professional status of their parents and the financial status of their families) represented the starting point for the study of the social determination of their educational orientation. The findings indicate that children of agricultural workers and farm laborers more often choose the Faculty of Agriculture, Faculty of Pedagogy and Faculty of Economics, while children of business professionals and professionals with a non-business background more often choose the Faculty of Science and Mathematics, Faculty of Arts and the Faculty of Law, compared to the students with origins from other socio-professional groups. Since the research has confirmed the existence of social differentiation in educational orientation, it is necessary to design and realize adequate educational policy measures to overcome social inequality in education.

Key words: social origin, educational capital, students, university education, social inequality in education.

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СОЦИЈАЛНО ПОРЕКЛО СТУДЕНТСКЕ ОМЛАДИНЕ И ИЗБОР СТУДИЈСКИХ ПРОГРАМА ФАКУЛТЕТА УНИВЕРЗИТЕТА У НИШУ

Апстракт

Полазећи од основних поставки теорије културног капитала (П. Бурдије), као и резултата бројних социолошких истраживања социјалне димензије образовања, у раду се указује на везу између социјалног порекла и образовних оријентација студентске омладине. У фокусу рада су друштвено-економски положај и културно-образовни статус породице, као социјално диференцирајући чиниоци образовних оријентација студената (избор студијских програма).

Рад се темељи на резултатима емпиријског истраживања спроведеног у периоду април–јун 2019. на узорку од 374 студента 13 факултета Универзитета у Нишу. Резултати истраживања омогућавају компаративну анализу специфичности социјалног порекла студената појединих факултета (операционализованог преко образовног и социопрофесионалног статуса родитеља и материјалног статуса породице), тако да представљају полазиште за разматрање проблема социјалне детерминисаности избора студија. Емпиријски налази указују на то да деца пољопривредника и сељака-радника у већој мери бирају Пољопривредни факултет, Педагошки факултет и Економски факултет, док су деца стручњака у привреди и стручњака ван привреде више заступљена на Природно-математичком факултету, Уметничком факултету и Правном факултету у односу на студенте пореклом из других социопрофесионалних група. С обзиром на то да је истраживање потврдило постојање социјалне диференцираности избора факултета, ауторке указују на неопходност конципирања и спровођења адекватних мера образовне политике ради превладавања постојећих социјалних неједнакости у образовању.

Кључне речи: социјално порекло, студентска омладина, факултет, Универзитет у Нишу, социјалне неједнакости у образовању.

INTRODUCTION

That education supports the development of society, and accompanies socio-economic progress and the expansion of scientific-technological knowledge, is becoming an increasingly more prevalent opinion. Education is no longer understood only as a process of acquiring knowledge in order to adapt to the existing reality, but as a process through which people realize their potential based on their various experiences. In a time of transition, economic crisis, and intense social upheaval, the social dynamics and economic status in the Serbian society do not sufficiently promote the level of education of individual citizens (Mihailović et al. 2004; Koković, 2009; Tomanović et al., 2012; Mojić, 2013; Tomanović and Stanojević, 2015). S. Miladinović points to the weakened role of education as a social structuring factor, even though it has, on the other hand, contributed to the deepening of social stratification and the increase in social inequality. He states that, based on the findings on vertical mobility in our country, it is not necessary to prove that Serbian society has a closed structure of vertical mobility. Education, especially higher education, has proven to be a channel which

closes off social structure, favoring children whose parents have a higher social standing and educational status. In that respect, education should be considered an exceptionally significant channel of social promotion, but at the same time a very significant mechanism of preserving class inequality. As a channel, education is not equally used by all classes and social strata, which has been noted in some of the earliest studies on the issue (V. Milić, 1960), and on vertical mobility in our country (for more details see: Miladinović, 2007, p. 88; 2014, p. 204). In addition, the spreading of elite education (both state and private-run) is becoming more and more socially reserved, so that certain forms of education are less available to certain social strata (Lynch and O'riordan, 1998; Marks, 2005; Marković Krstić and Milošević Radulović, 2016). Some of its forms are being increasingly more commercialized and thus maintain the social hierarchy and strengthen social inequality in its most intense form – educational inequality.

The emergent forms and effects of inequality in contemporary education are more often prone to change and have more significant social consequences. Social change in post-social societies points out that the achievements of young people and their future social status are conditioned by their starting positions in life, that is, their social origin. In an attempt to realize their desired social promotion, young people most frequently rely on family resources, that is, on the opportunities or limitations of their social class (Ilišin, 2008). Social differences regarding the level of education do exist, especially when it comes to the prevalence of certain social groups in higher education. In that sense, more privileged groups which do not have a working-class background most often attend the Faculty of Philosophy, Faculty of Law and other related faculties, while groups with a working-class background most often attend the Faculty of Technology and Faculty of Science and Mathematics (Flere, 1976). P. Georgievski's (Георгиевски, 1972) initial hypothesis is that social origin has a significant impact on the choice of high school. After elementary school, students whose parents are manual laborers mostly opt for schools closest to the social status of their parents – schools for qualified workers. On the other hand, students from groups with more privileged origins (whose parents are highly educated or are managers) as a rule choose schools which not only lead to higher education, but are also the key to social and business roles and positions – technical schools, and especially grammar schools. Students with a working-class background, as a rule, do not intend to, or are prevented from furthering their education, while students without a working-class background, especially those belonging to highly educated and management-oriented groups are usually focused on furthering their education (Георгиевски, 1972). Both Ž. Pavić and K. Vukelić (2009) have indicated the existence of social differentiation in educational orientation, which points to educational inequality, that is, a suspension of the principle of equality of opportunity in education. The choice of which faculty to attend is tied to the level of education of the students' parents,

and this influence is mainly realized through the previously made choice of high school (i.e. grammar school). Therefore, irrespective of just how strong an influence socio-economic development has had on the changes in social structure, the effect of differences in terms of social stratification in the education system have not been overcome. The relations in which members of a particular social stratum to a great extent tend to reproduce themselves have been maintained (Ivanović, 2006, p. 50). Research into education inequality and the social origin¹ of young people as the determinants for their choice of school/university and their academic success, both in our country and the world, indicates that, even though formally equal conditions for enrollment and further achievements in any department/program of study do exist, a division based on the social origin of students can in a certain sense still be found (Katsillis and Rubinson, 1990; Lynch and O'riordan, 1998; Bowles and Gintis, 2002; Mojić, 2012; Marković Krstić, 2014). One of the elements of social status – the parents' level of education – is a significant determinant in the decision-making process when it comes to continued education (Džuverović, 1991; Gerber, 2000; Pavić, Vukelić, 2009). We could say that candidates for enrollment in university are already, based on their social origin and their parents' level of education, a highly select group. In addition, within such a group, there is a further selection based on the members' enrollment in a particular university/community college, which could lead to homogenization (Berković, 1990; Marković Krstić, 2014). The parents' social status separates young people into those who can choose and those who cannot, thus influencing their choice of high school/university. In effect, it influences their decision-making process and how they evaluate their possibilities – both job-related and academic ones. That is why the theoretical and empirical considerations of problems of social inequality in education indicate the necessity of equality of opportunity in education, and of ensuring a quality education for everyone.

There are questions which refer to the role of education in the contemporary world we live in, primarily those which refer to how education helps an individual prepare for the job market, and for achieving significant results in a particular activity. There are also questions of how education helps in discovering new forms of behavior, new activities, initiatives, and in the selection of cultural and life orientations. As a result, today, the

¹ The indicators of the social origin of young people include: their parents' level of education (degree), their profession (the professional role that they perform), their economic status (the amount of material means they have at their disposal), residential status (place of residence), their parents' social power (their ability to actually take part in the decision making process) and their social reputation (respect or honor due to them based on their social roles) (Popović et al. 1977, 1991). In this study, the social origin of the students is seen through three indicators: the parents' educational level, the profession/socio-professional status of the mother and father, and the economic status of the family (the overall monthly income of the family).

dependence of lifestyle on one's level of education and the various forms of practice which help an individual find their place in a shifting reality are getting more attention than the influence of education on the processes of structuring society (Sorokina, 2004).

The influence that social structure has on the lifestyle of an individual, and especially on the processes of socialization and education, can be studied from a variety of theoretical perspectives (functionalist, radical, educational capital, cultural deprivation, positional, interactional and Marxist). Social inequality in education, and more specifically the socially differentiated factors which influence the educational possibilities of the individual, are increasingly more often the subject of study in social sciences (Milić, 1960; Георгиевски, 1972; Flere, 1976; Katsillis and Rubinson 1990; Džuverović, 1991; Lynch and O'riordan, 1998; Gerber, 2000; Bowles and Gintis, 2002; Archer, Hutchings and Ross, 2003; Marks, 2005; Ilišin, 2008; Pavić and Vukelić, 2009; Mojić, 2012; Marković Krstić, 2014; Miladinović, 2007, 2014; Xu and Hampden-Thompson, 2012; Siraj and Mayo, 2014; Jæger and Karlson, 2018).

In this paper we rely on the basic tenets of the theory of cultural and educational capital, which provide the original account of the role of education in society, in particular of the social mechanisms which are active within the educational system and which enable the reproduction of social inequality through education (Bourdieu and Passeron, 1977). Based on the empirical research done in the field of higher education, Bourdieu and Passeron indicate that "educational barriers" are not only of a social and economic nature. If that were the case, then the few students from the lower social strata who attend higher education institutions would be equated with students who originate from higher (more privileged) social classes. The authors point out that social origin determines the success of the students and their choice of specialized field of study, and in order to better understand this phenomenon it is necessary to introduce the concept of "educational privilege" which they later refer to as "educational capital". Thus, in addition to social and economic privileges, there is also educational capital, as well as certain "attitudes" and types of "behavior" towards school and culture which differ among different social groups, and which are transferred from one generation to another (Haralambos and Holborn, 2002, p. 837-838). Educational capital consists of heuristic and ideological elements. Namely, children from more privileged classes come to school equipped with elements of 'free education' which are made up of educational resources (knowledge and an awareness of cultural creativity). They can directly be applied in school, even though their content does not include subjects and material taught in school. This provides individuals with a general predisposition for learning, and represents a kind of practice which is acquired outside of school, but has a considerable effect on academic success. Possessing the ability to interpret and understand ideational and cultural products is not the result of education but a permanent

communication with these products. Various social groups have different experiences and opportunities in life, adopt various values and types of behavior. In other words, their respective habitus differ. The habitus of certain social groups, meaning their way of life, system of values, their tendencies and expectations, influence their future activities. Individuals react to certain events, many of which are new to them, in accordance with the behavior which they consider 'rational' and the values which they have already adopted as part of their living circumstances (family, class, subculture). Bourdieu points out the importance of cultural and educational capital which is built into the social position of individuals and groups through educational institutions, in which selection is made during their entire education process, providing legitimacy to social inequality. He explains the continued elimination of the members of the lower classes from higher education due to the influence of various cultural capital that every family transfers as its 'ethos' (internalized system of values), and which depends on the parents' cultural and educational level, their status and place of residence. This affects access to education and choice of school (a high school or a vocational school). In that way the 'class ethos' determines the attitude towards education and the understanding of the future regarding education (for more detail, see: Bourdieu, 1994, 2004).

Children from privileged social classes consider university education a natural continuation of their education, just like children from non-privileged social classes consider it natural to attend elementary school. However, for children from non-privileged social classes (such as children of agricultural workers and industrial workers) higher education represents a conscious choice made after a prolonged period of overcoming challenges and difficulties, and is experienced as an instance of individual success. Class differences are a significant factor in the increase in the educational opportunities of privileged children on the one hand, and on the other, an essential and invisible barrier for the non-privileged. Since they feel that the educational content is familiar to them, which is the characteristic of students from privileged families, they do not apply themselves as much during their education due to a sense of security. This perceived security enables the privileged to choose a program of study based on their personal desires and abilities. They choose either new or uncommon fields of specialized study, "aristocratic" studies, and not those which lead to direct employment. Thus, it is possible for them to have an occupation with a high social status (Marković Krstić and Milošević Radulović, 2016, p. 34–43).

The findings of J. Xu and G. Hampden-Thompson (2012) indicate that the cultural resources of a family can have various effects in different regimes and that the model of cultural reproduction dominates liberal regimes. In addition, they point out that there is a connection between cultural capital and educational outcome, that is, that cultural capital mediates between the parents' socio-economic status and the academic success of their children. Significant findings were also obtained by L.

Archer, M. Hutchings and A. Ross (2003). The authors indicate a lower prevalence of children from working-class backgrounds in higher education, irrespective of the fact that recent decades have seen increased enrollment in higher education, and have chosen to study the underlying factors – various types of access to information, an evaluation of higher education, material costs, a tendency towards furthering one’s education, as well as gender and ethnic origin.

The connection between the social origin of students and their choice of the level of education is an important subject of study and a complex issue which requires an adequate response (both from the social sciences and social practice). As a result, the study of the basic determinants of the social and financial conditions of the student population is of considerable importance, due to the extent to which they influence the students’ educational orientation, and the (non)existence of social inequality in education.

The basic research question is the following one – is there a connection between social origin and educational orientation among the students attending the University of Niš. Our initial assumption was that there is a connection between the social origin of the students (viewed through their parents’ educational, socio-professional status and their family’s material status) and the students’ choice of program of study. This paper presents the results of an empirical study titled “The social origin of the student population, success in education and choice of university program of study” realized from April to June 2019, which included 13 faculties of the University of Niš and a sample of 374 students.

THE METHOD

The subject matter of the research is the connection between the social origin of students and their choice of program of study at the various faculties of the University of Niš. Social origin was established based on the following indicators: the parents’ level of education (the educational background of their mothers and fathers), the parents’ socio-professional status (their occupations, their fathers’ and mothers’ jobs) and the economic status of the families (the overall monthly income of the family).

In order to determine the connection between social origin and educational orientation, three groups of tasks were set. *The first group of tasks* determined: 1) the parents’ educational status (their level of education); 2) the parents’ socio-professional status (their occupation, their current jobs); and 3) the economic status of the students’ families (their overall monthly income). *The second group of tasks* focused on the influence of the aforementioned indicators of social origin on the choice of program of study. *The third group of tasks* focused on the comparative analysis and

interpretation of the research results which refer to the differences between students attending certain faculties.

Beginning with the basic assumptions of the theory of cultural capital and the results of previous studies, the hypothesis was that the students' social origin influences their choice of program of study. The studied population consisted of undergraduate students enrolled in 13 programs of study at the various faculties of the University of Niš (the Faculty of Medicine, Faculty of Arts, Faculty of Science and Mathematics, Faculty of Economics, Faculty of Occupational Safety, Faculty of Sport and Physical Education, Faculty of Law, Faculty of Pedagogy, Faculty of Mechanical Engineering, Faculty of Electronic Engineering, Faculty of Civil Engineering and Architecture, Faculty of Agriculture and the Faculty of Philosophy). The students of the University of Niš represent an important research population since their territorial origin is very diverse. They come from the villages and towns of South-East Serbia, which are currently eclipsed by a process of depopulation and the aging of the population, and their choices regarding education could in part be an indicator of the possibilities for development of this devastated area of the Republic of Serbia. Despite the very favorable geo-political position and wealth of natural resources, South-East Serbia is characterized by a very high rate of unemployment, a low standard of living, as well as the aforementioned depopulation and the aging of the population as a result of constant emigration and the decreasing number of young people living in the area. Most of the municipalities lining the borders of South-East Serbia have for decades belonged to the group of the poorest municipalities in Serbia (Report on the regional development of Serbia, 2013). "The processes of intense post-war migration from the country to the cities, from agricultural work to industrial work, as well as the effects of senilization and depopulation of the rural population in South-East Serbia have left this region a devastated area, where long-term economic development will not easily be secured, a weak and vulnerable area in terms of security, especially in the municipalities located along the border regions" (Mitrović, 2012, p. 12, authors' translation). Poverty, unemployment, economic uncertainty, couples deciding to get married increasingly later in life and an increasingly smaller number of children being born have become the basic characteristics of this area. "That is why one of the basic tasks for future policy of regional development should be quicker solutions for economic and developmental problems. [...] Through economic development it is possible to increase the employment rate of the workforce and improve the living standard of the locals which would render the region more appealing for people to live in, and this would end the basic reasons for immigration" (Božić and Golubović, 2012, p. 51, 54, authors' translation).

The sample includes all the faculties of the University of Niš². Students of all years of study were randomly selected. The total number of students is 374 (36.4% males and 63.6% females). The percentage of students from each of the faculties is the following: the Faculty of Medicine (8,3%), Faculty of Arts (7%), Faculty of Science and Mathematics (8,8%), Faculty of Economics (7,5%), Faculty of Occupational Safety (7,5%), Faculty of Sport and Physical Education (4,8%), Faculty of Law (8%), Faculty of Pedagogy (8%), Faculty of Mechanical Engineering (8%), Faculty of Electronic Engineering (8%), Faculty of Civil Engineering and Architecture (8%), Faculty of Agriculture (8%) and the Faculty of Philosophy (8%). The data were accumulated using a survey questionnaire from April to June 2019.

RESEARCH RESULTS AND DISCUSSION

Unequal resources (social, economic, cultural) determined by social origin provide different opportunities for the student population during their education. In that sense, the socio-economic and cultural elements of family life can be studied as a form of social, economic and cultural capital. Research indicates that the concept of social origin can be used to understand the differences between the members of various socio-professional groups (strata) when choosing a program of study.

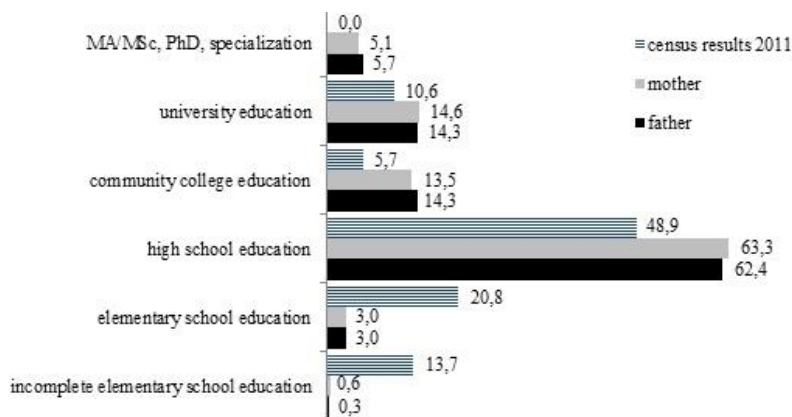
The connection between the students' social origin and their choice of program of study was viewed through three levels of analysis which mutually intertwine and complement one another: 1) the social origin of the students of the University of Niš (their parents' level of education, their occupational status, and the economic status of the students' families); 2) the connection between the aforementioned indicators of social origin and the students' choice of study program; and 3) a comparative analysis of the differences among the students of the University of Niš in terms of their social origin.

In the paper, we began with the assumption that unequal resources (social, economic, cultural and educational), determined by social origin, offer different possibilities in terms of educational orientation. The concept of social origin is suitable for the study of the basic features of the social structure of the student population. It is also a helpful means of understanding the differences between members of various socio-professional groups (strata) when it comes to selecting a program of study offered by some of the faculties of the University of Niš.

In the context of the study of the social origin of the students and their choice of program of study, it was necessary to take into consideration

² Initially, the plan had been to include all the faculties of the University of Niš in the study (14), but due to the incomplete data that we received from the Faculty of Technology, the research results include data compiled from 13 faculties.

the role of the parents' educational status in these choices. The theory of cultural capital and family educational resources explain the importance of social origin for educational orientation and educational success. Thus, this research focuses on the educational status of the students' families, as well as on the connection between the educational status of the families and the students' choice of program of study. The research results which refer to the first dimension of social origin – the educational status of the students' parents (graph 1) indicate the dominant presence of parents with a high school education (62,4% of the fathers and 63,3% of the mothers).



Graph 1. *The level of education of the fathers and mothers of the students of the University of Niš*

(Source: The educational structure of the population of the Republic of Serbia, SORS, 2011)

The second most prevalent level of education of the students' fathers and mothers is a university education, then a community college education, and finally a postgraduate degree – master's degree, doctoral degree, specialization³.

Some findings are of particular importance for the initial hypothesis of the research. Compared to an elementary school education, a higher education is almost five times more frequent among the students' parents, as is community college education. If we were to compare the prevalence of parents with a lower level of education (an incomplete elementary school education or elementary school education) and a higher level of education (community college education, university education, graduate studies) we can note more significant differences. It was determined that 3,3% of the students' fathers and 3,6% of the mothers have a lower level of education,

³ In Volume 3, Level of education, literacy and computer literacy, SORS (2013), no data were provided for postgraduate studies – master's degree, doctoral degree, specialization, while the category 'unavailable' does exist, with a recorded value of 0,40, p. 18.

while 34,3% of the students' fathers and 33,2% of the mothers have a higher (high) level of education. Thus, higher levels of education are ten times (in the case of the fathers) and nine times (in the case of the mothers) more frequent among the students' parents. If the parents' levels of education were to be compared to the level of education of the population of Serbia over the age of 15 (SORS, 2013, p. 18), we could note significant differences: a smaller percentage of parents without an education and with an incomplete elementary education (0,5:13,7), or an elementary education (3,0:20,8), and a significantly greater percentage of parents with a high school (62,9:48,9), high (13,9:5,7) and higher education (14,5:10,6).

One of the aims of the research was to determine if there were any significant differences between students attending certain programs of study at the University of Niš in terms of their parents' level of education (table 1). The assumption that the parents' educational status leads to inequality in education is of a quantitative, but also qualitative character (choice of program of study). It was evaluated empirically, and the findings indicate the existence of a connection between the parents' level of education and the students' choice of program of study.

The research findings confirm the hypothesis that significant differences exist among the students based on the connection between their fathers' level of education and the students' educational orientation. By calculating χ^2 and the contingency coefficient (after the data regarding level of education was collapsed into three categories: 1) no education, an incomplete elementary education, and an elementary education, 2) high school education and grammar school education, and 3) college education, university degree, master's degree and doctoral degree), a statistically significant connection among these variables was confirmed (Pearson Chi-Square=47,63; df=24; sig.=0,00; Contingency Coefficient=0,34; sig.=0,00). When we compare this choice to the level of education of the students' fathers, we get a characteristic image which indicates the prevalence of students whose fathers have a high school education (four years of study) and differences in terms of the students' educational orientation. Students whose fathers have an incomplete elementary education or who only finished elementary school are enrolled to a much smaller extent at the Faculty of Pedagogy, Faculty of Agriculture, Faculty of Occupational Safety, Faculty of Mechanical Engineering, and the Faculty of Electronic Engineering. Students whose fathers have a community college education most frequently attend the Faculty of Science and Mathematics, Faculty of Sport and Physical Education and the Faculty of Law (13,2% each), while students whose fathers have a university education mostly attend the Faculty of Electronic Engineering (20,8%) and the Faculty of Medicine (15,1%). Students whose fathers have a master's degree mostly attend the Faculty of Civil Engineering and Architecture (25,0%) and the Faculty of Arts (15,0%), and those whose fathers have a doctoral degree mostly attend the Faculty of Electronic Engineering (100%).

Table 1. *The level of education of the students' fathers and mothers and their choice of university program of study*

Faculty	The type of school completed by the students' father/mother													
	Incomplete elementary school education		Elementary school education		Three and four-year vocational high school		Grammar school		Community college and university		MA/MSc and PhD		Total	
	F	M	F	M	F	M	F	M	F	M	F	M	F	M
Medicine	-	-	-	1	16	18	-	-	12	11	2	1	30	31
Arts	-	-	-	-	13	11	2	1	8	9	3	5	26	26
Science and Mathematics	-	-	-	1	20	20	-	5	11	6	2	1	33	33
Economics	-	-	-	9,1	9,3	9,7	-	17,9	10,4	5,8	9,5	5,3	8,9	8,9
Occupational Safety	-	-	-	3	21	15	-	1	5	9	2	-	28	28
Sport and Physical Education	-	-	-	27,3	9,8	7,2	-	3,6	4,7	8,7	9,5	-	7,6	7,5
Law	-	-	-	1	17	14	-	3	9	7	-	1	27	26
Pedagogy	-	-	-	9,1	9,1	7,9	6,8	-	10,7	8,5	6,7	-	5,3	7,3
Mechanical Engineering	-	-	-	1	6	7	3	3	9	7	-	-	18	18
Electronic Engineering	-	-	-	9,1	2,8	3,4	18,8	10,7	8,5	6,7	-	-	4,9	4,9
Civil Engineering and Architecture	-	-	-	1	13	14	3	3	12	11	1	2	30	30
Agriculture	-	-	-	9,1	6,0	6,8	18,8	10,7	11,3	10,6	4,8	10,5	8,1	8,1
Philosophy	-	-	-	4	2	22	17	1	2	1	9	2	30	30
Total	-	-	-	36,4	18,2	10,2	8,2	6,2	7,1	0,9	8,7	9,5	-	8,1
	-	-	-	1	1	17	18	2	3	9	8	-	29	30
	-	-	-	9,1	9,1	7,9	8,7	12,5	10,7	8,5	7,7	-	7,8	8,1
	1	1	1	-	9	14	2	2	15	9	2	4	30	30
	100	50	9,1	-	4,2	6,8	12,5	7,1	14,2	8,7	9,5	21,1	8,1	8,1
	-	-	-	-	17	17	2	3	5	5	5	4	29	29
	-	-	-	-	7,9	8,2	12,5	10,7	4,7	4,8	23,8	21,1	7,8	7,8
	-	1	3	1	23	24	-	1	4	3	-	-	30	30
	-	50	27,3	9,1	10,7	11,6	-	3,6	3,8	2,9	-	-	8,1	8,1
	-	-	-	-	21	18	1	1	6	10	2	1	30	30
	-	-	-	-	9,8	8,7	6,2	3,6	5,7	9,6	9,5	5,3	8,1	8,1
	1	2	11	11	215	207	16	28	106	104	21	19	370	371
	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Once the educational level of the students' mothers is analyzed, there is a noticeable dominant presence of mothers with a vocational high school education (4 years), but also differences in terms of the students' educational orientation. Young people whose mothers have an incomplete elementary education or only have an elementary school education mostly study at the Faculty of Economics, Faculty of Pedagogy, Faculty of Agriculture, Faculty of Mechanical Engineering, Faculty of Occupational Safety, Faculty of Medicine, Faculty of Electronic Engineering, Faculty of Sport and Physical Education, and the Faculty of Science and Mathematics. On the other hand, students whose mothers have a community college education are mostly students of the Faculty of Pedagogy (16%) and Faculty of Philosophy (14%), while students whose mothers have a university education mostly attend the Faculty of Law (16,7%), Faculty of Economics (13%), Faculty of Mechanical Engineering (13%) and the Faculty of Medicine (11,1%). When it comes to a postgraduate education, students whose mothers have a master's degree more often attend the Faculty of Arts (35,7%), Faculty of Electronic Engineering (28,6%) and the Faculty of Civil Engineering and Architecture

(14,3%), while students whose mothers have a doctoral degree study are more often enrolled in the Faculty of Civil Engineering and Architecture (40%), Faculty of Medicine, Faculty of Occupational Safety, and the Faculty of Law (20% each).

Thus, children whose parents have a lower level of education (an incomplete elementary education and elementary education) mostly choose the Faculty of Pedagogy, Faculty of Agriculture and Faculty of Mechanical Engineering. In the case of the Faculty of Pedagogy, these results are not surprising, considering that doctors and teachers are highly regarded in rural areas, and that research results indicate (Ivković, 2004, p. 211-220) that rural youth whose parents have a lower level of education and who originate from families with a more moderate financial background more frequently opt for the profession of a teacher. The choice of these three faculties in part can be explained by lower material costs, higher enrollment rates, shorter duration of the program of study, but also the desire to achieve an educational status higher than that of their parents. Students whose parents have a higher education more frequently attend the Faculty of Medicine; students whose fathers have a higher education attend the Faculty of Electronic Engineering; and students whose mothers have a high education attend the Faculty of Law and Faculty of Economics. This could be explained by the effects of the cultural and educational capital of the family, as well as parental expectations that higher education would help their children preserve their social positions and their acquired social reputation. Children whose parents have a master's or doctoral degree mostly attend the Faculty of Civil Engineering and Architecture, Faculty of Art, and the Faculty of Electronic Engineering, which is in accordance with the tenets of the theory of cultural and educational capital, i.e. their way of life, personal desires and abilities.

The second dimension of the students' social origin was viewed through the analysis of their parents' socio-professional status⁴, that is, their parents' occupations (graph 2).

⁴ The classification was devised in accordance with the social stratification proposed by S. Cvejić (Cvejić, 2000, p. 293–306), with certain necessary adaptations so that certain occupations provided for the mothers and fathers could be incorporated into the existing categories. The modified and extended social stratification includes the following: 1) high-ranking leadership positions (high-ranking and mid-ranking politicians, high-ranking managers and high-ranking entrepreneurs), 2) low-ranking leadership positions (mid-ranking politicians, mid and low-ranking managers and mid-ranking entrepreneurs); 3) mid-level business owners (smaller entrepreneurs and self-employed individuals); 4) mid-ranking professionals (professionals and low-level managers, bosses); 5) transitional positions (foremen, clerks and technicians); 6) upper lower level positions (highly skilled workers, agricultural workers who work their own land); 7) lower level positions (skilled workers, semi-skilled workers, and non-skilled workers, agricultural workers who work other people's land), 8) security service workers, 9) others. The category of *other* mostly refers to the unemployed, pensioners and housewives. Since it is not possible to determine their socio-professional classification, this category was excluded from further analysis.



Graph 2. *The socio-professional status of the students' parents*

The analysis of the research results indicates a social differentiation of the student population included in the study, but also a certain characteristic distribution of their parents' generation based on their socio-professional groups (strata). The greatest prevalence is that of students whose fathers are *clerks*⁵, then students whose fathers are *miners, industrial workers and construction workers*. The distribution of the students' mothers based on socio-professional groups (strata) differs significantly from the distribution of their fathers. The greatest prevalence is that of students whose mothers are *clerks*, and to a lesser extent we find students whose mothers are *traffic control operators, retail sales workers and service industry workers*. When the prevalence of the students' parents is compared to the prevalence of certain professions in the overall population of Serbia⁶, we can note a significantly smaller prevalence of farmers (5,5:11,8), and a greater prevalence of parents who are clerks (21,4:7,3) and professionals (15,6:14,8).

When we compare the socio-professional structure of the students' parents, we can note significant differences among certain socio-professional groups, especially among traffic control operators, retail sales workers and service industry workers (twice as many of the mothers perform these jobs than do the fathers – 20,3:10,1), followed by miners, industrial workers and construction workers (twice as many of the fathers perform these jobs – 16,8:8,1) and professionals with a non-business

⁵ Because of the overlap between the variables of socio-professional status and university education, it was necessary to collapse the differentiated scale of parental occupation so that this socio-professional group would also include the occupations of nurse and medical technician.

⁶ A more detailed comparison is not possible due to the more detailed classification of occupations in the Census of 2011 (SORS, 2014, p. 15).

background (where we find almost twice as many of the mothers – 13,6:7,6). These differences confirm that a traditional division between professions into “male” and “female” still exists, and that mothers are more often employed in the service industry than the fathers, and that the fathers are more often industrial or construction workers. There is a greater prevalence of mothers among professionals with a non-business background, which can be explained by the fact that this socio-professional group includes teachers, elementary and high school teachers, which are traditionally more often women. Namely, the research results indicate that the profession of a teacher, especially of the elementary school teacher, has become engulfed by a strong feminization (Ivković, 2004, p. 214). Even though the fathers and mothers were predominantly not state and political leaders, there were still twice as many fathers in those professions than mothers (2,2:1,2). There are also four many times as many fathers in managerial positions (4,1:1,2), which indicates that the traditional pattern of men more often occupying managerial positions and more significant positions in society has not been overcome, and where the role of the women/mothers is more often tied to the family.

In the study of the connection between the socio-professional status of the students' parents and their educational orientation, the hypothesis was that students tend to choose those programs of study which are closest to the social status of their parents, while exhibiting pronounced aspirations for moving up on the social ladder (Marković Krstić, 2014). This tendency of movement towards higher social positions can be realized through a higher level of education and employment, in accordance with the acquired level of knowledge, and through jobs which provide a better socioeconomic status than that of their parents (both in terms of income and reputation). Thus, we studied the connection between two variables, the first an independent one – the socio-professional (strata) status of the parents (the father), and the other a dependent one – the choice of a particular program of study (table 2).

The research results presented in Table 2 indicate that there are students originating from various socio-professional groups attending the selected faculties. Children of agricultural workers more often study at the Faculty of Agriculture than at other faculties (26,3%) and at the Faculty of Law (15,8%), while the children of farm laborers more often study at the Faculty of Agriculture (35,7%) and the Faculty of Sport and Physical Education (14,3%). Students whose fathers are craftsmen predominantly attend the Faculty of Pedagogy (16,7%), Faculty of Agriculture, and the Faculty of Economics (13,9% each), while the children of entrepreneurs attend the Faculty of Economics (13,2%), Faculty of Science and Mathematics, Faculty of Agriculture, and the Faculty of Civil Engineering and Architecture (11,3% each). The children of miners, industry workers and construction workers mostly attend the Faculty of Philosophy (19,4%), and Faculty of Occupational Safety (16,1%), while the children of traffic control operators, retail sales workers and service industry workers mostly attend the

Table 2. *Socio-professional status and choice of program of study*

Faculty	Socio-professional status (the father's occupation ⁷) of the students										Total	
	Agricultural worker	Farm laborer	Craftsman	Entrepreneur	Miner, industry or construction worker	Traffic control operator, retail sales worker, service industry worker	Clerk	Business professional	Professional with a non-business background	Business manager		State and political leader
Medicine	2	0	3	3	3	3	10	2	2	0	2	30
	10,5		8,3	5,7	4,8	8,1	13,2	10,0	7,1	0	25,0	8,2
Arts	1	1	3	3	2	1	6	3	4	1	1	26
	5,3	7,1	8,3	5,7	3,2	2,7	7,9	15,0	14,3	6,7	12,5	7,1
Science and Mathematics	1	1	2	6	7	4	5	4	3	0	0	33
	5,3	7,1	5,6	11,3	11,3	10,8	6,6	20,0	10,7	0	0	9,0
Economics	2	1	5	7	3	3	4	1	1	0	0	27
	10,5	7,1	13,9	13,2	4,8	8,1	5,3	5,0	3,6	0	0	7,3
Occupational Safety	1	1	1	2	10	1	7	1	1	0	1	26
	5,3	7,1	2,8	3,8	16,1	2,7	9,2	5,0	3,6	0	12,5	7,1
Sport and Physical Education	0	2	2	4	3	0	5	0	1	0	1	18
	0	14,3	5,6	7,5	4,8	0	6,6	0	3,6	0	12,5	4,9
Law	3	1	1	4	3	2	9	1	6	0	0	30
	15,8	7,1	2,8	7,5	4,8	5,4	11,8	5,0	21,4	0	0	8,2
Pedagogy	2	1	6	4	8	5	1	0	2	0	1	30
	10,5	7,1	16,7	7,5	12,9	13,5	1,3	0	7,1	0	12,5	8,2
Mechanical Engineering	0	1	2	2	4	6	6	2	0	6	0	29
	0	7,1	5,6	3,8	6,5	16,2	7,9	10,0	0	40,0	0	7,9
Electronic Engineering	1	0	3	3	0	2	9	2	4	5	1	30
	5,3	0	8,3	5,7	0	5,4	11,8	10,0	14,3	33,3	12,5	8,2
Civil Engineering and Architecture	1	0	2	6	4	2	8	3	2	1	0	29
	5,3	0	5,6	11,3	6,5	5,4	10,5	15,0	7,1	6,7	0	7,9
Agriculture	5	5	5	6	3	3	2	0	0	0	1	30
	26,3	35,7	13,9	11,3	4,8	8,1	2,6	0	0	0	12,5	8,2
Philosophy	0	0	1	3	12	5	4	1	2	2	0	30
	0	0	2,8	5,7	19,4	13,5	5,3	5,0	7,1	13,3	0	8,2
Total	19	14	36	53	62	37	76	20	28	15	8	368
	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Faculty of Mechanical Engineering (16,2%), Faculty of Pedagogy, and the Faculty of Philosophy (13,5% each). Children of clerks are mostly students of the Faculty of Medicine⁸ (13,2%), Faculty of Law, and Faculty of

⁷ The results which refer to the socio-professional status of the fathers are presented in detail, since the results which refer to fathers are more complete than the results which refer to the mothers of the students (4,8% of the students did not answer this question, which can in part be interpreted by a higher unemployment rate of the students' mothers).

⁸ The prevalence of children of clerks (including the occupation of a nurse and medical technician) at the Faculty of Medicine can in part be explained by the hereditary nature of the occupation. This includes the frequency of transferring an occupation from one generation to another, i.e. the preparation of younger people (their education) to perform the same activities and have the same occupations as their parents. Even though based on the results we cannot make any direct conclusions regarding the hereditary nature of the occupation as part of the father – child (student) relationship, considering that students are

Electronic Engineering (11,8% each). At the Faculty of Science and Mathematics (20%), Faculty of Arts (15%) and the Faculty of Civil Engineering and Architecture (15%) we mostly find children of business professionals, while the Faculty of Law (21,4%), Faculty of Arts (14,3%) and Faculty of Electronic Engineering (14,3%) are more frequently attended by children of professionals with a non-business background. Students who are children of business managers are more often students of the Faculty of Mechanical Engineering (40%) and the Faculty of Electronic Engineering (33,3), while the children of state and political leaders mostly attend the Faculty of Medicine (25%). Based on the analysis of the prevalence of students from certain socio-professional groups at the faculties of the University of Niš, we can note a social differentiation in terms of their educational orientation. It can be explained by socialization which from early childhood includes the acceptance of a certain socio-professional model and way of life, but also any attempts at obtaining a university education (acquiring the necessary qualifications and gaining employment) which would provide the child with a social position higher than that of their parents. In that sense, it is understandable that the children of agricultural workers and farm laborers most frequently opt for the Faculty of Agriculture, the children of entrepreneurs the Faculty of Economics, the children of miners, industrial and construction workers the Faculty of Occupational Safety, the children of traffic control operators, retail sales workers and service industry workers choose the Faculty of Mechanical Engineering, and the children of clerks the Faculty of Medicine.

When analyzing the social origin of the students and their educational orientation, another dimension was taken into consideration – the economic status of the students' families. The parents' economic status is in part transferred onto the children in the form of unequal opportunities for acquiring an education. The advantage of children originating from families with a higher economic status is not reflected only in the financial preconditions needed for their continued education, but also in the greater opportunities for choosing a program of study in accordance with their wishes, interests and aspirations. Unlike them, young people from poor environments, low-income families, must adapt their desires regarding programs of study to the financial situation of their families, the physical availability of the schools, and the cost of studying (Džuverović, 1991; Ivković, 2003; Marković Krstić, 2014).

When it comes to the overall monthly income of the students' families, groups of income were formed ranging from – *no income* to – *in excess of 300000 dinars* (the difference between the categories was 20000 dinars). Based on the research results, the most prevalent category was –

taking part in the educational process/preparations for taking up a certain profession, it is still possible to note certain tendencies at this level of analysis.

80000–100000 dinars (13,4%). An overall income of 61000–80000 dinars was reported by 9,9% of the students, and an income of 41000–60000 dinars was reported by 7,5% of the students, the same as those who reported an income of 21000–40000 dinars. One family has no income, and three families have an income of up to 10000 dinars. In order to determine any differences in the students' educational orientation in relation to their overall family income, the categories were collapsed into low, average and higher family income. Considering that the average monthly income of households in Serbia in 2019 was 66880 dinars (SORS, 2020, p. 1), the benchmark for the average total monthly income was the 60000–80000 dinars category. The distribution of students based on these categories was: no income and up to 60000 dinars – low income (18,7%), 61000–80000 dinars – average income (9,9%), and 81000–300000 dinars and more – higher income (34,5%). More than one third of the students (36,6%) did not provide their family's overall monthly income, which could in part be explained by the fact that the students did not want to present any data on the (low) financial status of their family. There are almost twice as many students whose parents have a higher income than those whose parents have a low income (18,7:34,5), which confirms the justification of the thesis on the better material status of the families of students included in the research, compared to the overall income of families in Serbia in general (Džuverović, 1991; Marks, 2005).

Even though the chi-square test indicates that there is no difference in terms of educational orientation, considering the prevalence of certain categories of income (Pearson Chi-Square=26,34; df=24; sig.=0,34; Contingency Coefficient=0,32; sig.=0,34), it can be noted that higher overall monthly incomes were noted for the families of students attending the Faculty of Law, Faculty of Occupational Safety, Faculty of Sport and Physical Education, of Electronic Engineering, and of the Faculty of Civil Engineering and Architecture. A low family income was determined for the families of students attending the Faculty of Agriculture and Faculty of Medicine.

In the context of analyzing the impact of the economic status of the family on the students' educational orientation, we could ask the following question – is economic status transferred from the parents onto their offspring, that is, is there any intergenerational transfer of income (do rich parents have rich children)? The economic status of the family directly determines the financial status of the children – at the *starting point* in life. However, this initial financial position which is transferred from the parents to their children only at first glance appears to be initial. It lasts until the children acquire their own financial and social position, which is the result of their role (primary occupation) in the social distribution of labor. If young members of the family actively take part in the work process, in addition to the successful completion of a higher education program, this could lead to a change in their inherited financial status.

However, some economic studies have indicated that the contribution of education to later economic success can only in part be explained by the cognitive skills acquired in school (Bowles and Gintis, 2002, p. 1–18). Thus, linear movement in the sphere of transfer of family financial status can only be justified in part, since at the same time this movement can (to an extent) be quickened and focused upward mostly thanks to individual cognitive engagement and activities (level of education and success in education).

Table 3. The financial status of the students' families and choice of program of study

Faculty	Overall monthly income of the family			
	Low	Average	Higher	Total
Medicine	7	1	7	15
	46,7	6,7	46,7	100
Arts	6	2	6	14
	42,9	14,3	42,9	100
Science and Mathematics	7	3	15	25
	28,0	12,0	60,0	100,0
Economics	5	2	7	14
	35,7	14,3	50,0	100,0
Occupational Safety	3	1	9	13
	23,1	7,7	69,2	100,0
Sport and Physical Education	2	2	8	12
	16,7	16,7	66,7	100,0
Law	1	1	14	16
	6,2	6,2	87,5	100,0
Pedagogy	6	4	10	20
	30,0	20,0	50,0	100,0
Mechanical Engineering	7	3	11	21
	33,3	14,3	52,4	100,0
Electronic Engineering	4	3	13	21
	20,0	15,0	65,0	100,0
Civil Engineering and Architecture	2	5	11	18
	11,1	27,8	61,1	100,0
Agriculture	12	5	7	24
	50,0	20,8	29,2%	100,0
Philosophy	8	5	11	24
	33,3	20,8	45,8	100,0
Total	70	37	129	236
	29,7	15,7	54,7	100,0%

The results of studies carried out in Serbia indicate that young people with more economic, cultural and social (personal and family) capital are more likely to quickly and successfully transition into the job market (Mojić, 2012, p. 126). Higher education brings a more widespread social network (of the parents and children) and enables one to find a job more easily. Due to the strengthening of regional inequality and the centralization of the economy in Serbia, the areas around the nation's capital are becoming more privileged compared to other regions (Tomanović and Stanojević, 2015, p. 24). The research findings indicate that there is a great flexibility in work strategies –

deprofessionalization (accepting work irrespective of one's qualification, accepting jobs which require lower qualifications than a young person has acquired during their education). This flexibilization is the consequence of the inequality between the system of education and the job market. When it comes to employment, or the evaluation of factors which enable one to obtain work (the importance that young people ascribe to education and professionalism as factors necessary for employment), research shows that the young think that political ties (political capital) are the most important factor of employment, followed by social capital (acquaintances, friends), and only then by professionalism and level of education (Tomanović and Stanojević, 2015, p. 37).

CONCLUSION

The research on the social origin of the students of the University of Niš, that is, the social dimension of educational orientation, was realized with the aim of viewing and analyzing the hypothesis regarding the social determination of the choice of program of study. The social origin of the students was analyzed through three dimensions: the first dimension consists of the parents' educational level of the parents; the second dimension of the parents' socio-professional status; and the third dimension of the financial position of the family (the overall monthly income of the family).

The research results indicate a social differentiation among the students of the University of Niš, which is manifested in two of the three studied dimensions. The first, the dimension of education, indicates that the parents' educational status is of great significance for the students' educational orientation. There are differences among the students in terms of their choice of program of study based on whether their parents have a lower or higher level of (educational) capital, that is, whether they live in poorer or richer cultural environments. The differences are manifested in the form of students whose parents have a university education attending certain faculties (the Faculty of Electronic Engineering, the Faculty of Medicine) and those whose parents have lower levels of education attending others (the Faculty of Pedagogy, the Faculty of Agriculture).

When it comes to the second dimension – the parents' occupational status (socio-professional status), we can note a specific distribution of the students' parents based on their socio-professional groups/strata (a prevalence of the 'transitory' and middle-class strata) and significant differences in terms of educational orientation. The research results have confirmed that there is social differentiation in terms of educational orientation. The basic findings of the research indicate that the children of agricultural workers and farm laborers mostly attend the Faculty of Agriculture, the children of craftsmen attend the Faculty of Pedagogy, the children of entrepreneurs attend the Faculty of Economics, and that the children of miners, industrial and

construction workers the Faculty of Philosophy. The children of traffic control operators, retail sales workers and service industry workers, and children of business managers, most commonly attend the Faculty of Mechanical Engineering, while the children of clerks and children of state and political leaders are mostly to be found at the Faculty of Medicine. The Faculty of Science and Mathematics is mostly attended by the children of business professionals, and at the Faculty of Law by the children of professionals with a non-business background.

The third studied dimension – the connection between the family's financial status and the students' educational orientation has not indicated any significant differences among the students of the University of Niš. Most of the students reported an average financial status and there was no significant differentiation among students attending different faculties. However, the research results did indicate a greater prevalence of higher income families compared to low income families among students attending all the faculties, except that of the Faculty of Agriculture and the Faculty of Medicine. In that sense, in addition to cultural capital, the financial income of the family (economic capital) can also in part be considered an important determinant of continuing one's education and educational orientation.

The research results of the social dimension of the educational orientation of the students of the University of Niš have confirmed the impact of the parents' educational status and professional activities on the choice of university program of study and the necessary preparation needed to perform certain socio-professional roles (occupations). That is why studying at the university level should provide young people with the possibility of performing more complex socio-professional roles (occupations) and achieving a higher position on the social ladder, that is, a social position higher than that of their parents. At the same time, the confirmed hypothesis regarding the social differentiation in educational orientation indicates the need for conceptualizing and realizing adequate educational policy measures in order to overcome the existing social inequality in education.

The results on the social differentiation in educational orientation confirm the ongoing problem of the possible inclusion of young people who originate from various social strata in higher education. Education to a great extent depends on family resources and includes significant material investment. Certain systemic measures of support in terms of education are more readily available to young people with greater cultural capital. D. Mojić indicates that young people with higher economic and cultural capital (inherited from their families) are more likely to gain access to institutional mechanisms of support during their education (student loans and scholarships), which perpetuates inequality based on inherited family resources. Relying on family resources in a way has become a part of the national strategy in education, where all the shortcomings of the education system are made up for precisely by using family resources (all types of capital – economic, cultural and social). He believes that when it comes to

education in Serbia, we can speak of a combination of a subordinating (familistic) and post-socialist regime (social order) of the transition of young people, but with an excessive reliance on family resources (Mojčić, 2012, p. 95–109). Accordingly, “a broader social community should build a legal regulation which would broaden the activities of the job market so that it could recognize the quality and ability of individuals independently of their families’ social and cultural capital. The community at large should also create an infrastructure which would ease education to the highest level for children from poor families, that is, provide them with the necessary conditions for affordable housing, a proper diet, and conditions for learning during their studies. Employers should recognize the interest and need to recruit, during their education, young and talented people through scholarships and internship programs for students of various ages” (Miladinović, 2014, p. 205, authors’ translation).

In addition to confirming the current nature of the problem, the aforementioned results indicate the necessity of a social intervention in the sphere of educational policy. They also point to the social responsibility that higher education institutions have to recognize their role in the reproduction of social inequality with the aim of overcoming it, and to enable a more just distribution of social resources. In that way, education would, as one of the channels of social mobility, and as a means of social promotion, be provided with an appropriate position on the scale of social valuation.

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СОЦИЈАЛНО ПОРЕКЛО СТУДЕНТСКЕ ОМЛАДИНЕ И ИЗБОР СТУДИЈСКИХ ПРОГРАМА ФАКУЛТЕТА УНИВЕРЗИТЕТА У НИШУ

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Резиме

У нашем друштву се уочавају разлике у социоекономском положају младих људи које имају важну улогу у њиховом школовању, посебно приликом избора студија. Истраживање социјалног порекла студената је од великог значаја, јер указује на основна социјална обележја младих људи који бирају студијске програме одређених факултета и омогућавају њихово осамостаљивање и стицање адекватног друштвеног положаја.

Емпиријско истраживање спроведено је у периоду април–јун 2019. године, на узорку од 374 студента 13 факултета Универзитета у Нишу. Испитано је социјално порекло студената, као значајна детерминанта избора студијских програма факултета, које се операционализује кроз три димензије (образовни статус – школска спрема родитеља, социопрофесионални статус родитеља – занимање / радно место и материјални статус породице – укупан месечни приход породице).

У фокусу рада су питања какво је социјално порекло студената и да ли (и како) социјално порекло детерминише избор студијских програма појединих факултета. У том смислу, рад је структурисан тако да први део чини теоријско-методолошка основа истраживања, у којој су представљена нека од теоријских становишта у проучавању социјалних неједнакости у образовању, а у другом делу су представљени резултати истраживања социјалног порекла студената Универзитета у Нишу, као детерминанте избора студијских програма факултета.

Емпиријски налази су потврдили да постоје значајне разлике у погледу социјалног порекла студената различитих факултета. Утврђено је да постоји социјална диференцираност избора факултета, а значајне детерминанте избора факултета су образовни и социопрофесионални статус родитеља. Социјална детерминисаност избора факултета испољава се у виду веће заступљености (у односу на друге факултете) студената чији родитељи имају високо образовање на Медицинском факултету и Електронском факултету, те чешћег опредељења студената чији родитељи имају нижу школску спрему за Педагошки факултет и Пољопривредни факултет. Утицај друге димензије социјалног порекла студената (социопрофесионалног статуса родитеља) огледа се у постојању значајних разлика међу студентима када је избор факултета у питању. Социјална диференцираност студената потврђена је најчешћим избором Пољопривредног факултета од стране деце сељака, као и деце сељака-радника, док деца занатлија најчешће бирају Педагошки факултет, деца предузетника Економски факултет, а деца радника у рударству, индустрији и грађевинарству Филозофски факултет. Деца радника у саобраћају, трговини и угоститељству и деца привредних руководиоца најчешће бирају Машински факултет, док деца службеника и деца државних и политичких руководиоца најчешће бирају Медицински факултет. Најчешћи избор деце стручњака у привреди је Природно-математички факултет, а деца стручњака ван привреде Правни факултет.

С обзиром на то да су резултати истраживања студената Универзитета у Нишу потврдили претпоставке да је социјално порекло, посматрано кроз призму образовног и социопрофесионалног статуса родитеља, значајна детерминанта избора студијских програма факултета, неопходна је интервенција друштва у виду спровођења одговарајућих мера и акција у сфери образовне политике, ради превладавања постојећих неједнакости у образовању и праведније прерасподеле образовних ресурса.

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МУЗИЧКИ УКУС И СИМБОЛИЧКО РАЗГРАНИЧАВАЊЕ У ДРУШТВУ СРБИЈЕ

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Апстракт

Овај рад је посвећен анализи односа између друштвене стратификације и музичких укуса у данашњој Србији. Након разматрања Бурдијеове концептуализације укуса и савремених теоријских приступа културним праксама у којима се рехабилитује бурдијеовско наслеђе, ауторка испитује постојање хомологије између друштвених положаја и музичких укуса у друштву Србије. На основу прикупљеног емпиријског материјала путем интервјуа, испитује се да ли музика представља симболичко средство путем којег испитаници себе смештају у одређену друштвену групу повлачећи симболичке границе према другим групама које доводе у везу са другим укусима. Анализа показује да постоје разлике у музичким укусима између испитаника у зависности од њиховог положаја на стратификацијској лествици, које се испољавају у изборима и начинима слушања одређене музике, као и то да се механизми класификовања крију у говору о музичким укусима.

Кључне речи: музички укус, симболичке границе, дистинкција, културне праксе, друштвене неједнакости.

MUSICAL TASTE AND SYMBOLIC BOUNDARY-WORK IN SERBIAN SOCIETY

Abstract

This paper is devoted to the analysis of the relationship between social stratification and musical taste in present-day Serbia. Following a discussion about Bourdieu's conceptualization of taste and contemporary theoretical approaches that rehabilitate Bourdieusian heritage, the presence of homology between social positions and musical tastes is tested in Serbian society. On the basis of collected qualitative material via interview, the author examines whether music serves as a symbolic mean that is used by the interviewees to place themselves in certain social groups by drawing symbolic boundaries between them and other social groups that are associated with other musical tastes. The analysis showed that there are differences in musical tastes among respondents based on their position on the stratification scale, manifested in choices and ways of

listening to music, as well as that mechanisms of classification are hidden in speech about musical tastes.

Key words: musical taste, symbolic boundaries, distinctions, cultural practices, social inequality.

УВОД

Једна од централних истраживачких тема у области социологије културних пракси тиче се испитивања везе између укуса и друштвене стратификације. Једно од најснажнијих упоришта за проучавање везе између укуса и друштвених класа може се пронаћи у Бурдијеовој (Pierre Bourdieu) теорији о структурној хомологији. Бурдије је у студији *Дистинкција – друштвена критика суда*¹ на темељу емпиријских података формулисао тезу да су обрасци културне потрошње друштвено структурисани и да врше функцију означавања друштвених разлика. Све културне праксе, од укуса при одабиру уметничких дела, преко начина на који појединац говори, па све до стила његовог облачења, избора прехрамбених намирница и спортских активности – темеље се на класним разликама и у служби су стратегија дистинговрања. Сви културни симболи и праксе имају улогу у увећавању друштвених разлика између група (Swartz, 1997), што је од централне важности за изградњу идентитета и успостављање унутаргрупне кохезије јер се „друштвени идентитет дефинише и афирмише у разлици” (Бурдије, 2013, 180). Међутим, иако дејственици користе широк спектар културних пракси и преференција у настојањима да одрже разлику између себе (своје групе) и других, Бурдије посебно наглашава значај музичког укуса сматрајући да афинитети у домену музике највише и најпоузданије класификују оног који класификује (Бурдије, 2013, 23).

Подстакнути бурдијеовским приступом, истраживачи културних пракси процењују садашњу актуелност и валидност становишта о хомологији друштвених положаја и укуса у другим друштвеним контекстима. Савремени аутори неретко се ограђују од Бурдијеовог става да су музички укуси изразито класно детерминисани, посебно од увида да „снобизам” представља обележје високог статуса, али недвосмислено потврђују основну тезу да музички укуси имају социјалне основе (Bennett et al. 2009, Atkinson 2011, Jarness 2015, Lizardo, 2008, 2012, 2015, Rimmer, 2012). Рецепција музике, преференције, начини доживљавања, као и критеријуми на којима се заснива евалуација различитих врста музичких дела – не представљају индивидулизоване праксе, већ одражавају карактеристике друштвене стратификације.

¹ Студија је први пут издата 1979. године у Паризу на француском језику, а издање на енглеском језику је уследило пет година касније, односно 1984. године.

Употреба квалитативних метода обезбедила је нове увиде о разликама између музичких укуса који се не односе само на разлике у преференцијама и знањима о музици већ и разлике у значењима која људи придају различитим музикама (нпр. Atkinson 2011, Bellavance, 2008, Jarness, 2015).

Текст који следи има за циљ да анализира однос између друштвене стратификације и музичких укуса у данашњој Србији. У тексту се на основу прикупљеног квалитативног емпиријског материјала испитује да ли се музички укуси, праксе и вредновања различитих врста музике разликују у зависности од положаја појединца на стратификацијској лествици. Поред тога, анализира се да ли музика представља симболичко средство путем којег испитаници себе смештају у одређену друштвену групу повлачећи притом симболичке границе према другим групама које доводе у везу са другим укусима.

МУЗИЧКИ УКУС У БУРДИЈЕОВОЈ ПРАКСЕОЛОГИЈИ

Бурдије се музичким укусом бавио у склопу своје класне теорије. Покушавајући да помири марксистички и веберијански приступ (Brubaker, 1985, 747), Бурдије је заговарао идеју да се класне поделе које произлазе из разлика у укупној количини и сразмери различитих врста капитала² у свакодневном животу испољавају путем културних симбола и пракси (Спасић, 2013, 32). Чланови једне класе, прецизније, фракције једне класе, на сличан начин се односе према истим објектима и појавама из сфере културе. Појединце који се налазе на сличном месту на стратификацијској лествици карактеришу сличне културне праксе јер су током процеса социјализације усвојили сличне обрасце мишљења и делања, као и шеме перцепције и вредновања, односно, карактерише их сличан *хабитус*. Последично, они деле и исти укус, преферирају дела једне одређене класе класификованих и класификујућих објеката или пракси. Истовремено осећајући одбојност, „гађење”, према другим делима и праксама, а последично и појединцима и групама, који се доводе у везу са њима (Бурдије, 2013).

Музички укус има изразито класификаторску природу јер је стицање знања и вештина значајних за формирање „легитимног” музичког укуса дуготрајније и теже, изискује већи економски капитал, снажније је обликовано културним капиталом породице порекла него што је то случај са развојем легитимног укуса у другим уметничким потпољима (Бурдије, 2013, 12, 23). Бурдије „размађијава” природу укуса показујући

² Капитал представља добра – материјална, као и симболичка, која се приказују као ретка и достојна да им се тежи у датом друштвеном контексту.

како не постоје „урођене способности да се препозна лепо”, већ да је по среди постојање узрочне везе између, с једне стране, привилегованих услова социјализације и велике количине културног и економског капитала којим се располаже, а са друге, систематских избора дела из домена „легитимне” културе³. Бурдије свој став поткрепљује подацима прикупљеним у искуственој студији према којима представници више класе, посебно представници оне фракције која располаже већим обимом културног капитала, бирају дела највишег степена легитимитета, као и музичке жанрове у процесу легитимизације, попут цеза (Бурдије, 2013, 20). Истовремено, више класе наглашавају одбојност према свему ономе што је „лако”, једноставној музици или без дубљег смисла (Бурдије, 2013, 500–503). Они који се налазе на другом полу стратификацијске лествице, ниже класе лишене културног капитала, осуђене су на „избор нужног” – некавалитетне, нелегитимне културе и „простих” дела популарне музике (Бурдије, 2013, 21)⁴.

Међутим, изузев ових запажања изнетих у „Дистинкцији”, Бурдије не пружа комплекснији приказ „друштвеног живота музике” (Prior, 2011, 126). Мали број питања о музичким преференцијама и знањима у упитнику о животним стиливима⁵, углавном затвореног типа, није обезбедио довољно података на основу којих би се музичке праксе и преференције прецизније мапирале и подробније описале. Савремени аутори истичу потребу за методолошким плурализмом приликом истраживања културних пракси и нових форми дистинкција (Friedman et al. 2015). Они се све више окрећу ка квалитативним истраживањима како би обезбедили увиде у личне и институционализоване дискурсе кроз које појединци дају смисао својим музичким изборима и праксама.

Потом, разлика између легитимне и популарне културе, пренаглашена у Бурдијеовој социологији, тесно је у вези са емпиријским контекстом у коме је спровођено истраживање, француским друштвом шездесетих година 20. века, у коме је граница између високе и популарне културе била врло крута и снажна. Истицање централности дистинкције између „легитимне” и популарне музике за резултат је имало одсуство интересовања за жанровске разлике у домену популарне музике,

³ „Легитимна” култура је универзално прихваћена као вредност или канон у одређеном друштву и институционализована у образовном систему.

⁴ Када припадници нижих класа бирају дела високе културе, онда су то оне композиције које су кроз културну индустрију сведене на ниво досетке (нпр. „На лепом плавом Дунаву”) (Бурдије, 2013, 21).

⁵ Бурдије је превасходно прикупио емпиријску грађу на основу које је настала „дистинкција” путем анкетног истраживања спроведеног 1963. године, премда је део података прикупљен и на основу дубинских интервјуа и етнографског посматрања. Тврдње о класној заснованости музичких укуса Бурдије изводи на основу анализе квантитативних података (Бурдије, 2013, 517).

као и разлике између публика различитих жанрова (Fowler, 1997, 10–11, Prior, 2011, 126). Значај разлике између легитимног и популарног укуса варира у различитим контекстима, а не заузима нужно централно место у стратегијама разликовања виших класа (Lamont, 1992, Bennet et al. 2009, Atkinson 2011, Jarness 2015). Другачија теоријска становишта, попут теорије омнигора (Richard Peterson), оспоравају идеју да је „снобизам” својство на темељу којег се представници виших класа разликују, већ сматрају да се главна разлика између музичких укуса виших и нижих класа огледа у разноврсности њихових музичких преференција. Док представнике виших класа карактерише склоност ка избору већег броја музичких жанрова (омнигоре), они који су ниже позиционирани на стратификацијској лествици бирају један музички жанр (унигоре) (Peterson, Simkus, 1992).

Критици је подвргнут и Бурдијеов однос према популарној култури, будући да је аутор сагледава искључиво у контексту њене улоге у репродукцији постојећих односа доминације. Студије културе развијене у оквиру Бирмингемског центра афирмисале су другачији приступ у истраживању популарне културе, у коме је истраживачко тежиште стављено на проучавање начина на који је конзументи дела из домена популарне културе тумаче. Уместо актера предодређених својим хабитусом да културне садржаје перципирају и тумаче на један начин, долазе актери који дела популарне културе декодирају и придају им сопствена значења, која не морају нужно бити у складу са значењима која су им додељена приликом настанка датог културног објекта (активна публика) (Хол, 2009).

Напослетку, концептуализација музичког укуса у оквиру класне теорије у бурдијеовском приступу повлачи са собом и изазов теоријске природе у виду снажног детерминистичког призвука који концепт хабитуса са собом повлачи (Jenkins, 1992, Alexander, 1995, Fowler, 1997). Егзистенцијални услови у којима је појединац рођен одређују његов хабитус. Хабитус одређује и укус појединца, оно што доживљава као лични избор усаглашено је са оним што други припадници исте класе бирају (Спасић, 2006, 145–146, Fowler, 1997). Критика усмерена у правцу Бурдијеовог схватања хабитуса релевантна је и за истраживање музичких укуса, јер она неминовно са собом повлачи два повезана питања која се тичу избора и тумачења значења различитих врста музике. Питање избора тиче се могућности појединца да изгради властити музички укус који неће бити истоветан музичком укусу других људи који имају слично класно порекло. Друго питање односи се на дилему да ли је тумачење културних објеката (класно) предодређено или су појединци обдарени рефлексивним капацитетима на темељу којих промишљају и на различите начине могу да интерпретирају одређене културне објекте.

Ипак, савремени постбурдијеовски оријентисани истраживачи културних пракси остају доследни идеји да је приликом истражива-

ња музичких укуса потребно усмерити пажњу на испитивање друштвено-стратификацијских основа музичких укуса. Како би превазишли ограничења иманентна Бурдијеовој праксеологији, уведе извесне теоријске модификације и методолошке иновације, одлучујући се за флексибилнију примену Бурдијеових појмова (*bourdieu-lite analysis*) (Prior, 2011, 128) и примену квалитативне методологије. Фокус се са истраживачког питања „*Шта* све људи практикују и конзумирају?” пребацује на питање „*Како* људи одређују и присвајају различита културна добра?” (Atkinson 2011, Jarness 2015, Bellavance, 2008).

ПОСТБУРДИЈЕОВСКЕ СТУДИЈЕ МУЗИЧКИХ УКУСА И ПРАКСИ

Новија истраживања животних стилова (Bennet et al. 2009, Atkinson 2011, Jarness 2015, Bellavance, 2008, Lizardo, 2008) оповргавају различите концептуализације идентитета у оквиру постмодерне теорије које су предвиђале да ће се животни стилови конституисати на основу слободних избора из културног изобиља⁶ (Giddens, 1991, Featherstone, 1991). Упркос променама насталим у друштвима позне модерности, културни избори нису потпуно слободни, већ условљени социолошким варијаблама, како класним положајем тако и родом, генерацијом, расом и у данашњим друштвима. Насупрот тези о „демократизацији (музичког) укуса” (van Eijck, Knulst, 2005), савремене постбурдијеовске студије показују да музика и даље представља поље у којем владају дубоке поделе које одражавају карактеристике друштвене стратификације. Социолошки релевантне разлике у укусима и даље постоје, али се не испољавају само приликом вредновања жанрова и одабира извођача и дела, већ се разлике крију и у истим изборима, као разлике у типовима слушања, начинима комбиновања преферираних жанрова, функцијама које слушање одређене музике има за неког и у значењима која различити људи придају музици.

Разлика између легитимног и популарног укуса није сасвим ишчезла, али је подела између легитимне и популарне културе флексибилнија. Насупрот широко распрострањеном уверењу да слушање класичне музике представља мањински укус интелектуалаца, подаци показују да је класична музика широко прихваћен музички жанр. Класична музика се чешће слуша пасивно него активно као позадинска музика током релаксације и учења. Само они испитаници који активно слушају класичну музику, посебно они који одлазе на концерте класичне музике, своје „легитимне” музичке праксе и одабире користе као стратегије разликовања (Bennet et al. 2009, 84, 92). Поред линије

⁶ Заједничка идеја је да су у друштвима позне модерности животни стилови фрагментисани, културне праксе појединаца не творе стабилне образце, већ су подложне сталним променама (Featherstone, 1991, 65–78).

поделе која дели високи и ниски укус, идентификоване су и поделе које се заснивају и на основу димензија локално–глобално и старо–ново, а њихов интензитет контекстуално варира (Bellavance, 2008).

Музички укус и културно позиционирање у Србији

Досадашња истраживања спроведена у Србији потврдила су тезу о постајању везе између музичких укуса и друштвене стратификације (Цветичанин, 2007, 52, Цветичанин, Миланков, 2011). У друштву Србије централна демаркациона линија између културних оријентација различитих друштвених група није она која дели на легитимну и популарну културу, већ она која дели културне праксе и симболе на оне који припадају глобалном и оне који припадају локалном миљеу (Цветичанин, 2007, 67, Спасић, 2013, 231). Иако је линија поделе између домаћег и страног идентификована и у истраживањима спроведеним у друштвима Запада (Bennett et al. 2009, Bellavance, 2008), у српском друштву је, услед његовог полупериферијског положаја, ово најзначајнија линија поделе у симболичком простору.

Најшире прихваћени жанрови међу свим старосним, родним, професионалним и образовним групама у Србији су староградска музика, забавна музика и изворна народна музика. Рок, поп, новокомпонована и класична музика имају изједначене позитивне и негативне оцене, а опредељење према овим жанровима системски варира спрам социолошких карактеристика испитаника. Најмање прихваћени жанрови су опера, хаус, хип-хоп, хард-рок, хеви-метал, панк, реге, цез и турбо-фолк (Цветичанин, 2007, Спасић, 2013, 233). Када се у обзир узме степен образовања, идентификована је позитивна корелација са склоношћу ка року, опери, цезу, чак и страном популарној музици. Са друге стране, корелација између образовања и слушања Гранд продукције (турбо-фолка) негативна је. Поред везе између нивоа образовања и типа музичког укуса, утврђено је да музичке праксе варирају у односу на род и узраст. Налаз да знатно позитивнији став према легитимној музици (класичној музици и опери) имају жене у односу на мушкарце (Цветичанин, 2007, 184) у складу је са подацима добијеним у различитим контекстима. Идентификована је и већа склоност младих ка популарној него ка елитној музици (Цветичанин, 2007, 183), као и већа учесталост слушања музике код младих него код старијих (Цветичанин, 2007, 92).

У домаћој литератури постоји консензус да опредељење према омиљеним жанровима системски варира спрам социолошких карактеристика испитаника. Међутим, остаје отворено питање да ли су и у којој мери разлике у музичким укусима релевантне за праксе симболичког процењивања и искључивања којима се одржавају на снази и легитимизују друштвене неједнакости. Квалитативним истраживањем могуће је продубити постојеће истраживачке увиде подацима о томе: 1) *ко* како

слуша коју музику, 2) *шта* која музика за кога *значи* и 3) да ли постоји музички други. Ови подаци су од велике важности како би се открило да ли се у начину на који се у данашњој Србији говори о музичком укусу и музичким праксама крију стратегије разликовања.

МЕТОДОЛОШКИ ОКВИР ИСТРАЖИВАЊА

Метод прикупљања података који је коришћен у овом истраживању је индивидуални полуструктурисани интервју. Квалитативни подаци омогућавају мапирање веза између личних историја и тренутних културних одабира и пракси (Lizardo, Skiles, 2012, Rimmer, 2012). Укупан узорак чини 16 испитаника, 8 представника радничке класе и 8 представника средње класе, узраста од 35 до 50 година изабраних методом грудве снега (*snow-ball*). У овом раду су одабрани идеалнотипски представници класа, путем два критеријума: а) образовање и б) занимање испитаника⁷. Први критеријум (образовање) одабран је по узору на Бурдијеову теорију, а други критеријум (занимање) по узору на радове америчких социолога (Dimaggio, Useem, 1978). Приликом избора представника радничке класе, одабрани су они појединци који имају завршену основну школу или трогодишњу средњу стручну школу и обављају мануелне послове, а од представника средње класе одабрани су високообразовани стручњаци. Истраживање је спроведено на територији Београда у мају 2016. године.

Имајући у виду одабир методолошког поступка, као и величину узорака, јасно је да истраживање не претендује на репрезентативност, већ оно пружа подробнији опис музичких преференција и пракси и тумачење значења која испитаници придају својим музичким изборима, као и изборима других људи. Намера је да се тема употребе музичких укуса у процесу симболичких борби начини видљивом, те да размотри могућност интерпретативног истраживања у области социологије културних пракси.

ПРИКАЗ И ИНТЕРПРЕТАЦИЈА РЕЗУЛТАТА ИСТРАЖИВАЊА

Музичке преференције

Сви испитаници музику сматрају важним елементом свог живота, свакодневно је слушају и најчешће слушање музике доводе у везу са опуштањем. Податак да испитаници свакодневно слушају

⁷ Први критеријум (образовање) одабран је по узору на Бурдијеову теорију, а други критеријум (занимање) по узору на радове америчких социолога (Dimaggio, Useem, 1978). У домаћим истраживањима је такође утврђено да културне праксе грађана Србије у првом реду структурише њихов ниво образовања и тип занимања (Цветичанин, 2007).

музику није изненађујући, будући да и раније спроведена истраживања упућују на то да слушање музике представља један од омиљенијих начина провођења слободног времена грађана Србије (Цветичанин, 2007, 45). Док припадници радничке класе наводе да у њиховом животу музика значи опуштање и забаву, у исказима припадника средње класе музика се представља као пратилац различитих расположења и емотивних стања, како позитивних тако и негативних.

„Кад деца пуне ја као слушам, а ја не пустим јер ми је умрла мајка пре два месеца. А раније често, сваки дан. Не ваља се сад, а и није музика за то кад си лоше расположен.” (чистачица, 47)

У погледу броја жанрова који слушају, стручњаци углавном комбинују три или четири жанра, док радници пак не наводе жанрове, већ наводе да слушају „домаћу” или „нашу” музику. Најшире прихваћени жанр међу свим испитаницима је домаћа популарна музика, с тим што већи број радника наводи да воли ову музику, него што је случај код припадника средње класе. До истог закључка – да домаћи поп представља један од жанрова са најширом популарношћу – дошли су и Цветичанин и Спасић у истраживањима које су спровели (Цветичанин, 2007, 193, Спасић, 2013, 233–235). Иако постоји широка популарност домаћег попа, емпиријски подаци указују на то да испитаници овај жанр повезују са различитим певачима, певачицама и бендовима. Док радници преферирају музику у извођењу Харија Мата Харија, Дина Мерлина и Оливера Драгојевића, припадници средње класе под домаћим попом који воле подразумевају југословенске поп-рок бендове попут *ЈУ групе*, *Парног ваљка* и *Идола*. Дакле, радницима ова музика представља један од омиљенијих жанрова који се наменски пушта у различитим приликама, док за стручњаке других је то пак музика која се слуша повремено као позадинска музика. Неколико припадника средње класе који гаје симпатије према домаћем попу своју љубав према попу доводи у везу са сећањима на властиту младост. „Феномен носталгије” у музичким изборима идентификован је и у другим истраживањима када су испитаници наводили да воле музику одређених извођача, за коју сматрају да се жанровски не уклапа у њихове садашње укусе, само зато што им буди успомене на властиту младост (Atkinson, 2011, 177).

Средњокласне омниворе широкоприхваћени поп (домаћи и страни) комбинују чешће са роком, фанком и солом, електронском музиком и „алтернативом”, а слабије са класичном музиком. Најприхваћенији жанр међу средњокласним омниворима је страна поп музика, то је музика коју слушају углавном свакодневно, најчешће преко интернет радија или телевизијског канала ВХ1. Међутим, ову музику слушају релативно пасивно, не знају имена извођача, не долазе на концерте, већ углавном ова музика представља пратећи садржај током

вожње, за време обављања кућних послова у домаћинству или на радном месту. Средњокласни љубитељи рока неретко су контрастирали значења и начин слушања (пасивно/активно) рок и поп музике. Фирт (Simon Firth) такође уочава да представници доминантних класа рок доживљавају као музику пуну значења, иновативну и поетску, супротно од денс и поп музике, које перципирају као празне, комерцијалне и бесмислене жанрове (Firth, 2007, у Atkinson, 2011, 177).

„Кад сам почињала још у основној да слушам музику, рок ме је привукао и та музика и цео стил који иде уз то. Први концерт на коме сам била у животу је био концерт *Партибрејкерса*. Код рока је све посебно, и ритам и речи, просто једна песма више ствари каже него педесет поп песама које се врте на МТВ-у.” (молекуларна биолошкиња, 35)

Три испитанице наводе да, поред жанрова из домена популарне музике, слушају и класичну музику. Све три љубитељке класичне музике наводе да класичну музику слушају пасивно као подлогу за умни рад, али не одлазе на концерте класичне музике. Попут Ван Ејкових „омнивора стручњака за све” (енгл. *multiple experts omnivores*), ове испитанице бирају и популарну и класичну музику, и поседују извесна знања и о једној и о другој музици (Eijck, Knulst, 2005, Eijck, 2009, у Lizardo, Skiles, 2012, 276).

Одбацивање класичне музике појавило се само у једном наративу са испитаником из средње класе, а тај отклон према овој музици испитаник је довео у везу са властитим сензибилитетом. У наративима неколико представника радничке класе слушаће класичне музике, а посебно одласци на концерте, представља снажно маркиране праксе које упућују на „богатог другог”.

„Оперу то не могу никако, ма ни класику, знаш мени је то некако, да искрена будем досадно.” (молекуларна биолошкиња, 35)

„Класичну музику и оперу исто (не подносим), то је сигурно баш смарачки. (...)То слушају, не знам, појма немам, ваљда богати маторци, кладим се да и њих смара, само оду и седе тамо да се покажу.” (вулканизер, 35)

Радници не представљају идеално типске униворе које преферирају „само један жанр” (Peterson, Simkus, 1992, 170), већ они пристају на различите музичке жанрове (домаћи поп, стара и нова народна музика) све док су они окренути ка домаћем културном кругу. Ово иде у прилог подацима до којих се дошло у претходним истраживањима да се као средишња оса која дели културне оријентације у данашњој Србији испољава димензија страна–домаће (Спасић, 2013, Цветичанин, 2007). Свега двојица испитаника наводе да слушају страну музику, од тога је један пасионирани рокер, а други љубитељ домаћег и страног попа, и обојица показују одбојност према новим народњацима.

„Домаћу, ма после ти кажи шта спада у домаће, не разумем се ја у тај списак.” (вулканизер, 35)

Већина радника идентификује непознавање страног језика као препреку за суделовање у токовима глобалне музичке индустрије. Познавање страног језика је класна привилегија, будући да се страни језик учи у државним школама, у којима успех детета битно зависи од почетне диспозиције (обима и састава капитала у породици), као и у приватним школама језика и на путовањима, што су пак активности које су доступне само представницима доминантних класа и њиховој деци. „Страна” музика је овим испитаницима одбојна, јер се они осећају неспособним да схвате значење текста.

„Страну никако, ја то кад не разумем ја то ни не слушам. Како ја то да слушам кад речи не разумем?” (чистачица, 47)

У овом ставу изражен је и специфичан начин уживања и разумевања музике, а и шире других уметничких дела, карактеристичан за радничку класу. Попут Бурдијеових испитаника из нижих класа који вредност фотографије мере у односу на поруку коју преноси, тако и радници у овом истраживању вредност музике мере у односу на читљивост значења песама (Бурдије, 2013, 47). Они дају примат садржају, у овом случају тексту песама над формом. Овај начин вредновања музике је у контрасту са оним који примењују представници средње класе, који као критеријуме вредновања неке музике наводе ритам, мелодију, естетику која прати одређени жанр и стил живота који се везује за публику тог жанра.

Док је у овом одељку више речи било о томе коју музику испитаници воле, како комбинују различите жанрове, у наредном делу биће више речи о томе коју музику испитаници не воле, кога виде као публику тих жанрова музике и како граде дистинктивне дискурзивне стратегије.

Дистинктивне дискурзивне праксе у говору о музици

Укупно посматрано, музика јесте симболичко средство путем којег испитаници себе смештају у одређену друштвену групу, повлачећи границе према другим укусима и групама које доводе у везу са њима. Као што и Бурдије примећује, они који заузимају бољи положај на стратификацијској лествици показују већи „осећај дистинкције”. Испитаници из средње класе једногласно одбацују „нове народњаке” и приликом описа ове музике и њене публике користе целокупни инструментаријум културне дистинкције. Многи испитаници из средње класе заправо могу да слушају „све осим народне”, дефинишући на тај начин властити друштвени положај кроз разлику

према „народњачком” другом, које симболизује све „сељачко”⁸, „простачко”, „примитивно” и „неморално”. Испитаници у својим наративима репродукују слику подељене Србије између већинске „прве” Србије – „националистичке”, „ауторитарне” и „примитивне”, и мањинске „друге”, „интелектуалне”, „грађанске” и „либералне”.

„Та музика се врти на том *Пинку*, који не гледамо, и тим Гранд парадама, које не слушамо, тај *Пинк*, па ништа не бисмо сви изгубили кад то не би имали. Све је катастрофа тамо, и информативне емисије и забавне, не само музика, и ти људи на шта личе и шта причају. Мене би много мучили кад би ме затворили у ћелију и пуштали *Пинк*. (...) То гледају људи који гласају за Вучића, имају испране мозгове, пусте *Пинк*, сад су заокружили СНС, и још мисле да је добро у држави.” (ветеринар, 49)

У наративима испитаника из средње класе приликом описа „нових народњака” убедљиво је најприсутнија реч „примитивно”. Међутим, на публику нових народњака се не гледа монолитно, већ се сматра да њу чине две групације. С једне стране, публику нових народњака чине „нови примитивци” (Спасић, 2006, 152), људи из јавног живота попут политичара и власника неких телевизија, које испитаници из средње класе сматрају одговорним за пропадање културе, а са друге стране, неука већина, која се доживљава као жртва пропадања културе и урушавања вредносног система. Подаци упућују на то да говорници из средње класе желе првенствено да се разликују од слоја „моћних примитиваца из јавног живота”, а тек потом магловито граде дистанцу у односу на необразоване „обичне” људе који заузимају ниже положаје на стратификацијској лествици.

Интервјуер: Ко слуша нову народну музику?

„Изгубљени људи без циља. Нису то само млади. Можда у Београду више млади, али по Србији кад имаш једну кафану у месту, то онда слушају сви. Мислим, нису онда ти људи криви што слушају испразне бљувотине, већ они политичари који не раде на томе да омогуће другачије садржаје, њих то просто уопште не занима.” (филолошкиња, 35)

За испитанике из средње класе финални показатељ „пропасти” културе Србије је уверење да убедљива већина младих слуша и воли нове народњаке и гледа ријалити-емисије (енгл. *reality shows*). Ова слика младих је пре израз незадовољства културном и политичком

⁸ „Сељак” у колоквијалном говору представља културну категорију, а не друштвену групу – становнике села/пољопривреднике. „Сељак функционише као етикета која се у знатној мери одвојила од свог реалног социолошког референта и постала „слободнолебдећи означитељ” који се примењује на мноштво непожељних појава, особина и пракси (Спасић, 2006, 160).

сценом и бојазни да је култура сувише огрезла у „примитивизам” у данашњој Србији, него опис музичких пракси младих који произлази из непосредних искустава испитаника.

Док је мотив „пропадања културе” присутан у наративима готово свих испитаника из средње класе, он се провлачи само у једном интервјуу спроведеном са радником, али је зато мотив „губитка вредности” присутан и у говору већег броја испитаника из радничке класе. Код испитаника из средње класе узрок урушавања вредносног система види се у унутрашњим друштвеним и културним токовима, а код испитаника из радничке класе у спољашњим, увезеним културним производима, као што су хеви-метал и хард-рок. Одбојност према хеви-металу и хард-року је потврђена и у другима истраживањима, како домаћим (Спасић, 2013, 244, Цветичанин, 2007, 238), тако и страним (Bryson, 1996). У свом тексту „Све осим хеви-метала” [*Anything But Heavy Metal*], Брајсон је (Bethany Bryson), испитујући која се музика одбацује, установила да чак и они који изражавају висок степен музичке толеранције одбацују хеви-метал, зато што слушаоце хеви-метала доводе у везу са најнижим слојевима (Bryson, 1996, 893–894). Међутим, у овом истраживању испитаници не доводе ове жанрове у везу са образовањем и класном позицијом њихових слушалаца, већ испитаници сматрају да ови жанрови представљају „стране, увезене” културне производе, који су у најоштријој супротности са локалном традицијом и савременим локалним стваралаштвом, те отуда одбојност коју гаје према њима. Ти жанрови се доживљавају као стран и опасан други, а његови слушаоци као отпадници из друштва који пропагирају девијантан стил живота.

Интервјуер: Ко слуша у Србији онда хеви-метал и хард-рок?
„Па, наркомани.” (чистачица, 39)

Ипак, треба рећи да и међу радницима окренутим ка домаћем културном кругу постоји тенденција да се поједина дела из домена нове народне музике доведу у везу са „пропадањем система вредности”. Углавном је реч о оним песмама у којима је еротичност пренаглашена и у којима се појављују мотиви конзумирања алкохола и дроге или сцене насиља, како у тексту тако и у спотовима. Такође, понекад се овом фразом описују и оне песме, односно они извођачи, који превише експериментишу у музичком и естетском смислу (нпр. реповање и дредови) и удаљавају се од очекиване турбо-фолк матрице⁹. Као и припадници средње класе, тако и радници сматрају да су

⁹ Подаци анализирани у овом раду добијени су у истраживању које је спроведено 2016. године, када је „фолк-треп” био у повоју. У међувремену дошло је до нагле популаризације овог жанра, те је могуће да отклон према овој врсти музике, онакав каквим га је наш испитаник артикулисао, слабије присутан данас у говору о овој музици.

млади под највећим ризиком од усвајања „погрешних” образаца и да се управо ова популација највише слуша музику коју они не воле.

„Е, али морам само да кажем да не могу овог Расту да поднесем. Клинци се ложе на тог чупавог кретена, који има ср**е песме... Еј бре, због њега девојчице уче и мисле да тако треба, оно „мала воли доларе, мала воли евре”, девојчице учи да буду спонзоруше.” (молер, 38)

За разумевање поретка рангова који праве испитаници када говоре о музичким укусима, треба напоменути и етикету урбаности. Урбаност, вербализована као „улица”, односно као „асфалт”, хибридни је симболички ресурс, настао укрштањем етикета урбано и грађанско, и подразумева аверзију према свему „сировом”, „примитивном”, „недемократском”, „ауторитарном”. Овај симболички ресурс је укоревен у искуство испитаника из деведесетих година прошлог века, али и данас представља једну од стратегија разграничавања коју испитаници користе.

Интервјуер: Да ли је музички укус ваше партнерке сличан вашем?

„Не нужно, мој укус је мој укус, нико не може да утиче на њега. Смета ми што Х слуша народњаке, то јесте чест предмет расправе, посебно кад излазимо. Ја сам онај који има алтернативну Б92 асфалт-прошлост, а она то не може да разуме.” (правник, 42)

Испитаник у овом одговору не наглашава само властиту урбаност и грађанску опредељеност, већ и индивидуалност. Као што и Бурдије примећује, истицање властите индивидуалности, личног стила представља типично буржоаску дискурзивну стратегију, будући да је у императив буржоаске идеологије издвајање из масе (Бурдије, 2013, 481–482).

Дакле, говор о музичким укусима има функцију повлачења друштвених граница, при чему испитаници припадници средње класе, музичке праксе и преференције чешће користе служби афирмисања властите културне супериорности. Када говоре о музици, испитаници из овог слоја без устезања повлаче границе између њиховог света и света „примитиваца из јавног живота”, према чијим праксама и укусима осећају гађење.

„Није музика крива за опште друштвене токове, штавише, друштвени токови су ти који условљавају простаклук и неморал свуда, па и у музици. Заправо, они најодговорнији за ово друштво су и сами такви и такво друштво праве, а музика је само једна ставка која се уклапа у слику.” (правник, 42)

Дакле, музички укус користи се као критеријум у конструисању симболичких подела у друштву данашње Србије, премда укус за дела из домена легитимне културе, схваћена у бурдијеовском духу као канонизована дела високе културе, није нужно маркер путем којег стручњаци настоје да се разликују од других група. Склоност ка

страној музици, отклон према оном народњачком када је у питању домаћа музика, истицање важности интелектуалног приступа музици, отворености према различитим жанровима – постају критеријуми у конструисању симболичких подела подела у друштву.

Међутим, иако укус за дела из домена легитимне културе није толико снажна дистинктивна стратегија образованих стручњака као што је Бурдијеовим налазима, различита тумачења „канона” могу се довести у везу са различитим социјалним профилима. На питање „Која музика треба да буде увршћена у школске програме?”, неколико радника наводи да је потребно да се у школама на Музичкој култури слуша класична музика. Овај одабир указује на то да је код ових испитаника присутна ментално-симболичка веза између школског система и „легитимне музике”, те да радници „високу културу” делимично интернализују као вредност.

„Па класику, јер то дете не може на другом месту да чује.” (ауто-механичар, 40)

Други испитаници из радничке класе на ово питање су одговорили да одлуку о томе која ће се музика слушати у школама треба да донесе „држава”, односно „Министарство”¹⁰, као надлежни актер за формирање школских курикулума и уверени су да запослени у надлежним органима поседују неопходна знања за формирање курикулума.

Испитаници из средње класе сматрају да се и образовни систем урушава, те не верују да деца усвајају школска знања, нити да наставници могу да утичу на културне изборе и праксе деце. Мотив „девалвације образовања”, посебно присутан у наративима оних испитаника који су до својих положаја стигли управо захваљујући образовању, идентификован је и у другим истраживањима симболичких граница спроведених у Србији (Спасић, 2013: 46). Стручњаци се неретко залажу за реформу образовног система у којој би учење било креативно и доприносило развоју критичког духа код деце. Када говоре о предмету музичка култура, они сматрају да је потребно искорачити из „традиционалног програма”, који форсира класичну музику и увести и друге музичке жанрове на школски час. Дистинктивна стратегија средње класе се не огледа у истицању значаја институционализације „високе” културе у школском систему, већ у визији пожељних наставних метода и циљева образовања који погодују развоју интелигенције, критичког погледа на свет и отворености према другим културама. Идеал образовног система конструисе се и помоћу негативног призивања садашњег образовног система као „традиционалног”, „ауторитарног”, „анахроног” и „националистичког”.

¹⁰ Вероватно се мисли на Министарство просвете, науке и технолошког развоја.

ЗАКЉУЧАК

Иако се данашње друштво Србије битно разликује од друштва Француске шездесетих година прошлог века, Бурдијеова теза о структурној хомологији је потврђена, будући да музички избори и праксе одражавају карактеристике друштвене стратификације. Анализа квалитативног материјала указала је на то да постоје велике разлике између средњокласних и радничких музичких преференција. Чак и када се испитаници опредељују за исти жанр, постоје значајне разлике између радника и стручњака у начинима на које доживљају музику, значењима која придају музици и одабирима извођача које сматрају карактеристичним за дати жанр.

Међутим, да би се уопште говорило о разликама између музичких укуса становника Србије, на самом почетку било је потребно дистанцирати се од Бурдијеовог става да припадници виших друштвених слојева слушају дела која спадају у домен „високе” културе, док су припадници нижих слојева „осуђени” на популарну музику пошто не поседују културни капитал. Бурдијеова теза да радници не бирају музичка дела из домена високе културе пошто су лишени умећа симболичког овладавања кодовима високе културе је потврђена и у овом контексту. Разлика између класичне и популарне музике није потпуно ишчезла, али у српском друштву не представља главну демаркациону линију у музичком пољу, већ је централна разлика она између страног и домаћег, настала под утицајем специфичних историјских и друштвених услова, као и полупериферијске позиције. Док радници слушају „домаћу” музику, испитаници из средње класе слушају пре свега „страну” музику, толеришу домаћи поп, али одбацују „нову” народну музику. Треба нагласити да није реч о томе да ниједан радник не слуша страну музику, нити да ниједан представник средње класе не слуша домаћу музику, већ су разлике у музичким укусима тенденцијске.

Несумњиво, испитаници музику у данашњем друштву користе као симболички ресурс у културном позиционирању. Средњи слој жели да се својом културном потрошњом удаљи од других слојева, с тим што је представницима овог слоја пре свега циљ да повуку симболичке границе према „новим (моћним) примитивцима”, док се устежу приликом повлачења граница према нижим класама. Не користе сви испитаници дистинктивне дискурзивне стратегије у истој мери, док је код неких говор о музици пун експлицитних разграничавања, код других су она бледа и блага. У овом специфичном контексту, у периоду трансформације друштва на полупериферији, културно позиционирање не подразумева нужно подизање симболичких граница између буржоазије и народних класа (Бурдије, 2013), већ оно представља покушај дефинисања идентитета путем симболичких ресурса, у које спада и музика, у условима у којима долази до реконструкције постојећих симболичких подела и исцртавања нових симболичких граница у друштвеном простору.

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MUSICAL TASTE AND SYMBOLIC BOUNDARY-WORK IN SERBIAN SOCIETY

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Summary

The paper considers whether music preferences and practices of individuals vary according to their class position and whether the speech about musical tastes are used for drawing boundaries against individuals and groups associated with different status. The main theoretical framework for this research is work of the French sociologist, Pierre Bourdieu, who formulated the thesis about homology between the class position and the cultural practices of individuals on the basis of qualitative material.

In Bourdieu's theory, all practices of individuals, including cultural practices, derive from habitus, a system of durable and transferable dispositions, socially shaped by class conditions. Different class conditions create different habits that generate different systems of practices and schemas of evaluation. Therefore, those who take similar positions on the stratification scale have similar taste – they prefer and dislike the same music. Members of higher social classes prefer cultural objects from the domain of “high” (“legitimate”) culture, while members of lower classes prefer objects from the domain of popular music because they do not possess therequired amount of capital (cultural and economic).

The thesis about structural homology has been tested in different social and historical contexts. Post-bourdiesian researchers identified that the correlation between class position and type of musical taste is still present in different social contexts, however the distinction between legitimate and popular culture is not the central line of division. In order to provide a better understanding of musical taste, the focus has been shifted from the question “what people consume,, to questions “how they consume,, and “which meanings do people attach to different types of music,,. In the context of Serbian society, data gathered via a survey identified a correlation between social status/classes and types of musical taste.

The analysis of the qualitative material deepens the existing knowledge about musical taste in present-day Serbia. Data shows that musical tastes and practices are symbolical resources that people use in strategies of self-presentation and for drawing boundaries against other social groups. Findings show that musical taste has class character, and so middle-class interviewees chose foreign music, while worker-interviewees prefer music from the local milieu. When they talk about musical taste, middle class interviewees feel aversion toward the “new folk”, a music genre that they associate with “new primitives”, while in the workers' discourse the dislike for hard rock and punk music is present, because they think those genres are an imported western product that might be threatening for the local culture.

ETIKA
ETHICS

**ФИЗИЧКА И МОРАЛНА КУЛТУРА:
ИСПИТИВАЊЕ ОСЕТЉИВОСТИ СТУДЕНАТА
ФАКУЛТЕТА СПОРТА И ФИЗИЧКОГ ВАСПИТАЊА
НА ЕТИЧКА ПИТАЊА СТРУКЕ ^a**

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Апстракт

Предмет овог истраживања био је одређивање статуса моралних вредности код делатника у области физичке културе, као и, шире, пожељности увођења етичке димензије у њихово образовање. Неке од темељних етичких теорија стављене су у функцију експерименталне провере њихове рецепције и примене на узорку студената Факултета спорта и физичког васпитања Универзитета у Београду. Циљ истраживања био је да се утврде морални ставови студената. У ту сврху конструисан је упитник и спроведено је истраживање на укупном узорку од 516 испитаника. Резултати истраживања показали су да постоје извесне разлике између осетљивости студенткиња и студената на моралне аспекте физичке културе.

Кључне речи: физичка култура, етика, врлина, дужност, корист, ставови студената.

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PHYSICAL AND MORAL CULTURE: EXAMINING THE CONSIDERATION THAT STUDENTS OF THE FACULTY OF SPORT AND PHYSICAL EDUCATION HAVE TOWARDS CERTAIN ETHICAL ISSUES OF THEIR PROFESSION

Abstract

The subject of this research was to determine the status of moral values among participants in the area of physical culture, as well as, in a wider sense, the desirability of introducing an ethical dimension into their education. Some of the fundamental ethical theories have been put into the function of experimental verification of their reception and application on a sample of students from the University of Belgrade's Faculty of Sport and Physical Education. The goal of this research was to determine the students' moral attitudes. To that purpose a questionnaire has been constructed and a research has been conducted on a total sample of 516 respondents. Research results have shown that there are certain differences between the consideration shown towards the moral aspects of physical culture between male and female students.

Key words: Physical culture, Ethics, virtue, duty, usefulness, students' attitudes.

УВОД

Ако има истине у тврдњи која је данас постала опште место – да живимо у глобалној кризи морала која се одражава на све аспекте друштвеног живота, онда се чини да ни физичка култура, као његов саставни део, не може бити изузетак. Морална питања, извесно је, повлаче „моралну забринутост” и када је реч, или можда нарочито када је реч, о физичкој култури. Најчешће су та питања везана за спорт као онај део физичке културе у коме су бројни догађаји изван очекиваних моралних норми понашања. Однос између етике (као филозофске дисциплине)¹ и физичке културе (као стручне и научне дисциплине) није у довољној мери изучаван. Малобројни су аутори који су тематизовали и анализовали тај однос. Досадашња истраживања у овој области могуће је сврстати у три групе према нивоу општости:

а) Радови који су на најопштијем филозофском нивоу покушали да дефинишу телесно вежбање као вредност; да га у историјском контексту повежу са фер-плејом као основном вредношћу, нарочито примењеном у спорту; да дефинишу етички приступ у спорту као „етику максимума”, као етику искушавања властитих граница, као потрагу за изврсношћу кроз изазов, а у рекреацији као „етику мере”, етику одржања кондиције и одговорног односа према своме телу (Brkljačić, 2007; Nosta, 2007; Leskošek, 1981; Simon, 2018; Tomić, 1982).

¹ Под *етиком* ћемо овде, у најопштијем смислу, подразумевати филозофску дисциплину чији предмет истраживања представљају морал, моралне вредности, моралне појаве и критеријуми моралности, односно теорију о „добром”: о томе шта треба да чинимо и како треба да поступамо (Babić, 2008).

б) Радови који су успоставили логичку везу између филозофске етике и теорије физичке културе, одређујући вредности „телесног кретања-вежбања” као моралне вредности по себи; који су, дакле, за основну моралну јединицу у физичкој култури узели физичку активност као сврховити напор који је иманентан стваралаштву и самостваралаштву; радови који, најзад, указују на то да је хуманизација физичке културе могућа једино ако се већа пажња посвети моралном васпитању у свим областима физичке културе, а нарочито у спорту, у коме су етичке вредности доживеле највеће изопачење (Kretchmar, 2005; Matić, 1982; Morgan, 2007; Parry & Brownell, 2012; Polić, 1967).

в) Радови који су емпиријски истраживали ставове о моралним вредностима ученика, спортиста и рекреативаца, на основу чега су се стекла почетна сазнања о моралном поимању у области физичке културе. Највећи недостатак ових истраживања били су незадовољавајући методолошки инструменти, због чега њихови резултати немају велику моћ генерализације (Brkljačić Žagrović et al., 2011; Marković & Bokan, 2014; Marković, Bokan, & Kukulj, 2016).

Сви ови радови су, ипак, послужили да се, на основу њихових теоријских и емпиријских домета, приступи истраживању којим би се проверили ставови студената Факултета спорта и физичког васпитања Универзитета у Београду у погледу одређених етичких питања у физичкој култури. За проверу ставова испитаника коришћен је инструмент под називом *Физичка култура и етика*.

Инструмент Физичка култура и етика састављен је од тврдњи које рефлектују етичке теорије три, могло би се рећи, стожерна мислиоца у богатом наслеђу филозофије морала, а његова валидност и поузданост проверена је у истраживању Марковић & Бокан (2017). За потребе истраживања консултовани су и одабрани репрезентативни ставови етичких теорија Аристотела, Канта и Мила. Они ће послужити као својеврсни еталон према коме ће се самеравати морална сензитивисаност и рефлексивност испитаника.

ТЕОРИЈСКИ ОКВИР РАДА

Тако је из капиталног дела Аристотелове моралне доктрине – *Никомахове етике* посебна пажња посвећена првим два књигама, односно појму „добра” и „врлине”. Веза између та два појма хеленском духу се чинила очитом (Reid, 2010). Свака делатност човека проналази свој циљ у тежњи добру и у његовом постизању (Aristotel, 2003, str. 3. [1094a I – 1 i 2]): „Чини се да је такав циљ пре свега срећа [εὐδαιμονία], јер њу бирамо увек због ње саме, а никада због нечег другог” (str. 12 [1097b VII-5]), вели Аристотел, не би ли нешто даље поентирао како је „одлучујући чинилац за људску срећу делатност у складу с врлином” (Aristotel, 2003, str. 19. [1100b X-9]).

Врлине додуше могу бити различите, као и добра. Три су врсте добра: *спољна*, *душевна* и *телесна*, при чему се душевна добра

сматрају правим добрима, односно добрима у највишем смислу. Врлина је пак или *дијаноетичка* или *етичка*. У дијаноетичке (интелектуалне) врлине спадају *знање, моћ схватања*, односно *интелигенција*, и *памет*, а у етичке (моралне) врлине спадају *племенита великодушност* и *разборитост*. Њихова природа одређује и њихово стицање: „Интелектуална [врлина] дугује и свој постанак и свој развој углавном настави, и зато она захтева време и искуства; морална врлина, напротив, долази с навиком... Морална својства, дакле, [...] имамо способност да стекнемо, а после их навиком морамо усавршавати... Све што нам је по природи дато ми доносимо (са собом на свет) првобитно као различите могућности, које касније остварујемо” (Aristotel, 2003, str. 26 [1103b I – 1 – 4]; детаљније, за Аристотелово разумевање врлине и добра, уп. (Leag, 2008).

За разлику од Аристотелове „етике врлине”, Кантова етичка теорија обично се назива „етиком дужности” (деонтолошком етиком). Из Кантовог захтевног учења такође смо издвојили моменте који би могли бити (са)мерљиви и обрадиви с обзиром на захтеве емпиријског истраживања. „Немогуће је замислити игде ишта у свету, па чак ни изван њега, што би се без ограничења могло сматрати добрим, осим једино добре воље” (Kant, 2008, str. 15). Овај знаменити почетак *Заснивања метафизике морала* сажима Кантово уверење да је добро тек оно добро које је „по себи”, не по ономе што производи, већ по хтењу. Има наиме и различитих добрих ствари, попут талента духа (разум, духовитост, моћ суђења) или својстава темперамента (смелост, одлучност, истрајност у спровођењу одлука), али све те особине могу бити зле или штетне ако воља која треба да их употреби није добра. Дакле, све осим добре воље, према Кантовом схватању, јесу условна добра, односно условне вредности (Babić, 2007).

Уколико се следи добра воља, односно поступа према налогу који она испорочује, онда говоримо о централном појму Кантовог учења, о дужности. „Радња из дужности не поседује своју моралну вредност у сврси коју њома треба постићи, него у максими по којој смо се на њу одлучили”, од „принципа хтења по којем се радња обавила” (Kant, 2008, str. 26). Морална вредност неке радње, дакле, зависи од поштовања оног моралног принципа (закона, максиме) из којег проистиче дужност да се нужно поступа на начин који он прописује, а не од последица које радња производи (Kant, 2008, str. 27).

Према Кантовом схватању, представа објективног принципа, уколико је тај принцип за вољу принудан, зове се заповест (ума), а формула заповести је „императив”. Императиви заповедају хипотетички или категорички. Хипотетички императиви представљају практичну нужност једне могуће радње као средства за постизање нечег другог што се жели, док је категорички императив онај императив који представља једну радњу као објективно нужну саму за себе, без повезаности са неком другом сврхом, као „добру по себи, дакле као нужну у вољи

која је по себи сагласна са умом, као принципом те воље” (Kant, 2004, str. 49). За наше истраживање посебно је значајно разумевање категоричког императива, за који Кант још каже да се „не односи на материју радње и на оно што из ње треба да произађе, већ на форму и на онај принцип из којег она сама произлази” (Kant, 2008, str. 52). Поштовање категоричког императива, односно моралног закона, основна је дужност. Његова кључна формулација гласи: „Делај само према оној максими за коју у исто време можеш желети да она постане један општи закон” (Kant, 2008, str. 60). Могућност универзализације моралне норме, опште важење моралног принципа, дакле, представља *conditio sine quo non* важења сваког начела које претендује да постане морани закон и наложи апсолутну, безусловну дужност да се поступа у складу с њим (Kant 2008, str. 61); за тумачење категоричког императива и воље упоредити већ класично дело Пелегринеса (Pelegrinēs, 1980).

Другачије је, или управо у битном смислу супротно, Милово етичко становиште. У консеквенцијилистичкој теорији морала, а посебно у утилитаризму – чији је, уз оснивача Бентама, Мил репрезентативни представник – управо последице одређују вредност неке радње, а *a priori* постављени општи закони, максиме, начела, могу само да компромитују њену потенцијалну моралну исправност. Постоји само један принцип и истовремено критеријум моралности (West, 2004), принцип максимализације среће и минимизације бола, с обзиром на који ваља просуђивати сваку појединачну моралну радњу и руководити свако понаособ поступање: „По утилитаристичком учењу, срећа је пожељна, и то је једина ствар пожељна као циљ, док су све друге ствари пожељне само као средства за тај циљ” (Mil, 2003, str. 83). Из тога следи јасна подела морално пожељних и непожељних поступака – с обзиром на последице којима воде: „Према веровању које усваја корисност или принцип највеће среће као фундаментални принцип морала, наше радње су исправне утолико уколико воде унапређењу среће, а неисправне уколико воде произвођењу нечега супротног срећи. Под срећом се подразумева задовољство и одсуство бола, под несрећом бол и одсуство задовољства” (Mil, 2003, str. 33).

Одступајући од површног или вулгарног хедонизма, Мил при том разликује „виша” (људска, духовна) и „нижа” (телесни, „животињски” апетити) задовољства. Свестан је да људи слабијег карактера често бирају оно што им је ближе, лакше, „мада знају да је по својој вредности ниже”, да чак „теже за чулним задовољствима на штету свога здравља, мада су савршено свесни тога да здравље представља веће добро” (Mil, 2003, str. 39; уп. (Bhardwaj, 2010). Мил ипак, или утолико више, недвосмислено заговара „онај начин живота који упошљава више способности” (Mil, 2003, str. 36).²

² Тематизујући ову разлику, у скорије време, Полич такође у први план истиче духовну активност човека и приликом физичких активности: „Према томе, суштина и

У сваком случају, према утилитаристичком учењу, срећа је једина пожељна ствар и једини исправни циљ моралног делања, док су све друге ствари пожељне као средства за остварење тог циља (Mil, 2003, str. 84). Исправне су само оне радње које воде унапређењу среће, при чему се, код Мила макар, не ради искључиво о личној срећи појединца: „Срећа која служи као утилитаристичко мерило онога што је исправно у поступку, не представља личну срећу онога који дела, већ срећу свих оних којих се поступак тиче” (Mil, 2003, str. 51). Ипак, било да је реч о такозваном „утилитаризму поступака” или „утилитаризму правила” (видети Smart, 1997), утилитаризам има једну битну и „атрактивну” карактеристику која се показала изразито погодном и за наше истраживање – „принцип опште самерљивости: у утилитаризму је за свака два поступка могуће утврдити који је бољи” (Babić, 2008, str. 45).

МЕТОД ИСТРАЖИВАЊА

У овом истраживању примењен је метод теоријске анализе и дескриптивни метод. У поступку провере ставова студената примењена је техника анкетања, а добијени подаци обрађени су у програму SPSS 20.0 одговарајућим статистичким процедурама које су објашњене помоћу дескриптивног метода. Од статистичких процедура, за поређење одговора између полова коришћен је Ман-Витнијев у-тест (Mann-Whitney U test).

Предмет истраживања представљале су основне етичке теорије и њихова експериментална провера и примена у физичкој култури на узорку студената Факултета спорта и физичког васпитања

смисао игре, спорта, гимнастике и сличног, није у материјалном моторном чину, у физиолошким процесима који се одигравају у организму, већ њу треба тражити у духовној активности човека, у стваралачким и хуманизирајућим доживљајним ефектима, односно вредностима које она рађа” (Polić, 1969, str. 11). Филозоф Часлав Копривица (2018), феноменолошки разликујући *агон* и *арете*, истиче да човек у себи поседује склоност ка огледању – и са самим собом и са другима – и ту склоност назива „агоналним априоријем”. „Изворна форма агоналног априорија јесте огледање са собом, у настојању да се помјере границе и да се себи самоме докаже властита изврност или врлина (арете)... Арете се разликује од агона зато што је он превасходно душевни став који подраумијева извјесну заокруженост нечијег бића и одговарајуће животне праксе, док агонално, према својој форми, обухвата представу о идеално бескрајном помијерању својих граница. Ако се врлина доведе у везу с агонем, тада се истрајност у агону појављује као чврстина става” (Koprivica, 2018, str. 65). Аутор овај део завршава констатацијом да ипак, сама арете би остала чист захтев, жеља, потреба, када не би било агона којим се она увек изнова потврђује и фактички успоставља. Зато су ово двоје, закључује Копривица, дијалектички неодвојиви, али уз јасни примат арете над агонем будући да је победа над другим средство за победу над собом, а не нешто што би било само по себи вредно.

Универзитета у Београду. Циљ истраживања био је да се утврде морални ставови студената Факултета спорта и физичког васпитања. Узорак испитаника подељен по полу (М = 380, Ж = 136) чинили су студенти свих година академских студија Факултета спорта и физичког васпитања у Београду (n = 516) који се спремају за позив педагога физичке културе. Пошло се од хипотезе да ће се одговори студената разликовати у односу на пол испитаника.

Опис инструмента

Инструмент Физичка култура и етика састоји се од 44 тврдње на које испитаници реагују изношењем степена слагања на петостепеној скали Ликертовог типа (5 – потпуно се слажем, 4 – делимично се слажем, 3 – неутралан одговор, 2 – делимично се не слажем, 1 – уопште се не слажем).

Тврдње које се налазе у овом инструменту рефлектују етичке теорије Аристотела („теорија врлине и мере”, 14 тврдњи), Канта („теорија дужности”, 14 тврдњи) и Мила („теорија корисности”, 16 тврдњи). Опис комплетног инструмента погледати у раду Марковић–Бокан (Marković & Bokan, 2017).

РЕЗУЛТАТИ ИСТРАЖИВАЊА

Одговори студената према етичким теоријама, у односу на пол, груписани су и приказани у Табели 1. Из резултата се види да су и студенти и студенткиње исказали највећи степен слагања са тврдњама које се односе на Аристотелову теорију врлине. На другом месту је Кантова теорија дужности, а на трећем месту Милова теорија корисности. Међутим, као и у радовима који су претходили овом истраживању, показало се да постоји разлика у одговорима студената према полу (Marković & Bokan, 2014, 2017; Marković, Bokan, & Kukolj, 2016; Marković, Radenović, & Bokan, 2016). Ова разлика је дефинисана као „мушка” преференција моралних ставова насупротив „женској” преференцији моралних ставова.

Табела 1. Одговори студената и студенткиња по теоријама у односу на пол СВ (СД), студенти n = 380; студенткиње n = 136

Теорија	Студенти СВ (СД)	Студенткиње СВ (СД)
Аристотел (теорија врлине)	4,05 (0,89)	4,16 (0,84)
Кант (теорија дужности)	3,94 (1,06)	4,00 (0,98)
Мил (теорија корисности)	3,63 (1,09)	3,75 (1,01)

Због лакшег разумевања и прегледа података, одговори на тврдње груписани су у три целине према интензитету на скали одго-

вора: негативна страна скале (одговори 1 и 2), неутрални део скале (одговор 3) и позитивни део скале (одговори 4 и 5).

Када се посматрају одговори на три тврдње које су артикулисане на темељу Аристотелове етичке теорије – одговори 3, 4 и 5 (Табела 2), уочава се да су и студенти и студенткиње разврстали добра према хијерархији за коју Аристотел сматра да је исправна: највећа средња вредност одговора је за душевна добра у односу на телесна и спољашња. Када се анализирају одговори на три тврдње које се односе на врлину (одговори 9, 10 и 11), види се да су испитаници оба пола у први план истакли да телесно вежбање јесте страст и представља врлину (м – 4,27, ж – 4,37), односно преко 86% студената оба пола је одговорило на ову тврдњу на позитивном делу скале, а на последње место, од три могућа, стављају тврдњу да телесно вежбање јесте особина и представља врлину (м – 3,93, ж – 4,04).

Табела 2. Одговори испитаника на тврдње које се односе на Аристотелову етичку теорију врлине у односу на пол (% , СВ, СД), студенти $n = 380$; студенткиње $n = 136$

Скала	Негативни део вредносне скале одговора (оцене 1 и 2) (%)		Неутрални део вредносне скале одговора (оцена 3) (%)		Позитивни део вредносне скале одговора (оцене 4 и 5) (%)		Средња вредност (СВ) Стандардна дев. (СД)	
	М	Ж	М	Ж	М	Ж	М	Ж
1	6,8	3,7	21,3	22,1	71,8	74,3	3,93 (0,96)	4,02 (0,83)
2	2,4	0,7	5,3	2,2	92,4	97,1	4,48 (0,73)	4,57 (0,58)
3	28,7	25,0	39,2	39,7	32,1	35,3	2,92 (1,12)	3,02 (1,10)
4	26,8	17,6	32,6	37,5	40,5	44,9	3,14 (1,14)	3,34 (1,08)
5	5,8	5,1	25,8	24,3	68,4	70,6	3,88 (0,90)	3,96 (0,92)
6	2,9	2,2	2,9	3,7	94,2	94,1	4,48 (0,76)	4,51 (0,71)
7	5,5	5,1	8,2	4,4	86,3	90,4	4,40 (0,90)	4,47 (0,89)
8	1,8	2,2	2,4	1,5	95,8	96,3	4,64 (0,65)	4,62 (0,63)
9	3,9	1,5	10,0	11,8	86,1	86,8	4,27 (0,84)	4,37 (0,78)
10	2,9	2,2	16,1	13,2	81,1	84,6	4,18 (0,84)	4,26 (0,80)
11	10,0	9,6	18,4	21,3	71,6	69,1	3,93 (1,06)	4,04 (1,08)
12	6,8	4,4	29,2	18,4	63,9	77,2	3,79 (0,95)	4,17 (0,93)
13	1,6	0,7	4,2	3,7	94,2	95,6	4,63 (0,67)	4,69 (0,58)
14	4,2	2,9	26,3	17,6	69,5	79,4	3,96 (0,90)	4,20 (0,86)

Легенда: Ман-Витнијев тест показао је статистички значајну разлику код тврдњи 12 (*Права мера је могућа у спортској активности*) и 14 (*Постизање праве мере је врлина у физичкој култури*).

Када се посматрају одговори на тврдњу 12 (*Права мера је могућа у спортској активности*), види се да су студенткиње изразиле значајно виши степен слагања у односу на студенте (м – 3,79, ж – 4,17). Студенти, могло би се закључити, ипак изоштреније осећају да права мера није могућа у спортској активности и да у спорту доминирају максимална оптерећења. Када се посматрају резултати одго-

вора на тврдњу 13 (*Уживам док вежбајем*), види се да је највећи број студената оба пола одговорио позитивно (око 95%). Такав резултат није неочекиван, јер студенти током студија имају велики број практичних активности. У вези са последњом тврдњом која се односи на Аристотелову теорију врлине – *Постизање праве мере је врлина у физичкој култури* (14)³, 79,4% студенткиња се сагласило, док је тај проценат код студената мањи и износи 69,5%. Вредности одговора код оба пола су нешто мање него што се очекивало, али је то вероватно последица чињенице да велики број студената учествује у спортским активностима, где права мера или није могућа или не представља врхунску вредност.

Табела 3. Одговори испитаника на тврдње које се односе на Кантову етичку теорију дужности у односу на пол (%; СВ, СД), студенти $n = 380$; студенткиње $n = 136$

Скала	Негативни део вредносне скале одговора (оцене 1 и 2) (%)		Неутрални део вредносне скале одговора (оцена 3) (%)		Позитивни део вредносне скале одговора (оцене 4 и 5) (%)		Средња вредност (СВ) Стандардна дев. (СД)	
	М	Ж	М	Ж	М	Ж	М	Ж
1	0,8	0,7	3,9	2,9	95,3	96,3	4,74 (0,58)	4,79 (0,52)
2	40,0	32,4	10,5	14,7	49,5	52,9	3,16 (1,65)	3,19 (1,53)
3	35,3	27,2	32,4	39,0	32,4	33,8	2,93 (1,19)	3,07 (1,13)
4	2,6	0,7	4,5	5,1	92,9	94,1	4,57 (0,74)	4,68 (0,64)
5	19,7	23,5	20,0	19,9	60,3	56,6	3,57 (1,22)	3,49 (1,33)
6	3,9	0,0	4,2	6,6	91,8	93,4	4,53 (0,85)	4,69 (0,59)
7	29,2	34,6	11,8	19,1	58,9	46,3	3,40 (1,37)	3,11 (1,39)
8	6,3	2,9	8,2	12,5	85,5	84,6	4,42 (1,00)	4,47 (0,88)
9	17,4	8,1	7,6	3,7	75,0	88,2	3,95 (1,27)	4,38 (0,99)
10	24,7	25,7	27,9	27,2	47,4	47,1	3,34 (1,29)	3,24 (1,28)
11	11,3	8,1	14,5	13,2	74,2	78,7	3,90 (1,00)	4,08 (0,94)
12	2,9	2,2	5,0	4,4	92,1	93,4	4,55 (0,74)	4,66 (0,70)
13	3,2	2,2	8,7	11,0	88,2	86,8	4,47 (0,81)	4,46 (0,78)
14	14,7	10,3	26,3	27,2	58,9	62,5	3,60 (1,08)	3,73 (1,00)

Легенда: Ман–Витнијев тест показао је статистички значајну разлику код тврдњи: 7 (*У спортској борби води ме само нагонски принцип да победим противника*), 9 (*Ако изгубим, задовољан сам, уколико сам дао све што је у мојој моћи*) и 12 (*На утакмици се понашам у духу фер-плеја, надајући се да ће и остали играчи урадити исто*).

³ Према Аристотеловом мишљењу, постизање праве мере појављује се као задатак сваке људске делатности: „У свакој континуираној и у свакој дељивој величини може се разликовати превише (односно премало) и права мера (ἰσος) – и то како у погледу саме мерене величине тако и с обзиром на нас. Права мера је нека врста средине између претераног и недовољног – Средином једне ствари означавам, пак, оно што је подједнако удаљено од њена оба краја – а то је за све предмете увек једно те исто. У односу на нас, међутим, средина је оно што није ни сувише ни премало” (Aristotel, 2003, str. 33. [1106a VI 4–5]).

Резултати одговора испитаника на сваку од тврдњи везаних за Кантову теорију дужности, према полу, приказани су у Табели 3. На основу резултата Ман–Витнијевог теста, уочавају се статистички значајне разлике у вези са тврдњама 7 (*У спортској борби води ме само нагонски принцип да победим противника*), 9 (*Ако изгубим, задовољан сам, уколико сам учинио све што је у мојој моћи*) и 12 (*На утакмици се понашам у духу фер-плеја, надајући се да ће и остали играчи учинити исто*).

Када се посматрају вредности одговора који се односе на тврдњу 2 (*Сви спортисти нису добре и моралне особе*), уочава се да су средње вредности одговора код оба пола готово једнаке и да је степен слагања око 50%. Овакви резултати сведоче о томе да будући стручњаци из области физичке културе добрим делом јасно опажају да се сви спортисти не понашају у складу са моралним начелима.

Када се посматрају одговори који се односе на тврдњу 4 (*Уз такмичарска правила имам и „унутрашња правила” која се односе на поштено надметање са противником*), види се да је преко 90% испитаника оба пола сагласно. Испитаници осећају дужност да поступају по својим „унутрашњим правилима”, што је потпуно у складу са Кантовом етиком дужности (Kant, 2008, str. 27). Одговори који се тичу ове тврдње повезани су са одговорима који се односе на тврдњу 6 (*Са противником се треба надметати само сопственим квалитетима и у оквиру важећих правила*), са којом је, такође, преко 90% испитаника сагласно. Можемо се само надати да реакције будућих педагога физичке културе овде нису биле мотивисане слутњом пожељног одговора, већ истинским усвајањем моралних начела. Када је реч о тврдњи 7 (*У спортској борби води ме само нагонски принцип да победим противника*), средње вредности одговора су веће код студената (3,40) у односу на студенткиње (3,11). Студенткиње су приликом одговора на ову тврдњу исказале префињеније схватање одређених етичких норми у односу на студенте, који су више усмерени на постизање резултата на самом такмичењу.

Када је реч о одговорима који се односе на тврдњу 9 (*Ако изгубим, задовољан сам, уколико сам учинио све што је у мојој моћи*), вредности одговора веће су код студенткиња (4,38) него код студената (3,95). Овакви одговори показују да студенткиње више пажње посвећују свом наступу и томе да ли су дале све што је у њиховој моћи, док је студентима веома важан и коначан резултат, без обзира на њихов лични наступ. Приликом анализе одговора на тврдњу 12 (*На утакмици се понашам у духу фер-плеја, надајући се да ће и остали играчи учинити исто*), установљено је да студенткиње, такође, имају веће вредности одговора (4,66) у односу на студенте (4,55).

Табела 4. Одговори испитаника на тврдње које се односе на Милову етичку теорију корисности у односу на пол (% СВ, СД), студенти $n = 380$; студенткиње $n = 136$

Скала	Негативни део вредносне скале одговора (оцене 1 и 2) (%)		Неутрални део вредносне скале одговора (оцена 3) (%)		Позитивни део вредносне скале одговора (оцене 4 и 5) (%)		Средња вредност (СВ) Стандардна дев. (СД)	
	М	Ж	М	Ж	М	Ж	М	Ж
1	0,5	0,0	2,9	2,2	96,6	97,8	4,77 (0,53)	4,86 (0,41)
2	39,2	20,6	19,2	22,8	41,6	56,6	2,91 (1,25)	3,43 (1,07)
3	8,2	6,6	3,7	4,4	88,2	89,0	4,42 (1,03)	4,52 (0,91)
4	26,3	22,1	11,8	14,0	61,8	64,0	3,52 (1,30)	3,64 (1,25)
5	23,4	16,9	22,1	24,3	54,5	58,8	3,37 (1,18)	3,62 (1,12)
6	3,7	1,5	12,9	8,8	83,4	89,7	4,18 (0,84)	4,38 (0,71)
7	28,2	27,2	30,0	34,6	41,8	38,2	3,13 (1,16)	3,11 (1,24)
8	17,4	10,3	13,2	12,5	69,5	77,2	3,78 (1,14)	4,12 (1,05)
9	9,7	4,4	21,1	15,4	69,2	80,1	3,85 (1,00)	4,15 (0,87)
10	61,8	62,5	14,5	20,6	23,7	16,9	2,31 (1,36)	2,21 (1,29)
11	5,5	2,9	6,8	0,7	87,6	96,3	4,43 (0,94)	4,65 (0,65)
12	61,6	47,1	10,8	15,4	27,6	37,5	2,42 (1,36)	2,79 (1,39)
13	57,9	60,3	15,3	19,9	26,8	19,9	2,43 (1,37)	2,35 (1,29)
14	26,8	34,6	16,1	25,7	57,1	39,7	3,41 (1,33)	2,97 (1,30)
15	7,6	11,0	7,4	7,4	85,0	81,6	4,47 (1,08)	4,41 (1,19)
16	0,8	0,0	5,8	2,9	93,4	97,1	4,65 (0,64)	4,82 (0,45)

Легенда: Ман–Витнијев тест показао је статистички значајну разлику код тврдњи: 2 (Сви људи који се баве телесним вежбањем су срећни), 5 (Срећа као последица вежбања може се остварити ако сви људи имају једнаке услове који се односе на вежбање), 6 (Бављење физичким вежбањем највећи број људи чини срећним), 8 (Приликом вежбања најважније је постићи физичко задовољство), 9 (Приликом вежбања најважније је постићи духовно задовољство), 12 (Будући да су напор и бол саставни део спорта, у њему није могуће остварити потпуну срећу), 14 (Бављење спортом подразумева корист у новчаном смислу) и 16 (Поштовање правила и прописа у спорту представља основу коректног и моралног понашања).

Резултати одговора испитаника на поједине тврдње везане за Милову теорију корисности, према полу, приказани су у Табели 4. На основу резултата Ман–Витнијевог теста, уочавају се статистички значајне разлике између одговора који се односе на следеће тврдње: 2 (Сви људи који се баве телесним вежбањем су срећни), 5 (Срећа као последица вежбања може се остварити ако сви људи имају једнаке услове који се односе на вежбање), 6 (Бављење физичким вежбањем највећи број људи чини срећним), 8 (Приликом вежбања најважније је постићи физичко задовољство), 9 (Приликом вежбања најважније је постићи духовно задовољство), 12 (Будући да су напор и бол саставни део спорта, у њему није могуће остварити потпуну срећу), 14 (Бављење спортом подразумева корист у новчаном смислу) и 16 (Поштовање правила и прописа у спорту представља основу коректног и моралног понашања). Код седам од осам тврдњи код којих се јавила статистички значајна разлика, она је у корист

студенткиња, које су имале веће просечне вредности одговора у односу на студенте.

Када се посматра одговор на тврдњу 1 (*Бављење физичком активношћу представља ужитак*), уочава се да је преко 96% испитаника оба пола сагласно са овом констатацијом. Могло би се рећи да је такав резултат очекиван, када се узме у обзир да су испитаници студенти Факултета спорта и физичког васпитања. Приликом анализе одговора који се тичу тврдње 2 (*Сви људи који се баве телесним вежбањем су срећни*), уочава се да студенткиње имају значајно виши степен слагања (3,43) у односу на студенте (2,91). У овом случају још једном до изражаја долази „женска” преференција моралних ставова у односу на „мушку”.

Оба пола су сагласна да сви људи имају једнака права која се односе на вежбање (3): исказали су степен слагања од готово 90%. Међутим, када се посматрају одговори дати на тврдњу 5 (*Срећа као последица вежбања може се остварити ако сви људи имају једнаке услове који се односе на вежбање*), види се да се с њом студенткиње у већој мери слажу (3,62) него студенти (3,37). Студенткиње придају значај и релативно високо вреднују услове за вежбање, док код студената то није толико изражено. Разлика у одговорима постоји и код тврдње 6 (*Бављење физичким вежбањем највећи број људи чини срећним*), али је степен слагања висок код оба пола (м – 4,18, ж – 4,38).

Из Табеле 4 уочава се да студенти имају незнатно мању вредност одговора који се односе на тврдњу 9 (*Приликом вежбања најважније је постићи духовно задовољство*) – 69,2% у односу на тврдњу 8 (*Приликом вежбања најважније је постићи физичко задовољство*) – 69,5%, када се посматрају одговори на позитивном делу скале (одговори 4 и 5). Међутим, статистички показатељ средње вредности одговора на ову тврдњу је већи код „духовног задовољства” (СВ = 3,85) него код „физичког задовољства” (СВ = 3,78). Разлика у средњој вредности је последица одговора на негативној страни скале (одговори 1 и 2): проценат студената који нису сагласни са тврдњом 8 (*Приликом вежбања најважније је постићи физичко задовољство*) износи 17,4%, док је проценат студената који се нису сагласни са тврдњом 9 (*Приликом вежбања најважније је постићи духовно задовољство*) 9,7%. Код студенткиња одговори на обе тврдње имају веће вредности у односу на студенте. Треба истаћи да су вредности одговора студенткиња у вези са тврдњом 9, која се односи на „духовно задовољство” – 80,1% (СВ = 4,15), а у односу на тврдњу 8, која се односи на „физичко задовољство” – 77,2% (СВ = 4,12). На основу наведене анализе може се закључити да студенткиње и студенти различито схватају Милову вредносну скалу „духовног задовољства”, за разлику од „физичког задовољства”, које се постиже чисто телесним вежбањем.

Приликом анализе одговора који се односе на тврдњу 10 (*Ако бављење спортом подразумева корист, до победе би требало долазити по сваку цену*), одговори оба пола (преко 60% и студената и студенткиња) сведоче о неслагању са овом тврдњом. Ти одговори су у директној вези са тврдњом 15 (*У спорту није дозвољена примена допинга да би се постигли бољи резултати*), код које је степен слагања био врло висок (м – 4,47, ж – 4,41).

Посматрајући одговоре који се тичу тврдње 12 (*Будући да су напор и бол саставни део спорта, у њему није могуће остварити потпуну срећу*), уочава се да је разлика на негативном делу скале велика (м – 61,6%, ж – 47,1%). Другим речима, то значи да студенти нису сагласни са овом тврдњом више од студенткиња и да су спремнији на трпљење у спорту ради постизања среће и задовољства. Потврда претходном коментару јесте и већа позитивна вредност одговора код студенткиња (37,5%) у односу на студенте (27,6%), што би се могло тумачити као да студенткиње у већој мери осећају напор и бол, те да нису спремне на (превелико) трпљење зарад остварења „потпуне среће”.

Једина тврдња код које се јавила статистички значајна разлика, а да је степен слагања био већи код студената – јесте тврдња 14 (*Бављење спортом подразумева корист у новчаном смислу*). Процент студената сагласних са овом тврдњом је 57%, док је тај проценат код студенткиња значајно мањи и износи 40%. Овакви одговори показују да студенти од бављења спортом очекују и новчану корист и да је то можда један од главних мотива бављења одређеном активношћу.

На тврдњу 16 (*Поштовање правила и прописа у спорту представља основу коректног и моралног понашања*) позитивно је одговорило 93,4% студената, док је тај проценат код студенткиња још већи и износи 97,1%.

ДИСКУСИЈА

Нису многобројна истраживања на која се овај рад могао ослонити. Њему су претходили пилот-истраживање и радови изведени из њега, у којима је један од аутора учествовао (Marković & Bokan, 2014, 2017; Marković, Bokan, & Kukolj, 2016; Marković, Radenović, Bokan, 2016). Ипак, они су послужили тек као драгоцен општа смерница. Веза моралних питања и дилема са физичком културом дискутована је и у још неким истраживањима, али из нешто другачијег угла, па тако су испитивани позитивни ефекти спорта на понашање младих (Radenović & Mijatović, 2017; Randelović & Savić, 2016). У овим истраживањима аутори говоре о значају школског спорта у процесу васпитања младих и предлажу мере сузбијања насиља кроз његову примену. Ставови студената према допингу врхунских спор-

тиста обрађени су у истраживању (Vangrunderbeek & Tolleneer, 2011), а ова студија је обухватила преко 500 студената и показала је ниво толеранције студената на употребу недозвољених средстава. Могло би се рећи да су налази у овим радовима начелно сагласни са нашим налазима и да, скупа узето, доприносе одређењу овог, досад код нас скромно истраженог, интердисциплинарног поља и оријентисању у њему.

Постоји још једна димензија која излази из оквира овог рада, а која би могла, на основу њега, у будућности послужити као паралелна линија истраживања или један занимљиви окрет у њему. Наиме, старали смо се да – научно одговорно, академски опрезно – омеђимо поље истраживања на ставове студената с обзиром на етичке концепције филозофа морала. Наравно, студенти су били средиште и тема истраживања, али – то је значило и нешто општије: да је нагласак био, и да је морао бити, на, да тако кажемо, суђењу филозофима, на процењивању привлачности њихових теорија испитаницима. Чини се да би могло бити занимљиво, у неком следећем кораку, више теоријском, испитати како би испитаници прошли пред судиштем ових теоретичара.

На прилику за такав подухват и сличне подухвате можда се неће морати дуго чекати. Наиме, ово истраживање имало је и један транстеоријски и, надамо се, трајни епилог. На основу његових резултата, Наставно-научном већу Факултета спорта и физичког васпитања Универзитета у Београду предложено је увођење новог предмета под називом „Физичка култура и етика” на основним академским студијама и „Спорт и етика” на основним струковним студијама. О увођењу оваквог предмета већ постоје одређени текстови и предлози програма у земљама у окружењу (Škerbić, 2014). Комплетан материјал који је коришћен као експериментални фактор овог истраживања био би имплементиран у нови предмет.

ЗАКЉУЧАК

Могло би се рећи да резултати овог истраживања нису неочекивани. Хотимице апстинирајући од могућих неоправданих претпоставки и предрасуда, заправо смо имали само једну радну хипотезу, која је структурирала и само истраживање: хипотезу да ће се одговори испитаника разликовати по полу. Та хипотеза се показала – у доброј мери – потврђеном.

Приликом анализе резултата према полу у вези са тврдњама из инструмента *Физичка култура и етика*, утврђено је да су и студенти и студенткиње исказали највећи степен слагања код тврдњи које се односе на Аристотелову теорију врлине. На другом месту је Кантова теорија дужности, а на трећем месту Милова теорија корисности. Међутим, по-

казало се и да постоји разлика према полу. Ова разлика дефинисана је као „мушка” преференција моралних ставова, насупротив „женској” преференцији моралних ставова, при чему се начелно може рећи да су мушки испитаници склонији утилитарним етичким моделима од женских, док студенткиње више преферирају етику дужности у односу на студенте.

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PHYSICAL AND MORAL CULTURE: EXAMINING THE CONSIDERATION THAT STUDENTS OF THE FACULTY OF SPORT AND PHYSICAL EDUCATION HAVE TOWARDS CERTAIN ETHICAL ISSUES OF THEIR PROFESSION

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Summary

It is certain that moral issues imply “moral concern” when we are talking about physical culture, or rather particularly when physical culture is concerned. Most often these issues are related to sport as that part of physical culture in which numerous events are outside of the expected moral norms of behavior. The relationship between ethics (as a philosophical discipline) and physical culture (as a vocational and scientific discipline) has not been studied sufficiently.

The subject of this research is to determine the status that moral values have among practitioners in the area of physical culture, as well as in a wider sense, the desirability of introducing an ethical dimension to their education. Some of the fundamental ethical theories were used in the function of experimental verification of their reception and application on a sample of students from the University of Belgrade’s Faculty of Sport and Physical Education.

The goal of the research was to establish the students’ moral attitudes. In this research, theoretical analysis and the descriptive method were applied.

A survey “Physical culture and ethics” was constructed to this purpose and a research was conducted on a total sample of 516 respondents. While analyzing results according to gender in relation to statements from the instrument Physical culture and ethics, it was established that both male and female students expressed the highest degree of agreement with statements related to Aristotle’s theory of virtue. Kant’s theory of duty comes second, and Mill’s theory of utility occupies the third place.

Finally, we hope that the research will have a lasting epilogue. Based on its results, the University of Belgrade’s Faculty of Sport and Physical Education’s Scientific and Teaching Council received a recommendation to introduce a new subject under the name of “Physical culture and ethics” for basic academic studies, and “Sport and ethics” for basic vocational studies.

ЗНАЧАЈ ЕТИЧКЕ КЛИМЕ И КОРУПТИВНИХ РАЦИОНАЛИЗАЦИЈА ЗА НАЧИН РЕШАВАЊА ЕТИЧКИХ ДИЛЕМА НА РАДУ

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Апстракт

Истраживање је имало за циљ да се утврди значај етичке климе у организацији и прихватања коруптивних рационализација, као индикације нивоа коруптивности, за начин решавања четири етичке дилеме типичне за радни контекст – „истина наспрам лојалности”, „лично наспрам заједничког”, „краткорочно наспрам дугорочног” и „правда наспрам самилости” (Kidder, 1995). На пригодном узорку од 313 запослених из различитих организација у Републици Србији примењен је онлајн-упитник за прикупљање података о перцепцији етичке климе у организацији, склоности ка коруптивним рационализацијама као фактора избора алтернатива у решавању етичких дилема на раду. Налази истраживања указују на значај перцепције егостичне етичке климе и климе друштвене одговорности за склоност запослених ка самилости у решавању дилеме „правда наспрам самилости”. Закључено је да егостична етичка клима вероватно генерише прихватање коруптивних рационализација које предвиђају склоност ка „самилости” према крађи имовине компаније. На другој страни, клима социјалне одговорности утиче на опредељење запослених за самилост према онима који крше правила, највероватније јер запослени развијају уверење да је благоданство важно, како за клијенте компаније тако и за колеге, чак и када исти прекрше организацијска правила. Закључено је да перцепција организацијске етичке климе индиректно утиче на начин решавања етичких дилема на раду, и то тако што код запослених генерише лична уверења која, потом, утичу на опредељење у решавању етичке дилеме са којим су та уверења у складу.

Кључне речи: радна етика, етичке дилеме, коруптивне рационализације, етичка клима.

ETHICAL DILEMMAS AT WORK: THE SIGNIFICANCE OF THE ETHICAL CLIMATE AND CORRUPTIVE RATIONALIZATIONS FOR THE RESOLUTION OF ETHICAL DILEMMAS AT WORK

Abstract

The aim of the research was to determine the importance of organizational ethical climate and the levels of corruption for determining the methods of solving the four ethical dilemmas typical of the working environment – “truth versus loyalty”, “individual vs. community”, “short-term versus long-term” and “justice vs. mercy” (Kidder, 1995). On an ad hoc sample of 313 employees from different organizations in the Republic of Serbia, an online questionnaire was applied for data collecting on the perception of the organizational ethical climate, the tendency towards corruptive rationalizations as factors in choosing alternatives in solving ethical dilemmas at work. The findings indicate the importance of the perception of the egoistic ethical climate and the climate of social responsibility for the willingness of employees to be merciful when solving the dilemma “justice vs. mercy.” It was found that the egoistic ethical climate probably generates the acceptance of corruptive rationalizations that predict the acceptance of “mercy” towards those who steal the company’s assets. On the other hand, the climate of social responsibility influences the preference of employees for mercy for those who break the rules, most likely because employees develop the belief that well-being is important for both the company’s clients and colleagues, even when they violate organizational rules. It was concluded that the perception of the organizational ethical climate indirectly influences the manner of solving ethical dilemmas at work. This is probably done by generating personal beliefs in employees, which then influences the preference for solving the ethical dilemma with which these beliefs are in accordance.

Key words: work ethics, ethical dilemmas, corruptive rationalization, ethical climate.

УВОД

Начин решавања етичких дилема у свакодневном животу и раду има своје директне последице по наше лично благостање, као и благостање људи око нас. Наиме, решење етичке дилеме може бити или у складу или у нескладу са личним и/или организацијским моралним вредностима. Истраживања показују да су етичке вредности централне за позитивну слику о себи (Chaiken, Giner-Sorolla, & Chen, 1996), да људи желе да опажају себе и у прошлости као поштене (Greenwald, 1980), да чак 84% адолесцената, студената и одраслих особа то и каже за себе (Aquino & Reed, 2002), да су склони и самообмањивању како би то и остали (Tajfel, 1982) и да развијају посебне стратегије у оцењивању своје моралности како би такву слику и очували (Barkan et al., 2012). Свакако да решења етичких дилема која значе очување слике о себи доводе особу до доживљаја личног интегритета и среће. Аристотел описује 14 етичких врлина попут умерености, племенитости, поноса или правичности и истиче да особа може достићи личну срећу (еудаимонија) само ако се руководи врлинама у свакодневном животу, односно, ако тежи ка средини између

претераности и недостатка. Савремена истраживања указују на повезаност поштења, праведности према другима, поштовања и бриге о другима, са једне стране, и еудаимоничне среће и субјективног благостања, са друге стране (нпр., James, 2011; Garcia и др., 2007). Примећено је и да перцепција корупције, низак грађански активизам и ниско поверење у људе умањују осећај личне среће и благостања (Tavits, 2009; Vjórnskov, 2003). Индустије које данас развијамо обезбеђују човеку прегршт производа и услуга, али стварање таквог обиља мора ићи скупа са друштвеном одговорношћу према данашњици, као и према будућности заједнице у којој се послује (нпр., Cecchi, 2007). Део таквог социјално одговорног пословања било које организације представља и уређивање радне етике како би њени запослени имали јасан оквир за решавање етичких дилема са којима се сусрећу у раду. Овакав оквир обезбеђује очување личног интегритета запосленог, али и избегавање кршења локалних, односно организацијских, етичких норми.

ТЕОРИЈСКИ ОКВИР

Етичке дилеме у раду: одређење и класификација

Етичка дилема се описује као одлучивање уз присуство сукоба два етичка принципа или више њих. Ферел (Ferrell, 2010, стр. 64) и сарадници наводе да је етичка дилема „...проблем, ситуација или шанса која тражи од појединца, групе или организације да изабере између неколико погрешних или неетичких радњи”. Наиме, етичка дилема је било која ситуација одлучивања у којој постоји контрадикција између наочиглед једнаковредних етичких принципа, а избором једног од њих увек настају и негативне консеквенце по неку од страна које су укључене у такву ситуацију. Избор није између „исправног наспрам погрешног”, односно, у прихватању или одбијању да се због неког личног добра некоме другоме нанесе зло, него се особа налази пред избором између „исправног наспрам исправног”, односно, пред избором доброг решења којим ће произвести најмање зла било коме. На пример, запослени може бити свестан да његова радна група својим понашањем крши етичке норме важеће у организацији и да тиме остварује додатну корист за своје чланове. Он/она ће бити у дилеми да ли да пријави такво понашање и поштује принцип истинољубивости или да се приклони групи, покаже лојалност према њој и не говори о уоченим преступима у пословању. Ако се определи за лојалност групи, особа ће претрпети штету, односно, његово/њено лично благостање ће бити умањено због жртвовања сопственог интегритета, нарушавања његовог односа према организацији и одрицања од истинољубивости. Међутим, ако се определи за истинољубивост, особа ће највероватније жртвовати своје односе са члановима

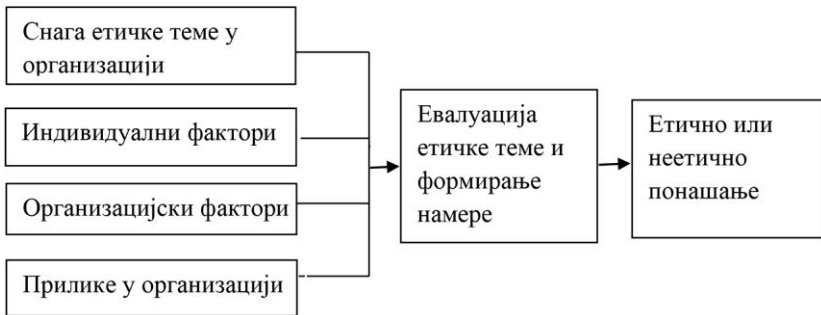
те групе, изгубиће користи које има са том групом, као што ће вероватно проузроковати и то да и други изгубе користи које имају од понашања такве групе (ово препознајемо као појаву узбуњивача).

Важно за истраживање етичких дилема на раду је свакако и њихова потенцијална класификација. У овом раду користићемо класификацију коју је понудио Рашворт Кидер (Kidder, 1995), а према којој менаџери и извршиоци у свом раду најчешће решавају ове четири етичке дилеме: 1) истина наспрам лојалности, 2) лично наспрам заједничког, 3) краткорочно наспрам дугорочног и 4) правда наспрам самилости. Ове дилеме почивају на конфликту вредности које потичу из различитих етичких теорија, а њихово решавање подразумева опредељивање за један од полова који је чине. На пример, етичка дилема „истина наспрам лојалности” означава ситуацију у којој запослени тражи решење док се сучељавају поштење или интегритет, на једној страни, и преданост групи, одговорност за преузете обавезе или за дато обећање, на другој страни. Мерена су два аспекта сваког пола ове дилеме: пријављивање колеге или свих незаконитих радњи у организацији, као аспекти истине, а беспоговорно слушање претпостављеног и толеранција према наношењу штете окружењу, као аспекти лојалности.

Решавање етичких дилема на раду

Решавање етичких питања на раду је сложен и захтеван когнитивни задатак, који, поред тога, носи одговорност према свим странама укљученим у производни процес, као и према спољашњој средини организације. О сложености процеса индивидуалног етичког одлучивања говори и чињеница да је до сада понуђен велики број модела који се могу поделити на контраинтуитивне (рационалне) и интуитивне моделе (засноване на моралним осећањима).¹ Такође, Вајлд и Џоунс (Wylde & Jones, 1997), Зоненшајн (Sonenshein, 2007), Мекдевит, Ђиапони и Тромли (McDevitt, Giapponi and Tromley, 2007), а потом и Тревињо, Ден Ниевенбор и Киш-Гефарт (Treviño, Den Nieuwenboer and Kish-Gephart, 2014) наводе још неке новије моделе индивидуалног етичког одлучивања. Поред модела који описују сâм процес како особа доноси етичку одлуку, Ферел, Фридрич и Ферел (Ferrell, Freadrich & Ferrell, 2010) развијају и модел који наводи факторе од којих зависи успешност етичког суђења у организацији (Слика 1).

¹ На пример, Џонс (Jones, 1991) описује седам модела етичког одлучивања насталих током 80-их година прошлог века: Рест (Rest, 1986), Тревињо (Trevino, 1986), Ферел и Грешам (Ferrell and Gresham, 1985), Хант и Вител (Hunt and Vitell, 1986), Дубински и Локен (Dubinsky and Loken, 1989), Ферел, Грешам и Фридрич (Ferrell, Gresham and Freadrich, 1989), Броммер, Грато, Гравендер и Татл (Brommer, Gratto, Gravenderand Tuttle, 1987).



Слика 1. Групе фактора значајних за доношење етичких одлука на раду (Ferrell и др., 2010)

У нашој земљи и нашем окружењу истраживања етичких дилема су ретка и спроведена су не са циљем анализе фактора у њиховом решавању, него да би такве дилеме биле описане као, на пример, у професији полицајца (Кесић и Зекавица, 2013) или у медијима (Донев и Калуђеровић, 2016), у социјалном раду (Urbanc, 2001) или етичке дилеме у истраживањима са осетљивим друштвеним групама (Andriјанић, 2018).

У овом истраживању пажња ће бити посвећена значају организационог фактора (етичка клима), као и индивидуалног фактора (овде коруптивних рационализација) за процес евалуације и начина решавања етичких дилема на раду. Отуда ће у наставку ови фактори бити концептуално одређени заједно са приказом налаза из релевантних истраживања.

Етичка клима у организацији

Аутори изворног теоријског модела организацијске етичке климе (перцепција регулатива, политика, праксе и реалних образаца понашања у организацији) укрштају две димензије – етички критеријум за оцену прихватљивости понашања (егоизам, беневољентност и принципијелност) и ниво етичке анализе понашања (индивидуални, локални и космополитски), на основу чега дефинишу девет теоријских типова етичке климе (Victor & Cullen, 1988).

Егоизам на индивидуалном, локалном и космополитском нивоу производи три типа етичке климе: лични интерес (заступа интерес појединца), профит компаније (одлучивање које штити интересе компаније и ставља их изнад личних интереса) и ефикасност (етичко одлучивање које води рачуна о интересима ширег окружења). Алтруизам на индивидуалном, локалном и космополитском нивоу производи три типа етичке климе: колегијалност (пријатељство, одлучивање које промовише осетљивости на потребе блиских особа без обзира на њихову радну улогу у организацији), тимски интереси (за-

ступање интереса колектива као целине) и друштвена одговорност (одлучивање које промовише друштвено одговорно пословање организације). И, на крају, димензија принципијелност на индивидуалном, локалном и космополитском нивоу даје три типа етичке климе: лична моралност (подршка развоју личних етичких принципа у решавању етичких дилема), организацијска правила и процедуре (истицање етичких принципа организације) и Закон и професионалне норме (промоција етичких стандарда садржаних у законима и кодексима професија). Каснијом валидацијом модела аутори су показали постојање седам типова етичке климе (Cullen, Victor & Bronson, 1993).

Емпиријска истраживања показују да организацијска етичка клима заиста има значаја за етичко одлучивање, као и намере за етично понашање запослених. Гош (Ghosh, 2008) налази да, уколико се у организацији вреднује и награђује искључиво финансијски резултати рада, упосленици доносе значајно више неетичних одлука у поређењу са организацијама у којима се награђују интегритет и добра пословна пракса. Етичка клима организације има позитивног ефекта на формирање намере за етично понашање, односно, перцепција развијених стандарда за решавање етичких дилема у организацији помаже запосленима да формирају етичне намере (Valentine & Barnett, 2007; Elango и др., 2010). Даи (Dai, 2012) на основу прегледа резултата 15 студија, које су се у периоду од 2004. до 2010. године бавиле анализом значаја организацијских фактора, закључује да је у 6 студија утврђен позитиван ефекат етичке климе на етично понашање запослених, 7 студија није утврдило значајан ефекат, а да су 2 студије известиле о помешаним ефектима.

У домаћим истраживања нема анализа релација етичке климе и решавања етичких дилема на раду. Истраживања вршена са неким другим циљем показују да етичке климе „пријатељство и тим” и клима „закон и кодекс” доприносе бољем психо-физичком здрављу упосленика, док перцепција егоистичне етичке климе изазива депресивне реакције и симптоме поремећаја друштвеног понашања (Коларски, 2019).

Коруптивне рационализације

Уколико током етичког одлучивања настане несклад између одлуке и личних етичких стандарда, понашање ће код актера произвести стање етичке дисонанце или „моралног стреса” (Waters & Bird, 1987; Мајсторовић, 2012; Barkan и др., 2015). На пример, руководилац може запасти у стање етичке дисонанце ако под притиском свог шефа прихвати да његови извршиоци у аутомобил уграде део који због лошег квалитета може да угрози безбедност возача. Стање етичке дисонанце је еквивалент стању когнитивне дисонанце (Festinger, 1962), са том разликом да ово стање прати и осећај кривице с обзиром на то да неетично понашање увек крши и неке социјалне норме.

Особи су на располагању два начина да отклони овакво непријатно стање: 1) да оправда своју одлуку коришћењем рационализација (нпр., и други то раде) и тиме наруши сопствене етичке стандарде или 2) да промени понашање (да следећи пут одбије такво искушење преузимајући ризик од последица одбијања) и тиме сачува етичке принципе. Коришћење коруптивних рационализација омогућава особи да, и поред тога што је донела одлуке штетне по организацију, и даље себе види као некорумпирану (Zuglidopoulos и др., 2009). Отуда, можемо да кажемо да је склоност појединца ка прихватању коруптивних рационализација врло вероватна индикација његове коруптивности. По себи, коруптивне рационализације представљају „когнитивне конструкције које особа креира како би оправдала сопствено неприхватљиво понашање, настојећи тиме да се такво понашање или прихвати, или да се барем не реагује против њега” (Мајсторовић, 2012, стр. 60). Оне се јављају као лични механизам релаксирања савести или као механизам коруптора којим он/она релаксира друге током њихове социјализације на норме неусклађене са организацијским и/или другим здравим етичким стандардима. На тај начин, ширење коруптивних рационализација доводи и до ескалације корупције у организацији. Ашфорт, Ананд и Јоши (Aschfort, Anannd & Joshi, 2004) описују 9 типова коруптивних рационализација, од којих ће њих 6, због подесности за упитнички формат, бити испитано у овом истраживању.

1. Легалност коруптивног чина своди се на одрицање незаконитости чина, обично критиковањем квалитета закона или његовом селективном применом у пракси;
2. Порицање одговорности значи избегавање и пребацивање одговорности на друге или на уобичајену праксу која је својствена свима;
3. Порицање штете манифестује се у минимизирању последица чина у смислу да изазвана штета за компанију заиста није ништа значајно;
4. Порицање постојања жртве јавља се када је штета нанета организацији праведан одговор на претходни неправедан поступак према актеру или одрицање важности штете према претходно деперсонализованој особи у групи;
5. Социјално вредновање јавља се онда када актер пореди свој чин са другима чије поступке оцењује далеко неморалнијим од својих;
6. Лојалност групи своди се на оправдавање жртвовања индивидуалних или универзалних вредности како би се „заштитила” група којој актер припада (Мајсторовић, 2012, стр. 60–61).

Код нас је утврђено да су запослени превалентно склони ка два типа рационализација: „социјалном одмеравању” и „лојалности групи” (Матановић, Мајсторовићи Митрић-Аћимовић, 2011; Мартиновић, 2012). У случају интегрисане регулације (интегрисани селф – регула-

ција заснована на аутентичним вредностима интегрисаним у селф особе), таква склоност у потпуности изостаје (Мајсторовић, 2012). Слично, Мартиновић (2012) примећује да су ниска интегрисана регулација, али и макијавелистичка радна етика, показатељи склоности ка свим мереним коруптивним рационализацијама.

Демографске одлике и етичност

Испитивања значаја демографских одлика на етичко одлучивање показују виши ниво моралности код жена на узорку студената и менаџера (Becker, Rundall & Ulstad, 2009; Valentine & Rittenburg, 2007; Lawson, 2004), чешће утилитаристичко морално суђење код мушкараца (Zgheib, 2005), да старост и ниво образовања не утичу на морално суђење (Herington & Weaven, 2008; Marques & Azevedo-Pereira, 2009). Када је реч о значају демографских одлика за учесталост коруптивних рационализација, истраживања у Србији показују да нема полних разлика у њиховом прихватању (Мајсторовић, 2012), да запослени у приватним компанијама показују нижу склоност ка рационализацијама него запослени у државном сектору, да су старији склонији „лојалности групи” него млађи, као и да су рационализацијама склонији запослени са завршеном средњом школом у односу на високообразоване (Мартиновић, 2012).

ПРОБЛЕМ И ЦИЉЕВИ ИСТРАЖИВАЊА

Аутори се у овом истраживању баве питањем да ли перцепција одређених типова етичке климе у организацији и склоност коруптивним рационализацијама остварују ефекат на специфична одређења запослених према половима етичких дилема типичних за организацију – „истина наспрам лојалности”, „правда наспрам самилости”, „индивидуално наспрам заједничког” и „краткорочно наспрам дугорочног”. Отуда, главни циљ овог истраживања је утврдити да ли перцепција одређених етичких стандарда, образаца понашања и праксе у организацији и прихватање одређених коруптивних рационализација остварују значајан ефекат на преференцију појединих полова у решавању типичних организацијских етичких дилема. Сем тога, циљ рада је и да се, на основу резултата истраживања, предложи конкретне мере менаџменту које би требало да унапреде радну етику организације. Коначно, биће анализиран значај пола, старости и нивоа образовања за начин решавања етичких дилема, као и значај типа етичке климе у организацији за склоност коруптивним рационализацијама код њених запослених.

Претходна истраживања су врло бројна у домену моделирања процеса етичког одлучивања у организацији, што се види по броју прегледних чланака оваквих модела из 80-их година прошлог века

(Jones, 1991) или из каснијег периода (Loe et al., 2000) који разматрају бројне теоријске моделе и факторе који утичу на процес одлучивања. Међутим, недостају истраживања у домену фактора решавања врло конкретних етичких дилема са којима се менаџери најчешће сусрећу у раду. Отуда, претпоставке овог рада биће засноване на истраживањима фактора етичког одлучивања, намера и понашања иако се они директно не односе на избор алтернатива у наведеним етичким дилемама. Када је реч о значају коруптивних рационализација у односу на начин решавања етичких дилема и у односу на етичку климу, претпоставке ће бити засноване искључиво на њиховим концептуално могућим односима, јер претходних истраживања ове врсте такође нема.

- X1: Постоји повезаност перцепције типова етичке климе у организацији који промовишу егоизам и личне интересе, са једне стране, и преференција код чланова те организације које значе залагање за лично и краткотрајно благостање у решавању етичких дилема, са друге стране.
- X2: Демографске одлике делом утичу на начин решавања етичких дилема на раду:
- X2.1: Очекује се да жене показују мању склоност ка утилитарном етичком суђењу, односно слабију оријентацију ка личном и краткорочном;
- X2.2: Очекује се да ниво образовања не утиче на начин решавања етичких дилема на раду;
- X2.3: Очекује се да старост не утиче на начин решавања етичких дилема на раду.
- X3: Постоји повезаност склоности ка коруптивним рационализацијама и преференције личног, краткотрајног интереса и лојалности групе – као полова етичких дилема на раду.
- X4: Постоји повезаност перцепције одређених типова организацијске етичке климе и склоности чланова те организације према одређеним врстама коруптивних рационализација.

МЕТОД

Узорак испитаника

Подаци су прикупљени на пригодном узорку од 317 запослених из различитих компанија у Републици Србији. Већину у узорку чиниле су жене (89,8%), са радним стажом од 1 године до 37 година и углавном са факултетском дипломом (62,5%). Испитаници су категорисани према годинама старости на групе „до 30 година” (29,4%), „од 31 године до 40 година” (33,5%), „од 41 године до 50 година” (22,7%) и „од 51 године и више година” (14,4%). Након одстрањива-

ња 4 испитаника са стандардизованим скоровима већим од 3,29 (Tabachnick & Fidell, 2007), коначан узорак чинило је 313 испитаника.

Мерни инструменти

Скала Е-ДИЛ-3 (Мајсторовић, Пилиповић, Ђајић и Ристић, 2018) конструисана је за потребе овог истраживања и процењује склоност запослених да се током решавања етичких дилема одреде за један од њених полова. Инструмент чини 16 ставки, по две за сваки пол унутар четири етичке дилеме. Од испитаника се тражи да се поред сваке ставке изјасни са „да”, ако је сагласан са решењем етичке дилеме, или „не”, ако са понуђеним решењем није сагласан. На пример, ставка „Чак и по цену сопствене штете пријавио/-ла бих незаконите радње у компанији” мери склоност ка полу „истина” у оквиру дилеме „истина наспрам лојалности”. Или, ставка која мери склоност ка полу „лојалност” „Увек бих стао/-ла у одбрану своје компаније ако би је неко позвао на одговорност због загађења животне средине, без обзира на то какве доказе имао”. Мери склоности представља збир прихваћених решења за сваки пол етичке дилеме са теоријским распоном скорова од 0 до 2. С обзиром на то да овде није реч о упитнику који мери један конструкт, него о колекцији ставки које мере степен склоности ка 8 решења (полова дилема), која потичу из различитих етичких парадигми, логично је очекивати да одговори испитаника не могу бити конзистентни дуж целог упитника. Отуда, не може се очекивати ни интерна конзистентност реакција испитаника дуж целог упитника. Корелације између парова ставки по супскалама крећу се од 0,31 до 0,72, а просечна корелација износи 0,48. Наведено је у складу са искуством да је коефицијент интерне конзистенције увек врло низак код скала са малим бројем ставки и са препоруком да код скала са два ајтема прихватљива корелација између њих буде од 0,20 до 0,40 (Briggs & Cheek, 1986). Важно је још једном истаћи да није рачунат укупан скор на упитнику, него да су анализе рађене искључиво на супскалним скоровима као мерама склоности појединачном полу сваке етичке дилеме.

Познати *Упитник етичке климе ECQ* (Victor & Cullen, 1988, 1993) преведен је и прилагођен за потребе истраживања на нашој популацији (Мајсторовић и Слијепчевић, 2018; Драгин и др., 2018) и коришћен је за мерење перцепције етичке климе у овом истраживању. Унапређену скалу са 36 ставке (у почетку 4 ставке за сваки тип етичке климе) аутори су валидирани и утврдили постојање 7 типова етичке климе: „егоизам”, „профит и ефикасност”, „пријатељство и тим”, „социјална одговорност”, „лична моралност”, „правила и процедуре” и клима „закона и професионалних кодекса”. С обзиром на то да се на тај начин број ставки разликује по типовима етичке климе, индивидуални скор за сваки тип климе рачунат је као средња

вредност одговора испитаника на односним ставкама. На пример, ставка „У мојој организацији људи се углавном брину само о себи” мери егоистични тип етичке климе за коју испитаник процењује у којој мери је она присутна у његовој/њеној организацији користећи скалу од „1 – уопште не” до „5 – у потпуности да”. Према ауторима скале, провере интерне конзистентности показују да мере типова етичке климе имају интерну конзистентност (α) од 0,69 до 0,85 (Cullen, Victor & Bronson, 1993).

Упитник КоПТеР-2 (Мајсторовић, 2011) коришћен је за мерење склоности испитаника према шест врста коруптивних рационализација: одрицање нелегалности, порицање одговорности, порицање штете, порицање жртве, социјално вредновање и лојалност групи. Упитник садржи 18 ставки (3 ставке за сваку врсту рационализација), на које испитаник одговара заокруживањем степена слагања на петостепеној скали одговора (од 1 – потпуно нетачно до 5 – потпуно тачно). На пример, ставка „Све што не пише у закону да је забрањено значи и да је дозвољено” мери склоност ка одрицању нелегалности коруптивног поступка. Скор на тесту је збир одговора на ставкама које карактеришу сваку врсту коруптивних рационализација појединачно, а теоријски распон је од 3 до 15. Анализа метријских својстава показује да овај упитник има задовољавајућу интерну конзистентност ($\alpha = 0,79$; Мартиновић, 2012).

Начин прикупљања података

Прикупљање података спроведено је током лета 2018. године помоћу анонимне и добровољне онлајн-анкете постављене на различите друштвене мреже. Испитаници су на почетку добили кратко објашњење о циљу истраживања, начину попуњавања упитника и исказ о поверљивом коришћењу прикупљених података. Попуњавање упитника трајало је око 30 минута.

Начин обраде података

Прикупљени подаци су проверени у смислу њиховог квалитета, а потом обрађени уз примену техника дескриптивне и инференцијалне статистике. Конкретно, релације независних и зависних варијабли анализирани су помоћу вишеструке регресијске анализе, док су међугрупне разлике тестиране применом т-теста и једносмерном анализом варијансе. Желимо да напоменемо да су, због преодминације испитаника женског пола у узорку, полне разлике тестиране на рандомизираним подзорку жена који је по броју био једнак подзорку мушкараца. Све анализе су спроведене применом статистичког програма SPSS (верзија 23.0).

РЕЗУЛТАТИ

Резултати овог истраживања биће приказани у три дела: 1) опис учесталости одређења испитаника према половима етичких дилема, опис учесталости перцепције мерених типова етичке климе и опис учесталости склоности ка мереним коруптивним рационализацијама; 2) провера хипотеза истраживања и 3) дискусија налаза.

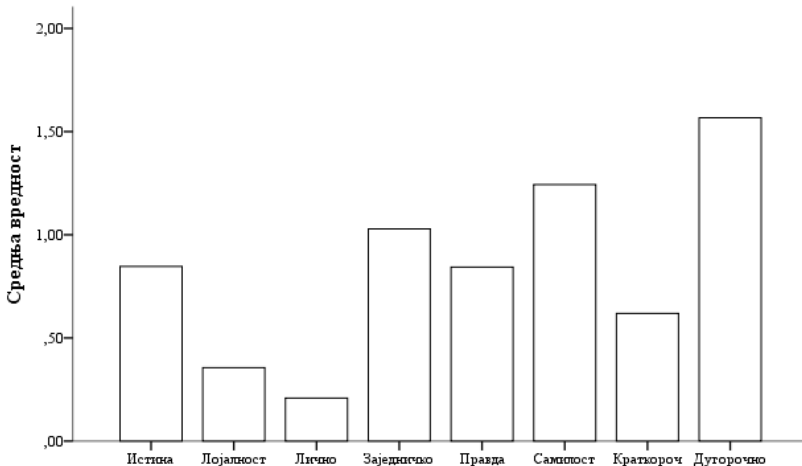
Опис учесталости мерених конструката

Из Табеле 1 и Сликe 2 може се уочити да у решавању етичких дилема на раду наши испитаници радије бирају истину насупротив лојалности, заједничко насупротив лично, самилост насупротив правди и дугорочно насупротив краткорочном.

Табела 1. Дескриптивне мере преференција полова етичких дилема (N = 313)

Полови етичких дилема	АС	СД	Распон мера
Истина	0,85	0,68	0–2
Лојалност	0,36	0,57	0–2
Лично	0,21	0,47	0–2
Заједничко	1,03	0,68	0–2
Правда	0,84	0,68	0–2
Самилост	1,24	0,65	0–2
Краткорочно	0,62	0,68	0–2
Дугорочно	1,59	0,63	0–2

*Напомена: АС – аритметичка средина, СД – стандардна девијација



Слика 2. Учесталост прихватања полова етичких дилема

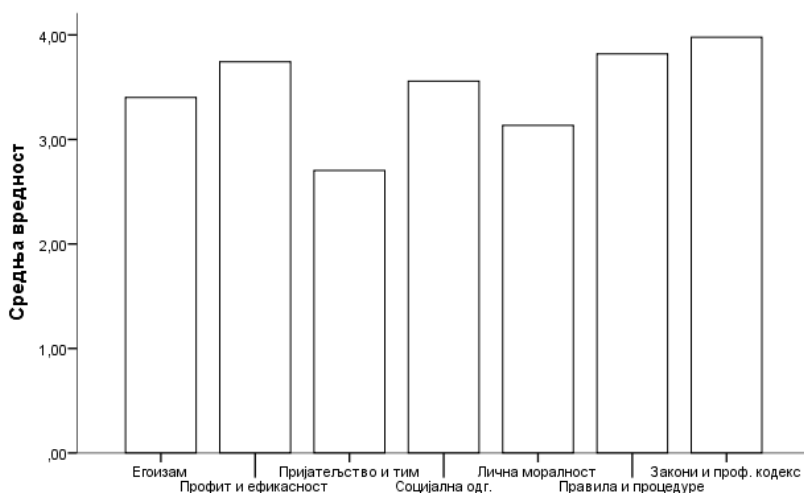
Разлике између преференција полова код свих етичких дилема је скоро двострука, осим код дилеме правда насупротив самилости, где су преференције ова два пола више уједначене. Наиме, наши испитаници се код три од четири мерене дилеме недвосмислено опредељују за један од полова (нпр., просечна учесталост прихватања пола „истина” је 0,36 а пола „лојалност” 0,85).

Када је реч о перцепцији етичке климе у организацијама, показало се да наши испитаници у својим организацијама најређе препознају климу пријатељства и тимског духа, а најчешће стандарде који се заснивају на законима и на кодексима професионалног понашања (Табела 2 и Слика 3).

Табела 2. Дескриптивне мере за перцепцију типова етичке климе (N = 313)

Типови етичке климе	АС	СД	Распон мера
Егоизам	3,40	0,90	1–5
Профит	3,74	0,88	1–5
Тим	2,70	0,98	1–5
Соц. одгов.	3,56	0,93	1–5
Лична мор.	3,13	0,70	1–5
Правила	3,82	0,86	1–5
Закони/Кодекс	3,98	1,04	1–5

*Напомена: АС – аритметичка средина, СД – стандардна девијација



Слика 3. Перцепција присуства седам типова етичке климе у организацијама

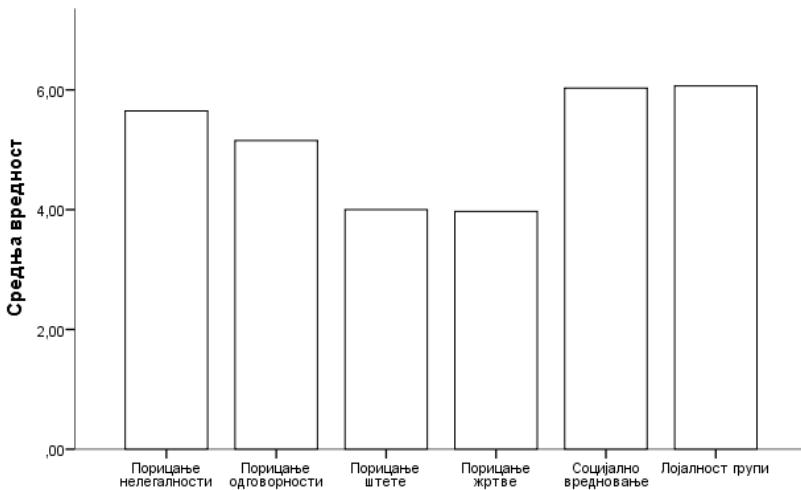
На крају, током решавања стања етичке дисонанце наши испитаници највиши ниво склоности коруптивним рационализацијама

показују према „лојалности групи” и „социјалном вредновању”, док су најмање склони „порицању жртве” (Табела 3 и Слика 4).

Табела 3. Дескриптивне мере склоности ка коруптивним рационализацијама (N = 313)

Коруптивне рационализације	АС	СД	Распон мера
Порицање нелегалности	5,65	1,83	3–11
Порицање одговорности	5,15	1,65	3–11
Порицање штете	4,00	1,44	3–11
Порицање жртве	3,97	1,30	3–10
Социјално вредновање	6,03	2,16	3–12
Лојалност групи	6,07	1,93	3–12

*Напомена: АС – аритметичка средина, СД – стандардна девијација



Слика 4. Степен прихватања коруптивних рационализација

Претходни дијаграми указују на тенденцију код запослених да, када решавају етичке дилеме на раду, најчешће бирају дугорочну перспективу и заједничке интересе, али и самилост према колегама и чешће залагање за истину него за лојалност. У својим организацијама најчешће препознају климу закона и професионалног кодекса, климу правила и процедура, климу ефикасности и профита, док најређе наилазимо на климу пријатељства и тимског духа. На крају, када користе рационализације да оправдају коруптивно понашање, наши запослени то најчешће чине жртвујући принципе зарад добра свога клана, указујући на преступе других да би минимизирали своје и одричу незаконитост у својим коруптивним поступцима.

Провера хипотеза истраживања

Резултати показују да је перцепција етичке климе у организацији систематски предиктор једино склоности ка самилости у решавању етичке дилеме „правда наспрам самилости” (X1) (Табела 4). Анализом доприноса типова етичке климе у једином значајном моделу утврђено је да склоност ка самилости (насупротив правди) прогнозирају организацијска клима егоизма, $\beta = 0,18$, $t(305) = 2,62$, $p < 0,01$ и клима друштвене одговорности: $\beta = 0,21$, $t(305) = 2,83$, $p < 0,001$.

Табела 4. Регресијски модели са половима етичких дилема као критеријским и типовима етичке климе као предикторским варијаблама

Критеријум	R	R ²	df	F	p
Истина	0,153	0,024	7, 305	1,050	0,396
Лојалност	0,116	0,013	7, 305	0,593	0,762
Правда	0,172	0,030	7, 304	1,329	0,236
Самилост	0,229	0,052	7, 305	2,405*	0,021
Лично	0,181	0,033	7, 305	1,483	0,173
Заједничко	131	0,017	7, 305	0,766	0,617
Краткорочно	177	0,031	7, 305	1,411	0,200
Дугорочно	165	0,027	7, 305	1,215	0,294

*Тест значајан на нивоу 0,05 (двострано).

**Тест значајан на нивоу 0,01 (двострано).

Дубља анализа значаја типова етичке климе као предиктора извршена је спрам два мерена аспекта самилости: самилост према запосленом који због немаштине краде имовину компаније и самилост према запосленом који крши правила понашања у компанији. Резултати ове анализе показују да једна од мера егоистичне климе (ставка „У мојој организацији људи пре свега воде рачуна да заштите своје интересе”) прогнозира самилост према крађи: $\beta = 0,14$, $t(305) = 2,54$, $p < 0,01$. На другој страни, једна од мера егоистичне климе (ставка „У мојој организацији људи се брину само о себи”), $\beta = 0,15$, $t(305) = 2,54$, $p < 0,01$ и једна од мера климе друштвене одговорности (ставка „У мојој организацији запослени се активно баве тиме шта је у интересу клијента-потрошача и шире јавности”), $\beta = 0,13$, $t(305) = 2,32$, $p < 0,02$ – прогнозирају самилост према запосленима који крше организацијска правила. Утисак је да они који описују етичку климу своје организације као егоистичну, као и они који примећују да су запослени активно укључени у заштиту благостања својих потрошача и свих других укључених у пословање – показују и самилост ако ти исти запослени крађом компензују своје сиромаштво или ако прекрше правила понашања у организацији. Чини се да два типа етичке климе подстичу одређену индивидуалну динамику која доводи до

формирања наклоности према онима који краду услед економске угрожености или до наклоности према онима који прекрше интерна правила понашања. С обзиром на то да перцепција егоистичне климе не прогнозира склоност ка личном и краткотрајном у решавању етичких дилема на раду, можемо констатовати да прва хипотеза (X1) није потврђена.

Анализа полних разлика према склоности ка одређеним решењима етичких дилема (X2.1) показала је да жене показују значајно више склоности ка истини него мушкарци, док мушкарци показују више склоности ка лојалности (Табела 5).

Табела 5. Полне разлике у решавању етичких дилема на раду.

Варијабле	Жене (32)		Мушкарци (32)		t(62)
	М	SD	М	SD	
Истина	0,88	0,66	0,47	0,51	2,76**
Лојалност	0,31	0,59	0,66	0,75	2,04*

**Тест значајан на нивоу 0,01.

*Тест значајан на нивоу 0,05.

Резултати анализе варијансе показали су да се старосне групе испитаника значајно разликују у смислу да су запослени до 30 година година старости (М = 3,15, SD = 0,55) значајно склонији „личном” у решавању дилеме „лично насупротив заједничком” у односу на запослене са 51 годином и више година старости (М = 0,61, SD = 0,47), (F(3,309) = 3,99, p < 0,01). Ниво образовања (средње, више и високо) не остварује статистички значајан ефекат на преференцију било којег пола у решавању четири етичке дилеме на раду (вредности F-тестова крећу се од 0,10 до 1,63 за степене слободе 2 и 310).

На основу ових налаза можемо констатовати да X2.1 није потврђена, односно да жене не показују значајно мању склоност ка личном и краткорочном (индикације утилитарне етике). Хипотеза X2.2 потврђена је налазом да ниво образовања не игра улогу у формирању склоности ка одређеним половима етичких дилема. Хипотеза X2.3 није потврђена јер је утврђено да запослени до 30 година старости, када решавају етичку дилему „лично наспрам заједничком” радије бирају „лично” значајно чешће од запослених који имају преко 51 године старости.

Склоност ка свим мереним коруптивним рационализацијама остварује очекиване везе са одређењем за лични интерес, краткорочну перспективу и лојалност (X3). Наиме, Пирсонове корелације показују да виши ниво укупне коруптивности коварира највише управо са склоношћу ка личном и краткорочној перспективи, али и са склоношћу ка самилости и негативно са склоношћу ка истини (Табела 6). Такође, укупан ниво коруптивности нема систематску пове-

заност са склоношћу ка правди и дугорочној перспективи. Отуда, можемо констатовати да резултати у потпуности подржавају ХЗ. О неочекиваној повезаности са склоношћу ка заједничком биће речи касније у тексту.

Табела 6. Корелације нивоа укупне коруптивности и склоности ка половима у решавању етичких дилема на раду

Ниво	Истина	Лојал.	Лично	Заједн.	Правда	Самил.	Краткор.	Дугор.
укупне корупт.	-0,132*	0,157**	0,249**	0,167**	0,081	0,223**	0,189**	0,014

*Корелација значајна на нивоу 0,05 (двострано).

**Корелација значајна на нивоу 0,01 (двострано).

Резултати вишеструких регресијских анализа такође показују да прихватање коруптивних рационализација прогнозира склоности ка личном, краткорочном, самилости, али и склоност ка заједничком (Табела 7).

Табела 7. Регресијски модели полова дилема као критеријским и коруптивним рационализацијама као предикторским варијаблама

Критеријум	R	R ²	df	F	p
Истина	0,167	0,028	6, 306	1,460	0,192
Лојалност	0,175	0,031	6, 306	1,620	0,141
Правда	0,194	0,037	6, 305	1,980	0,068
Самилост	0,245	0,060	6, 306	3,246**	0,004
Лично	0,301	0,091	6, 306	5,088**	0,000
Заједничко	0,203	0,041	6, 306	2,195*	0,043
Краткорочно	0,256	0,065	6, 306	3,565**	0,002
Дугорочно	0,165	0,027	6, 306	1,429	0,203

*Тест значајан на нивоу 0,05 (двострано).

**Тест значајан на нивоу 0,01 (двострано).

Појединачни предиктори оријентације ка „личном” у решавању етичке дилеме „лично насупротив заједничком” рационализације су „порицање одговорности”, $\beta = 0,16$, $t(306) = 2,53$, $p < 0,01$ и „порицање жртве”, $\beta = 0,15$, $t(305) = 2,20$, $p < 0,02$. Предиктор склоности ка „краткорочном” је рационализација „порицање жртве”, $\beta = 0,19$, $t(306) = 2,76$, $p < 0,01$, а склоности ка „самилости” је рационализација „порицање одговорности”, $\beta = 0,13$, $t(306) = 1,95$, $p < 0,05$. Предиктори оријентације ка „заједничком” су рационализације „одрицање нелегалности”, $\beta = 0,12$, $t(306) = 2,02$, $p < 0,05$ и „порицање жртве”, $\beta = 0,12$, $t(305) = 1,99$, $p < 0,05$. Ови налази једним својим делом потврђују очекивање да ће повишен ниво коруптивности бити праћен тенденцијом да се дилеме решавају у корист личног и краткорочног интереса (ХЗ).

Да ли нам подаци говоре и који конкретни индикатори коруптивних рационализација предвиђају мерене аспекте етичких дилема? У случају два аспекта пола дилеме „лично”, показало се да, када је реч о остварењу личних интереса, значајан допринос остварују ставке о исплативости варања других, $\beta = 0,18$, $t(305) = 3,08$, $p < 0,02$ и о лагању јер то и други раде, $\beta = 0,15$, $t(305) = 2,58$, $p < 0,01$. Други аспект „лично” – присвајање туђих заслуга – значајно предвиђају рационализације у смислу прихватљивости крађе, $\beta = 0,20$, $t(305) = 3,69$, $p < 0,01$ и варања „јер сви то раде”, $\beta = 0,13$, $t(305) = 2,34$, $p < 0,02$.

Анализа значаја предиктора склоности према два аспекта краткорочне перспективе у решавању етичких дилема на раду – прихватање брзе зараде и веровање у „боље данас” него у „боље сутра” – показује да прихватање брзе зараде прогнозира рационализација „порицање жртве”, по којој треба бити спреман преварити јер ће то и други урадити ако буду имали прилику, $\beta = 0,18$, $t(309) = 3,14$, $p < 0,01$. Склоност краткорочној перспективи у облику веровања у „боље данас” предвиђа ставка о одговорности саме особе да не буде преварена уместо да се одговорност пребацује на особу која је преварила, $\beta = 0,12$, $t(309) = 1,99$, $p < 0,05$.

Анализа предиктора оријентације ка два аспекта самилости – према онима који краду и према онима који крше организацијска правила понашања – показује да, у случају крађе организацијских ресурса због сиромаштва, предиктори су рационализације о томе да сви уоколо краду, $\beta = 0,13$, $t(309) = 2,28$, $p < 0,02$ и да сви уоколо лажу, $\beta = 0,12$, $t(309) = 2,04$, $p < 0,05$. Међу коруптивним рационализацијама нема значајних предиктора самилости према онима који крше организацијска правила.

Конечно, детаљнија анализа неочекиване релације нивоа коруптивности и залагања за заједничко у решавању дилеме „лично наспрам заједничког” заслужује посебну пажњу. Утврђено је да преступ зарад заједничког добра, као један аспект склоности ка „заједничком”, прогнозирају ставке о оправданости преваре „јер то и други раде”, $\beta = 0,15$, $t(306) = 2,61$, $p < 0,01$, о сопственој одговорности за превару уместо одговорности оног који је преварио, $\beta = 0,14$, $t(306) = 2,48$, $p < 0,01$ и о дозвољености свега оног што законом није забрањено, $\beta = 0,13$, $t(306) = 2,34$, $p < 0,02$. Међу коруптивним рационализацијама нема значајних предиктора склоности ка заједничком у облику залагања за равноправну поделу награде у тиму.

У Табели 8 лако се може уочити да одређени типови етичке климе у организацији ниско и значајно корелирају са склоношћу ка коруптивним рационализацијама, с тим да неки типови имају негативне или нулте корелације.

Табела 8. Корелације типова етичке климе и коруптивних рационализација (N = 313)

	Егоизам	Профит и ефикасност	Пријатељство и тим	Социјална одговорност	Лична моралност	Правила и процедуре
Легалност	0,175**	0,096	-0,088	-0,037	0,104	0,005
Порицање одговорности	0,192**	0,005	-0,258**	-0,126*	-0,020	-0,053
Порицање штете	0,150**	-0,071	-0,175**	-0,131*	0,013	-0,122*
Порицање жртве	0,117*	0,008	-0,002	-0,016	-0,013	-0,064
Социјално вредновање	0,249**	-0,026	-0,255**	-0,132*	0,060	-0,141*
Лојалност групи	0,147**	0,089	0,000	0,033	0,096	0,053

*Корелација значајна на нивоу 0,05.

**Корелација значајна на нивоу 0,01.

Ако погледамо колону са егоистичном етичком климом, примећујемо да перцепцију такве организацијске етике прати пораст прихватања свих мерених коруптивних рационализација. Насупрот томе, перцепција етичке климе у облику пријатељства и тимског духа, климе социјалне одговорности и климе поштовања правила и процедура код запослених негативно коварира са њиховом склоношћу ка неким коруптивним рационализацијама. Коначно, два типа етичке климе – клима која потенцира профит и радну ефикасност или клима која омогућује развој личне моралности – нису повезани са степеном прихватања било које коруптивне рационализације. Ови налази потврђују очекивање (X4) да егоистична етичка клима представља контекст у којем запослени прихватају или сами развијају различите коруптивне рационализације.

Дискусија резултата

Основни циљ овог рада био је да се испита значај перцепције организацијске етичке климе, склоност коруптивним рационализацијама и неких демографских одлика за преференцију појединих полова у решавању етичких дилема типичних за организацијски контекст.

Резултати показују да опажање етичке климе у организацији као егоистичне или друштвено одговорне утиче на појаву склоности запослених да се у решавању етичке дилеме „правда наспрам самилости” опредељују за самилост. Конкретно, у таквом етичком амбијенту запослени су спремнији да опросте онима који краду због сиромаштва и онима који крше организацијска правила. Да би био објашњен, неочекивани однос климе егоизма и самилости захтевао је додатне анализе. Претпостављено је да иза самилости према крађи

имовине организације (дакле коруптивног понашања) стоји одређена коруптивна рационализација која није предиктор самилости према онима који крше организацијска правила. Накнадним анализама то је и потврђено, односно, добијен је значајан регресијски модел, $R^2 = 0,06$, $F(6, 306) = 2,95$, $p < 0,01$, у коме рационализације порицање штете, $\beta = 0,17$, $t(306) = 2,35$, $p < 0,02$ и порицање одговорности, $\beta = 0,13$, $t(306) = 1,96$, $p < 0,05$ значајно предвиђају самилост према крађи. Као што је и очекивано, регресијски модел са истим предикторима и са самилошћу према онима који прекрше организацијска правила као критеријском варијаблом није био статистички значајан, $R^2 = 0,04$, $t(6, 306) = 1,96$, $p > 0,05$. Овај налаз значи да склоност ка самилости може бити детерминисана индивидуалним коруптивним уверењима која служе увек и само за промоцију личног интереса. Отуда и појава значаја егоистичне етичке климе за самилост према контрапродуктивном понашању као што је крађа. У недостатку сличних истраживања, овај налаз може бити само индиректно упоређен са резултатима претходних истраживања, према којима награђивање искључиво финансијског ефекта рада (егоистичка клима) ствара услове за чешће неетично понашање (Ghosh, 2008). Индиректно поређење је једино могуће из разлога што решавање етичких дилема никада не води одређењу за неетично решење које је у сукобу са свим етичким стандардима, него само за решење које је више или мање неетично (оно је само мање прихватљиво са неког другог етичког становишта). Тек развијени етички програм којим се не промовише егоизам него другачија клима може подстаћи и више етичног понашања. Наиме, у клими социјалне одговорности у којој се запослени активно залажу за благостање клијената компаније, они сами постају склонији да чувају благостање својих колега, и то тако што су спремни да покажу самилост према њему/њој ако прекрши организацијска правила. Отуда, можемо констатовати да етичка клима утиче на начин решавања етичких дилема тако што производи или коруптивна или аутентична индивидуална уверења спрам којих се запослени, унутар „егоистичне” или „климе социјалне одговорности” одређује за самилост када решава дилему „самилост наспрам правде”.

Када је реч о значају демографских одлика запослених за начин решавања етичких дилема, у недостатку сличних истраживања, наши резултати могу бити само индиректно валидирани спрам неких од њих. Тако, уколико деонтолошку моралност схватамо као виши ниво моралности, тада ћемо налаз да се жене више залажу за „истину” схватити еквивалентним налазу да жене показују виши ниво моралности (Becker, Rundall & Ulstad, 2009; Valentine & Rittenburg 2007; Lawson, 2004). Насупрот томе, наш налаз да мушкарци значајно чешће подржавају „лојалност” у решавању исте етичке дилеме можемо разумети као манифестацију утилитаристичке моралности, у

складу је са резултатима претходних истраживања (нпр., Zgheib, 2005). Такође, наши налази о незначајном ефекту нивоа образовања на морално суђење у складу са претходним истраживањима (нпр., Marques & Azevedo-Pereira, 2009). Међутим, значајне разлике између најмлађе и најстарије групе запослених, у смислу да се најмлађи чешће него најстарији запослени оријентишу према „личном”, није у сагласности са претходним налазима, по којима старост нема ефекта на етичко суђење (нпр., Herington & Weaven, 2008). Транзиција нашег друштва и све јача оријентација према вредностима либералног капитализма вероватно налази своје упориште у млађим генерацијама, које свој успех у таквим околностима виде управо у промоцији личног интереса.

Када је реч о значају склоности ка коруптивним рационализацијама за оријентацију на начин решавања етичких дилема, утврђено је да оваква уверења предвиђају јачу склоности ка решењима етичких дилема која значе јаче залагање за лични и краткорочни интерес, као и слабије залагање за истину. Конкретно, они запослени који су склони да избегавају личну одговорност за последице свог понашања, као и да одричу постојање штете изазване промоцијом сопственог интереса – склонији су и да се залажу за заштиту личног и краткорочног интереса. Ове рационализације се вероватно заснивају на уверењима о исплативости варања, крађе и лагања, као и уверења да то сви други стално раде. Заступање егоистичног интереса вероватно је праћено и перцепцијом тако изазване штете некој другој страни, што код актера доводи до стања етичке дисонанце и потребе за њеним разрешењем. На пример, руководилац може захтевати повећање своје плате у тренутку тешком по организацију уз образложење да на то има право према правилнику о награђивању, зато што он то заслужује и зато што то иначе сви траже чим задовоље прописане критеријуме.

Занимљив је налаз да склоност коруптивним рационализацијама да „сви околу краду”, као и да „сви лажу” – корелира са самолошћу према онима који због немаштине краду у организацији. Овде највероватније није реч о самилости према некој конкретној особи, него о понашању других које је слично намерама оног који ту самилост показује. У случају залагања за заједничко, и то у облику чињења престапа зарад користи за организацију, установљено је да је таква склоност заснована на коруптивним уверењима да „сви варају”, „да је боље преварити него бити преварен” и да „све што законом није забрањено то је и дозвољено”. Утисак је да ова група рационализација може да представља „филозофски” оквир за системску корупцију у организацији. Наиме, ове рационализације обухватају најшири социјални контекст (културу варања), законски оквир који се тумачи да то дозвољава и, коначно, препоручује „одговарајући” индивидуални образац понашања у таквом амбијенту. Коначно, на-

лаз да коруптивне рационализације не предвиђају склоности запослених ка правди, дугорочној перспективи, лојалности и истини можемо објаснити тиме да ове етичке вредности припадају деонтолошкој парадигми, која је удаљена од утилитаристичког етичког релативизма.

*Практична вредност налаза, ограничења истраживања
и будући правци*

Употребна вредност налаза о значају перцепције етичке климе лежи у њиховој могућој примени на плану унапређења организацијске етике, и то на два начина: 1) као основ за подстицање оне етичке климе која промовише етичке стандарде који су важећи у конкретној организацији и садржани су у начину решавања најчешћих етичких дилема на раду и 2) као основ за увођење механизма контроле и редукције присуства коруптивних рационализација које, ако су раширене и запослени их прихватају, недвосмислено указују на развијеност егоистичне етичке климе, као и на спремност за ризично понашање и корупцију.

Једно од ограничења овог истраживања је свакако коришћење пригодног узорка за прикупљање података. Било би корисно узорковати на начин да се обухвате индустрије, као и организацијски нивои, чиме бисмо могли утврдити стратумску учесталост етичких дилема, као и начина њиховог решавања, било унутар организацијских нивоа или између организација/сектора индустрије. Требало би даље развијати мере склоности ка одређеним половима етичких дилема на раду, што би допринело ваљаности и поузданости супскала упитника Е-Дил. Такође, потребно је даље развијати модел решавања етичких дилема на раду као специфичан облик етичког одлучивања.

ЗАКЉУЧАК

Истраживање је имало за циљ да се утврди значај етичке климе и степена прихватања коруптивних рационализација у организацији за начин решавања четири етичке дилеме типичне за радни контекст – „истина насупрот лојалности”, „лично насупрот заједничког”, „краткорочно насупрот дугорочног” и „правда насупрот самилости”. Анализа значаја перцепције етичких стандарда и праксе у организацији за прихватање коруптивних рационализација недвосмислено је показала да перцепција егоистичне етичке климе чини контекст у коме се прихватају сви мерени типови коруптивних рационализација. Конзистентно са нашим схватањем да је прихватање коруптивних рационализација показатељ нивоа коруптивности, можемо констатовати да организација у којој се промовише остварење личних циљева и интереса представља повољан амбијент за корупцију радне етике, а самим тим и за настанак рационализација потреб-

них у решавању стања етичке дисонанце изазване коруптивним понашањем. Насупрот томе, етичка клима пријатељства и тима, клима правила и процедура, као и клима социјалне одговорности доприносе тенденцији одбацивања три од шест мерених коруптивних рационализација. Закључено је да перцепција етичке климе у организацији индиректно утиче на начин решавања етичких дилема на раду, и то тако што код запослених генерише уверења о важности одређених етичких тема (нпр., принципи понашања који воде заштити личног интереса или принципи понашања који воде заштити личног благостања), који потом утичу на запослене да се одреде за решања етичких дилема са којим су та уверења у складу.

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ETHICAL DILEMMAS AT WORK: THE SIGNIFICANCE OF THE ETHICAL CLIMATE AND CORRUPTIVE RATIONALIZATIONS FOR THE RESOLUTION OF ETHICAL DILEMMAS AT WORK

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Summary

The aim of the research was to determine the importance of organizational ethical climate and the levels of the acceptance of corruption for determining the methods of solving the four ethical dilemmas typical for the working environment – “truth versus loyalty”, “individual vs. community”, “short-term versus long-term” and “justice vs. mercy” (Kidder, 1995). On an ad hoc sample of 313 employees from different organizations in the Republic of Serbia, an online questionnaire was applied for data collecting on the perception of the organizational ethical climate, the tendency towards corruptive rationalizations as factors in choosing one of the two opposites in solving ethical dilemmas at work.

The findings indicate the importance of the perception of the egoistic ethical climate and the climate of social responsibility for the willingness of employees to be merciful when solving the dilemma of “justice vs. mercy.” It was found that the egoistic ethical climate probably generates the acceptance of corruptive rationalizations that predict the acceptance of “mercy” towards those who steal the company’s assets. More specifically, findings demonstrate that rationalizations such as damage denying and responsibility denying predict mercy towards theft. This means that the preference of mercy can also be driven by the promotion of personal interests. On the other hand, the climate of social responsibility influences the employees’ preference for mercy for those who break the rules. This is most likely because employees develop beliefs that well-being is important for both the company’s clients and colleagues, even when they violate organizational rules. It is considered that the perception of the organizational ethical climate indirectly influences the manner of solving ethical dilemmas at work by generating personal beliefs in employees which, in turn, influence the preference of opposites with which these beliefs are in accordance.

Regarding corruptive rationalizations, it was found that those who incline towards acceptance of rationalizations also prefer more personal, short-term interest and prefer less truth when solving ethical dilemmas. Concretely, employees who avoid personal responsibility for consequences, and those who deny damage caused by the promotion of their interests prefer to protect their personal and short-term interests. As expected, mercy towards others’ theft is supported by rationalizations ‘everyone steals’ and ‘everyone lies’. Finally, the perception of egoistic ethical climate is the context where all six corruptive rationalizations are more accepted. In all other types of climate, these rationalizations are rejected or their preferences are unrelated.

Some demographics also play a role in understanding preferences in ethical dilemmas resolutions. Regarding gender differences, this study reveals that males prefer loyalty, short-term and common interests significantly more often, while females prefer the truth. Furthermore, the youngest participants show more preference for personal interests than the oldest ones.

These findings might have practical value in the selection of those employees who prefer ethical dilemmas opposites that are in accordance with ethical standards acceptable in the organization.

The limitations of this research relate to the sample structure because it does not include respondents from different organizational levels or different industries. Besides, the instrument for detecting of ethical dilemmas resolution preferences needs further improvement.

ОБРАЗОВАЊЕ
EDUCATION

APPLICATION OF COMPUTERS IN TEACHING AND LEARNING FROM THE TEACHER'S POINT OF VIEW

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Abstract

This paper analyses the possibilities that teaching with the use of the computer has to offer. The purpose of this research is to determine the effects of using computers in teaching according to teachers, i.e. to which extent computer-based learning is easier compared to traditional learning.

In this study, the Survey method of descriptive scientific-inquiry was used, in its analytical variant. The technique of questioning, scaling and interviewing was used in the research. The sample of examinees consisted of primary school teachers from Vranje, and it was of stratified simple-random sampling.

The conclusion is that teachers agree that the use of computers in teaching increases students' motivation, facilitates monitoring and the assessment of the students' performance, increases academic achievement of students and enables the actualization of the teaching material.

Key words: computer, teaching, learning, teaching technology, teaching material.

ПРИМЕНА КОМПЈУТЕРА У НАСТАВИ И УЧЕЊУ ИЗ УГЛА НАСТАВНИКА

Апстракт

Предмет рада су предности које нуди настава помоћу рачунара. Циљ истраживања је утврдити ефекте коришћења рачунара у настави према мишљењу наставника, тј. у којој је мери учење употребом рачунара олакшано у поређењу с традиционалним учењем.

У раду је коришћен поступак дескриптивне научноистраживачке методе у његовој наглашеној аналитичкој варијанти. У истраживању је коришћена техника анкетања, скалирања и интервјуисања. Основни скуп истраживања чинили су наставници основних школа из Врања. Узорак испитаника био је стратификованог једноставнослучајног карактера.

Закључак је да су наставници сагласни да коришћење компјутера у настави повећава мотивацију ученика, олакшава праћење и проверу њиховог постигнућа, повећава академско постигнуће ученика и омогућује актуелизацију наставних садржаја.

Кључне речи: компјутер, настава, учење, наставна технологија, наставни садржај.

INTRODUCTION

The contemporary teaching process cannot be considered as such without the use of computer technology, i.e. without the use of computer in teaching, which has various functions in the educational process: the subject of studying, as a tool in the teaching process, the component of pedagogical management system, the component of the management of the educational facility, as a tool in the scientific-pedagogical field.

Various studies about the use of computers in teaching indicate positive attitudes of teachers toward the use of computers (Keengve & Onchvari, 2008; Voogt, 2010; Martinovic & Zhang, 2012; Linberg et al, 2016; Baş, Kubiátko & Sünbül, 2016). However, certain studies have shown that despite the increase of ICT, teachers have been using computers in teaching only at the elementary level (Wachira & Keengwe, 2011; Barak 2014). In the studies 'Are students ready for a technology rich world' (OECD, 2004), 'The Becta Review' (Becta, 2006), 'Benchmarking Access and Use of ICT in European Schools' (Empirica, 2006) it is pointed out that the computer is the most used ICT in teaching. In his study, Sipila (2014) encountered gendered-based differences in use of computers in teaching. ICILS – international educational research (Braš-Roth, Markočić-Dekanić & Ružić, 2014) pointed out positive attitude toward use of computer in teaching, as well as differences among attitudes of older and younger teachers. Younger teachers show a more positive attitude than the older ones. A study on attitudes toward teachers' and students' use of ICT in teaching process (Džigurski, Simić, Marković, Šćepanović, 2013) indicated a significantly more positive attitude toward the use of computers among younger teachers. Another study (Andevski, Vidaković, Arsenijević, 2014) shows that 80% of teachers are using computers in teaching, and yet another (Lindberg, Olofsson, & Fransson, 2016) shows that the use of computers provides time and space flexibility which is why the computer has been used in teaching.

COMPUTER IN TEACHING PROCESS

Computers open new and vast opportunities for the improvement of the educational process, and partake in numerous important roles: posing questions, evaluating students' answers, providing feedback, evaluating students' progress, presenting information, enabling corrective instructions, summarizing key points, the storing of records and data, raising issues, manipulating data.

In traditional education, students mostly communicate with the teacher and use textbooks, which are the two main sources of information that regulate their activity. By using a computer program, a student is personally interacting with large number of people engaged with the same. In that manner, the didactic process becomes a multidisciplinary

one, involving a multitude of persons. Such a process is essentially accelerated via telecommunication networks. Contrary to traditional education, where the student follows one path of events with the simple elaboration of events and a unique view of the world (that is being presented to a student), by using computer programs, dealing with various sources of information, the student is familiarized with many different, often contradictory attitudes and opinions.

What is raised as the most significant issue is the problem of teachers' competence to apply new information technologies in the teaching process, such as electronic mail, DVDs, multimedia systems etc. It is necessary to reorganize the forms of teaching process, through larger individual and collective participation and engagement of students in practical and laboratory research, and wider application of individual activities. The aforementioned would compel society and pedagogues to accept the necessity for changing the educational paradigm. The aim should be that students stop passively receiving the presented facts, laws, concepts, attitudes, and more frequently be in a situation to independently solve problem-based tasks. The introduction of new information technology into the teaching process leads to thorough change of the teachers' functions, which will be, along with the students', becoming more and more focused on exploring, programing, organizing and consulting.

New teaching technologies are neither, nor can they be, a complete negation of the existing practice, they cannot be promoted on the ruins of verified values, but through the creative synthesis of the existing and new teaching technologies (Vasilijević, 2017).

Developed countries continue to introduce multimedia computer technology in schools, which enables the unification of text, sound, video and graphic display, and animation within the computer system, thus creating the language of modeling of virtual reality. The use of virtual reality (integrative technologies that create an illusion of reality in computer simulated environments, by means of universality of program tools and diversity of technical mechanisms, and enable user's active participation in it) in educational process creates an effect of active engagement which enables the changing of a complete system of teaching and learning. There is a possibility that various information materials are provided to the student, through his immediate contact with studied topics and situations, and the possibility of projecting educational situations in which the student can accept some solutions and opt for certain activities.

As technology continues to bring changes in education, institutions for the improvement of teachers' computer competency skills should develop incentives for facilitating of introduction of the role of new technologies in education and provide the possibility for experimenting with the new practice in order to further integrate technology into processes of teaching and learning (Hu, Gong, Lai & Leung, 2018).

Computer-aided Learning

If computer-based teaching is organized starting from its specificities and possibilities, it cannot be observed only as instrumentally-technological or oversaturated with information sources on which the foundation the pedagogical instrumentarium is based on. It is time to raise the issue of changing education goals that would be harmonized with information civilization. The entire educational system should be based on principles of informatization. Information technologies should become means of support in the teaching process in all types of schools. Information society enables easier access to data and information, therefore schools should teach and capacitate each student to collect, select, classify and use this information.

Learning aided by computer technologies has, according to Mandić, three basic components: computer-aided learning, computer-aided research and long-distance learning (Mandić, 2010, p.123). Computer-aided research presents rather suitable grounds for achieving interaction between the student and computer, which makes teaching itself more transparent, dynamic and more interesting, since it engages more senses in the cognitive process. Advantages of such learning are individual acquiring of knowledge, constant feedback and the monitoring of progress and assessment of the student's performance. Computer programs direct the student toward using other didactic media as well. Three-dimensional virtual reality achieved through educational software raises the learner's inner motivation and interest. Computer-aided research enables educational facilities to theoretically explore literature of various fields, and, moreover, it is successfully practiced in the empirical explorations by using appropriate statistical software, having in mind that nowadays almost all of significant books, papers, studies and anthologies from professional meetings are being converted into digital editions and uploaded on the Internet. Long-distance learning, with the help of computers, telecommunications and cable television, enables that instead of people, information and ideas are travelling in a time, space and cost-efficient manner, and such learning also allows that lecturers be the most prominent experts.

Mandić points out several forms of learning with the use of the computer a) at the same time and at the same place, b) at the same time in different places, c) at different time period and at the same place, d) at different time period and in different place (Mandić, 2010, p.57).

The basic characteristics of learning at the same time and at the same place are: teaching is common for all students in the class and is performed in a classroom or office; such form of computer teaching is efficient if being realized in multimedia classrooms equipped with a multimedia teacher's desk, closets for the teaching material and projector canvas screen. Learning in different places and at the same time is put into realization through teleconferences with the help of a computer and camera which record the lecturer, and students who are in different

locations. Sound is being transmitted via microphones and speakers. Teleconferences are form of synchronous exchange of messages and information between geographically distant individuals and groups, by which time and money are saved. Learning at different time periods and at the same place is possible to be organized if the school is equipped with modern media center. Students from the same location, if unable to attend lectures, learn at the period of time most suitable for each of them. Learning via the computer at different time periods and in different places is the most complex one. It is distinctive for the fact that students follow the lecture in their apartments, asking explanations from the physically remote teacher, who provides information, and students evaluate themselves as to whether they learnt the teaching material or not. The user receives audio-visual information from remote geographical location at a place of his selection. Such information can be saved and used by the user when the class is over. This is the case of asynchronous communication.

METHODS

The subject of this research was to examine the impact of computers on the teaching process and learning. The purpose of this research is to determine the effects of using computers in teaching according to teachers, i.e. to which extent computer-based learning is easier compared to traditional learning. Considering everything mentioned earlier, the tasks of the research were set as follows: to identify the differences in the teachers' attitudes about using computers in the teaching process in relation to gender and years of work.

The research started from the general hypothesis that teachers perceive and emphasize the key benefits of computer-based teaching over traditional teaching, and from the sub-hypothesis that there is no statistically significant difference in teachers' attitudes in relation to gender and years of service.

In this study, the survey method of descriptive scientific-inquiry was used, in its analytical variant. That method implies the use of various instruments for collecting data, and afterwards for their thorough analysis and detection of cause and effect relationships. By using such a method, empirical data of attitudes and opinions of teachers was collected. The complexity of the subject of the study required the use of various research instruments for data collection. The technique of questioning, scaling and interviewing was used in the research. The following instrument was used: Scale EŠ-1, Questionnaire for teachers about their attitudes and opinions regarding use of computers in teaching. Methods used for statistical processing of data were – measures of central tendency: arithmetic mean (M), Variability measures: standard deviation (SD), Frequency analysis, single-factor ANOVA. Main sample (population) comprised of 320 teachers of primary schools on the territory of the Pčinja District. The examinee sample was of stratified simple random sampling.

RESULTS AND DISCUSSION

Within the hypothesis the examinees (teachers) point out important features of teaching with the help of computers. It is assumed that there is significant level of the same opinion among teachers regarding teaching with the use of computers; therefore, descriptive statistic values have been evaluated for each of the total of 12 indicators that the EŠ questionnaire contained. In that manner, data about basic tendencies of answers of the sample of examinees were obtained, as well as the level of mutual concurrence among the examinees. The basic indicators for the use of the computer in teaching were obtained by the analysis of selective sources. Results related to attitudes and opinions of examinees on indicators of teaching with the use of computers are presented in table 1.

Table 1. Descriptive statistics values for scale of examinees EŠ-1

Indicators	M	Min	Max	SD	Sk	Ku	K-S	p
Computer helps students to understand abstract contents	3,96	2	5	0,85	-0,32	-0,76	3,04	0,00
Computer helps teachers to develop the curriculum	18,98	11	24	2,89	-0,63	-0,15	2,15	0,00
Computer helps in finding multimedia teaching material	15,31	8	20	2,78	-0,58	-0,33	2,30	0,00
Use of computer in process of learning makes students more motivated	34,33	15	65	5,99	-0,59	6,76	2,12	0,00
Use of computer enables actualization of teaching materials	19,38	9	24	2,82	-0,87	0,88	2,01	0,00
Use of computer facilitates monitoring and assessment of students' performance	22,13	10	28	3,56	-0,76	0,78	1,71	0,01
Use of computer in teaching process provides larger possibilities for students' participation in learning process	11,34	4	15	2,21	-0,70	0,17	2,06	0,00
Use of computer makes teaching more interesting	11,30	5	15	2,11	-0,68	0,29	1,97	0,00
Use of computer increases academic achievements of students	19,86	14	25	2,62	-0,13	-0,56	1,31	0,07
Use of computer in teaching makes communication more functional	11,36	6	15	2,17	-0,53	-0,24	1,84	0,00
By using computer, learning process becomes more flexible	11,64	3	15	2,37	-1,10	1,29	2,56	0,00
Computer simplifies access to information	11,46	5	15	2,05	-0,80	0,61	2,36	0,00

M – Arithmetic mean, R – Range of values (Max-Min), SD – Standard deviation, Ku – Kurtosis, Sq – Skewness, K-S – Kolmogorov-Smirnov test, p – level of statistical significance

The first thing that can be noticed in the table 1 is the fact that arithmetic mean values for all scales are closer to the upper than to lower limit of obtained range of values. That fact clearly suggests that values are systematically moved towards the part of the scale with higher values, and

we have to stress that the presented arithmetic means have rather different values for 12 different scales. However, the number of items per scale is significantly different, thus by no means the values of arithmetic means of different scales should be compared, but only the behaviour of the value within each separate scale. Therefore, the first observed conclusion is that the arithmetic means of the obtained values are moved towards the part of scale with higher values. In practical terms, teachers agree that the presented statements give connotations on the use of computers in the teaching process.

The observed shifting of the distribution of values towards the higher scores is another addition to the previous statement. All Skewness values have a negative sign which indicates that most of the examinees achieved values higher than the arithmetic mean. That is also shown by Kurtosis values. Vertical deviation from regular distribution is in this case shown through an observation that examinees mostly agree that the use of computer in the process of learning makes students more motivated ($Ku=6,76$). The values of the Kolmogorov–Smirnov test were applied to check if these are normal distributions of values or our distributions of values deviated from the usual ones. All of obtained values are statistically significant on value 0,01 which points out the fact that they do not deviate from normal distribution.

The teachers' opinion that the use of computers in teaching increases motivation of students (Torff & Tirota, 2010) has value of $M=34,33$. She and Lee claim that "use of computers in teaching can significantly increase motivation of students, since modern teaching materials are more apparent, interesting and alluring, and therefore are more effective in attracting students' attention. Images, sounds, animations, hypertext are often much more interesting than teacher's monologue" (She & Lee, 2008, p.729). The use of computers facilitates the monitoring and assessment of students' performance (Džigurski et al, 2013) with value of $M=22,13$. "There is optimal individualization of student's work, progress of learning and increased performance largely depends from student's knowledge and abilities, and at any time student knows what he had and what he had not learned, what mistakes he has made and how to correct those errors" (Arsović, 2006, p.570). Teachers consider that the use of computers in teaching would increase the academic achievement of students (Mercier & Higgins, 2013) with $M=19,86$. The use of computers enables the actualization of teaching materials (Džigurski et al., 2013) has value of $M=19,38$. Use of computers enabled overcoming of similar problems related to the curriculum. (Džigurski, 2013; Liu, Hasson, Barnett & Zhang, 2011; Agrawal & Mittal, 2018) has value of $M=18,98$. Teachers recognize the finding of multimedia teaching material, $M=15,31$, as one of possibilities of computer uses. Multimedia software enables the browsing of relevant data base and finding of solutions for certain problems, tasks, answers to questions and similar issues, but at the same time possibility to in parallel enable students to check accuracy of their answers. The possibility of students'

active participation in the processes of learning can significantly influence their interests and efficiency of learning (Chi, 2009; Dżigurski et al., 2013).

On the penultimate position are statements: use of computers in teaching makes communication more functional, with use of computers, the learning process becomes more flexible, the computer makes access to information easier, use of computers makes teaching more interesting, and on the last place with value of $M=3,96$ is a statement that computers help students to understand abstract notions.

Influence of Difference in Gender on the Attitudes of the Examinees

We also inquired whether there are differences in attitudes of examinees with regard to the independent variable of examinees by gender. Results are presented in table 2.

Table 2. Descriptive statistic values and t-test by gender

Indicators	Gender	M	SD	SE M	t	p
Computer helps students to understand abstract contents	Male	4,08	0,91	0,10	1,56	0,12
	Female	3,89	0,82	0,07		
Computer helps teachers to develop the curriculum	Male	19,13	2,90	0,33	0,58	0,56
	Female	18,89	2,89	0,26		
Computer helps in finding multimedia teaching material	Male	15,42	3,11	0,36	0,43	0,67
	Female	15,25	2,57	0,23		
Use of computer in process of learning makes students more motivated	Male	34,39	5,44	0,62	0,11	0,91
	Female	34,30	6,33	0,57		
Use of computer enables actualization of teaching materials	Male	19,45	3,03	0,35	0,25	0,80
	Female	19,34	2,70	0,24		
Use of computer facilitates monitoring and assessment of students' performance	Male	22,79	3,40	0,39	2,07	0,04
	Female	21,72	3,60	0,33		
Use of computer in teaching process provides larger possibilities for students' participation in learning process	Male	11,61	2,43	0,28	1,32	0,19
	Female	11,18	2,06	0,19		
Use of computer makes teaching more interesting	Male	11,58	2,06	0,24	1,46	0,15
	Female	11,13	2,12	0,19		
Use of computer increases academic achievements of students	Male	19,95	2,04	0,23	0,38	0,71
	Female	19,80	2,93	0,26		
Use of computer in teaching makes communication more functional	Male	11,42	2,11	0,24	0,29	0,77
	Female	11,33	2,22	0,20		
By using computer, learning process becomes more flexible	Male	11,79	2,36	0,27	0,72	0,48
	Female	11,54	2,39	0,22		
Computer simplifies access to information	Male	11,89	2,09	0,24	2,36	0,02
	Female	11,20	1,98	0,18		

In the testing of this auxiliary hypothesis, t-test for independent samples was applied, for each of the 12 evaluated indicators of teaching with the use of the computer. The obtained data show that there are statistically significant differences at only two features of teaching, i.e. Use of computer facilitates monitoring and assessment of students' performance, which is statistically significant among males ($M=22,79$) rather than females

($M=21,72$), as well as the feature - Computer simplifies access to information - where examinees of male gender have average value of $M=11,89$ and females $M=11,20$. In both cases, statistically significant difference of 0,05 was obtained. It is important to note that this conclusion does not indicate that female examinees do not consider these two features important, but that male examinees are pointing out their importance and significance for successful teaching. Some studies show that there are gender-based differences regarding the use of computers in teaching (Schiler, 2003; Tondeur, Valcke & Van Braak, 2008; Alazam, Bakar, Hamzah & Asmiran, 2012; Džigurski et al., 2013; Sipila, 2014; Braš Roth et al., 2014) while some studies show that there are no gender differences related to the use of computers in teaching (Cavas, Cavas, Karaoglan & Kışla, 2009; Rana, 2012).

Based on tested differences it can be concluded that within the hypothesis, male and female examinees, generally speaking, do not have statistically significant differences with regard to attitudes and opinions on the sample of examinees of our study. Differences between examinees, based on their gender, were noticed only at two indicators, nevertheless only in strength of positive values which male examinees have toward those two features (Use of computer facilitates monitoring and assessment of students' performance and Computer simplifies access to information).

Influence of Years of Service on the Attitudes of the Examinees

Within the hypothesis, we explored whether years of service are a relevant factor that influences attitudes and opinion of examinees on indicators of teaching with the use of computers. Results are presented in table 3.

Single-factor analysis of variance was used in responding to the raised hypothesis. As can be seen in the obtained table, four features of the use of computers in teaching did not show any susceptibility to years of service. Those features are: Use of computer enables actualization of teaching materials, Use of computer facilitates monitoring and assessment of students' performance, Use of computer makes teaching more interesting, Use of computer in teaching makes communication more functional. Hence, regardless of teachers' years of service, these four features are always as equally important.

On the other hand, it was established that other eight indicators of the use of computer in teaching are susceptible to the length of years of service. Namely, arithmetic means are constantly the highest in the category of teachers with up to 10 years of service, and the lowest among the category of teachers with years of service of more than 30 years. This basically indicates that there is certain difference of opinion between examinees who are at the beginning of their careers and those teachers who are at the end of their years of service, which was also confirmed in other studies (Empirica, 2006; Cavas et al., 2009; Rana, 2012; Alazam et al., 2012; Džigurski et al., 2013; Braš Roth et al., 2014).

Table 3. Variance analysis with regard to years of service

Indicators	Years of service	M	SD	F	p
Computer helps students to understand abstract contents	- 10	4,13	0,80	1,56	0,20
	11 - 20	3,86	0,88		
	21 - 30	4,00	0,78		
	31 -	3,75	1,00		
Computer helps teachers to develop the curriculum	- 10	19,16	2,66	0,88	0,45
	11 - 20	19,14	2,91		
	21 - 30	18,71	3,24		
	31 -	18,00	2,92		
Computer helps in finding multimedia teaching material	- 10	15,65	2,61	2,80	0,04
	11 - 20	15,28	2,76		
	21 - 30	15,65	3,03		
	31 -	13,50	2,53		
Use of computer in process of learning makes students more motivated	- 10	35,19	7,69	0,98	0,40
	11 - 20	34,07	4,59		
	21 - 30	34,29	4,69		
	31 -	32,50	7,48		
Use of computer enables actualization of teaching materials	- 10	20,16	2,31	6,77	0,00
	11 - 20	18,98	2,77		
	21 - 30	20,06	2,16		
	31 -	17,13	4,43		
Use of computer facilitates monitoring and assessment of students' performance	- 10	22,97	3,32	5,37	0,00
	11 - 20	22,30	3,43		
	21 - 30	21,53	3,04		
	31 -	19,25	4,61		
Use of computer in teaching process provides larger possibilities for students' participation in learning process	- 10	11,84	1,95	4,25	0,01
	11 - 20	11,05	2,08		
	21 - 30	11,82	2,10		
	31 -	10,00	3,27		
Use of computer makes teaching more interesting	- 10	12,13	1,81	6,38	0,00
	11 - 20	11,12	1,92		
	21 - 30	10,88	2,63		
	31 -	10,00	1,93		
Use of computer increases academic achievements of students	- 10	20,26	2,26	1,51	0,21
	11 - 20	19,91	2,82		
	21 - 30	19,47	2,18		
	31 -	18,88	3,40		
Use of computer in teaching makes communication more functional	- 10	12,23	1,59	5,56	0,00
	11 - 20	11,07	2,00		
	21 - 30	11,00	2,70		
	31 -	10,38	2,83		
By using computer, learning process becomes more flexible	- 10	12,13	2,36	2,98	0,03
	11 - 20	11,74	2,08		
	21 - 30	10,94	2,68		
	31 -	10,63	2,08		
Computer simplifies access to information	- 10	11,68	2,12	3,11	0,03
	11 - 20	11,74	1,83		
	21 - 30	10,65	2,31		
	31 -	10,08	1,89		

From such a standpoint, the hypothesis cannot be accepted because the influence of years of service onto certain indicators of teaching with the use of computers has to be taken into account.

CONCLUSION

It is an indisputable truth that school is affected by socio-economic and technological changes, but it also cannot be denied that, at the same time, it has an effect on those changes by accelerating the development of civilization. Schools are a reflection of society. Weaknesses of schools are the weaknesses of the society. Every country tries to put education and schools on healthy foundations, starting from the notion that knowledge is the key factor of the development of each society, and especially of economy and culture.

In traditional education, a student would be following a singular path of events, receiving a singular explanation of terms and events, acquiring a singular world view, etc. By using computer programs, and encountering various sources of information, the student comes in contact with many different attitudes and contradictory opinions. Students should be helped in choosing proper values.

If teaching with the use of computers is organized with the focus on its specificities and possibilities, it cannot be observed only as instrumentally-technological or oversaturated with information sources on which foundation the pedagogical instrumentarium is based on. The time has come to raise the question of changing educational goals that would be harmonized with the information civilization. The entire education system should be based on the principles of informatization. Information technology should become the supporting tool for the pedagogical process in all types of schools. Information society enables the easier obtaining of data and information; thus, schools should teach each student to collect, select, classify, process and use information.

In this paper we reached the conclusion that the use of computers in teaching has the largest effect on increasing student motivation and on facilitating the monitoring and assessment of students' performance, and has the least effect on helping students understand abstract content.

Based on tested differences, among male and female examinees, there are generally no statistically significant differences with regard to attitudes and opinion of the group of examinees in total of our study. Differences have been noticed only at two indicators, but only in strength of positive attitudes which male examinees expose toward two features (Use of computer facilitates monitoring and assessment of students' performance and Computer simplifies access to information). Furthermore, there are some differences among examinees at the beginning of their career and those teachers who are closer to retiring.

Limitations of this work is insufficient computer equipment, unsatisfactory teacher training and their inability to use computers at all times in schools.

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ПРИМЕНА КОМПЈУТЕРА У НАСТАВИ И УЧЕЊУ ИЗ УГЛА НАСТАВНИКА

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Резиме

Облици примене компјутера у школској пракси су многобројни. Компјутер се користи као средство у настави за савладавање наставног материјала, у наставничком раду за организацију, подршку и контролу наставног процеса, у организацији и управљању школом (распоређује часова, вођење библиотеке, финансијско пословање, архивирање итд.), као подршка у раду са децом ометеном у развоју, за ванразредне и ваншколске активности ученика итд. Без компјутерске писмености, под којом се подразумева вештина да се проналазе, прихватају и користе информације, да се успостављају везе у текстовима, конструишу модели реалних догађаја помоћу компјутера, ово најмодерније информационо средство не може се користити у настави и учењу.

Једна од важних функција компјутера у образовно-васпитном процесу је посредовање између извора информација и оних којима су те информације потребне (наставници, ученици). Компјутер повезан са звучним и визуелним средствима у мултимедијски склоп може да се користи за електронске поруке, велике и мале дискусионе групе, велике видео-конференције, добијање информација из база знања, за учење на мрежи, коришћење програмираних архива података похрањених на мрежи (слика, звук, текст). На тај начин ученици добијају истраживачку слободу и развијају лични стил учења. У прилог овоме говоре и резултати добијени у овом истраживању. Коришћење компјутера утиче пре свега на повећање мотивације ученика јер су савремена наставна средства много интересантнија. Употреба компјутера олакшава праћење и проверу постигнућа ученика пошто ученик у сваком тренутку зна на чему је, шта је научио, а шта није, за разлику од традиционалне наставе у којој ученицима недостаје мотивација, а нема ни повратне информације.

Наставни садржај који треба савладати може се добити у различитим облицима, у било које време и било где. Највећа предност од коришћења компјутера у настави је општеприсутна информација и наставникова инструкција ослобођена временских и просторних ограничења. Настава добија у разноврсности – од прецизно структурисаних задатака, па све до пројеката у којима ученици слободно развијају свој стил у решавању задатака.

У раду се дошло до закључка да коришћење компјутера у настави највише утиче на повећање мотивације ученика, олакшава праћење и проверу постигнућа ученика и повећава академско постигнуће ученика. Употреба компјутера омогућава актуелизацију наставних садржаја, превазилажење специфичних проблема везаних за наставни план и програм и проналажење мултимедијалних наставних садржаја. Испитаници мушког и женског пола не разликују се статистички значајно у свом мишљењу, али постоји одређено неслагање испитаника који су на почетку своје каријере и оних наставника који свој радни век приводе крају.

COPING WITH TEST SITUATIONS AND EXAM PERFORMANCE AMONG STUDENTS

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Abstract

This study examined whether there were statistically significant differences in the level of expression of certain stress coping strategies during exam-taking among students. What was also tested was the correlation of coping strategies with the satisfaction with one's performance on the written exam, and also whether certain exam coping strategies and satisfaction with one's performance could be statistically significant predictors of the grade students obtained on the exam. The sample included 111 students (28 male and 83 female) attending the second year of the Pedagogical Faculty in Vranje. Before the written exam, the students completed the α scale from the KON6 test battery, which served as a measure of anxiety. The main idea in applying this scale was to assess whether students appraised the upcoming exam as a source of stress. Immediately after they finished the exam, they were given the Coping with test situation scale. In the end, the students were asked to rate how satisfied they were with their performance on the previously completed written exam. The results of ANOVA with repeated measures have shown that there was a statistically significant difference regarding the level of expression of certain stress coping strategies during the exam, where the most prominent was the problem-focused one. Satisfaction with one's performance on exam was in the statistically significant negative correlation with emotion-focused and imagination/distraction coping strategies. Statistically significant predictors of students' grades proved to be the satisfaction with their own test performance and imagination/distraction coping strategy. Although the results indicated that the problem-focused coping strategy is the most prominent one, the imagination/distraction coping strategy is the one that had the most influential negative impact on the exam performance.

Key words: stress coping strategies, exam situation, exam successfulness, problem-focused coping strategy.

СУОЧАВАЊЕ СА ИСПИТНОМ СИТУАЦИЈОМ И УСПЕШНОСТ СТУДЕНАТА НА ИСПИТУ

Апстракт

Циљ овог истраживања био је да се на узорку студената испита постојање статистички значајних разлика у степену изражености појединих стратегија суочавања

са стресом изазваним испитном ситуацијом. Такође је испитана и корелација између стратегија суочавања са стресом и задовољства сопственим постигнућем на испиту, као и то да ли поједине стратегије суочавања са стресом и задовољство сопственим постигнућем на испиту могу бити статистички значајни предиктори оцене коју је студент добио на испиту. Узорком је обухваћено 111 студената друге године Педагошког факултета у Врању, при чему је 28 студената мушког пола, а 83 студента је женског пола. Као мера анксиозности коришћена је α -скала из КОНБ батерије, коју су студенти попунили непосредно пре писменог испита. На основу резултата добијених на овој скали, испитано је да ли су студенти проценили предстојећу испитну ситуацију као извор стреса. Након завршеног испита, студентима је задата Скала суочавања са испитном ситуацијом. На крају, студенти су добили задатак да процене колико су задовољни тиме како су урадили писмени испит. Резултати Анове са поновљеним мерењем указали су на постојање статистички значајних разлика у изражености појединих стратегија суочавања са стресом у испитној ситуацији, при чему је најизраженије било суочавање усмерено на проблем. Показало се и да је задовољство студената тиме како су урадили писмени испит у статистички значајној негативној корелацији са суочавањем које је усмерено на емоције и суочавањем маштање/дистракција. Као статистички значајни предиктори оцене на испиту показали су се задовољство урађеним на испиту и стратегија суочавања маштања/дистракција. Могло би се рећи да, иако су резултати указали на то да је суочавање усмерено на проблем најизраженије код студената, суочавање маштање/дистракција је оно које има најнегативнији утицај на успех (субјективно и објективно процењен) на испиту.

Кључне речи: стратегије суочавања са стресом, испитна ситуација, успех на испиту, суочавање усмерено на проблем.

INTRODUCTION

Stress and anxiety, but especially strategies that people use in order to cope with them, are important factors that in many ways determine the performance and achievement in various fields of everyday life. Depending on their theoretical orientations, different authors explain stress in different ways. Currently, the most prominent models are oriented on the transaction processes between the person and their environment in stressful situations. According to Calsbeek, Rijken, Bekkers, Van Berge Henegouwen, and Dekker (2006), most studies on coping with daily stressors and problems use the transactional model of Lazarus and Folkman as a frame of reference.

Lazarus and Folkman (e.g. Folkman & Lazarus, 1988; Lazarus, 1999; Lazarus & Folkman, 1984; Lazarus & Folkman, 1987) proposed one of the most comprehensive theories of stress and coping – the Transactional theory of stress and coping. Lazarus (e.g. Lazarus, 1999) explains that stress represents a product of a transaction between an individual (including multiple personal systems) and his or her complex environment (Lazarus & Folkman, 1984). Events or situations are not inherently stressful – an individual's subjective judgment of the situation as threatening or harmful is what defines a stressor. In other words, how an individual appraises a stressor determines how he or she copes with or responds to the stressor (Folkman & Lazarus, 1988; Lazarus & Folkman, 1987).

Stress coping implies a process of cognitive appraisal to determine whether an individual believes he or she has the resources to respond effectively to the challenges of a stressor or change (Folkman & Lazarus, 1988; Lazarus & Folkman, 1987). According to Compas, Connor-Smith, Saltzman, Thomsen, and Wadsworth (2001) the most widely cited definition of coping is that of Lazarus and Folkman. Lazarus and Folkman (Lazarus & Folkman, 1984, p. 141) defined coping as:

constantly changing cognitive and behavioral efforts to manage specific external and/or internal demands that are appraised as taxing or exceeding the resources of the person.

Their model of stress appraisal includes primary, secondary, and reappraisal components (e.g. Lazarus & Folkman, 1984).

In the primary appraisal, a person determines whether an encounter is irrelevant, benign-positive, or stressful. Stressful appraisals are characterized by threat, challenge, or harm-loss (e.g. Folkman & Lazarus, 1985; Folkman, Lazarus, Dunkel-Schetter, DeLongis, & Gruen, 1986).

Primary appraising has to do with whether or not what is happening is relevant to one's values, goal commitments, beliefs about self and world, and situational intentions (Lazarus, 1999, p.75).

Among them, Lazarus claims that goal commitment is the most powerful factor in determining actions. In the secondary appraisal, the person evaluates whether he or she can cope with the perceived change adequately.

Secondary appraising refers to a cognitive-evaluative process that is focused on what can be done about a stressful person-environment relationship, especially when there has been a primary appraisal of harm, threat, or challenge (Lazarus, 1999, p.76).

Two major functions of coping are determined as problem and emotion-focused. In their research on a middle-aged community sample, Folkman and Lazarus (1980) found that Problem-focused coping was used more frequently in encounters that were appraised as changeable, and in those appraised as unchangeable, emotion-focused coping was used more frequently. If the individual does not believe in having the resources to respond to the challenge or feels a lack of control, he or she is most likely to turn to an emotion-focused coping response, state Lazarus and Folkman (1984). On the contrary, if the person believes in her/his own resources to manage the challenge, he or she will usually develop a problem-focused coping response. In that way, according to Lazarus and Folkman (1984), the function of coping responses is to extenuate negative emotions provoked by a stressful situation or to act on the stressors and their source. Some of the strategies or responses in the problem-focused coping domain are defining the problem, seeking information, planning, finding possible

solutions, putting effort and trying to change circumstances that are the source of stress. Emotion-focused coping involves strategies such as avoiding the source of stress, positive reappraisal and seeking social support. Nevertheless, Lazarus and Folkman (1984) assume that both strategies could be helpful in managing stress in the same situation and that person can use the same strategies in different situation or even in the different phases of a single stressful situation, i.e. “*No universally effective or ineffective coping strategy exists*” (Lazarus, 1999, p. 111).

After Lazarus and Folkman developed their model and associated measure, new theoretically and factor-based classifications emerged. For example, Endler and Parker's (1990) measure of coping consists of three subscales. Beside the above-mentioned problem-focused and emotion-focused, there is the avoidance-oriented coping. This strategy includes either the use of person-oriented or task-oriented strategies aimed to circumvent or avoid stressful conditions. Further, Moos, Brennan, Fondacaro, and Moos (1990) reasoned that researchers have used two main conceptual approaches to classify coping responses. One of them emphasizes the focus of coping (problem or emotion-focused), and the other one is concerned about the method of coping (cognitive or behavioral). The authors combined these two approaches and proposed four sets of coping responses: approach-cognitive, approach-behavioral, avoidance-cognitive, and avoidance-behavioral. More recently, Zuckerman and Gagne (2003) developed an inventory of coping strategies (R-COPE) and based on the factor analysis found five dimensions: self-help, approach, accommodation, avoidance, and self-punishment.

Folkman and Lazarus (1985) additionally proposed criteria that must be fulfilled in order to study coping as a process. First, coping must be examined within the situational specific context. Next, it is important to investigate what a person actually does, not what the person usually does, or would do, and finally, in order to examine changes in coping over time as the event unfolds, multiple assessments are required. Considering the numerous studies on a subject of coping strategies and its measures, it could be noticed that the measures of coping with specific stressful situations are very rare, states Lončarić (2006). He further explains that the majority of the scales developed for studying stress in a school context are mainly various scales constructed as measures of adult coping with a wide range of different, nonspecific situations. On the other hand, there are also instruments constructed in that way that changing test instruction also means changing its purpose. However, according to Lončarić (2006), there are few scales, like Sorić's (2002) Coping with test situation scale, that are context-specific.

Sorić herself (2002) claims that among numerous scales developed for measuring coping with different kinds of situations, none of them is purposefully constructed to assess coping in the specific school situation of written knowledge examination. For that purpose, she developed Coping with test situation scale and based on the factor structure analysis extracted

for subscales: emotion-focused, problem-focused, imagination/distraction, and assistance seeking. The problem-focused strategy involves activities aimed to manage or solve the problem and directly act on the perceived stressor – in this case by concentrating on the exam questions, careful deliberation, and planning. The emotion-focused strategy involves tendencies to reduce emotional distress and maintain satisfactory internal state for processing information and actions. Imagination/distraction coping strategy is similar to Endler and Parker's (1990) description of avoidance-oriented coping by task-oriented strategies (or engaging in non-relevant tasks). The assistance seeking subscale, as the name implies, means that students seek help from external sources – mostly the usage of illegal means (like copying from others).

According to Sorić (1999), one of the most common evaluative situations in which individual achievement is continuously evaluated and judged according to the program criteria, is the school situation. Since these criteria are most frequently the basis of selection, they function as a “filter” for advancing the successful students, and for “blocking” those who have not succeeded. In this way, they have serious implications for an individual and his/her future.

When faced with stressful assessment situations, in order to cope, students use strategies with different levels of effectiveness. Some of them lead students to study and work toward their goals effectively, deal with the stress of assessment, and achieve positive outcomes, while others lead students to more ineffective study strategies, and maladaptive behaviors such as procrastination and avoidance. Doron, Stephan, Boiché, and Scanff (2009) summarize the results of past studies on different kinds of strategies that students use to face exam-related stress. According to them, these strategies can be categorized as problem-focused, involving activities centered on changing the stressful situation or emotion-focused, involving activities focused on modifying one's reactions to stressful situations (e.g. positive reinterpretation). Here, in general, problem-focused coping responses yielded more positive outcomes, and certain emotion-focused coping responses have been viewed as maladaptive because they may lead one to disengage from the task.

Struthers, Perry, and Menec (2000) in their research found that lower grades were associated with greater academic-related stress. Genc (2017) found that coping mechanisms proved to be direct predictors of academic success. Coping strategies of planning and seeking social support for instrumental purposes have also been proven to be significantly related to self-efficacy, at least among first-year undergraduate students (Devonport & Lane, 2006). Moreover, Crego, Carrillo-Diaz, Armfield, and Romero (2016) in their research found that rational coping strategies were positively and emotional coping strategies negatively associated with students' exam-related self-efficacy and also, those students who perceived themselves as more efficient in completing examinations reported better grades.

According to Cohen, Ben-Zur, and Rosenfeld (2008), setting clear goals, focusing one's attention, and increasing efforts to avoid errors while solving problems (all of which are forms of active task-focused coping) regularly display a direct positive correlation with better exam achievement. The results of their research showed that problem-focused coping contributed positively to performance on the test, and avoidance coping adversely affected test grades. Stöber and Pekrun (2004) additionally explain the reason why the test coping strategies deserve to be examined more thoroughly – inappropriate coping strategies used by students could often mask their real potential.

AIMS

For the current research, the following goals were set. First, to investigate whether there was a difference in the level of expression of certain exam coping strategies among students. The correlation of coping strategies with satisfaction with one's performance on the written exam was also tested. Finally, it was examined whether certain exam coping strategies and the satisfaction with one's performance could serve as statistically significant predictors of the grade students obtained on the exam.

METHODS

Participants and Procedure

The sample included 111 students (28 boys and 83 girls) in the second year of the Pedagogical Faculty in Vranje. Before the written exam started, students had been given the α scale form the KON6 battery as a measure of anxiety. The main idea in applying this scale was to assess whether students appraised an upcoming event as a source of stress. Immediately after they had completed the written exam, students completed the Coping with test situation scale. In the end, students were asked to, rate (on the scale from 1 to 5), how satisfied they were with their performance on the previously completed written exam.

Instruments

The *Coping with test situation scale* (Sorić, 2002) consists of 25 items, which served to measure four coping strategies subscales: emotion-focused (7 items), problem-focused (8 items), imagination/distraction (7 items) and assistance seeking (3 items). Based on her sample, Sorić reports that the internal consistency for each of the four subscales was satisfactory. The assessment of the internal consistency on the current sample showed that it was also acceptable. Cronbach's alpha was measured at .81 for the emotion-focused subscale, at .79 for both the problem-focused and

imagination/distraction subscales and at .69 for the assistance seeking subscale.

The α scale from the KON6 test battery (Momirović, Wolf & Džamonja, 1992) consists of 30 Likert type scale 5-point items (Cronbach's alpha = .92). Alpha is one of the six systems that regulates an individual's functioning and represents the System for the regulation of defense reactions. The results of dysfunction of this system are different modalities and symptoms of anxiety (Momirović, Horga, & Bosnar, 1982; Momirović, Horga, & Bosnar, 1984). One of the main reasons for choosing this scale as an instrument for measuring anxiety in the current research is the fact that it has already been standardized for the Serbian population.

RESULTS

Results on the level of expression of anxiety on the current and normative sample (Momirović, Volf, & Džamonja, 1992) are given in Table 1.

Table 1. Level of anxiety

	Mean	Std. Deviation	N
Current sample	94.8	22.743	111
Normative sample	76.7	22.95	772

The t test results confirmed that prominence of anxiety in a current sample is above the average obtained on a normative sample ($t(881) = 7,778$, $p < .0001$).

Descriptive statistics results on exam grades and students' satisfaction with their exam performance are presented respectively in Table 2 and Table 3

Table 2. Obtained grades

Grade	Frequency	Percent	Valid Percent	Cumulative Percent
5	60	54,1	54,1	54,1
6	19	17,1	17,1	71,2
7	18	16,2	16,2	87,4
8	9	8,1	8,1	95,5
9	5	4,5	4,5	100,0
N	111	100,0	100,0	

Table 3. Students satisfaction with own exam performance

Satisfaction	Frequency	Percent	Cumulative Percent
1	8	7,2	7,2
2	13	11,7	18,9
3	36	32,4	51,4
4	47	42,3	93,7
5	7	6,3	100,0
Total	111	100,0	

Legend: 1 – not satisfied at all; 2 – not satisfied; 3 – neither dissatisfied neither satisfied; 4 – satisfied; 5 – completely satisfied

As it could be seen from the results presented in the Table 2, the majority of students (54,1%) did not pass the exam and none of them obtained the highest grade (10). 42,3% of students stated that they were satisfied with how they did on the written exam (Table 3), and 6.3 that they are completely satisfied.

Table 4 contains the results on the level of expression of certain exam coping strategies.

Table 4. Level of expression of exam coping strategies

	Min	Max	Mean	Std. Deviation
Emotion-focused	1.14	5.00	3.107	.909
Problem-focused	1.50	5.00	3.685	.737
Imagination/distraction	1.00	4.71	2.778	.936
Assistance seeking	1.00	5.00	1.871	.860
N	111			

The results of ANOVA with repeated measures shows that there was a statistically significant difference regarding the level of expression of certain coping strategies ($F(3, 330) = 100.836, p < .001$). The results of a post hoc test (Fisher's least significant difference procedure) are presented in Table 5.

Table 5. Differences in the level of expression of the exam coping strategies

Exam coping strategies		Mean Diff.	Std. Error
Emotion-focused	Problem-focused	-.578*	.090
	Imagination/distraction	.329*	.087
	Assistance seeking	1.236*	.120
Problem-focused	Imagination/distraction	.907*	.116
	Assistance seeking	1.814*	.120
Imagination/distraction	Assistance seeking	.906*	.103

The mean difference is significant at the .05 level.

The results of the post-hoc test show that the most prominent is the problem-focused coping strategy and that the least expressed one is the assistance seeking one (Table 5).

The correlations of exam coping strategies with satisfaction with exam performance were also investigated. The obtained results indicated that satisfaction with one's performance is in the statistically significant negative correlation with Emotion-focused ($r=-0.191$, $p<.05$) and Imagination/distraction ($r= -0.207$, $p< .05$) coping strategies.

Finally, it was investigated whether certain exam coping strategies and satisfaction with their own performance could be statistically significant predictors of the grade students obtained on the exam. Regression analysis results are presented in Table 6.

Table 6. Predictors of exam grade – results of regression analysis

Predictors	Model summary	β	p
Performance satisfaction		.232	<.05
Emotion-focused	R= .333; R ² = .111; ΔR^2 =	.121	.527
Problem-focused	.069	.017	.816
Imagination/distraction	F (5,110) = 2.626; p<.05	-.241	<.05
Assistance seeking		.011	.752

Note. R – Multiple Correlation Coefficient;
R² – coefficient of multiple determination; ΔR^2 – adjusted coefficient of multiple determination; β – standardized regression coefficient

Results showed that the predictive model is statistically significant and that the combination of predictors explains 11.1% of the total variance of the grade obtained in the exam. Statistically significant predictors proved to be satisfaction with their performance as positive and coping strategy Imagination/distraction as a negative one.

DISCUSSION

One of the main goals of this investigation was to examine whether there was a difference in the level of expression of certain exam coping strategies among students. Primarily, the above-average result on the α scale directs toward a presumption that the upcoming exam initiated students' defense reactions, i.e. that they experienced a kind of pre-exam anxiety. This result gave initial justification for further data analysis, because it confirmed that students appraised the testing situation as stressful. The results of the repeated measures ANOVA that served to test the differences in the expression of the Exam coping strategies subscales, proved to be significant. The most prominent one was the problem-focused strategy, followed by Emotion-focused, while the least expressed was the assistance seeking strategy. Vranješ (2012) conducted an investigation

with the identical instrument as the one that was used in this research, and her results matched those obtained here. With the same instrument, Beara and Bajić (2014) replicated this result. Zeidner's (1996) research data also showed that students employed significantly more problem-focused responses than emotion-focused coping and more problem-focused than avoidance coping responses. This result is also in line with the idea that expected stressful events (in this case exams), compared to unexpected ones, are perceived as more under control, so that in those situations people tend to use problem focused coping strategies (Compas et al., 2001; Folkman, 1984).

Results also indicated that satisfaction with one's performance was in the statistically significant negative correlation with Emotion-focused and Imagination/distraction coping strategies. In other words, the more students involved themselves in strategies whose aim was to affect the emotional arousal associated with the stressful situation (e.g. trying to manage feelings of anxiety, nervousness, and helplessness), or in those strategies which distanced them from the task, the less they were satisfied with their performance. Similarly, Crego et al. (2016) came to the results that emotional coping strategies are negatively associated with students' exam-related self-efficacy. After introducing various results, Brougham, Zail, Mendoza, and Miller, J. R. (2009) infer that, in general, avoidance and emotional expression as college students' coping strategies in response to stress were found to be maladaptive. This conclusion is also in accordance with the result obtained in current research on the correlation of anxiety and these coping strategies, which was found to be statistically significant and positive.

The results of linear regression analysis showed that two independent variables were significant contributors to the prediction of students' grades – satisfaction with one's own performance and Imagination/distraction coping strategy. In the proposed regression model, as expected, Performance satisfaction proved to be positively correlated to the obtained grade. In line with this finding are the results of Crego et al. (2016) who concluded that those students who perceived themselves as more efficient in completing examinations reported better grades. Imagination/distraction coping strategy proved to be the negative correlate of the obtained grade in current research, and the same result on the relation of these coping strategies with academic achievement were obtained by Vranjes (2012). In their research Folkman and Lazarus (1985) confirmed that imagination coping strategy was related to lower exam grades. Cohen et al. (2008) obtained the similar result that avoidance coping (imagination and distraction could be seen as a form of avoidance) adversely affected test grades.

Doron et al. (2009) review of the previous studies results should also be mentioned here. Namely, they argued that those results, in general, indicated that problem-focused coping responses yielded more positive

outcomes. In the case of the current study, no such evidence was found. Considering the highest level of expression of the problem coping strategies, one could expect that students' grades should be far better. Besides that, although more than 50% of them did not pass the exam and none of them got the highest grade (10), only 18,9% of them, immediately after the exam was finished, stated that they were not satisfied with how they did.

Spielberger and Vagg's (1995, cited in Genc, 2014) in their Transactional Process Model of exam anxiety claim that the student perceives the exam situation through his subjective prism and accordingly experiences it as more or less threatening. That depends on his personal characteristics, but also on the situational characteristics (such as attitudes, skills and competencies of learning and exam-taking), which could largely determine how much a student is prepared for the exam and how he perceives and estimates his possibilities for satisfactory achievement. In that context, some questions lack an answer here. The first is how hard students studied for the upcoming exam. Besides that, the meaning of "satisfactory" could vary from one student to another. The students who did not even expect to pass the exam, were satisfied with their achievement considering the time and effort they put in the exam preparation.

Also, one must bear in mind the process of secondary appraisal.

Secondary appraisal activity is a crucial feature of every stressful encounter because the outcome depends on what, if anything, can be done, as well as on what is at stake (Lazarus & Folkman, 1984, p. 35).

Therefore, secondary appraisal process outcomes could be quite different from those of primary appraisal. As Zeidner (1995) stated "... to truly understand coping with exams, we need to understand the main threat meanings of a particular examination context" (p. 129). In this case, it was the first of three examination periods in the school year, so students had chances to retake it. In other words, stakes were low. Associated with all the above mentioned is the obtained result about the least prominence of assistance seeking coping strategy. Considering that this subscale contains questions that imply using illegal means (like coping from others), one could raise doubt about the students' deliberate and honest answering.

The general inference that could be drawn from this research is that although the obtained results indicated that the problem-focused strategy is the most prominent one, the imagination/distraction strategy is the one that had the most influential negative impact on exam performance. No matter the explanation here, it is important to have in mind Berry and Kingswell's (2012) remark that, although coping strategies can be different across and within situations, individuals may have the tendency to use habitual methods of coping. As a part of improving the academic potential of students, Berry and Kingswell (2012) stress the importance of identifying those who are prone to engage in maladaptive strategies of coping with

exam-related stress and second to help them develop more functional methods. For example, the seemingly superficial intervention of writing about testing worries immediately before taking a test, significantly improved the students' exam scores, especially for those habitually anxious about test-taking (Ramirez & Beilock, 2011). Educational institutions, before all, should and must be the main propagators in processes of making students more conscious about strategies they use when facing the exam situation and teaching them to use the more appropriate ones.

Limitations and conclusions. Giving socially desirable answers is one of the problems pestering almost all studies based on self-report questions. Nevertheless, current results markedly differ from those commonly obtained in various studies that Problem-focused strategies have a positive effect on performance. As it was already mentioned, at least two questions lack answers: How hard did the students prepare for the upcoming exam? and What does satisfactory mean for each of them? Besides that, coping is a process comprised of different phases, so there is always a possibility that coping strategies used in the situation of actually taking the exam are quite different from those appraised as commonly used in the exam situation after it was finished. In that context, post-exam anxiety results should also be included in future research.

The sample size and its convenience certainly do not allow the generalization of the results. However, the data obtained here have the potential to point out the possible directions for developing strategies aimed to help students to deal with exams more efficiently and generally with those situations in life, which require some kind of evaluation.

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СУОЧАВАЊЕ СА ИСПИТНОМ СИТУАЦИЈОМ И УСПЕШНОСТ СТУДЕНАТА НА ИСПИТУ

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Резиме

Када се нађу у стресној ситуацији која подразумева неку врсту процене, као што је то ситуација полагања испита, студенти користе различите стратегије suočavaња са стресом, чија ефикасност може бити различита. Неке од ових стратегија помажу им у превазилажењу стреса у ситуацији процењивања и усмеравају их ка долажењу

до позитивног исхода, док друге могу укључивати маладаптивна понашања, као што су одвлачење пажње и избегавање.

Лазарус и Фолкман (Lazarus & Folkman, 1984, p. 141) дефинишу превладавање као „стално мењање когнитивних и бихевиоралних напора како би се изашло на крај са специфичним спољашњим и/или унутрашњим захтевима који се процењују као оптерећујући или толико тешки да превазилазе ресурсе којима особа располаже”. Две главне функције превладавања (суочавања) одређене су као усмерене на емоције и усмерене на проблем. Према Лазарусу и Фолкману (Lazarus and Folkman, 1984), уколико особа не верује да поседује ресурсе да адекватно одговори на захтеве ситуације коју је проценила као стресну или осећа недостатак контроле, та особа ће највероватније применити суочавање усмерено на емоције. У супротном, уколико особа има вере у сопствене капацитете да изађе на крај са изазовом, вероватно је да ће њен одговор бити суочавање усмерено на проблем. Циљ овог истраживања био је да се испита постојање статистички значајних разлика у степену изражености појединих стратегија суочавања са испитном ситуацијом међу студентима. Такође је испитана корелација стратегија суочавања са задовољством сопственим постигнућем, као и да ли поједине стратегије суочавања и задовољство сопственим постигнућем могу бити статистички значајни предиктори оцене коју је студент добио на испиту. Узорак је обухватио 111 студената друге године Педагошког факултета у Врању, при чему је 28 студената мушког пола и 83 студента женског пола. Као мера анксиозности, чија је основна намена била да се провери да ли су студенти проценили испитну ситуацију као стресну, коришћена је α -скала из КОН6 батерије (Momirović, Wolf and Džamonja, 1992), коју су студент попунили непосредно пре испита. Након завршеног писменог испита, студентима је задата Скала суочавања са испитном ситуацијом (Sorić, 2002). Ова скала је наменски конструисана за процену стратегија суочавања у специфичној ситуацији писменог испитивања знања у школи и састоји се из четири супскале: суочавање усмерено на емоције, суочавање усмерено на проблем, имагинација/дистракција, тражење помоћи. На крају су студент имали задатак да процене колико су задовољни тиме како су урадили писмени испит.

Резултат t-теста потврдио је постојање статистички значајне разлике у изражености анксиозности између испитаника у тренутном и нормативном узорку. Овакав резултат добијен на α -скали потврдио је да су студенти проценили испитну ситуацију као стресну, што је послужило као иницијално оправдање да се настави са даљом анализом података. Резултати Анове са поновљеним мерењем указали су на постојање статистички значајних разлика у изражености појединих стратегија суочавања са испитном ситуацијом ($F(3, 330) = 100,836, p < 0,001$). Овде је најизраженија била стратегија суочавања усмерено на проблем, док је најмање изражена била суочавање тражењем помоћи. Показало се и да је задовољство студената тиме како су урадили тест у негативној статистички значајној корелацији са стратегијама суочавања које су усмерене на емоције ($r = -0,191, p < 0,05$) и стратегијама суочавања маштање/дистракција ($r = -0,207, p < 0,05$).

Статистички значајни предиктори оцене коју су студенти добили су задовољство урађеним испитом, као позитивни предиктор ($\beta = 0,232; p < 0,05$), и стратегија суочавања маштање/дистракција, као негативни предиктор ($\beta = -0,241; p < 0,05$). Могло би се рећи да, иако су резултати указали на то да је суочавање усмерено на проблем најизраженије код студената, суочавање маштање/дистракција је оно које има најнегативнији утицај на успех (субјективно и објективно процењен) на испиту.

RELATIONAL IMPACT OF CULTURAL CAPITAL AND THE PERCEPTION OF SELF-EFFICACY ON EDUCATIONAL ACHIEVEMENT

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Abstract

This paper aimed to examine the relationship between cultural capital in its three forms (objectified, embodied and institutionalized), the perceptions of students' self-efficacy and their achievements on the PISA test. The sample consisted of 4843 high school students enrolled in the PISA study in 2009. The results confirmed the existence of the proposed relationships. Self-efficacy and cultural capital significantly contribute to the prediction of student achievements, whereby the embodied cultural capital significantly contributes to the prediction of the perception of self-efficacy. Since the obtained relationships are not of high intensity, it can be concluded that other factors play a significant role in the development of students' self-efficacy and achievement. Practical implications would relate to activities of encouraging reading habits among students in order to increase the cultural capital and self-efficacy, which will have an effect on their achievement.

Key words: cultural capital, scientific literacy, PISA, self-efficacy.

РЕЛАЦИОНИ УТИЦАЈИ КУЛТУРНОГ КАПИТАЛА И ПЕРЦЕПЦИЈЕ САМОЕФИКАСНОСТИ НА ОБРАЗОВНО ПОСТИГНУЋЕ УЧЕНИКА

Апстракт

Циљ овог рада је испитивање односа између културног капитала у његова три облика (опредмећени, отеловљени и институционализовани), перцепције самоефикасности ученика и постигнућа ученика на ПИСА тесту. Узорак је чинило 4843 ученика средњих школа обухваћених ПИСА студијом из 2009. године. Резултати су потврдили постојање испитиваних релација – самоефикасност и културни капитал значајно доприносе ученичким постигнућима, при чему отеловљени културни капитал значајно доприноси и перцепцији самоефикасности ученика. Како добијене везе нису високог интензитета, може се закључити да и други чиниоци имају улогу у развоју самоефикасности и постигнућа код ученика. Практичне импликације односиле би се на активности усмерене ка повећању доступности различитих предмета за културно-едукативну потрошњу и развоју читалачких навика код свих ученика, у циљу

акумулације културног капитала и раста самоефикасности, а самим тим и постигнућа ученика.

Кључне речи: културни капитал, научна писменост, ПИСА, самоефикасност.

INTRODUCTION

Programme for International Student Assessment (PISA) examines whether 15-year-old students who complete the general education phase have acquired the knowledge and skills necessary for continuing their education, professional development and responsible participation in the community (Baucal, 2012a; Baucal, 2012b; Baucal & Pavlović-Babić, 2009; Rychen & Salganik, 2003). The tasks set in front of students are not related to the degree to which students can reproduce content within a curriculum, but the emphasis was on assessing whether they have adopted applicable knowledge and mastered effective learning strategies. Also, it is aimed at the assessment of their ability to take a critical attitude towards different content and whether they can adapt applications in a number of different situations.

In the PISA study, the discussion is primarily based in terms of competence development in the fields of reading, mathematics and scientific literacy, and not regarding content, knowledge and skills acquisition. That means that the importance of applying the knowledge acquired in everyday situations is emphasized. This is considered to be primary educational capital necessary for further education and participation in the social environment (OECD, 2010). According to this, all the tasks used in the tests are related to real-life situations that require finding the solution (Baucal, 2012a).

The PISA study also uses additional questionnaires for students and schools, which collect data on various factors that may be related to school achievements, such as the material and educational resources of the family of students, the perception of their self-efficacy, strategies and habits related to learning, but also data on various aspects of school functioning (Baucal, 2012a; OECD, 2010).

Within the PISA questionnaire for students, there are also data about the cultural and socio-economic resources available within the family of students. In that way, the secondary analysis of the PISA study enables the measurement of the cultural capital in all its forms, on a large and representative sample of respondents (Andersen & Jaeger, 2015; Barone, 2006; Chiu & Chow, 2010; Tramonte & Willms, 2010). The theory of cultural capital, although criticized for various interpretations and conceptual ambiguities (Goldthorpe, 2007; Kingston, 2001; Sullivan, 2002) has had a prominent place in the research of educational inequalities for a number of years. The results of numerous empirical studies have confirmed the positive effects of the cultural capital on the competence of students and their grades (Aschaffenburg & Mass, 1997; DiMaggio, 1982; DiMaggio & Mohr, 1985;

Dumais, 2002; Sullivan, 2001; Štrangarić, Rodić Lukić & Marić, 2017; Marić, Rodić Lukić & Štrangarić, 2018).

French sociologist Pierre Bourdieu founded the theory of cultural capital in the second half of the 20th century. Bourdieu identifies the school as one of the fundamental institutions through which the existing social hierarchy is maintained systematically and reproduces social inequalities precisely through cultural capital (Bourdieu, 1973; Bourdieu & Passeron, 1990; Bourdieu, 2011; Bourdieu and Passeron, 2014). The members of high socio-economic status possess cultural capital, as well as other forms of capital, and it is transmitted intergenerationally. That means that children, during the process of preschool socialization, inherit and adopt certain cultural habits, style and cultural codes from their parents, which provides an initial advantage in the educational system and better success, in comparison to the children from lower social strata. Students who originate from lower social strata are less likely to adapt to the educational system due to the lack of social power and unequal distribution of capital in the social hierarchy, which reflects on their success at school and, therefore, in society. According to Bourdieu, education does not have the role of a social mobility channel, but a latent function of maintaining social inequalities. On the foundations of Bourdieu's theoretical model of social and cultural reproduction, American sociologist Paul DiMaggio (1982) also believes that cultural capital is linked to educational achievement, but that its relations with socio-economic status are more complex, so he develops a different point of view. In his model of cultural mobility, DiMaggio argues that the possession of cultural capital is not the exclusive privilege of the higher social strata and that the members of lower social strata can have the most usefulness from its accumulation for their educational success. The results of some empirical studies support the theory of cultural mobility (Andresen & Jaeger, 2015; Aschaffenburg & Mass, 1997; De Graaf, De Graaf & Kraaykamp, 2000; Dumais, 2006).

The testing of cultural capital involves the measurement of its three distinct but interrelated forms: objectified, embodied and institutionalized (Bourdieu, 1986). An objectified form of cultural capital implies the possession of material goods for cultural consumption, such as books, paintings, sculptures or musical instruments. In one of the secondary analyses of the PISA study, it was found that the possession of books has a significant impact on educational achievement (Evans, Kelley, Sikora & Treiman, 2014). Further, the embodied cultural capital is defined as a system of long-lasting dispositions of the mind and body which is created by the pedagogical action of the parents during the socialisation process (Brubaker, 1985; Cvetičanin, 2012). As such, the embodied form of cultural capital is problematic for operationalisation (Štrangarić, 2017). In empirical research of educational inequalities, the readers' habits and participation in public cultural events are most often taken for its indicators, therewith

results of the research showing that reading activities have a greater impact on the educational achievement (Chiu & Chow, 2010; De Graaf, 1986; De Graaf et al., 2000; Sullivan, 2001; Sullivan & Brown, 2013). The third form of cultural capital identified as institutionalized cultural capital implies the possession of diplomas and titles, that is, academic qualifications, and thus represents the outcome of the first two forms.

*Perception of Students' Self-efficacy, Cultural Capital
and Educational Achievement*

The person's self-effective beliefs act primarily on the self-regulation of motivation. The effect of our beliefs on what we are able, and what we are not able to do, is very important. Especially so if we bear in mind that cognitive processes lie at the basis of a greater part of the motivation, and it increases, if we are convinced of the success of the realisation of our goals (Ashford & LeCroy, 2010; Earley, Gibson, & Chen, 1999; Pajares & Schunk, 2001).

The original concept of self-efficacy in Alberto Bandura's theory (1977) represents a concrete and case-by-case related assessment of individual efficiency. Thus, there are specific types of self-efficacy assessments: assessment of self-efficacy in learning, in exam preparation, in performing certain activities and the like. It is precisely because of this fact that it is essential to include contextual factors in the examination of the outcome of self-efficacy (Bandura, 1993).

In the theory of self-efficacy, behaviour and motivation are the results of the interaction of individual, environmental, and behavioural factors (Bandura, 1977). The achievements of students are thus influenced by distinct possibilities, but also by the environment. When it comes to the analysis of factors related to achievements, it is essential to include the functioning of the socio-cultural environment of students, in the form of cultural capital (Linnenbrink & Pintrich, 2003; Zimmerman, 2001).

There are studies about the factors of self-efficacy, which are mostly conducted examining the children growing up in unfavourable socio-cultural circumstances, that is, without appropriate social incentives and a low level of available cultural capital (Graham, 1994; Mayer, 2009; Schunk, & Pajares, 2002; Pajares, 2009). Children from low-income families, with low cultural capital, underestimate their self-efficacy, and they are uncertain about their opportunities and potential.

The findings of the research confirm that socio-cultural, economic and family factors influence the development of the self-efficacy of children and young people (Bandura, Barbanelli, Capraro, & Pastrelli, 2001; Čudina-Obradović, 2014; Majer, 2009; Meshack, 2013). Also, the parental efforts and incentives act on the experience of self-efficacy in students (Lee, 2009; Milanović-Dobrota and Radić-Šestić, 2012).

A comparative study of PISA testing results from 2012 in three countries - China, Turkey and Greece, confirmed the link between the socio-cultural index and educational opportunities provided by the family, on the one hand, and student self-efficacy, on the other hand in all three countries. It is thus stated that students who come from families with lower socio-cultural indexes and who provide educational opportunities for children have lower levels of self-efficacy (Usta, 2015).

Children growing up in a stimulating environment, in which they are encouraged to search for different information and to undertake a wide range of cultural and educational activities, who possess in their homes a large number of books, toys meant for education, a computer and similar materials and tools for learning and entertainment, and whose parents spend time with them in everyday educational activities will have an undoubtedly higher level of self-efficacy (Bogard, 2005; Meece, 1997; Schunk & Pajares, 2009).

Research confirms that cultural capital in the family and school environment of students contributes positively to the development of the characteristics associated with school success and academic competencies, also by encouraging the self-efficacy experience (Brooks & Van Noy, 2007; Perna, 2000; Perna & Titus, 2005; Rowan-Kenyon, 2007).

METHOD

For research of cultural capital, self-efficacy and educational achievement, a secondary analysis of the empirical data collected within the PISA 2009 study was carried out. Primary research was conducted in April and May of 2009 at 151 schools in Serbia. The sample consisted of 4843 high school students aged 15 years. The gender structure was 2483 female and 2360 male respondents. The characteristics of the sample are shown in Table 1.

Cultural capital has been operationalised using indicators for its three forms, which were measured by items from the student's questionnaire. The items related to the father's educational level and their possession of academic qualifications are used to measure the institutionalized cultural capital. The number of books in the respondent's home and the possession of other objects for cultural consumption such as paintings and educational software are used to measure the objectified cultural capital. The reading habits of the respondents are used to measure the embodied cultural capital.

Educational achievement has been operationalized through achievements in the field of scientific literacy. Scientific literacy is measured by cognitive tests, which implies "possession of scientific knowledge and their application in recognition of scientific problems, acquiring new knowledge, scientific explanation of phenomena and performing factual

conclusions on scientifically relevant issues” (Baucal & Pavlović Babić, 2010: 31).

Table 1. Characteristics of the sample

		Gender			
		Female	Male	Total	
General educational	Frequency	752	454	1206	
	% School type	62.4%	37.6%	100.0%	
	% Gender	31.7%	18.7%	25.1%	
	% Total	15.6%	9.4%	25.1%	
Type of secondary education	Secondary vocational school (four years)	Frequency	1332	1381	2713
	% School type	49.1%	50.9%	100.0%	
	% Gender	56.1%	56.8%	56.4%	
	% Total	27.7%	28.7%	56.4%	
	Secondary vocational school (three years)	Frequency	291	597	888
	% School type	32.8%	67.2%	100.0%	
	% Gender	12.3%	24.5%	18.5%	
	% Total	6.1%	12.4%	18.5%	
Total	Frequency	2375	2432	4807	
	% School type	49.4%	50.6%	100.0%	
	% Gender	100.0%	100.0%	100.0%	
	% Total	49.4%	50.6%	100.0%	

The student’s self-efficacy scale was in additional PISA questionnaire for students and included the following features: a) in comparison to my classmates and classmates, I’m pretty good in school, b) it’s easy for me to understand most of the things that are learned at school c) considering all, I think that at the end of the year I will be completely satisfied with my school success, d) it is easy for me to force myself to learn, e) when I sit down, I learn everything easily, f) almost always I manage to master material without additional help, g) compared to others, learning is easy for me, h) I am convinced that I can learn. The perception of students’ self-efficacy is expressed on a standardized scale, where 0 denotes the average level, and the values below and above zero show the self-efficacy below and above the average. The internal reliability of the used scale was checked by the Cronbach’s Alpha coefficient ($\alpha = .831$).

RESULTS

In order to examine the links between cultural capitals, self-efficacy and scientific literacy of students, three regression analyses were conducted, and preliminary analyses indicated that assumptions of normality, linearity and multicollinearity were not violated.

Table 2. Descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Scientific literacy	4843	-2.46	2.53	-.022	.82
Self-efficacy	4706	1.00	4.00	2.76	.46
Institutionalized capital	4677	.75	3.75	1.55	.35
Objectified capital	4557	1.00	8.00	1.98	.63
Embodied capital	4689	1.00	8.00	2.52	.78

Table 3. Correlations between variables

	Self-Efficacy	Scientific Literacy	Institutionalized capital	Objectified capital
Scientific literacy	.070**			
Institutionalized capital	.015	.036*		
Objectified capital	.060**	.265**	-.064**	
Embodied capital	.215**	.172**	-.014	.216**

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

In the first regression analysis, the variables of cultural capital (objectified, embodied and institutionalized) were set as independent variables, while the composite variable of self-efficacy was set as a dependent variable. The results indicated that the overall regression is statistically significant at $p < .001$ and the components of cultural capital explain 5% of the variance of self-efficacy. Between these variables, there was slightly lower connection intensity. Taking into account the individual effects of the predictor (independent) variables, it can be concluded that the embodied cultural capital gave a unique statistically significant contribution to the prediction of the dependent variable, while the objectified and institutionalized cultural capital did not give a statistically significant contribution to the prediction. A positive sign in beta coefficient indicates that with the increase in embodied cultural capital, student self-efficacy increases.

Table 4. Relationships between cultural capital forms and self-efficacy

R = .221		R ² = .049		F = 71.900		Sig. F = .000	
Num.	Dimensions	Beta	Part	t-value	Sig.		t
1.	Institutionalized capital	.028	.028	1.883			.060
2.	Objectified capital	.021	.020	1.348			.178
3.	Embodied capital	.214	.209	13.921			.000

During the implementation of the second regression analysis, the composite variable of self-efficacy was set as the predictor, and the scientific competence (the total PISA score - scientific literacy) was set as

a dependent variable. The results showed that the regression model was statistically significant at the level of $p < .001$. Between those variables there was slightly lower intensity of connection, and the composite self-efficacy variable explains .5% of PISA score variance - scientific literacy.

Table 5. Relationships between students' self-efficacy and scientific literacy

R = .070		R ² = .05		F = 23.404		Sig. F = .000	
Num.	Dimension	Beta	Part	t-value	Sig. t		
1.	Self-efficacy	.070	.070	4.838	.000		

During the implementation of the third regression analysis, the variables of cultural capital were set as the predictor variables, while the scientific competence was set as a dependent variable.

The results showed that the overall regression is statistically significant at the level of $p < .001$. Between these variables, there was a slightly lower intensity of connection, while the components of cultural capital explain 8.2% of PISA scores variance – scientific literacy. When it comes to the individual effects of the predictor variables, objectified and embodied cultural capital give an individual statistically significant contribution to the prediction.

Table 6. Relationships between cultural capital forms and scientific literacy

R = .287		R ² = .082		F = 129.035		Sig. F = .000	
Num.	Dimensions	Beta	Part	t-value	Sig. t		
1.	Institutionalized capital	.027	.027	1.840	.066		
2.	Objectified capital	.239	.233	15.963	.000		
3.	Embodied capital	.117	.114	7.840	.000		

DISCUSSION

The results showed that the increase of embodied cultural capital increases the students' self-efficacy, while the objectified and institutionalized cultural capital has not been shown to be a significant factor of students' self-efficacy. This result is mostly expected, given the findings of the previous studies which showed that children who grow up in an incentive-based cultural and educational environment, where parents encouraged them to search for different information and to take a broad spectrum of cultural and educational activities, at the same time have a higher level of self-efficacy (Bogard, 2005; Flouri & Buchanan, 2004; Harris & Goodall, 2008; Meece, 1997).

Only to some extent, it is surprising that the objectified cultural capital has not been shown to be associated with self-efficacy. This result suggests that the possession of cultural goods by itself is not enough to

develop the experience of self-efficacy and does not have an incentive effect on children. On the other hand, it is necessary to practice cultural-educational activities by children, as well as the presence of culturally-conscious parents, as significant models for children's behaviour (Bandura, 1997). Also, the parents' role is to actively participate in organising various stimulating activities that contribute to the overall psychosocial development of children, encouraging their safety and self-confidence, autonomy and various interests (Bandura et al., 2001; Lee, 2009; Mayer, 2009; Meshack, 2013).

Self-efficacy of students proved to be an important factor in achieving PISA scientific literacy, and this speaks in favour of Bandura's theory of self-efficacy (Bandura, 1993) which within the educational domain highlights the importance of assessing students' effectiveness for learning success and development of individual competencies (Linnenbrink & Pintrich, 2003; Zimmerman, 2001). Students' perceptions of success positively influence the process of self-regulation of motivation, encourages them to make greater efforts and maintain persistence in achieving goals, resulting in better achievement and greater competence development (Ashford & LeCroy, 2010; Burke et al., 2009; 1999, Pajares & Schunk, 2001).

Findings related to the connection between cultural capital and scientific literacy indicated that objectified and embodied cultural capital make a significant contribution to the prediction of student achievement in this field, while the objectified cultural capital was contributing more to the student achievement. Further, results indicated that mere availability of cultural goods is of utmost importance for the outcome - achievement and development of student competencies, which correspond to the results of previous studies (Evans et al., 2014; Schunk & Pajares, 2009) that point to the importance of possessing the appropriate material and means for learning and entertainment that stimulate cognitive development. Namely, the possession of such means for the educational and cultural development of the child is one of the essential preconditions for their use, which also contributes to the development of students' competencies and the level of achievement. The obtained result is entirely expected and agrees with the findings of previous studies (Chiu & Chow, 2010; Cvetičanin, 2012; De Graaff et al., 2000; Sullivan & Brown, 2013) that confirm the importance of cultural-educational activities such as developing reading habits, visiting cultural events and the like, as well shaping the child's preferences and habits by the parents, in order to develop children competencies and the promotion of achievements in various fields.

Parental cultural habits are crucial for the development of tendencies, habits and interests in children since parents provide compelling models of shaping the child's characteristics and behaviours (Bandura, 1993). The cultural-educational efforts and behaviours of parents ultimately lead to the development of child's interests, aspirations for learning and improvement,

which again leads to higher achievement and development of students' competencies in different domains (Aschaffenburg & Mass, 1997; Dumais, 2002; Flouri & Buchanan, 2004; Harris & Goodall, 2008; Sullivan, 2001).

CONCLUSION

The research aimed at examining the links between cultural capital, self-efficacy and achievement of students on the PISA test, confirmed the existence of tested relationships. However, since the relationships between them were not strong, it can be concluded that other factors play a significant role in fostering student self-efficacy and competence development, and it would be worthwhile to include an examination of the impact of a larger number of internal and external factors in some of the future studies.

The data obtained through PISA surveys enable us to gain insight into the equity and efficiency of the educational system, monitoring the extent to which changes in education and the social context reflect on the level and quality of educational outcomes, and in accordance with the results, they plan educational policies and decide on future directions for the improvement of the educational system. The more specific strategies which can come out from this research would concern the provision of broader availability of various cultural education items such as books or educational software, as well developing reading and other cultural habits among all students, with the ultimate goal of fostering student self-efficacy and increasing educational achievement.

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РЕЛАЦИОНИ УТИЦАЈИ КУЛТУРНОГ КАПИТАЛА И ПЕРЦЕПЦИЈЕ САМОЕФИКАСНОСТИ НА ОБРАЗОВНО ПОСТИГНУЋЕ УЧЕНИКА

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Резиме

Теорији културног капитала, коју је утемељио француски социолог Пјер Бурдије, припада истакнуто место у истраживањима образованих неједнакости. Бурдије је идентификовао школу као једну од темељних институција путем које се системски одржавају постојеће друштвене хијерархије и која репродукује друштвене неједнакости управо путем културног капитала, а велики број емпиријских студија насталих на линији његовог наслеђа потврдио је позитивне ефекте културног капитала на компетенције и образовно постигнуће ученика.

У оквиру теорије самоефикасности, понашање и мотивација представљају резултат интеракције индивидуалних и бихевиоралних чинилаца, као и фактора окружења. Када је у питању анализа чинилаца који утичу на образовно постигнуће, значајно је укључити елементе који се односе на социокултурно окружење ученика, односно, потребно је размотрити утицаје свих облика културног капитала.

У нашем истраживању културног капитала, самоефикасности и образовног постигнућа спровели смо секундарну анализу емпиријске грађе прикупљене у оквиру студије PISA 2009. Узорак је обухватио 4843 ученика средњих школа у Србији у узрасту од 15 година. Културни капитал операционализован је у сва три облика помоћу индикатора који су се налазили у упитнику за ученике. Институционализовани културни капитал ученика мерен је помоћу образовних квалификација оца. Број

књига које испитаник поседује у свом дому, као и поседовање других предмета намењених културној потрошњи, као што су слике и образовни софтвери, послужили су за мерење опредмећеног културног капитала. Отеловљени облик културног капитала испитиван је кроз читалачке навике испитаника. Самоефикасност је мерена скалом која се налазила у додатном упитнику за ученике.

Резултати су показали да са растом нивоа отеловљеног културног капитала расте и самоефикасност. Самоефикасност ученика показала се као значајан чинилац за резултате научне писмености што говори у прилог Бандуриној теорији самоефикасности, која у домену образовања наглашава важност процењивања личне ефикасности ученика за успешно учење и развој индивидуалних компетенција.

Налази који се односе на релације између културног капитала и научне писмености указују на то да отеловљени и опредмећени културни капитал значајно доприносе предикцији ученичких постигнућа на овом пољу.

На основу наведеног, у овом нашем истраживању, које је за циљ имало испитивање веза између културног капитала, самоефикасности и постигнућа на PISA тесту, потврдили смо присуство тестираних релација. Међутим, с обзиром на то да добијене везе нису високог интензитета, може се закључити да и други чиниоци имају улогу у развоју самоефикасности и постигнућа код ученика.

ПАРТИЦИПАЦИЈА УЧИТЕЉА У АКРЕДИТОВАНИМ ПРОГРАМИМА ИЗ ОБЛАСТИ МУЗИЧКЕ ПЕДАГОГИЈЕ

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Апстракт

Квалитетно иницијално образовање, стручна афирмација почетника, вишегодишње радно искуство, повољна професионална клима, мотивисаност за рад и континуирано стручно усавршавање јесу претпоставке успешног рада савременог учитеља. Иницијално образовање је кључни предуслов стручне компетентности учитеља у васпитнообразовном раду, међутим, његова стручна самоактуализација једино може бити остварена у условима непрекидног, континуираног унапређивања професионалних компетенција, како кроз индивидуално тако и институционално стручно усавршавање. У раду се разматра институционално стручно усавршавање учитеља у домену музичке педагогије кроз анализу садржаја акредитованих програма стручног усавршавања наставника. Циљ је сагледавање обухвата садржаја музичке педагогије у акредитованим програмима стручног усавршавања наставника и идентификовање партиципирања учитеља у тим програмима. У том контексту, предмет анализе су акредитовани програми објављени у каталозима програма сталног стручног усавршавања наставника, васпитача и стручних сарадника Завода за унапређење образовања и васпитања, као и База стручног усавршавања Центра за професионални развој запослених у образовању. Истраживање је засновано на примени дескриптивне научноистраживачке методе. Узорак садржаја чини 9 лиценцираних каталога у периоду од 2006. до краја школске 2018. године. Резултати истраживања показују да се, у овом периоду, укупна понуда програма који су намењени учитељима поступно увећава, али и да је обухват учитеља и њихово учење у програмима који су у функцији стручног усавршавања у области музичке педагогије скроман.

Кључне речи: учитељ, музичка педагогија, стручно усавршавање, каталог, база стручног усавршавања.

TEACHER PARTICIPATION IN ACCREDITED MUSIC PEDAGOGY PROGRAMMES

Abstract

The quality of initial education, the professional affirmation of beginners, extensive work experience, favourable professional climate, work motivation and continuous professional development are the prerequisites for successful work of today's teachers.

Initial teacher education is the main requirement for ensuring teacher's professional competence in teaching, however, their professional self-actualization can only be achieved by means of continuous and lifelong development of professional competences, both through individual and institutional professional development. The paper discusses the formal, institutionalised professional development of teachers in the field of music pedagogy through content analysis of accredited programmes for professional development of teachers. Our aim is to analyze the scope of music pedagogy content in accredited programmes for professional development of teachers and identify teacher participation in those programmes. In that regard, the subject of our study are accredited programmes represented in the catalogues of programmes for continuous professional development of teachers, preschool teachers and technical associates, issued by the Institute for the Improvement of Education, as well as in the Professional Development Database of the Centre for Professional Development of Education Professionals. The research is based on the implementation of a descriptive method. The sample comprises 9 official catalogues, published between 2006 and 2018. Research results show that in this period, the total selection of teacher education programmes gradually increased, but the inclusion and participation of teachers in the programmes dedicated to professional development in the field of music pedagogy has been limited.

Key words: teacher, music pedagogy, professional development, catalogues, professional development database.

УВОД

Стручно усавршавање подразумева развијање компетенција запослених у образовању ради квалитетнијег обављања професионалних задатака и побољшавања васпитнообразовног рада; саставни је део професионалног развоја наставника који сталним развијањем компетенција утичу на унапређење развоја деце и ученика и нивоа постигнућа ученика (*Правилник о сталном стручном усавршавању и стицању звања наставника, васпитача и стручних сарадника*, 2017, чл. 2, ст. 1 и 2). Професионални развој подразумева искуства из иницијалног школовања, периода приправничког стажа, стручног усавршавања, развој каријере и напредовање у звању (Станковић и Павловић, 2010), односно, то је свеобухватан и континуирани процес учења и представља трајну промену односа према сопственој образовноваспитној пракси (Грандић, 2011), а зависи од позитивне селекције на наставничким факултетима, свеобухватне и квалитетне структуре образовних програма на факултетима, као и од постојања системски решеног процеса стручног усавршавања наставника који раде у школама од периода увођења у посао до краја радног века (Кундачина и Стаматовић, 2011).

Циљ стручног усавршавања је унапређивање рада наставника унапређивањем његових професионалних компетенција, а тиме и побољшање квалитета образовног система. Учешће наставника у различитим активностима које подразумевају унапређење васпитнообразовног рада представља подстрек даљем напредовању у учењу, примени стечених знања и јачање радне мотивације (Марушић, Пеја-

товић, 2013). Стручно усавршавање, као део професионалног развоја, може се обављати из различитих области, као што су општеобразовне, педагошке, психолошке, методичке или ускостручне области.

Након завршетка иницијалног образовања, наставници могу да се усавршавају индивидуално и институционално. Индивидуално стручно усавршавање подразумева приправнички стаж, консултације са ментором, стручним сарадницима, присуствовање угледним часовима и праћење стручне литературе. То је облик самоусавршавајуће активности која се јавља и као услов и као продукт свих других облика усавршавања наставника (Василијевић, 2012). Избор садржаја и начина овог вида усавршавања зависи, између осталог, од личних интересовања наставника, његове компетентности за одређену област и радног искуства. На то утичу социјалне и економске прилике, као и мотиви – који могу бити сазнајне или материјалне природе.

ТЕОРИЈСКА ПОЛАЗИШТА

Законска регулатива стручног усавршавања у блиској прошлости и данас

Седамдесетих година двадесетог века актуализује се концепција перманентног стручног усавршавања. *Закон о основном образовању и васпитању* из 1985. године стално стручно усавршавање дефинише као право и дужност наставника и стручних сарадника. Просветно-педагошки заводи били су носиоци стручног усавршавања у складу са *Законом о континуираном образовању*. Организовани програми стручног усавршавања нису били обавезни. Стручно усавршавање одвијало се и кроз друге активности, попут саветодавног рада просветних саветника, а у циљу унапређивања рада учитеља и предметних наставника. Осим стручног усавршавања, спроведеног унутар школа и завода, наставници су имали могућност похађања предавања стручњака на скуповима који су организовани једном годишње. Стручне скупове, предавачког типа, чија је једна од важних карактеристика била и масовност, организовала су компетентна стручна друштва (Марушић, 2010: 45). Седамдесетих и осамдесетих година двадесетог века стручно усавршавање наставника подразумевало је праћење имплементације новина из струке, дидактике, педагогије, као и из области идеолошко-политичког образовања. Деведесетих година концепције стручног усавршавања наставника заснивају се на стицању нових знања из стручних области (ужестручна област, дидактичко-методичка, педагошка и психолошка област науке), али и на стицању вештина и умења која су потребна за квалитетно спровођење васпитнообразовног процеса (Стаматовић, 2006).

Почетком деведесетих година Министарство просвете и спорта, факултети, институти, струковна удружења и невладине органи-

зације планирају, организују и спроводе програме стручног усавршавања наставника, што је, с обзиром на то да међу њима није било влажане координације, имало за резултат несистематично и непланско стручно усавршавања наставника. Недовољна разноврсност програма, изостанак њихове евалуације, непостојање заједничке стратегије у погледу дефинисања потреба наставног кадра, мањак мотивације наставника за активно учешће у програмима стручног усавршавања дескрипција су стручног усавршавања наставника овог периода.

Одсек за стручно усавршавање наставника формира се 2001. године убрзо добија нови назив – *Центар за професионални развој запослених*, а од 2004. године носи данашњи назив: *Завод за унапређивање образовања и васпитања*. Завод преко центара обавља стручне послове из области образовања и васпитања, који се односе за развој програма учбеника, стручно образовање и образовање одраслих и професионални развој запослених у образовању. Центар за професионални развој запослених у образовању обавља стручне послове, који се, између осталог, односе на:

- анализу стручног усавршавања на основу података које Центар прикупља у разним аспектима остварених облика стручног усавршавања;
- информисање стручне јавности о питањима релевантним за стручно усавршавање;
- одобравање програма и осталих облика сталног стручног усавршавања наставника, васпитача, стручних сарадника и директора (*Закон о основама система образовања и васпитања*, 2019, чл. 42, ст. 1, т. 10, 11 и 12).

Према актуелном *Закону о основама система образовања и васпитања*, наставник је дужан да се усавршава како би успешније остваривао и унапређивао образовноваспитни рад и стицао компетенције (*Закон о основама система образовања и васпитања*, 2019, чл. 151, ст. 1). Предвиђено је да наставници, васпитачи и стручни сарадници могу преко стручног усавршавања да напредују у звањима. Такође, Закон је регулисао право наставника на одсуство због похађања програма стручног усавршавања. *Правилник о сталном стручном усавршавању и стицању звања наставника, васпитача и стручних сарадника* детаљније разрађује одређене процедуре организације и спровођења стручног усавршавања наставника. Он дефинише облике стручног усавршавања запослених у образовању, приоритетне области, програме и начин стручног усавршавања и друга питања од значаја за развој система стручног усавршавања (*Службени гласник РС*, 81/2017).

Законом из 2003. године утврђено је да наставници имају обавезу да се стручно усавршавају како би након пет година стекли услове да обнове лиценцу. Један од услова јесте обавеза: сто сати

стручног усавршавања током пет година. Ова регулатива је касније делимично измењена тако да једном стечена лиценца не мора да се обнавља, што је у одређеном периоду резултирало мањим интересовањем за програме стручног усавршавања.

Актуелна законска регулатива дефинише обавезу наставника, васпитача и стручних сарадника да у петогодишњем периоду остваре најмање 100 бодова из различитих облика стручног усавршавања, од чега најмање 80 бодова из одобрених програма стручног усавршавања (*Сл. гласник РС*, 81/2017, члан 23, ст. 8). Питања од значаја за стручно усавршавање, као што су приоритетне области, облици стручног усавршавања и форме организовања стручног усавршавања, услови о стицању звања и напредовања прописује министар (*Закон о основама система васпитања и образовања*, 2019, чл. 151, ст. 7). Правилник о сталном стручном усавршавању и стицању звања наставника, васпитача и стручних сарадника ипак није решио кључне проблеме: обезбеђивање механизма који ће подржати наставнике да уносе новине у свакодневну праксу (а не само да посећују семинаре) и обезбеђивање механизма који ће подржати квалитет тих новина (Маринковић, 2010, стр. 126).

Професионални развој запослених у образовању осмишљава се, унапређује, координира и прати на националном и регионалном нивоу. Национални ниво чине Национални просветни савет, Министарство просвете и Завод за унапређење образовања и васпитања – Центар за професионални развој запослених. Регионални ниво чине школске управе и регионални центри.

Стручно усавршавање учитеља у области музичке педагогије

Потреба за стручним усавршавањем је очигледна на свим пољима људског деловања, поготову данас, када се дешавају интензивне промене у свим сегментима живота савременог човека. Промене које се дешавају у областима образовног процеса, у специфичном подручју попут музичке педагогије, нису динамичне, интензивне и не захтевају посебне педагошке акције, као нпр. у домену информационих технологија. Ипак, потреба за професионалним развојем, унапређивањем васпитнообразовне теорије и праксе, за стручним усавршавањем наставника у домену музичке педагогије, било које врсте и нивоа образовања – постоји одувек. Овој групи посебно припадају учитељи, код којих је, за разлику од музичких педагога, иницијално образовање текло у кратком периоду и који су у таквим условима стекли такозвану „привидну” музичку писменост (Ројко, 2009).

У току иницијалног образовања учитељи стичу знања, умења и вештине из друштвено-хуманистичких, природно-математичких и уметничких области. Кроз школовање које је претходило академском, студенти који се спремају за позив учитеља нису имали конти-

нуирано музичко образовање, за разлику од знања из друштвених и природних наука (Судзиловски, 2012). Такве полазне основе утичу на разлику у стицању компетенција за различите области које будући учитељи развијају. Специфичност области музичке педагогије огледа се у потреби да учитељ поседује способност коректног извођења музике, што подразумева развијене музичке способности, поред стручних знања из теорије музике, хармоније, инструмената, музичких облика и историје музике (Судзиловски, 2015). Поменута полазишта и кратко време у току иницијалног образовања учитеља у овој области, а у току којег се стичу знања и вештине потребне за успешну реализацију наставног предмета Музичка култура, диктирају потребу одржавања и проширивања компетенција кроз стално стручно усавршавање.

Иако је литература која се односи на стручно усавршавање наставника прилично велика, мало је радова у којима су се аутори бавили овом темом у области музичке педагогије, а посебно је мало радова који су се односили на учитеље. Боулс се (Bowles, 2000) бавила професионалним потребама, њиховим интересовањима за теме стручног усавршавања наставника музике од основног до универзитетског образовања, где се издвајају потребе усавршавања у области метода Карла Орфа (Carl Orff), Золтана Кодаља (Zoltan Kodaly), Емила Жака Далкроза (Emile Jaques Dalcroze) и образовне технологије. Резултати студије коју су радили Тарновски и Марфи са наставницима музике у основним школама Висконсина и Минесоте показују да се скоро сви наставници (97,5%) професионално усавршавају, а да су интересовања усмерена, између осталог, на педагогију Орфа, Кодаља, Далкроза, образовну технологију и оцењивање (Tarnowski, Murphy, 2003). Међутим, истраживање Баутисте и сарадника показује да ниво специјализације у музичком образовању игра главну улогу у одређивању мотивације наставника, њихових потреба и преференција за стручним усавршавањем. Што је виши ниво музичког образовања, наставници су мотивисанији да учествују у процесу усавршавања (Bautista, Toh & Wong, 2018). Показало се да су наставници са нижим музичким образовањем (учитељи) мање спремни за усавршавање у овој области с обзиром на то да подучавају низ других предмета, те могу имати друге приоритете у професионалном учењу (Jeanneret & Degraffenreid, 2012). Нажалост, код нас скоро да не постоје истраживања која су се бавила овом тематиком. Резултати истраживања оријентисани на проблем стручног усавршавања учитеља у области музичке педагогије показују да су учитељи заинтересовани за програме, и то за: проширивање знања из музичког стваралаштва и унапређење вештина свирања на инструменту (Судзиловски, 2014). Отуда се јавила потреба за обухватнијом анализом програмских садржаја стручног усавршавања учитеља из аспекта музичке педагогије.

МЕТОДОЛОШКИ ОКВИР ИСТРАЖИВАЊА

Полазећи од налаза ових истраживања, занимало нас је: а) у којој мери су заступљени садржаји музичке педагогије у акредитованим програмима стручног усавршавања наставника и б) у којој мери учитељи стручно усавршавање заснивају на програмима музичке педагогије.

Анализирани су каталози програма стручног усавршавања наставника, васпитача и стручних сарадника у периоду од 2006. до краја 2018. године Завода за унапређење образовања и васпитања, као и База стручног усавршавања Центра за професионални развој запослених у образовању, у којој су доступни подаци о реализованим програмима од школске 2011/12. године.

РЕЗУЛТАТИ ИСТРАЖИВАЊА И ДИСКУСИЈА

Интерпретација резултата истраживања, сходно дефинисаном циљу и задацима истраживања, текла је у два правца: а) испитати обухват садржаја музичке педагогије у акредитованим програмима стручног усавршавања наставника и б) идентификовање партиципања учитеља у тим програмима.

Заступљеност програма музичке педагогије у Каталозима стручног усавршавања у периоду од 2006. до 2018.

Налази показују да је у периоду од 2006. до 2018. године било акредитовано 6557 програма стручног усавршавања. Од тог броја, више од половине, конкретније 3409, намењено је учитељима, а само 68 чине програми из области музичке педагогије којим се предвиђа стручно усавршавање учитеља.

У следећој табели дати су подаци о укупној понуди акредитованих семинара, односно фреквенција програма који су намењени учитељима и фреквенција програма који се односе на област музичке културе у периоду од 2006. до 2018. године.

Каталози за школске 2006/2007. и 2007/2008. године не нуде учитељима семинаре стручног усавршавања из области музичке културе. Слична је и понуда у школској 2008/2009, од 27 семинара везаних за музичку културу, један је намењен учитељима. Тема програма који је био у понуди за учитеље је рад са хором. Познајући нашу праксу и активност учитеља у раду дечијих хорова, можемо закључити да и ове школске године учитељи нису имали могућности стручног усавршавања.

Табела 1. Преглед акредитованих семинара за период 2006–2018.

Акредитовани програми по годинама	Укупан број све области	Програми намењени учитељима – све области		Програми из области музичке културе намењени учитељима	
Школска година	F	F	%	f	%
2006/07.	173	42	24,28	0	0
2007/08.	358	117	32,68	0	0
2008/09.	568	186	32,75	1	0,54
2009/10.	840	352	41,90	2	0,57
2010/11.	826	439	53,15	9	2,05
2011/12.	921	515	55,92	10	1,94
2012/13.	1002	605	60,38	9	1,49
2014/2016.	908	583	64,28	16	2,74
2016/2018.	961	570	59,31	21	3,68

За школску 2009/2010. понуђено је укупно 840 програма, од којих је учитељима намењено 352 (41,9%). Само су два семинара тематски и садржајно везана за рад са децом млађег школског узраста: *Примена бројалица у почетној настави музичке културе* и *Употреба ритма као стимулације у раду са децом и ученицима са сметњама и тешкоћама у развоју*.

Наредне школске године повећава се број семинара на девет, односно, од укупног броја семинара, 2,05% семинара је из ове области. У понуди су семинари који се односе на различите области музичких активности.

Циљна група свих поменутих семинара, између осталих, били су учитељи, односно наставници разредне наставе. Само на основу наслова може се закључити да не одговарају садржајима наставе Музичке културе у млађим разредима основне школе (*Интегративан концепт предшколске музичке наставе*, *Нове стратегије примене камерне музике*, *Специјалистички четворогодишњи семинар за диригенте хорова*).

У Каталогу акредитованих програма стручног усавршавања за школску 2011/2012. годину понуђено је 10 програма у области музичке педагогије. И овде се налазе програми који су намењени широком корпусу циљних група, тако да су учитељима понуђени програми где је њихова партиципација минимална или је вероватно нема. Такви програми су: *Концентрација на делу* и *Припрема ученика за јавни наступ – психолошки и средински чиниоци успешности*.

Из године у годину полако се мења свест о потреби стручног усавршавања учитеља у свим областима, тако да се удео семинара намењених њима стално увећава. Слично се дешава и са садржајима који се односе на музичку културу и унапређивање рада учитеља у овој области. У претходним годинама учитељи су могли да бирају разноврсније садржаје, између осталог, слушање музике, корелацију

музичке и ликовне културе, мултимедије у настави, традицију кроз рад на народним играма, рад са хоровима.

У Каталогy који обухвата школску 2012/2013. годину повећава се укупан број акредитованих и програма који су намењени учитељима, али се број оних који се односе на подручје музичке културе осетно смањује. Један од разлога је тај што се од аутора програма захтева да се конкретније одреде према циљној групи, што до овог каталога није био случај. Код понуде програма аутори су се неретко опредељивали за различите циљне групе. Неки програми су намењени васпитачима, учитељима, наставницима основних и средњих школа, директорима, стручним сарадницима. Оваква понуда нема оправдања јер су програми, интересовања и могућности поменутих група различити. Стога су програми који су понуђени у последњим каталозима примеренији могућностима и потребама учитеља, а самим тим и сврсисходнији.

У Каталогy за школске 2014/15. и 2015/16. налазимо 16 програма у области музичке педагогије који су намењени учитељима. Последња јединица анализе је Каталог за школске 2016/17. и 2018/19. године, који нуди 21 програм за стручно усавршавање учитеља, односно 3,68% од укупног броја који су намењени овој циљној групи.

Уопштено посматрајући понуду програма који се мењају из године у годину, можемо закључити да се повећавају могућности стручног усавршавања учитеља у погледу музичке педагогије. С друге стране, имајући у виду укупан број програма који се односе на област музичке културе, запажамо да нема довољно програма који би задовољили потребе стручног усавршавања учитеља у овој области.

Идентификовање партиципирања учитеља у програмима стручног усавршавања из области музичке педагогије

Званични подаци Завода за унапређивање образовања и васпитања за школску 2008/2009. годину, који се не налазе на званичном сајту, показују да су у области музичке уметности (у које су сврстани програми за учитеље) одржана 72 семинара. Од тог броја, за учитеље су одржана два: *Народна игра – примена народне игре у образовно-васпитним установама* и *Специјалистички семинар за диригенте хорова*. Први семинар је организован седам пута и имао је 126 учесника, а други једном (96 полазника). Завод нема податке о учешћу учитеља у овим семинарима. Међутим, с обзиром на то да су оба семинара предвиђена за различите циљне групе, претпоставка је да су учитељи учествовали у најмањем броју.

Наредне године број организованих семинара драстично се смањује. У области музичке уметности организован је само 41 семинар. Од 20 различитих наслова, ниједан се није односио на учитеље као циљну групу.

Према подацима добијених од Завода за унапређење образовања и васпитања у школској 2010/2011. години, број семинара у овој области се смањује, тако да их је одржано 25 (16 различитих наслова). Учитељима су била намењена три: *Мултимедијална музичка радионица*, *Чаробни свет музике – обука учитеља за рад са одељењским хором* и *Народна игра 2 (у музичкој култури) – практична промена народне игре*. Први је реализован за 53 учесника, други за 30 и трећи за само 4 учесника. И овде не можемо са сигурношћу тврдити да су сви учесници учитељи.

Подаци који се односе на реализоване акредитоване програме и број полазника доступни су на интернет страници Завода за унапређење образовања и васпитања од школске 2011/2012. године.

Табела 2. Акредитовани програми у области музичке педагогике и број полазника за период 2006–2018.

Назив програма	Школске године	
	за које су акредитовани	Број
Специјалистички семинар за диригенте хора	2008/09; 2010/11.	96
Примена бројалица у почетној настави Музичке културе	2009/10.	0
Интегративни концепт предшколске музичке наставе	2010/11.	0
Концентрација на делу	2011/12.	5
Музика као стимулус развоја дејег ликовног стваралаштва	2010/11.	0
Мултимедијална музичка радионица	2010/11; 2011/12; 2012–14.	427
Народна традиција у предшколским установама и нижим разредима основне школе	2010/11.	0
Чаробни свет музике – обука учитеља за рад са одељењским хором	2010/11; 2011/12; 2012–14; 2016–18.	54
Методски поступци при реализацији наставе Музичке културе у разредној настави	2011/12; 2012/14; 2014–16; 2016–18.	846
Музичко стваралаштво у млађим разредима основне школе	2011/12.	0
Народна игра 1 и 2 – примена народне игре у образовноваспитним установама	2011/12; 2014–16; 2016–18.	244
Организација наставе Музичке културе у I и II циклусу основношколског образовања и васпитања	2011/12; 2012–14.	114
Синтетичко слушање музике	2011/12.	0
Припрема ученика за јавни наступ – психошки и средински чиниоци успешности	2011/12.	26
Могућности примене различитих дидактичко-методичких приступа у раду на музичком описмењавању	2012–14.	81
Црквена музика у настави Музичке културе	2012–14.	0
Музика и покрет – корелација активности музичког и физичког васпитања	2012–14.	89
Коришћење уметничких дела за креирање наставе у средњошколском и основношколском образовању	2012–14.	0

Семинар за хоровође и вође малог ансамбла (за Војводину)	2012–14.	0
Музичка култура као подстицај учењу, психомоторном развоју и социјализацији	2014–16.	56
Модел организовања учења применом рачунара у настави предмета Музичка култура	2014/16.	21
Музичка култура – иновативне креативне активности са тежиштем на децје музичко стваралаштво	2014–16; 2016–18.	48
Музички ансамбли у основним и средњим школама – најкраћи пут од наставног часа до јавног наступа	2014–16 ; 2016–18.	76
Нотама и рачунаром до музике I и II	2014–16.	0
Православна црквена музика: богослужбена и концертна пракса, теоријска основа и извођачки елементи	2014–16.	0
Савремене методе учења музике у различитим развојним фазама детета	2014–16; 2016–18.	161
Садржаји програмских области музичке културе умлађим разредима основне школе	2014–16; 2016–18.	33
Музичка култура и модерне технологије	2014–16.	42
Планирање у настави Музичке културе – специфичности, могућности и исходи	2014–16.	17
Рад на познавању основа музичке писмености током првог и другог циклуса основног образовања и васпитања	2014–16; 2016–18.	66
Механизми успостављања критичког става деце школског узраста на музику популаризовану кроз медије	2014–16.	43
Музичке игре као део одрастања и учења	2014–16; 2016–18.	548
Народне игре у настави и ваннаставним активностима од I до IV разреда	2014–16; 2016–18.	180
Српска музика 19. века у настави музике у општеобразовним и музичким школама	2014–16.	0
Иновативни модел методског приступа извођењу музике певањем као процес комуникације и развијања музичких способности	2016–18.	18
Музика и мултимедија – креативни приступ часу	2016–18.	133
Популарна музика у настави музике и општеобразовних предмета	2016–18.	207
Присуство и примена музике у медијима	2016–18.	37
Један модел организованог учења применом рачунара у наставном предмету Музичка култура	2016–18.	0
Музичка култура и модерне технологије	2016–18.	0
Примена игролике наставе у наставним садржајима предмета Солфеђо, Теорије музике и Музичка култура	2016–18.	0
Увођење у музику: иновације у савременој музичкој педагогији и имплементација креативних метода у настави	2016–18.	309
Музичка ноталица	2016–18.	218
Комуникационе и презентационе вештине у области музичких и друштвено-хуманистичких предмета	2016–18.	181
Историја мађарске музике у Војводини (од почетка 19. века до данас) – значајнији композитори, оркестри, хорови и многостраност музичких дела са специјалним фокусом на развоју пијанизма	2016–18.	0

Осим учитељима, већина понуђених семинара била је намењена васпитачима, предметним наставницима основних и средњих општеобразовних и стручних школа, стручним сарадницима, па чак и директорима. Аутори четири семинара су конкретно одредили само учитеље као циљну групу: *Музичко стваралаштво у млађим разредима основне школе*, *Музичка култура као подстицај учењу, психомоторном развоју и социјализацији*, *Модел организације учења применом рачунара у наставном предмету Музичка култура* и *Планирање у настави музичке културе – специфичности, могућности и исходи*. У ову групу, без обзира на то што су семинари намењени учитељима и васпитачима, сврставамо и семинаре: *Методски поступци при реализацији наставе музичке културе у разредној настави*, *Музичка култура – иновативно креативне активности са тежиштем на деље музичко стваралаштво*, *Садржаји програмских области музичке културе у млађим разредима основне школе*, *Музичка култура и модерне технологије*, *Рад на познавању основа музичке писмености током првог и другог циклуса основног образовања и васпитања* и *Народне игре у настави и ваннаставним активностима од I до IV разреда*. Семинар под називом *Методски поступци при реализацији наставе музичке културе у разредној настави* имао је највећи број полазника. У периоду од седам школских година имао је 846 полазника, а сâм наслов семинара недвосмислено указује на то да су полазници били учитељи. Ако се узме у обзир то да укупан број полазника семинара из ове области у току од дванаест година износи 4681¹, примећујемо да број полазника програма *Методски поступци при реализацији наставе музичке културе у разредној настави* обухвата преко једне петине укупног броја полазника семинара из области музичке педагогије. Ово потврђује да су учитељи бирали програм на коме се разрађују садржаји који су реализовани и у току иницијалног образовања, што значи да се у планирању и понуди тема и оквира стручног усавршавања морају имати у виду реалне потребе учитеља. У току радног века компетенције временом слабе и потребно је да се знања и вештине потврђују и развијају кроз стално усавршавање. Потребне учитеља за одржавањем и развојем компетенција у области музичке педагогије су очигледне. Истраживање које је обухватило 411 учитеља из централне Србије указује на заинтересованост за ову област, јер 96,35% испитаника сматра да су ови семинари потребни (Судзиловски, 2014). Остали програми који су имали највише полазника: *Музичке игре као део одрастања и учења* (548), *Мултимедијална музичка радионица* (427), *Музичке игре као део одрастања и учења* (548) и *Народна игра 1 и 2, примена народне*

¹ Уз резерву да подаци пре 2011/2012. године нису потпуни.

игре у образовноаспитним установама (244) – били су намењени ширем кругу, тако да је евидентирани (претпостављени) број учитеља који је имао усавршавање из музичке педагогије засигурно значајно мањи.

Општа је оцена да учитељима потребно понудити програме који су у сфери њиховог интересовања, предзнања и потреба како би њихова партиципација била значајнија, а ефекти стручног усавршавања учитеља сврсисходнији.

ЗАКЉУЧАК

Улога учитеља у формирању општих друштвених и појединачних вредносних оријентација ученика је од посебне важности. Резултати истраживања показују да се интенционалност и садржајни контекст школског предмета Музичка култура повезује са општим друштвеним вредностима; настава Музичке културе негује и унапређује међуљудске односе, утиче на стварање социјалне кохезије (Muldma, 2010); формира лични став према естетским, моралним, националним и другим вредностима (Цицковић Сарајлић и Павловић, 2017); темељ је за подстицање, неговање и унапређивање традиције (Ross, 2007), ствара социо-културни идентитет, образовни вредносни систем и музички укус ученика (Muldma & Kiilu, 2012). У том контексту, учитељ мора бити спреман да одговори на професионалне изазове који се пред њега постављају на теоријском и емпиријском плану, почев од иницијалног образовања до активне партиципације у процесу перманентног стручног усавршавања.

У условима када је образовање које учитеље оспособљава за наставу ограничено кратким временским периодом, знања и умења временом не могу остати непромењени, већ се морају одржавати кроз индивидуални (Василијевић, 2012) и групни вид стручног усавршавања (Судзиловски, 2015). О ставовима наставника који перципирају важност стручног оснаживања путем семинара говоре Харис и Сас. Њихово мишљење је да се рад у учионици унапређује више на семинарима чије су теме из области наставног предмета, него на семинарима општег типа (Harris & Sass, 2011).

Резултати нашег истраживања показују да је понуда програма из области музичке педагогије у сталном порасту и има позитивну тенденцију, али је изузетно скромна. Такође, учешће учитеља у програмима стручног усавршавања из ове области је недовољно. Тематска и садржајна анализа најчешће реализованих семинара може да буде путоказ за будуће програмирање тема, оквира и садржајне концепције стручног усавршавања учитеља у области музичке педагогије. Резултати анализе показују да су учитељи заинтересовани за програме којима могу да обнављају и надограђују већ постојећа знања која су у практичним оквирима и потребама, а да су мање заинтере-

совани за програме који су понуђени ширем спектру ciljних група. Неоспорно је да је потребно понудити и такве програме, али је учитељима првенствено потребно да стичу применљива знања у циљу остваривања и унапређивања наставне праксе.

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TEACHER PARTICIPATION IN ACCREDITED MUSIC PEDAGOGY PROGRAMMES

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Summary

The quality of initial education, professional affirmation of beginners, extensive work experience, favourable professional climate, work motivation and continuous professional development are the prerequisites for successful work of today's teachers. Initial teacher education is the main requirement for ensuring the teacher's professional competence in teaching, however, their professional self-actualisation can only be achieved by means of continuous and lifelong development of professional competences, both through individual and institutional professional development.

The teacher's competence to guide students in forming general social and individual values is of great importance. Research shows that intentionality, as well as context of Music class content is associated with core social values; Music class education contributes in cherishing and the improvement of interpersonal relations, has influence in creating social cohesion (Muldma, M., 2010); has influence in forming personal attitudes towards aesthetic, moral, national and other values (Cicović Sarajlić, D., Pavlović B. 2017); serves as grounding for encouragement in nurturing tradition and its improvement (Ross, J. 2007); creates students' socio-cultural identity, an educational value system, and a taste in music (Muldma, M. Kiilu, K., 2012). In such a context, the teacher has to be prepared to respond to professional challenges that appear on a theoretical and an empiric level, starting from initial education to active participation in the process of permanent professional improvement. When conditions dictate that the time for teacher's training is constricted to a short time period, his or her competences must not stay unchanged through longer periods, but updated and improved through individual (Vasiljević, 2012) and group professional development (Sudzilovski, 2015:528)

The paper discusses the formal, institutionalised professional development of teachers in the field of music pedagogy through content analysis of accredited programmes for the professional development of teachers. Our aim is to analyse the scope of music pedagogy content in accredited programmes for professional development of teachers and identify teacher participation in those programmes. In that regard, the subjects of our study are accredited programmes represented in the catalogues of programmes for continuous professional development of teachers, preschool teachers and technical associates, issued by the Institute for the Improvement of Education, as well as in the Professional Development Database of the Centre for Professional Development of Education Professionals. The research is based on the implementation of a descriptive method. The sample comprises 9 official catalogues, published between 2006 and 2018. Research results show that in this period, the total selection of teacher education programmes gradually increased, but the inclusion and participation of teachers in the programmes dedicated to professional development in the field of music pedagogy has been limited.

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СТАВОВИ УЧЕНИКА ОСНОВНЕ ШКОЛЕ ПРЕМА БОРАВКУ У ПРИРОДИ^а

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Апстракт

Иако се у области иновативних приступа васпитнообразовном раду указује на бројне предности ванучионичке наставе у природи, у нашој средини постоји релативно мали број истраживања која се баве анализом ефеката примене оваквог начина рада на ставове ученика према боравку у природи. Циљ нашег истраживања био је да испитамо раније формиране ставове ученика према боравку у природи, као и евентуалну повезаност ових ставова са дужином реализације ванучионичке наставе у природи. Узорак је пригодан и чине га 752 ученика четвртог разреда основних школа из Београда, као и 32 учитеља која предају овим ученицима. У истраживању је примењена АТОП скала, која се састоји од 12 ставки, распоређених у оквиру две целине које се односе на изјашњавање о позитивним и негативним странама боравка у природи. Налази показују да девојчице, у односу на дечаке, испољавају виши степен слагања са тврдњама које описују позитивне стране боравка у природи, али и са тврдњама које описују потенцијалне страхове приликом боравка у природи. Примена ванучионичке наставе у природи од стране учитеља није била повезана са разликама у исказаном мишљењу њихових ученика о предностима и страховима у вези са ранијим дечијим искуствима боравка у природи. Учитеље би требало мотивисати да у дужим временским периодима и чешће реализују ванучионичку наставу у природи. Потребно је пружити им додатну професионалну подршку у виду идеја, наставних програма и курсева професионалног развоја да би били спремнији за одржавање више часова у природном окружењу.

Кључне речи: ставови ученика, боравак у природи, основна школа, учитељи.

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THE ATTITUDES OF ELEMENTARY SCHOOL STUDENTS TOWARDS STAYING OUTDOORS

Abstract

Although the innovative approach to education emphasizes numerous advantages of out-of-classroom outdoor teaching, in Serbia there are relatively few researches that analyze the effects of such activities to students' attitudes towards staying outdoors. The objective of our research is to examine the students' previous attitudes towards outdoor activities, as well as the possible correlation between these attitudes and the duration of out-of-classroom outdoor teaching. The sample is appropriate and comprises 752 fourth-grade elementary school students from Belgrade and 32 schoolteachers who teach those students. In the research, ATOP scales is applied consisting of 12 items from two domains referring to statements regarding positive and negative sides of staying outdoors. The results show that the girls, as opposed to boys, show a higher rate of agreement with statements describing positive sides of outdoor activities, but also with the statements that describe potentially negative sides of staying outdoors. The implementation of out-of-classroom outdoor teaching by the teachers bears no connection with the differences in their students' stated opinions on advantages and fears regarding independent staying outdoors. The teachers should be motivated and supported to perform out-of-classroom outdoor teaching more frequently and for longer periods of time. They need to be provided with additional professional support in the form of ideas, curricula and professional development courses in order to be better prepared for more classes in the natural environment.

Key words: students' attitudes, staying outdoors, elementary school, teachers.

УВОД

Налази новијих истраживања указују на позитивну повезаност искустава стечених у природи у периоду детињства са ставовима и понашањима у каснијим фазама живота (White, Eberstein & Scott, 2018). Здравствене власти у Канади и Аустралији препоручују да деца узраста од пет до дванаест година не треба да проводе више од два сата дневно користећи електронске медије (Yang-Huang, van Grieken, Wang, Jaddoe, Jansen & Raat, 2018). Код деце млађег школског узраста све су присутнији проблеми лошег телесног држања, деформација кичменог стуба, лоше мишићне снаге и еластичности (Vukićević, Pajić, Ćokorilo, Lukić, Miličković & Bjelica, 2018). Неки од разлога због којих родитељи радије бирају боравак деце у затвореном простору могу се приписати родитељским страховима који се односе на могућност повређивања деце током боравка у природи (McCurdy, Winterbottom, Mehta & Roberts, 2010). То може да доведе до појаве тзв. прекомерне организације детињства, односно превелике жеље одраслих особа да већи део дечијег слободног времена усмере ка конкретним, структурираним активностима (Driessnack, 2009).

Утицај повезаности природе са менталним здрављем и благостањем разматра се у оквиру три теоријска правца: биофилија (Biophilia), теорија редуције стреса (Stress Reduction Theory) и теорија обнав-

љања пажње (Attention Restoration Theory) (Chimento, Mukherjee, Chandna, Dutton, Rahman & Bristow, 2018). Идеја о биофилији (љубав према животу) потиче од Ериха Фрома, а термин је први пут употребљен од стране биолога Е. О. Вилсона да би означио дубоку повезаност човека са природом и другим живим организмима (Fromm, 1964; Wilson, 1984). Теорија редукције стреса сугерише да боравак у природи може довести до смањења стреса који појединац осећа и повећања позитивних емоционалних реакција. У теорији обнављања пажње акценат је на побољшавању концентрације појединца до које долази након боравка у природи, али и посматрањем слика које приказују природу.

У нордијским земљама садржаји програма за децу предшколског и школског узраста, као и избор локација за њихову реализацију – указују на високо вреднован значај образовања у природи (Norddahl & Jóhannesson, 2015). Ванучионичке активности односе се на све врсте наставних и ваннаставних васпитнообразовних активности које су организоване изван школске зграде и обухватају реализацију циљева једног наставног предмета или више њих у различитом временском трајању. Конкретније, учење у ванучионичком окружењу односи се на учење о природном и друштвеном окружењу, учење о себи и другима, а обухвата и стицање различитих практичних вештина (Rickinson *et al.*, 2004).

Ванучионичка настава у природи још увек није довољно заступљена у нашој средини. Оваква ситуација је великим делом последица организације рада у школи, који се посматра као инваријантна структура, а не као структура која је подложна променама. Анализа *Националне стратегије одрживог развоја Републике Србије* (2008), *Националног програма заштите животне средине* (2010) и *Стратегије развоја образовања у Србији до 2020. године* (2012) указује на: потребу за бољом припремљеношћу наставника да примењују савремене концепте наставе и учења, нарочито за рад са ученицима у природи, изван учионице; недовољан број ваннаставних активности и неповезаност наставних и ваннаставних активности; недовољно искоришћене могућности међупредметног повезивања и интегрисане наставе; потребу за подизањем нивоа еколошке свести и имплементацију циљева и принципа образовања за животну средину и одрживи развој у васпитнообразовни систем; недовољну свест о важности праћења промена у природи.

У литератури се могу запазити различите класификације учења изван учионице, као што су: излети и екскурзије; школа у природи; производни и друштвенкорисни рад ученика; наставне активности у школском дворишту (Vognar, Matijević, 2002). У нашој средини се *ванучионичка амбијентална настава* перципира као приступ који може да побољша укупни квалитет наставе, нарочито традиционалне организације наставе у учионици, у којој се знање стиче путем трансмисије уз превасходно коришћење фронталног облика рада (Анђел-

ковић, 2018). У различитим природним амбијентима ученици су мисаоно више активирани него што је то случај у учионици, те поред стицања нових и проширивања постојећих знања развијају интересовања и ставове према природи (Анђелковић, 2008).

Иако се васпитнообразовни потенцијали ванучионичких активности често помињу у теоријским расправама, постоји релативно мали број истраживања у којима се испитује ефикасност оваквог начина рада, нарочито када су у питању деца млађа од дванаест година (Ristić i Blagdanić, 2017). Налази показују да ваннаставне активности у природи имају позитивне ефекте у различитим областима, а посебно на ставове, уверења, социјалне вештине, позитивну слику о себи, развој креативности (Fiennes, Oliver, Dickson, Escobar, Romans & Oliver, 2015; Rickinson *et al.*, 2004). Постоји знатно мањи број истраживања која се односе на проучавање утицаја ванучионичке активности у природи на школско постигнуће ученика, иако већина аутора истиче то да оне доприносе побољшању школског постигнућа ученика (Christie, Higgins & McLaughlin, 2014; Rickinson *et al.*, 2004), али и развоју интересовања за природне феномене (Martin, 2012).

Резултати истраживања о ефикасности шестонедељног програма ванучионичке наставе под називом *школовање у дивљини* (wilderness schooling) указују на постојање неких од добробити реализације ванучионичке наставе у природи јер су ученици узраста од осам до једанаест година постигли боље резултате у области читања, писања и математике у односу на своје вршњаке који су похађали класичну школску наставу (Quibell, Charlton & Law, 2017). Резултати истраживања у области наставничких перцепција изазова у реализацији ванучионичке наставе показују да се велики број наставника, нарочито оних који су на почетку каријере, осећа недовољно компетентно за реализацију наставе у природи (Louv, 2009), али и да значајан број наставника има изузетно позитивна искуства са организовањем ванучионичке наставе (Novardas, 2016). У компаративној анализи модела наставе у природи у Србији и скандинавским земљама уочено је постојање разрађенијег концепта и дугогодишње истраживачке традиције у Норвешкој, Шведској и Данској у односу на нашу земљу (Дубљанин, Михајловић, Радовић, 2019). У нашој земљи све више пажње поклања се спровођењу школских активности у природи, интегрисаној амбијенталној настави и развијању партнерског односа школе и окружења (Stanisavljević-Petrović i Marković, 2014). У неким од истраживања која су спроведена у нашој земљи, тврди се да учитељи немају до краја формиране концепције како треба припремати активности за наставу у природи, као и да се већина њих припрема тако што пише припреме или ангажује неку другу особу (Михјаловић, 2012). Аутори указују на функционалност школе у природи са становишта образовања за животну средину, као и да се че-

стим боравцима деце у шуми доприноси успостављању везе између деце и природе (Банђур, Веиновић, 2008). У недавном истраживању 340 наставника из Мађарске и Србије откривено је постојање потребе да им се пружи професионална подршка у виду идеја, наставних програма и курсева професионалног развоја да би били сигурни и мотивисани за одржавање више часова у природном окружењу (Borsos, Patocskai, Boric, 2018). Налази истраживања показују да већина учитеља у Србији реализује наставу у природи на планинама или у бањама (Mihajlović, 2012). Оквир за примену наставе у природи налази се не само у оквиру *Закона о основата система образовања и васпитања* (2017, 2018, 2019) и појединачних наставних програма (Света око нас, Природе и друштва, касније Биологије, Географије) већ и у националним стратешким документима као што су *Стратегија развоја образовања у Србији до 2020. године* (2012), у којој се указује на потенцијал активног учења у ваншколским активностима (истраживачке, уметничке, спортске и друге летње школе, кампови, екскурзије, настава у природи и слично). Иако се у области иновативних приступа васпитнообразовном раду указује на бројне предности боравка у природи (у нашој средини), постоји релативно мали број истраживања која се баве анализом ефеката примене оваквог начина рада на ставове ученика према боравку у природи. С обзиром на то, настојали смо да испитамо раније формиране ставове ученика према боравку у природи, као и да утврдимо евентуалну повезаност ових ставова са дужином примене ванучионичке наставе у природи коју су реализовали њихови учитељи.

МЕТОД

Узорак

Истраживање је спроведено на пригодном узорку од 752 ученика четвртог разреда основних школа у Београду и 32 учитеља која предају тим ученицима. Ученици четвртог разреда изабрани су јер су нас занимали ставови на крају првог циклуса основног образовања, а испитаници су довољно зрели да јасно искажу своје ставове приликом попуњавања инструмента. Спровођење истраживања одобрено је од стране директора школа и било је организовано у периоду од септембра до децембра 2018. године. Примењени инструмент ученици су самостално попуњавали током првог или другог часа уз присуство учитеља. Укупан број ученика мушког пола био је 370, док је број ученика женског пола био 382. Узорак учитеља, који су предавали разматраном узорку од 752 ученика, износио је 32 – шест особа мушког пола и двадесет шест особа женског пола.

Инструмент истраживања

Примењени инструмент била је АТОП скала (енгл. *Attitudes Toward Outdoor Play*), која се састоји из 12 ставки распоређених у оквиру две целине које се односе на изјашњавање о позитивним странама боравка и играња у природи, као и на изјашњавање о потенцијалним страховима са којима се деца могу сусрести том приликом (Beyer et al., 2015). Конкретизација тврдњи о позитивним странама и страховима може се видети у Табели 1. Аутори оригиналног инструмента дали су одобрење за његово коришћење током нашег истраживања, те се он први пут користи у Србији. Све ставке постојећег инструмента биле су преведене на српски језик у неизмењеној форми, осим дванаесте, у којој је извршена мала модификација, те је тврдња „Не волим играње напољу у природи јер могу да сретнем људе који се дрогирају” понуђена као „Не волим играње напољу у природи јер могу да сретнем људе који се чудно понашају”. То је учињено јер смо сматрали да ће деца стара десет година у средини у којој је вршено истраживање, уз наведену измену, боље увидети суштину постављеног питања. У АТОП скали понуђене су четири опције којима је могуће изразити степен слагања са тврдњама, и то у оквиру два сегмента: АТОП користи и АТОП страхови (Beyer et al., 2015). У циљу обезбеђивања високе поузданости коришћених варијабли, нумерички изражени одговори испитаника трансформисани су у Гутманове *image form* скорове (Guttman, 1953), како је учињено и у неким другим истраживањима (нпр. Kadjević, 2006, 2018; заснованим на програму у: Кнежевић & Момировић, 1996). (Таквом трансформацијом се по правилу не мењају просечне вредности одговора испитаника на појединачне ставке, док се одговарајуће варијансе, односно стандардне девијације, смањују услед умањења грешке мерења.) Алфа (Кромбахова мера) поузданости тако трансформисане скале од 12 ставки износила је 0,893. Поузданост подскеале од 7 ставки за утврђивање мишљења ученика о позитивним странама боравка и играња у природи била је 0,969, док је поузданост подскеале од 5 ставки за утврђивање мишљења о потенцијалним страховима са којима се деца могу сусрести приликом боравка на отвореном простору у природи била 0,958. Факторска структура инструмента потврдила је јасно груписање ставки ка домену који се односио на уочавање позитивних елемената боравка у природи – тзв. АТОП користи (ставке 1–7) и груписање ставки ка домену који се односио на потенцијалне страхове у вези са бораком у природи – тзв. АТОП страхови (ставке 8–12), што нам уз претходнонаведену алфа поузданост подскеале омогућава да се у интерпретацији добијених података оријентисемо и у тим правцима.

У ранијим истраживањима утврђено је да већина учитеља у Србији организује и изводи наставу у природи с ученицима (Михајловић, 2012). Нашем узорку учитеља постављено је питање да процене и упи-

шу колико сати годишње са својим ученицима реализују ванучиониичку наставу у природи. Сви учитељи су изразили да у одређеној мери изводе ову наставу, те су на основу добијених одговора направљене две категорије – до 30 сати реализације годишње (кодирано бројем 1) и преко 30 сати реализације ванучиониичке наставе годишње (кодирано бројем 2).

Обрада података

Добијени подаци обрађени су статистичким пакетом SPSS 22. Примењена је дескриптивна метода и техника скалирања уз поређење просечних вредности, употребу т-теста за независне узорке и хи-квадрат теста за независност вредности категоријских варијабли.

РЕЗУЛТАТИ

Цео инструмент имао је 12 ставки, а састојао се од два ортогонална фактора која су објашњавала 85,7% укупне варијансе (сопствене вредности придружене овим факторима износиле су 6,006 и 4,280). У Табели 1 приказано је груписање ставки у оквиру два фактора која се односе на позитивне стране боравка у природи и на потенцијалне страхове у вези са боравком у природи.

На укупном узорку испитана 752 ученика, урађена је дескриптивна анализа, чији резултати показују да је просечна вредност исказаних користи била $M = 3,30$ ($SD = 0,37$), а просечна вредност исказаних страхова $M = 1,62$ ($SD = 0,39$). Поред тога, резултати спроведеног истраживања указују на то да су постојале разлике између исказаног мишљења дечака и девојчица које се односе на изјашњавање о позитивним странама боравка у природи. Девојчице су имале виши степен слагања са тврдњама које су описивале позитивне стране боравка у природи у односу на дечаке. Оне су исказале статистички значајно виши степен слагања са тврдњама у којима се говорило да играње у природи помаже јаснијем размишљању, доприноси здрављу, учењу нових ствари и осећању слободе, смирује љутњу, доприноси смишљању игара, као и откривању нових места ($M_{\text{девојчице}} = 3,36$, $SD = 0,35$; $M_{\text{дечаки}} = 3,24$, $SD = 0,39$, $t = 4,524$, $df = 750$, $p = 0,000$; 1 – уопште се не слажем, 2 – не слажем се, 3 – слажем се, 4 – у потпуности се слажем).

Када су у питању потенцијални страхови током боравка у природи од непознатих људи, дивљих животиња, повређивања, као и могућности да се дете изгуби, девојчице су исказале статистички значајно виши ниво потенцијалних страхова током боравка у природи у односу на дечаке ($M_{\text{девојчице}} = 1,65$, $SD = 0,38$; $M_{\text{дечаки}} = 1,59$, $SD = 0,40$; $t = 2,169$, $df = 750$, $p = 0,030$).

Табела 1. Матрица структуре издвојених фактора*

Тврдње	Фактори	
	АТОП користи	АТОП страхови
1. Играње напољу у природи помаже ми да јасније размишљам.	0,888	
2. Играње напољу у природи чини ме здравијим.	0,939	
3. Када сам љут, смирује ме играње напољу у природи.	0,931	
4. Играјући се напољу у природи, учим нове ствари.	0,905	
5. Осећам се слободно када се напољу у природи играм.	0,915	
6. Волим да смишљам игре када сам напољу у природи.	0,938	
7. Волим да откривам нова места напољу у природи.	0,926	
8. Напољу у природи бојим се да ћу се изгубити.		0,928
9. Не волим да се играм напољу у природи јер тамо има непознатих људи.		0,927
10. Бојим се дивљих животиња или инсеката који се налазе напољу у природи.		0,945
11. Бојим се да ћу се повредити ако се играм напољу у природи.		0,942
12. Не волим играње напољу у природи јер могу да сретнем људе који се чудно понашају.		0,911

* Метод Облимин (Oblimin), нормализација Кајзер (Kaiser)

Следеће што нас је занимало било је да утврдимо да ли постоје статистички значајне разлике у ставовима ученика посматрано у односу на то да ли њихови учитељи у већој мери или мањој мери примењују ванучионичку наставу у природи. Испитивање те повезаности занимало нас је јер сагледавање ставова ученика према боравку у природи може послужити њиховим учитељима као један од оријентира приликом планирања и спровођења ванучионичке наставе. За свако од 32 одељења ученика израчуната је просечна вредност исказаних одговора за оба фактора (F1 – позитивне стране боравка у природи, F2 – потенцијални страхови током боравка у природи). Двадесет један учитељ изјаснио се да примењује ванучионичку наставу у природи до 30 сати годишње, док је једанаест учитеља изјавило да то чини преко 30 сати годишње. Како се добијени подаци за ове две групе учитеља нису разликовали у погледу просечних вредности за разматране факторе (F1: 3,28 наспрам 3,35; F2: 1,62 наспрам 1,63), није било разлога да се користи статистички тест. Добијени резултат упућује на следећи закључак: Без обзира на то да ли учитељ примењује ванучионичку наставу у природи са својим ученицима до 30 сати годишње или преко тог обима времена, код ученика њихових одељења није утврђена статистички значајна разлика у просечним вредностима процене. Ипак је уочена једна значајна разлика: док код учитеља мушког пола већина (чак 5 од 6) примењује ванучионичку

наставу у природи преко 30 сати годишње, мали број учитеља женског пола (само 6 од 26) примењује ванучионичку наставу у природи преко 30 сати годишње ($\chi^2 = 7,846$, $df = 1$, $p = 0,005$).

ДИСКУСИЈА

Приказани резултати представљају скроман допринос истраживањима ставова ученика према боравку у природи и могу послужити као један од оријентира приликом планирања и спровођења ванучионичке наставе. У нашем истраживању је утврђено да су девојчице имале виши степен слагања са тврдњама које су описивале позитивне стране боравка у природи у односу на дечаке. Одговори ученика на ставке које су биле наведене у инструменту у оквиру првог фактора управо су се односили на уочавање утицаја повезаности природе са менталним здрављем и благостањем (Chiumento et al., 2018). Узевши у обзир релативно мали узорак деце, добијени резултати ипак упућују на то да би учитељи додатну пажњу могли да посвете дечацима у циљу побољшања њиховог схватања корисности боравка у природи за здравље и укупно благостање. У иностраним истраживањима откривено је да дечаци у већој мери учествују у спортским активностима него девојчице (De Knor, Engstrom & Skirstad, 1996). Њихова мотивисаност да се баве спортом, жеља за такмичењем и често учешће у организованим спортским активностима, преваходно у урбаном простору, вероватно су допринеле томе да у мањој мери осећају задовољство и смањење негативних тензија током боравка у природи него што је то случај са девојчицама.

Као активности током боравка ученика у природи препоручују се шетње у природи, планинарење, камповање, посматрање облака на небу, игре у природи, уређивање башта, фотографисање природе, сађење дрвећа, копање, посматрање птица, пецање, сакупљање каменчића (Dickinson, 2013). Доказано је да тзв. зелене иницијативе могу да мотивисати каснију посвећеност очувању природе или јој претходе, као што су, на пример, практиковање искључивања осветљења у просторијама у којима нико не борави, поправка и поновна употреба предмета, рециклажа (Mayer & Frantz, 2004). У нашем истраживању утврђено је да су девојчице исказале статистички значајно виши ниво потенцијалних страхова током боравка у природи у односу на дечаке. Због тога би требало да учитељи додатну пажњу усмере ка девојчицама у циљу редуковања перципираних страхова. Потенцијални страхови током боравка у природи, како то примећују и аутори АТОП скале (Beyer et al., 2015), не треба да буду схваћени као потпуно негативне емоције које су препреке у препознавању корисности играња у природи, јер могу да допринесу дечијој опрезности и самоодбрани.

У једном истраживању 580 ученика старих 8–17 година утврђено је да учење у природном окружењу има важан позитиван утицај на ученичке ставове према животној средини, понашања и бригу о природи (Ballantyne, Packer, 2002). Ипак, у нашем истраживању, практиковање наставе у природи од стране учитеља није било повезано са разликама у исказаном мишљењу њихових ученика о предностима и страховима у вези са самосталним боравком у природи, разматрано према одељењима у којима је спровођење овог типа наставе било примењено у већој или у мањој мери. У нашем истраживању учитељи су исказали да релативно мали број часова организују у ванучионичкој настави у природи. Због тога можемо претпоставити да тај фактор није био повезан са перципирањем позитивних страна боравка и играња у природи од стране деце, као ни са потенцијалним страховима са којима се деца могу сустрети приликом боравка на отвореном простору у природи. Велики број наставника, посебно почетници, осећају се недовољно компетентним за спровођење наставе у природи (Louv, 2009). Према неким истраживањима у нашој земљи, неопходно је пружати подршку учитељима у циљу подизања свести о значају наставе у природи (Mihajlović, 2012). Постојање потребе за садржајнијом професионалном подршком наставницима откривено је и у другим истраживањима (Borsos, Patocskai, Boric, 2018).

Уочено је и то да су учитељи мушког пола у временски дужем периоду организовали ванучионичку наставу у природи у односу на своје колегинице. Ово је питање које би могло да буде предмет даљих истраживања јер се у студијама у којима је разматрано учешће у рекреативним активностима у природи на отвореном простору наводи да жене у односу на мушкарце осећају већи степен забринутости у вези са сопственим вештинама и страхом да се неће добро уклопити у предвиђене активности (Kling, Margaryan & Fuchs, 2018). Даље, уколико учитељи нису у могућности да у одређеном периоду спроведу наставу у природи, према теорији обнављања пажње (Kaplan, 1995; Chiumento et al., 2018), могу се у школске ходнике и учионице унети саксије са биљкама, импровизоване фонтане које визуелно и звуком подсећају на ток реке, као слике природног окружења које би релаксирајуће деловале на ученике. Школска дворишта требало би што више оплеменили одговарајућим биљкама и омогућити боравак разноврсним животињама, формирати просторе за учионице у природи и смањити површине које су покривене бетоном. Потребно је подстицати игре на отвореном простору, које укључују безбедно пењање, прављење кућица на дрвећу и склоништа за игру од природних материјала који су доступни у дворишту.

ЗАКЉУЧАК

Сматрамо да боравак у природи доприноси укупном благостању појединца и да је неопходно да се, кроз формално образовање, утиче на повећање нивоа свести о важности боравка у природи код свих учесника васпитнообразовног процеса (родитеља, ученика, наставника). То је посебно важно уколико имамо у виду чињеницу да деца млађег школског узраста велики део времена проводе у затвореном простору, било да је реч о времену које је проводе у породичном или школском окружењу. У урбанизованом и све више технолошки оријентисаном друштву, организовањем наставе изван учионице учитељи поново повезују децу са природом, што доприноси очувању здравља и друштвеног благостања (Grimwood, Gordon & Stevens, 2018).

Резултати нашег истраживања указују на то да је, код раније формираних ставова ученика према боравку у природи, утврђено да су девојчице имале виши степен слагања са тврдњама које су описивале позитивне стране боравка у природи, али и значајно виши ниво потенцијалних страхова током боравка у природи у односу на дечаке. Није била утврђена повезаност између примене ванучионичке наставе и ставова ученика према боравку у природи, што се донекле може приписати релативно малом броју школских часова које су учитељи организовали у природи. Препоруке за унапређивање планирања и реализације ванучионичке наставе односе се на пружање подршке учитељима да ванучионичку наставу у природи планирају чешће и у дужим временским периодима. Мотивисаност учитеља да се усмере ка наведеном начину рада може се унапредити кроз непосредну размену професионалних искустава у реализацији наставе у природи као што су организовање наставе у учионицама у природи, током планираних излета и посета, рекреативне наставе и летњих кампова. Ванучионичка настава у природи представља значајан образовни ресурс, нарочито када узмемо у обзир темпо који нам намеће савремени начин живота и све дужи временски периоди боравка деце у затвореном простору.

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THE ATTITUDES OF ELEMENTARY SCHOOL STUDENTS TOWARDS STAYING OUTDOORS

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Summary

Due to the increase in urban population, the number of children having direct contact with nature is noticeably decreasing. Children keep spending more time sitting in front of a computer or TV, which can have negative impact both on their health and on shaping their attitude towards outdoor activities. The results of recent research show positive relationship between experiences gained outdoors during childhood and attitudes and behavior later in life. The results of some relevant research studies show that extracurricular activities performed outdoors influence the development of pro-social behavior, a positive self-image, creativity and motivation towards learning. Although the area of innovative approaches to education emphasizes numerous advantages of out-of-classroom outdoor teaching, there are relatively few studies in Serbia that analyze the effects of such activities to students' attitudes towards staying outdoors. The objective of our research was to examine the students' attitudes towards outdoor activities, as well as the correlation between these attitudes and the duration of out-of-classroom outdoor teaching. The study used a convenient sample that comprised 752 fourth-grade elementary school students from Belgrade and 32 schoolteachers who taught those students. The study made use of the ATOP scale consisting of 12 items from two domains. The first domain, consisting of 7 items refers to statements about positive effects of staying and playing outdoors, while the other, consisting of the remaining 5 items, refers to the statements about potential concerns or fears related to staying and playing outdoors. The collected data were processed by using the statistical package SPSS 22. The descriptive method was applied, as well as the scaling technique along with the comparison of average values, the use of t-test for independent samples, and the Chi-square test for independence of values of categorical variables. According to the results obtained, compared to boys, girls showed a higher rate of agreement with statements describing positive sides of outdoor activities, but also that rate with the statements that describe potentially negative sides of staying outdoors. The implementation of out-of-classroom outdoor teaching by the teachers bears no connection with the differences in their students' stated opinions on advantages and fears regarding independent staying outdoors. The teachers should be motivated and supported to perform out-of-classroom outdoor teaching more frequently and for longer periods of time. The results obtained indicate that the teachers could additionally focus on boys in order to help them realize the benefits of outdoor activities to their health and general wellbeing, as well as on girls so as to reduce the perceived fears.

(UN)REALISTIC EXPECTATIONS? PERCEPTIONS OF HIGHER EDUCATION AMONG HIGH SCHOOL STUDENTS IN VOJVODINA

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Abstract

Future students' expectations of higher education, and the relevance of one's (un)realistic expectations for further academic success, are of growing importance in the context of contemporary needs for quality improvement in higher education. Research indicates that students' perceptions and expectations regarding studies and academic life can influence their academic success, satisfaction with studies, as well as impact their decision to leave university. The research presented in this paper aims to investigate high school students' expectations and perceptions regarding higher education and future studies. Participants were 1259 third and fourth-grade high school students planning to continue their education at universities. The paper presents qualitative and quantitative analyses of open-ended questions which were assorted in numerous categories, subjected to further statistical analysis. Results indicate that the majority of high school students hold the belief that academic studies require more effort and that the concept of academic studies, regarding the structure of lectures, greatly differs from the one in high schools. On the other hand, a surprisingly small number of high school students expect to gain advanced knowledge at the university and get better opportunities for employment after graduation. It has been concluded that there are significant statistical differences among high school students regarding their expectations, depending on their gender, age, type of high school they are attending, as well as their hometown. The results were discussed concerning their relevance for enabling an easier transition from high school to university, providing better adaptation to university life and preventing dropping out from university.

Key words: higher education, students' expectations, perceptions, freshman myth.

(НЕ)РЕАЛНА ОЧЕКИВАЊА? ПЕРЦЕПЦИЈЕ ВИСОКОГ ОБРАЗОВАЊА МЕЂУ УЧЕНИЦИМА СРЕДЊИХ ШКОЛА У ВОЈВОДИНИ

Апстракт

Проблематика очекивања будућих студената од високог образовања, као и могућег утицаја (не)реалних очекивања на наставак и успех током школовања – добијају све више на значају у контексту савремених потреба за унапређењем квалитета високог образовања. Истраживања указују на то да перцепције и очекивања која ученици имају од студија и академског живота могу утицати на њихову одлуку о одустајању и напуштању студија, као и на академски успех и задовољство студирањем. Циљ спроведеног истраживања јесте испитивање очекивања и перцепције ученика средњих школа о високом образовању и студирању. Узорак је укључивао 1259 ученика трећег и четвртог разреда гимназија и средњих стручних школа који планирају да наставе школовање. У раду је приказана квалитативна и квантитативна анализа слободних одговора који су на основу садржаја распоређени у више категорија које су биле предмет даље статистичке обраде. Резултати указују на то да највећи број ученика од студирања очекује више труда и залагања, као и другачију организацију наставе у односу на средњу школу. Међутим, изненађујуће мали број ученика од високог образовања очекује виши ниво знања и боље запослење након завршених студија. Утврђено је и да постоје статистички значајне разлике међу ученицима у погледу очекивања у зависности од пола, узраста, врсте средње школе коју ученици похађају, као и места становања. Дискутовани су резултати са циљем разумевања и увиђања значаја феномена очекивања и разлика у перцепцијама будућих студената, ради успешније адаптације приликом транзиције из средње школе на факултет, као и превенције одустајања од студија.

Кључне речи: високо образовање, очекивања ученика, перцепција, бруцошки мит.

INTRODUCTION

In the last two decades, since the Bologna Declaration was signed in 1999, higher education has undergone substantial and formal transformations throughout Europe. However, despite criticisms of the Bologna Process (Amaral & Magalhães, 2004; Cuesta, 2010; Palfreyman, 2008; Pusztai & Szabó, 2008), the European Higher Education Area has been created and significant changes have been made to adjust and harmonize the higher education system (de Wit, 2007; Kehm, 2003; Teichler, 2004).

The Republic of Serbia has been participating in the Bologna Process since 2003, when continuous reforms in the field of higher education have been initiated. Development directions are foreseen, which are primarily aimed at ensuring the quality of education, as well as increasing the total number of higher educated individuals in the population. These goals are defined within the *Strategy for Education Development in Serbia 2020* (2012).

The policy of quality assurance in higher education and the advancement of pedagogical work with students also imply providing adequate support and assistance in enrolling in studies and transitioning

between high school and university education. However, although there are numerous studies in the world that have addressed these issues, there is very few such research in Serbia. This is why this research was conducted with the intention of answering the questions: what expectations high school students have from higher education, and what perceptions they have about studies and student life. The results of such research and their implications can directly contribute to the achievement of goals related to improving the quality of higher education, increasing the number of students within higher education, reducing the number of students who drop out and leave studies, the achievement of student-centred principles, as well as providing professional and pedagogical support to prospective students for easier adaptation to new study conditions.

THE IMPORTANCE OF EXPECTATIONS PROSPECTIVE STUDENTS HAVE FROM HIGHER EDUCATION

Research shows that students find that the transition from secondary to higher education is inherently stressful (Dyson & Rank, 2006; Gall, Evans & Bellerose, 2000; Pancer, Hunsberger, Pratt & Alisat, 2000), challenging and complex (Crisp *et al.* 2009, Zirkel & Cantor, 1990), as well as a very emotional experience (Bayram & Bilgel, 2008; Jackson, Pancer, Hunsberger & Pratt, 2000; Parker, Summerfeldt, Hogan & Majeski, 2004, Wintre & Yaffe, 2000). This is why numerous studies have been focusing on various aspects of the transition from secondary to higher education, such as: adaptation of students to a new education system during the first year of studies (Anrade, 2006; Church, 1982; Krause, Coates, 2008; Zhou, Jindal-Snape, Topping & Todman, 2008), student experience throughout their studies (Mann, 2000), and students' perception of the quality of teaching and study conditions (Ginns, Prosser & Barrie, 2007; Hill, Lomas & MacGregor, 2003; Pavlina, Zorica & Pongrac, 2011). The results of these studies indicate that the transition between high school and higher education is a specific and emotionally charged experience which involves the adaptation and integration of young people to different aspects of studying and living in a new environment.

On the other hand, a comparatively smaller number of studies is focused on high school students' *perception* of the higher education, i.e. their *expectations* of university and student life (Crisp *et al.*, 2009), including prejudices, misconceptions, and stereotypes they create before entering the system. However, the results indicate that one of the factors influencing successful adaptation and success in their studies is "the discrepancy between the *expectations* of student life they have prior enrolling in studies and the *real life experience* they have once they enrol the studies" (Pancer *et al.*, 2000, p. 39). Literature defines this phenomenon using the phrase the *freshman myth*, the phrase Stern used to describe the

kind of “students’ naive, enthusiastic, and endless idealism” at the beginning of their studies (Stern, 1966, according Pancer *et al.*, 2000, p. 39). In other words, this phrase is used to describe the often unrealistically high expectations high school students have of their future university life (Surgenor, 2013). Accordingly, the purpose of this research was to determine how realistic the expectations the high school students have of their studies are and if their expectations can be characterized as the *freshman myth*.

How significant the expectations, perceptions, and a definition of a certain situation are can be illustrated by the fundamental theories defined in the first half of the twentieth century. It is important to mention *Thomas’ theorem*, set in 1928 by sociologist William Thomas, which emphasizes the fact that, if people define things as real, they become real in their consequences (Thomas & Thomas, 1928). In other words, in the domain of education, subjective impressions can be transferred to the educational situations and, in this sense, become a reality for the individual who created them. Additionally, the theory of *self-fulfilling prophecy*, by sociologist Robert Merton explains that the wrong definition of a situation drives the individual to behave in a new, different way, which then causes the original, wrong belief to become true, i.e. the “prophecy” to become “fulfilled” (Merton, 1948). In line with the abovementioned, the expectations that the future students have of studies and higher education, can significantly influence their behaviour, achievements, skills, and adaptation to new conditions of academic life.

On the same note, it is important to mention studies that addressed the issue of quitting and leaving studies, as a consequence of different individual and social factors. The results show that, in addition to the characteristics of the educational institution itself and the “institutional habitus” (Thomas, 2002), the influence of various individual, sociodemographic and socioeconomic characteristics of students is also significant for their decision to quit their studies (Pascarella & Terenzini, 1980; Spady, 1970; Tinto, 1975). At the same time, more recent studies show that factors such as social status (Devlin, 2013; Lehman, 2007; York & Thomas, 2003), quality of social networks, relationships and gaining friends (Wilcox, Winn & Fyvie-Gauld, 2005), gender differences (Drew & Work, 1998), as well as the approach to studying (Krause & Coates, 2008) significantly influence students’ perception and expectations of higher education. The conclusion is that certain personal and sociodemographic characteristics can influence the creation of future students’ expectations, which, later on, lead to (un)successful adaptation and adjustment to the new environment.

On the other hand, it is not justified to make a conclusion that all students have extremely idealistic expectations of studies and academic life. It has been found that there are significant variations between different types of students’ expectations of university prior to the beginning

of the studies (Zirkel & Cantor, 1990). This statement is supported by the results of a survey that classifies the expectations of prospective students prior to enrolment. The authors identified four types of expectations from universities and studies, namely: the optimistic, prepared, fearful, and complacent type (Jackson et al., 2000). The results indicate that about 34.5% of students had optimistic expectations, which were characterized as the freshman myth, as well as extremely positive expectations from their studies. The second group included the students that also had positive and optimistic expectations, but were aware of the fact that change entails certain challenges, adaptation, and personal development (about 24.8%). The third group included the students that felt fear and anxiety when thinking about studying (13.6%), while around 27.1% were classified in the fourth group, because they had low expectations from university life, and were marked as complacent (Jackson et al., 2000). The same study found that those students that felt scared and were experiencing greater stress, had a harder time adapting to the new environment and situation compared to other three groups of students, especially those characterized as prepared.

Looking at the results and the number of studies that were carried out with the aim of determining the perception and expectations of future students, the importance of examining these phenomena, as an aspect of improving the quality of education at universities, was pointed out. As a result of these findings, many universities in the world have established freshmen support centers, peer mentoring programs, created special programs and provided various types of education; the latter one, being organized in order to introduce the system of higher education to the high school students, as well as other forms of pedagogical work and assistance to prospective students.

METHOD

Topic and the purpose of the research. The results of theoretical and empirical foreign studies indicate to what extent (un)realistic expectations can influence the very studying process, and the decision whether to continue or drop out of studies (Pancer et al., 2000; Pervin, 1966). Taking this into account, the purpose of the research is to examine the prospective students' expectations and perceptions of higher education, as well as to determine if their expectations and perceptions are influenced by the socio-demographic factors. This research objective was operationalized into specific research questions in order to: (1) determine students' opinions concerning the differences between high school and higher education; (2) examine the extent to which high school students in Vojvodina have realistic expectations of their studies; (3) determine which type of expectations is the most prevalent among students; (4) identify which socio-demographic characteristics influence students' perceptions and expectations

of studies. The importance of such findings is reflected in the ability to create different, more adequate and individualized systems of professional and pedagogical support for prospective students.

Research procedure. The survey was conducted during April and May of 2017 with high school students as participants. The students had to fill in the questionnaire during their regular classes in their high schools, with the subject teachers, and/or researcher, a pedagogist and a psychologist present. The structure of the questionnaire was explained to them in great detail, as well as the fact that the research is anonymous and the results are only to be used for scientific purposes.

The *questionnaire* used in the research was designed to examine the students' awareness and expectations of higher education. The first part of the questionnaire consisted of questions about the sociodemographic characteristics of the respondent. The second part consisted of various claims and the students had to assert their truthfulness. Lastly, the third part consisted of open-ended questions regarding students' expectations, perceived difference between high school and higher education, university students' right and obligations, as well as sources of information about the studies.

Data processing. For the purposes of the paper, the data specifically related to examining students' expectations was carefully selected, and a qualitative analysis of the answers to open-ended questions is presented. The integration of a quantitative and a qualitative analysis was used in the processing of the data, in order to overcome the limitations of each of the methods (Caracelli & Green, 1993). The first stage of the analysis consisted of the content analysis and classification of the participants' responses to open-ended questions; in the second stage, quantitative statistical methods were used to determine if there was a significant statistical difference in the frequency of certain answers/responses in different factor modalities. After classifying the responses and determining their frequency, using a z-test on equality of proportions in independent samples, it was determined whether there was an influence of sociodemographic characteristics on the perceptions and expectations of high school students about higher education. The analysis was conducted using the SPSS statistical software.

The sample consisted of 1259 high school students from the Autonomous Province of Vojvodina; these were third- (33.41%) and fourth-grade (66.59%) high school students that were planning to continue their education. An appropriate sample was used; it consisted of 520 (58.23%) grammar school students, while 41.74% of the students went to a vocational school. Vocational high schools included were medical high schools (8.62% of students), high schools of economics (18.59%), and technical high schools (14.56%). The participants were students of 24 different high schools in 12 different cities; 32.47% of which were in Novi Sad, which is also a university city. The sample consisted of 66.59% female and 40.34% male students.

RESULTS

Out of all 1259 students that participated in the survey, 893 high school students, or 70.93% of all the participants, answered the open-ended questions related to the perception of the difference between the secondary and higher education, and the expectations prospective students have. The answers to these questions were used as the sample, they were analysed, and are still subject to further qualitative and quantitative analysis. Once all the responses were collected, the first step was to do a detailed qualitative analysis and, based on the content, sort them into ten defined categories, some of which were categorized into more than one category. The categories defined based on the answers participants gave are given in Table 1, as well as the description and examples of keywords used by the participants, for each of the categories. Data showing frequencies of the answers is also given below (Table 1).

Table 1. Categories of high school students' answers to open-ended and their frequency

	Category	Description (keywords in answers)	Frequency of an answer
K1	Higher level of education	Higher level of education, a more significant diploma, higher rank.	60 6,72%
K2	Better employment	Better paid job, working in one's field, higher chances of getting employed, better positions and better workplaces.	59 6,61%
K3	Organization of teaching and studies	Taking exams, different grading system, attendance in classes not mandatory, teachers have less control, different teacher-student relationship.	256 28,67%
K4	Greater commitment and seriousness	Quantity and difficulty of learning content, scope of knowledge, more studying and more responsibilities, more serious approach to work, high school is easier.	319 35,72%
K5	Expertise and focus	Expertise, choosing studies and subjects based on interests, practical knowledge in a different subject-areas, more focused on a subject field than high school.	145 16,24%
K6	Greater responsibility and independence	Separating from one's parents, sole responsibility for studying and orienting in the new environment, one self's organization of studying, greater responsibility and independence.	128 14,33%
K7	Greater flexibility	The possibility of not attending the classes, more freedom in choosing the subjects, more free time, choosing subjects and areas based on interests, the lifestyle, greater possibility of choice and organization.	113 12,65%
K8	Finances	Studying is more expensive, costs, it is important to be a budget-financed student.	28 3,14%
K9	I don't know	I don't know, I don't have any information, I'm not familiar with this.	32 3,58%
K10	Other	Personal development, spending time with friends, student life, studying is better and more interesting, greater difference, high school is mandatory.	92 10,30%

The analysis of the results revealed that the most frequent students' responses relate to the category of *greater commitment and seriousness in work* during studies (35.72%). Additionally, a comparatively significant number of students (28.67%) lists *organization of teaching and studies* as a key difference. On the other hand, a surprisingly small number of high school students (3.14%) points out a difference in *costs* in high school compared to costs of higher education, as well as *better paid job* (6.61%) and a *higher level of education*, i.e. expectations related to a higher scope of knowledge (6.72%).

For a more detailed understanding of the data, such as whether the sociodemographic and personal characteristics of the participants (gender, age, type of school, and a place of residence) influence the expectations and perceptions of the students, additional analysis was included. Each of these factors had two modalities.

Table 2. Category frequencies based on a gender

Category	M	F	z-value (p-value)
Higher level of education	5.88%	7.39%	-0.876 (0.386)
Better employment	5.04%	7.77%	-1.598 (0.111)
Organization of teaching and studies	24.37%	31.44%	-2.284 (0.022)*
Greater commitment and seriousness	34.17%	36.74%	-0.783 (0.434)
Expertise and focus	14.85%	17.23%	-0.941 (0.347)
Greater responsibility and independence	9.52%	17.61%	-3.368 (0.001)**
Greater flexibility	12.61%	12.69%	-0.036 (0.972)
Finances	2.80%	3.41%	-0.509 (0.611)

*p<0.05, **p<0.01, statistical significance

The results indicate there were statistically significant differences in individual response categories when it comes to expectations of higher education, depending on the gender of the participants. Namely, more often, it was the female students who pointed out they were expecting a *different organization of teaching and studies* (31.44% girls, compared to 24.37% boys). Also, the biggest difference between male and female students appeared in the answers related to *greater responsibility and independence*. It was found that 17.61% of the female students emphasized this difference as the most significant one, compared to only 9.52% male students who did the same. The most frequent answer was the same for both genders, *greater commitment and seriousness*.

Table 3. The frequency of a category of the answer based on the class level

Category	Third grade	Fourth grade	z-value (p-value)
Higher level of education	5.70%	7.24%	-0.866 (0.385)
Better employment	9.06%	5.39%	2.080 (0.038)*
Organization of teaching and studies	33.56%	26.26%	2.273 (0.023)**
Greater commitment and seriousness	38.26%	34.34%	1.153 (0.249)
Expertise and focus	15.77%	16.50%	-0.302 (0.763)
Greater responsibility and independence	9.40%	16.84%	-2.989 (0.003)**
Greater flexibility	9.73%	14.14%	-1.868 (0.062)
Finances	3.36%	3.03%	0.267 (0.790)

*p<0.05, **p<0.01, statistical significance

The results obtained indicate that younger students, i.e. third-grade students more frequently point out the *organization of teaching and studies* as the biggest difference (every third participant – 33.56%), compared to every fourth fourth-grade student (26.26%). Third-grade students emphasized the answer *better employment* more often than fourth-grade students. However, the fourth-grade students indicated *greater responsibility and independence* as a key difference (16.84%) more often than third-grade students (9.40%). The most frequent answer for both age groups was *greater commitment and seriousness*.

Table 4. The frequency of a category of the answer based on a type of school

Category	Grammar school	Vocational school	z-value (p-value)
Higher level of education	5.77%	8.04%	-1.334 (0.182)
Better employment	5.77%	7.77%	-1.187 (0.235)
Organization of teaching and studies	28.85%	28.42%	0.140 (0.889)
Greater commitment and seriousness	34.42%	37.53%	-0.957 (0.339)
Expertise and focus	20.19%	10.72%	3.785 (0.000)**
Greater responsibility and independence	13.85%	15.01%	-0.488 (0.626)
Greater flexibility	15.19%	9.12%	2.691 (0.007)**
Finances	2.50%	4.02%	-1.286 (0.197)

*p<0.05, **p<0.01, statistical significance

The proportionality test in independent samples found there are statistically significant differences between students of grammar schools and vocational schools. Every fifth grammar school student (20.19%) expects bigger *expertise and focus* on a certain field at the faculty, while only every tenth vocational school student pointed out this difference (10.72%). A statistically significant difference was also found in the fact that more grammar school students (15.19%) pointed out *greater flexibility* than vocational school students (9.12%) as a significant difference between high school and college.

Table 5. The frequency of a category of the answer based on a place of residence

Category	Novi Sad	Outside Novi Sad	z-value (p-value)
Higher level of education	4.83%	7.63%	-1.565 (0.118)
Better employment	6.90%	6.47%	0.242 (0.809)
Organization of teaching and studies	33.10%	26.53%	2.033 (0.042)*
Greater commitment and seriousness	31.03%	37.98%	-2.030 (0.042)*
Expertise and focus	17.93%	15.42%	0.952 (0.341)
Greater responsibility and independence	15.17%	13.93%	0.495 (0.620)
Greater flexibility	21.03%	8.62%	5.224 (0.000)**
Finances	1.38%	3.98%	-2.088 (0.037)*

*p<0.05, **p<0.01, statistical significance

Finally, when it comes to expectations of higher education based on a place of residence of the participants, the results indicate that there are statistically significant differences in certain categories of responses. Students that attend high schools in Novi Sad expected *different organization of teaching and studies* more often (33.10%), while students attending schools outside of Novi Sad expected *greater commitment and seriousness*. A statistically significant difference was also found when it came to *finances*, with students outside of Novi Sad highlighting the question of finances as a difference between secondary and higher education. However, the biggest difference was observed when it came to the responses related to *greater flexibility*. Every fifth high school student attending schools in Novi Sad pointed out this aspect as significant (21.03%), compared to every eleventh student attending schools outside of Novi Sad (8.62%). All of the information above is extremely instructive when it comes to the adequate organization of studies and quality of classes.

DISCUSSION

Using a content analysis of the responses given, it was found that the highest percentage of high school students expect *greater commitment and seriousness* during their studies (35.72%), and that they stressed *the organization of teaching and study* (28.67%) as a key difference. This data indicates that more than a third of the participants expect more work and commitment from their studies, as well as a more serious approach to learning compared to high school. Also, the most common answers students gave emphasized the perception of the differences in the way of acquiring education, namely: passing exams, the existence of exam terms, a different grading system, the organization of lectures, etc. Such expectations, which relate to the organization of teaching and commitment

and seriousness in learning during their studies, can be characterized as realistic.

A slightly smaller percentage of high school students (16.24%) expected *greater expertise and focus* (which is especially characteristic of grammar school students), *greater responsibility and independence* (14.33%), as well as *greater flexibility* (12.65%). These responses indicate that the expectations high school students have are focused more towards their greater independence and autonomy during the studies, as well as self-responsibility for their actions and education. This is, in the first place, reflected in their choice of the study program, more freedom with respect to attending classes (they believe it is not mandatory for students to attend the classes, they do not have to justify their absence), as well as greater flexibility when it comes to organizing their personal time and studying. Expectations of these students could be characterized as optimistic. A ten-year-long, longitudinal study conducted in Australia found similar results; it was determined that first-year students make strategic decisions about balancing the time for social activities and studying, and that time that students are willing to spend in lectures decreases (Krause, Hartley, James & McInnis, 2005).

On the other hand, a very small percentage of high school students (3.14%) singled out *finances* and study costs as a significant difference. Additionally, it is surprising that only 6.72% of students expect *higher level of education* and greater qualifications, and that an equally small percentage (6.61%) expect that they will, upon graduation, have a better *chance of getting a better job*, which is paid more. Data shows that high school students are informed about the organization of lectures, but not so much about other aspects of studying, such as student obligations, the importance of attendance at lectures, costs of studying, flexibility, as well as gaining professional qualifications. Accordingly, the implications of similar research are primarily focused on the importance of informing prospective students, as a predictor for a successful approach to studying and engagement during their studies (Crisp et al., 2009), and, in some cases, more effective completion of studies (Londgen, 2006).

The obtained results can be interpreted on the basis of the mentioned similar research, in which the prospective students' expectations were categorized into four types, namely: optimistic, prepared, fearful and complacent type (Jackson et al., 2000). The results of our study indicate that high school students have mostly realistic, as well as optimistic expectations of higher education. The expectations of the highest percentage of students can be characterized as *prepared*; because, even though they are positive, they still reflect a certain amount of caution and need to adapt to a new situation. The next group of high school students are those whose expectations can be characterized as *optimistic*, since they have markedly positive expectations of studies, which is defined as the freshman myth

(Pancer et al., 2000; Surgenor, 2013). The smallest percentage of high school students is classified as the *complacent* type, whose answers were categorized as *other*. They have relatively low expectations of higher education and find studying more interesting in terms of socializing, and the dynamic student life.

When it comes to the influence of sociodemographic and individual characteristics of the participants, it was confirmed that each of the assumed variables has a significant influence on the prospective students' expectations. In the first place, the results indicate that the expectations differ when it comes to the gender of the participants. The expectations of the female high school students are much more focused on the fact that studying implies more responsibility, independence and seriousness in learning, as well as different obligations, compared to young men. Such results are in line with other research findings that also highlighted gender differences in the perception of academic responsibilities and success. Specifically, pioneering research in this field has confirmed the gender influence on the perception and expectations of studies (Dole, 1970; Herr, 1971). More recent research also confirmed gender differences in the perception of studies (Ballo, Pauli & Worrell, 2015) and showed that the female participants have a more serious approach to studying, expecting to put more effort and work into it in order to get a higher grade (Lammers, Kiesler, Curren, Cours & Connett, 2005), as well as to spend more time in lectures (Drew & Work, 1998).

The results indicate that the students' age influences the expectations and that there are statistically significant differences between the third and fourth grade students. Younger high school students point out the differences and expectations that are classified in the *organization of teaching and studies* and *better employment* more often than older students. On the other hand, fourth year students expect *greater responsibility* and *independence* during their studies, compared to younger students. The need for autonomy and independence as one of life goals, is specifically expressed with students transitioning from high school to the faculty; the research show that the independence and identity are traditionally considered as the most significant normative goals of this age group (Zirkel & Cantor, 1990: 174).

Interesting and important differences were also observed when it came to the type of the high school the students are attending; it was confirmed that grammar school students expect greater *expertise and focus*, more often than vocational school students, as well as *more flexibility* during the studies, compared to high school. These responses imply that grammar school students expect more opportunities to express their interests, as well as more autonomy and freedom of choice. Additionally, such a significant difference can be explained by comparing different plans and programs for these types of schools, as well as taking into account a high level of general knowledge acquired in grammar schools. This is why

grammar school students feel as if the enrolment in the studies is a possibility towards the chosen profession. Their responses mentioned they would be learning things they find interesting once they were at the faculty, the possibility of choosing one's own subjects, being able to focus on a certain area, and not study the content unrelated to their field.

Statistically significant differences were also found between the students that attend high schools in Novi Sad and the students that attend high schools outside of Novi Sad. The analysis was conducted under the assumption that students that attend high schools in Novi Sad, which is a university city, have more information available, due to the proximity to the university, and more intense contact with active students. The data indicate that the high school students attending schools in Novi Sad point out different *organization of teaching and studies* as their most common expectation, which indicates their greater informedness, as well as *greater flexibility*, which is where the biggest differences between these two groups were observed. However, the students attending high schools outside Novi Sad point out, more often, the question of *greater commitment and seriousness*, as well as the question of *finances*, since it is more likely they will study in a different city, where their cost of living is going to be significantly higher than that of those who studying in the same city. It is useful to compare these findings with the social factors, such as the socio-economic status and financial support which is proven to be significant in previous research (York & Thomas, 2003). It is suggested that students with low socio-economic status may not have the relevant cultural capital or familiar experience with universities on which to rely to help them decode discourses and respond to implicit expectations within them (Devlin, 2013: 941). Furthermore, students from lower socio-economic background were more likely to say they had difficulty comprehending material and adjusting to the university environment (James, Krause & Jenkins 2010).

When it comes to the limitations of this research, it is important to state that all participants were students of high schools on the territory of Vojvodina. Even though the educational system is uniform throughout Serbia, which applies to all plans and programs for all the high schools, it would still be difficult to make a conclusion about the expectations of all the high school students across the country. Furthermore, it would be useful to include other personal and socio-demographic variables, such as the social status, social networks, etc., of the participants in order to further explore the possible influence of those factors. Also, the limitation applies to the very nature of the draft since it is not possible, based on the results, to conclude how (un)realistic certain students' expectations are, unless their subsequent individual study experience is also established. This is why it would be important to use longitudinal draft in subsequent studies, which would allow the monitoring of the students' experience during their first study year, and even later on, determining whether their

original expectations aligned with their real study experience. Such research would provide insights into the process of the adaptation and success during the studies, as well as possible dropping out.

Despite its limitations, this research is the first and, so far, an isolated and unique attempt to examine the expectations of high school students in Serbia and point out their importance in the context of improving the quality of higher education, as well as providing the best study conditions for each individual.

CONCLUSION

Examining the perception and expectations high school students have of higher education is a very significant research question in the context of improving the quality of education, as well as providing the pedagogical and academic support to new students. There are numerous foreign studies that deal with questions such as high school students' expectations and perceptions, the discrepancy between the idealized picture of university life and the real life experience during the studies, as well as emotions and successful adaptation to the student life and new way of education. However, there is a significantly small number of studies that deals with these questions in Serbia, and there are still no programs, information systems, educational workshops, manuals, etc, which provide relevant information on what exactly it means to study. Because of this, most frequently, the students get information from their friends (56.95%) and via the Internet (52.50%), as our research confirmed. A much smaller percentage of students seek and obtain relevant information at the very faculty (13.66%), and in their high schools (15.01%).

The results of our study indicate that high school students have somewhat realistic expectations of higher education, but that there is a high percentage of those that have very optimistic, unreal expectations, characterized as the *freshman myth*, which can have a significant effect on their academic success. The significance of these finding is reflected in the implications for creating educational programs and systematic support for high school students which plan to continue their education. Additionally, the results indicate that personal and sociodemographic characteristics influence the perception of higher education, as well as expectations of studies. Different expectations of prospective male and female students, third and fourth (final) grade students, students coming from grammar or vocational schools, and students living in a university city or not were determined.

It is important to recognize that the transition from high school to university studies represents a particularly challenging period (Leese, 2010; Lowe & Cook, 2003), and therefore deserves a significant scientific, as well as professional attention. Prestigious universities around the world

organize special programs to facilitate easier adaptations for new students (Crisp et al., 2009), and recognize that the students' lack of preparedness for academic life is one of the factors that can influence their disorientation, poor performance and even dropping out (Londgen, 2006; Thomas, 2002). In order to achieve the goals set, and increase the number of highly educated in the society, it is necessary to provide students with easier adaptation to the new conditions, orientation in the new environment, and provide special support for their academic, emotional, and social development and adjustment. However, for this to be feasible, it is necessary to examine and understand the expectations, beliefs and preconceptions young people have when enrolling at university faculties.

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(НЕ)РЕАЛНА ОЧЕКИВАЊА? ПЕРЦЕПЦИЈЕ ВИСОКОГ ОБРАЗОВАЊА МЕЂУ УЧЕНИЦИМА СРЕДЊИХ ШКОЛА У ВОЈВОДИНИ

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Резиме

У контексту континуиране реформе високог образовања и циљева унапређења квалитета наставе и педагошког рада са студентима, проблематика и значај (не)реалних очекивања будућих студената од високог образовања, као и могући утицај ових очекивања на наставак и успех током школовања – постају све актуелнији. Истраживања указују на то да очекивања која ученици имају од студија и академског живота могу утицати на одлуку о одустајању и напуштању студија, као и на успех током студија (Jackson et al., 2000; Pancer et al., 2000; Pascarella & Terenzini, 1980). Међутим, иако у свету постоје бројна истраживања која су се бавила овим питањима, таквих истраживања је изузетно мало у Србији. Из тог разлога, спроведено је истраживање са циљем да се испита перцепција ученика средње школе о високом образовању и да се утврде њихова стварна очекивања од студирања и од новог академског окружења. Истраживање је спроведено на узорку од 1259 ученика трећег и четвртог разреда гимназија и средњих стручних средњих школа, оних који су се изјаснили да планирају наставак образовања. У овом раду, спроведена је квалитативна и квантитативна анализа одговора на питања отвореног типа која су се односила на очекивања и перцепцију ученика о високом образовању. Квалитативном анализом су сви отворени одговори на основу садржаја распоређени у десет дефинисаних категорија, које су биле предмет даље статистичке обраде.

Резултати указују на то да највећи проценат ученика има очекивања која се могу сврстати у категорију веће залагање и озбиљност у раду током студија (35,2%) и категорију другачије организације наставе и студија (28,67%). Нешто мањи проценат ученика (16,24%) очекује већу усмереност и стручно знање (што је посебно карактеристично за ученике гимназије), већу одговорност и самосталност (14,33%, што је посебно изражено код девојака), као и већу флексибилност (12,65%). С друге стране, упадљиво мали проценат средњошколаца (3,14%) очекује веће трошкове студирања у односу на средњу школу. Такође, изненађујуће је да само 6,72% ученика очекује виши ниво образовања и да једнако мали проценат (6,61%) очекује да ће након завршених студија имати шансе за бољи посао. Затим, утврђено је да постоје статистички значајне разлике у зависности од личних и социодемографских карактеристика испитаника и да оне утичу на перцепцију високог образовања, као и очекивања од студија. Такве резултате требало би имати у виду приликом педагошког рада и осмишљавања подршке студентима, посебно када су у питању родне разлике, јер девојке очекују више одговорности и другачију организацију студија у односу на мушкарце. Такође, ученици гимназија очекују више стручног и усмереног знања, старији ученици очекују више самосталности и флексибилности, док ученици ван Новог Сада очекују да уложе више труда, као и знатно скупље студирање.

Значај резултата овог истраживања огледа се у импликацијама за стварање едукативних програма и система подршке ученицима средњих школа који планирају да наставе школовање како би се олакшала транзиција и адаптација на нове услове школовања и живота. Тиме би се директно допринело остварењу циљева који се односе на повећање броја високообразованих, смањење броја студената који одустају и напуштају студије, остварењу принципа студент у центру учења, као и обезбеђивању стручне и педагошке подршке будућим студентима. Најзад, ово истраживање упућује на значај феномена као што су перцепције, предрасуде, предубеђења и (не)реална очекивања када је реч о будућем искуству младих особа на универзитетима.

ЕКОНОМИЈА
ECONOMICS

ECONOMIC-THEORETICAL ASPECTS AND CONTEMPORARY IMPLICATIONS OF THE PROBLEM OF UNEQUAL INCOME DISTRIBUTION

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Abstract

The paper analyzes the key aspects of economic inequality in the light of conflicting attitudes and arguments of various theoretical and methodological concepts. The conclusions of the empirical studies are outlined and indicate that economic growth is threatened in the conditions of escalation of inequality and the resultant undermining of the stability and efficiency of the economic and institutional system. On the other hand, we also evaluate the findings of those surveys showing that a strong redistribution of income leads to the reduction of the rate of economic growth, emphasizing that inequality is an important feature of the market economy. At the same time, we identify objective difficulties and the causes of insufficiently relevant understanding of problems related to uneven distribution of income, and the key dilemmas regarding the scientific evaluation of the implications of economic inequality are analyzed. It is pointed out that there is a need to distance the academic community from presenting empirically unfounded observations and unjustified exaggerations, as well as underestimating the economic and social challenges of solving the problem of uneven distribution of income. In this context, the results of the researches of economic inequality in the Republic of Serbia were analyzed, with reference to the role, position and orientation of the state in terms of designing and implementing measures aimed at mitigating its consequences on the economy and society.

Key words: economic inequality, GINI coefficient, economic growth, income redistribution, concept of border productivity.

ЕКОНОМСКО-ТЕОРИЈСКИ АСПЕКТИ И АКТУЕЛНЕ ИМПЛИКАЦИЈЕ ПРОБЛЕМА НЕРАВНОМЕРНЕ РАСПОДЕЛЕ ДОХОТКА

Апстракт

У раду су анализирани кључни аспекти економске неједнакости у светлу суочељавања ставова и аргумената различитих теоријско-методолошких концепција. Изложени су закључци емпиријских студија које указују на то да је привредни раст угрожен у условима ескалације неједнакости и резултирајућег угрожавања стабил-

ности и ефикасности привредног и институционалног система. С друге стране, вредновани су и налази оних истраживања према којима снажна прерасподела дохотка утиче на смањење стопе привредног раста и где се наглашава да је одређени степен неједнакости битан атрибут тржишне привреде. Паралелно с идентификовањем објективних потешкоћа и узрока недовољног разумевања проблема повезаних са неравномерном расподелом дохотка, анализирани су кључне дилеме у вези са научним вредновањем импликација економске неједнакости. Указано је на потребу дистанцирања академске заједнице од изношења емпиријски неутемељених запажања, преувеличавања, као и потцењивања економских и социјалних изазова везаних за проблем неравномерне расподеле дохотка. У том контексту, анализирани су резултати истраживања економске неједнакости у Републици Србији, с освртом на улогу, позицију и оријентацију државе у погледу осмишљавања и спровођења мера усмерених на ублажавање њених последица по привреду и друштво.

Кључне речи: економска неједнакост, Гини коефицијент, привредни раст, прерасподела дохотка, концепција граничне продуктивности.

INTRODUCTION

The problem of uneven income distribution continuously seizes the attention of the broadest public. The reflection of the growing awareness of the importance of income distribution in recent times is also a commitment within the World Economic Forum, which in a sense embodies the leadership of the global corporate and financial world, to locate this topic at the second place of the most important global challenges in 2014, while in 2015 this topic came to the top of the list. This was preceded, for the sake of the remark, by the opinion of the ex US President, B. Obama, who declared the growing inequality in the distribution of income as a key challenge for the nation. The sensibility of citizens to the topic of income distribution, employee rights, working conditions, is also present in the less developed part of the world, where the repercussions of these problems are traditionally more pronounced.

The study of political action in most of countries shows that, in order to collect votes in parliamentary elections, the campaigns of political parties are dominantly aimed at actualizing the needs for solving the problem of inadmissible disparities between the rich and the poor. Leading international organizations - the World Bank and the IMF - have been publishing dozens of surveys for years, in which the phenomenon of economic inequality is considered from various angles. Among numerous publications, the worldwide affirmation of this topic has especially been inspired the works of J. Stiglitz (2012), T. Piketty (2014, 2015), E. Atkinson (Atkinson, 2015). Piketty's book *Capital in the 21st Century* gained the status of a bestseller, thanks, in particular, to the widely-responding message that developed countries are today at levels of inequality that are very close to the enormous inequalities from the end of the 19th century and that unless something significantly changes in the upcoming period, it would quickly go beyond this level.

The problem of economic inequality is largely debated by the public in market economies. Based on the insight into discussions and proposals related to solving the problems of economic inequality, the impression is they can often go in the direction of neglecting the criteria of scientific rigor. The question arises as to whether, within the discussion on the problem of economic inequality, mistakes are being made, facts inadvertently or deliberately twisted, empirically unfounded observations and unjustified exaggerations presented. First of all, it should be assumed that the insufficiently relevant understanding of the phenomenon of uneven distribution is related to the objective difficulties, arising primarily from the degree of complexity of the phenomenon of inequality, which, unfortunately, permeates the entire history of human society so-far. On the other hand, the proper approach to understanding the nature of this problem cannot overlook the fact that the general interest in attempts to alleviate unevenness, among other things, affects the emergence of unrealistic expectations and many misconceptions. Therefore, in addition to the unquestionable humanistic character of advocacy for easing economic differences, it is desirable to identify, consider and analyze key factors that lead to wrong conclusions regarding the understanding of the problem of economic inequality, as well as the need to take appropriate measures for their alleviation and elimination. Hence, the subject of this research paper is to examine the relevance of the theoretical and empirical aspects of inequality by applying economic analysis in order to point to the economic and social dimension of solving this acute problem of modern market economies.

The object of research of the paper is inequality, in its relevant aspects, discussed through the presentation and evaluation of various conceptions of the complex implications of uneven income distribution. This goal is to be achieved by examining the hypothesis that, despite numerous empirical researches carried out on this subject, there are still no reliable criteria for adopting a unique theoretical, methodological and explanatory framework of understanding complex relationship between inequality in income distribution and economic growth.

The basis of the research approach of the paper will be theoretical, structural analysis of the subject, based on the elaboration of available sources. This means that in order to test the hypothesis, empirical research by various authors who have dealt with this problem will be used. Then a combination of analytical descriptions and qualitative economic analysis should lead to general conclusions about the ability / inability of establishing reliable criteria for formulating unambiguous interpretations of the character of the link between economic inequality and economic growth.

The paper is structured in three sections. After the introduction, the economic-historical and conceptual aspects of inequality will be sketched, with a special emphasis on the importance of economic-historical record

of the forms, conditions and consequences of uneven distribution of income. In a special section, the paper discusses how economic theory and statistics deal with economic inequality, as well as the challenges of measuring economic inequality and determining long-term tendencies in the structure of income distribution. In the third section of the paper, the results of various empirical researches are analyzed and the essential aspects of economic inequality are discussed in the light of conflicting attitudes and arguments of various theoretical and methodological concepts. Within this context, in the final section, challenges generated by the problem of inequality in Republic of Serbia will be discussed.

ECONOMIC-HISTORICAL AND NOTIONAL/IDEATIONAL ASPECTS OF INEQUALITY

Inequality, of course, permeates the evolution of human society, changing forms, levels and socio-economic mechanisms of its own reproduction. The uneven distribution of income is also a significant catalyst for various forms of economic and social dynamics - from the rebellions and political movements that have been generated by it, through the migrations and creation of various institutional mechanisms of collective control that society establishes in order to maintain it in socially acceptable frameworks. Finally, inequality, as one of perhaps the most lasting attributes of human society through history, is a cause of such powerful ideas pertaining to social thought based on egalitarian principles. Egalitarian thought is a voluminous body of thought, composed of concepts different in their cultural-historical context, understanding the nature of inequality and the level of radicalism in relation to the social relations they observe. Nevertheless, this heterogeneous and impressive ideational formation combines the belief that the emancipation of humans is fundamentally linked to the elimination of conditions that lead to inequality between them. Perhaps it is vaguely to remind, that in some sense conceptual culmination of this line of thought came with the Marxist paradigm, whose key preoccupation was to prove the exploitative character of capitalism which, according to the logic of historical necessity, would be replaced by a more humane, socialist socio-economic formation. Such socialist formation would, in a certain sense, cease the incentives for further socio-historical dynamics. The use of this paradigm as the basis for the construction of the first socialist society in the world in the former USSR, completely in collision with Marks's predictions of the place and time for the performance of this social experiment, resulted in inefficiency in the economic and totalitarianism in the political domains. This seriously compromised not only Marxism, but also egalitarian ideas in general.

The institutional architecture of the world's economy after the Second World War, based on Bretton Woods' arrangements, had significant impact

on alleviating the problem of inequality between and within countries. The new model of the organization of the world economy, known as “embedded liberalism” (Ruggie, 1982), gave significant autonomy to national economies in terms of the speed of inclusion in the world division of labor, exposure to international financial flows and the creation of domestic institutional arrangements. Thus, national economies were able, in accordance with local circumstances, needs and interests, to assess their own combinations of market and conscious coordination of economic activities, as well as to model the mechanisms of collective control of the market mechanism, in the fields of labor, finance, and social protection. The Bretton Woods framework, backed by the Keynesian model of macroeconomic stabilization policy, had significant achievements. There was a “golden age of capitalism” from 1950 to 1973 with the unprecedented average growth rate of the world economy and the absence of cyclical disturbances in economic activity (Maddison, 2005). In the wake of the global economic downturn and the rise in welfare, the decolonization of third world countries and their ability to independently design their own development policy, various forms of inequality have decreased. In developed countries, with the evolution of capitalism, social mechanisms for restraining inequality have been found, through the institutional balancing of labor and capital interests in various areas of their manifestation. It seemed that a more humane version of capitalism was created (with its variations embodied in different models of market economy).

With the emergence of new circumstances in the world economy, the energy crisis and the stagflation of developed countries that were considered as sufficient reason for abandoning the Keynesian framework economy regulation, a neoliberal reversal occurred, which advocated a strong departure from the previous model of economic coordination. In the area of institutional structures, the neoliberal paradigm is constantly working on dismantling the previous mechanisms of social restraint on the market.

The aforementioned economic-system flows are synchronous with the socio-economic mega-process, which has been going on for more than three decades, known as globalization. In many cases, globalization is used as a justification for the neoliberal reorganization of global economic relations. In this sense, statements are being made that this is a new era of capitalist economy, whose technological base can provide the worldwide maximization of economic interests, provided that the free flow of resources at the global level is enabled. Therefore, it is necessary to accept unpopular reforms from the neoliberal project and to be less restrictive to the new models of governance in different spheres of social life that derogate national institutions in favor of the global ones (Friedman, 1999). One stream of reflection on globalization disputes these conclusions, considering that globalization is not about the historical laws in the

development of society, but only about one ideological model, a powerful discourse that needs to justify systemic interventions in the world economy in order to achieve certain imperial ambitions, by the methodical destruction of the painstakingly acquired social welfare mechanisms (Bourdieu, 1999). There is also the opinion that the recent processes of the almost planetary generalization of neoliberal principles are the product of the activities of clubs powerful in the world economy, financial and multinational capital, all trying to provide themselves with favorable global circumstances for investment. Mobilized world capital has gained a strategic advantage over labor so it can dictate the conditions in industrial relations, transfer the tax burden and the consequences of crises on national economies. The giant volume of mobile world capital moves around the world economy by searching for the conditions for its most favorable fertilization. The outcome of such a power relationship at the global level is yet unknown, but today its negative consequences are already felt in developed countries where de-industrialization is due to capital movement to cheaper countries, the problems of structural unemployment of those who leave the industrial sector arise, and in certain countries, together with the stagnation of real wages, there are social tensions, etc. The process of globalization was successfully exploited by the countries of East and Southeast Asia, which succeeded in purposeful engagement in the international division of labor, largely through ignoring principles of the neoliberal canon.

The deepening of the tensions between work and capital is particularly influenced by the institutionalization of the corporate principle of maximizing “shareholder value”, which contributes to reducing investment, moving production into cheaper zones, reducing labor force and increasing pressure on existing workers in the domain of work responsibilities and efforts (Chang, 2011). Within the structure of the labor force there is increasing portion of precariat, a layer of workers forced to change jobs often due to circumstances in the liberalized labor market, which makes it more difficult for labor force to connect and organize. There is also the fear of new technologies that threaten to leave a significant contingent workforce out of the work process.

Globalization has also induced huge political reactions. Social strata exposed to the negative globalization flows lost confidence in the political left as a traditional representative of the interests of the working class and promoter of social solidarity, because its representatives had significantly contributed to the implementation of the neo-liberal project in developed countries (US Democrats, Labor Laborers in England and Social Democracy in Germany) by linking with the global financial and corporate elite. Now the mentioned population groups turn to other political forces, program-based in identity - economic, ethnic or both - which in contemporary considerations are labeled as populist. Populism takes different forms in individual regions. Thus, where social policy is still strongly present, like in most European

Union countries, this political orientation focuses on ethnic issues, for example, caused by migration. In Latin America, where living standards are the dominant issue, it is based on “economic nationalism”, while in the United States, due to the poor welfare state and the simultaneous problem of migrants, both versions of populism are present - economic and political (Rodrik, 2018).

*TREATMENT OF THE PROBLEM OF ECONOMIC INEQUALITY
IN ECONOMIC THEORY AND STATISTICS*

The phenomenon of economic inequality does not capture the attention of neoclassical economic theory, whose concept of marginal productivity of production factors advocates an anti-pluralistic attitude towards various interpretations of factors and causes of inequality. Namely, according to the theory of marginal productivity of production factors, the total product is a function of the engaged factors of production: labor, capital and land. Production function shows the maximum product that can be obtained by different combinations of production factors. Since each factor of production participates in the creation of a gross domestic product, each factor appropriates the share of the income proportionate to its marginal productivity, i.e. the contribution to the gross domestic product that has been created: work - rent, capital - profit, land - rent. If the production factor market is perfectly competitive, the owner receives the real value of the marginal product of the specific factor of production. The resulting distribution of income is “fair” because the owner of the production factor appropriates income that is equal to the contribution of the given factor to the total gross domestic product. This way of distribution, based on marginal productivity, encourages the owners of the production factors to take measures aimed at improving the productivity of these factors. If the state intervenes in the distribution sphere, the incentive to increase the productivity of the factor would be reduced, there would be less investment in human capital and the volume of social production would be lower.

The idea that functional distribution of income can be easily explained on the basis of the principle of marginal productivity, based on aggregate production function, has become the subject of criticism of economic heterodoxy. It is first criticized for the fact that it actually represents the theory of determining the cost of factors of production rather than the theory of distribution of income (Blaug, 2017, p. 182). Its excessive abstraction level is considered as negative since it is practically useless in attempting to provide answers to specific questions about, for example, the structure of wages in labor markets. Are workers paid their marginal product at any time, or are they just paid for their end-of-life product throughout their lifetime? Are individual workers those who are paid their marginal product, or are they groups of workers with identical

skills, all of which are similarly paid? Will some workers with the same level of skill be paid more and some less than would be guaranteed by their individual marginal products?

Bearing in mind the dilemmas related to the empirical status of the theory of marginal productivity of the production factors, it is logical that it is exposed to criticism and that the lack of its practical content has influenced the development of the interpretation of economic inequality which is precisely based on the shortcomings of the theory of marginal productivity, insisting on unequal treatment of capital and work in distribution. There are arguments that the real economy does not function in a perfect market, which will in itself ensure optimum distribution of income, since the owners of the production factors will be rewarded according to their marginal contribution. The imperfection of a market mechanism whose action, *inter alia*, is shaped by the influence of institutions and government policies can influence that an equal or similar effect is rewarded differently depending on the market position of the participants. The market obviously does not only reward the performance, but also the monopoly behavior, the appropriation of benefits as the result of rent-seeking and so on.

Radical critics of the concept of marginal productivity of production factors consider that, by emphasizing the principle of equity in the distribution of income, they actually impose a normative view of the symmetrical power of labor and capital. However, one cannot ignore the structure of corporate power and the favorable position of the capital holders in the distribution system. In addition to the relative disability of the union struggle and unequal negotiating positions of workers and employers, it is not difficult to understand that in the conditions of high unemployment, pressure on employers to increase the earnings of workers is generally absent. Accordingly, the rate of return on capital often exceeds the rate of economic growth (Piketty, 2015, pp. 39-40). Since the 1980s, in the developed market economies, the level of real wages has stagnated, while the share of capital in national income has been growing at the expense of the share of labor (Джомо & Попов, 2016, p. 155). In the light of these developments, Stiglitz (2010) uses the term “greediness of capital” in order to show that in the conditions of unregulated financial markets individuals engage in a disproportionate share of national income.

One of the more widely used explanations of the difference in earnings among economists starts from the idea of technical progress and its impact on the superior position of highly qualified workforce in the distribution of income. Modern technologies are closely linked to the process of human capital accumulation, for which the qualified work force with a high level of formal education is needed. By increasing the demand for the labor force with higher education, technical progress affects the increase in the earnings of the educated category of workers, which certainly contributes to an increase in inequality in the distribution of income.

Along with emphasizing the importance of technical progress, one of the explanations of economic inequality attains its popularity through the affirmation of the conclusions of the so-called “Theory of Super Stars” (Rosen, 1981). It is about individuals who reign in rare and unique abilities, whose value becomes recognizable and recognized in the global world market. They are up-to-date with modern information technology that enables them to present their rare and special skills and talents to a wider circle of people, picking up thunderbolts according to the “winner takes it all” principle. Super stars in business, sports, music, film, reality programs and so on acquire real wealth, although in their work they are probably just a nuance better than far less paid rivals. Their popularity and valuable assets are usually not related to the material status of the families from which they originate, which suggests that this is a legitimate gain and a reliable indicator of the so-called “good” inequality.

We can also see the deepening of economic inequality from the aspect of the financialization hypothesis which starts from the redistribution of the fruits of economic growth in favor of the financial sector, at the expense of the real one. Findings about the high incomes of the financial sector have become interesting in the face of the financial and economic crisis that began in 2008, when information about enormous wages and bonuses of managers in banks and other financial organizations was disclosed.

Types and Characteristics of Income Inequality

Understanding the key aspects of inequality and their implications on the level of economic efficiency can be seen through the prism of understanding the nature and character of inequality. It is known that citizens, by their nature, can more successfully observe the trend of rising inequalities in the distribution of income, than examine conditions that have led to an increase in economic inequality. The Economist’s message is that every inexplicable inequality should not be explicitly condemned and then “summoned” the state to immediately take appropriate measures to redistribute income from those who earn more income to those who earn less. The idea is to see the benefits of the so-called “good” inequality that is the result of commitment and effort, which is often associated with evaluating investment in education. In this sense, it is possible to recognize the motives of individuals who, aware of the problems and misery of life in poor families, try, through the education system and investments in the so-called human capital to ensure high returns in the future.

In contrast, the so-called “bad” inequality is the result of unequal starting conditions, when not all of citizens have equal access to education, practice, health care, and the like, which usually provides children of poor or poorly educated parents in working age no prospect of climbing to the top of the income scale (Arandarenko, Krstić, & Žarković Rakić, 2017, p.

4). It turns out, therefore, that in understanding economic inequality it is desirable to distinguish between inequality in terms of results, i.e. between outcomes, and chances (Ferreira & Gingoux, 2011, p. 2). In this regard, there is the approach that gained wide acceptance, one that poses that it is unnecessary to ask questions about the outcome in case where the starting position is “fair” (Atkinson & Mickelwright, 1991, p. 4), and that the inequality in the results is acceptable until it is not the result of unequal starting conditions. On the other hand, there is the opinion of the majority of citizens about the need to equalize the income of citizens, which is often the result of the pre-election activity of populist-oriented political parties.

To what extent the existence of equal starting conditions for earning income is the reality of market economies, there is no unified opinion. Branko Milanovic, a former World Bank economist and recognized authority in the field of income distribution research, says that 70-85% of the difference in income in 2008 can be explained by the action of factors related to the existence of unequal opportunities - the country of residence and parents' income (Milanovic, 2008). As a typical country that does not represent a country of equal opportunities, Stiglitz (Stiglitz, 2015) states the United States, supporting this view by stating that only 6% of children born in the lower fifth of the income scale are able to reach the peak (Stiglitz, 2015). On the other hand, among the 400 best-standing Americans, the share of start-up entrepreneurs, or those who started their own business, rose from 40% in 1982 to 69% in 2011. The inheritance of “small” businesses and its advancement in the so-called “big” business is no longer common in the US. The share of those who increased family wealth decreased from 60% to 32% (Kaplan & Rauh, 2013, p. 45,46). Within the same line of interpretation is the fact that the growth in the number of super-rich people has decisively been contributed to the growth of labor and entrepreneurial incomes, and not income from capital (Jones, 2015).

Long-term Tendencies in the Structure of Income Distribution

The data from various studies clearly show that in the twentieth century, apart from the relatively short periods of time - 1930-40 and 1970-80, there was a trend of economic inequality (Капелюшников, 2017, p. 118). When it comes to OECD countries, it should be noted that in 17 out of 22 OECD countries, the GINI coefficient increased by 10% between 1980 and 2008, from 0.29 to 0.316 points (Atkinson 2015). In the period 1980-2014, the GINI coefficient in the US increased by almost seven points, from 37 to 44 (Piketty, 2014). In the period from 1920-30, 10% of the richest families in the United States had a share of 40-45% in total income. Their participation has fallen during 1920-30 to 30-35%, while it continues to grow from the beginning of the 1970s, surpassing the share of 45% starting from 2010 (Джомо & Попов, 2016, p. 148).

When it comes to developing countries, they can be divided into two groups according to the level of inequality of income. Countries of Latin America, sub-Saharan Africa and Russia belong to the group where the GINI coefficient is typically between 40-60%. On the other hand, countries of East and South Asia, the Middle East and the Near and the Middle East belong to the other group where the GINI coefficient is below 40% (Джомо & Попов, 2016, p. 148).

The rise in global inequality over the past years is confirmed by the fact that in 2010 the value of property of half of the world's poorest citizens was equal to the value of property of 388 wealthy people. Already in 2014, the value of the wealth of the half of the world's poorest citizens was identical to the property occupied by 80 richest people, so that in 2015 the value of this property reached the wealth value of 62 wealthiest people in the world (Oxfam, 2016).

In addition to growing global inequality, it is disturbing that uneven distribution within certain countries has reached a historical maximum. The top management salaries in many companies outweigh the salaries of most of the remaining workers. Thus in European countries, the earnings of senior managers are 10-20 times higher than the salaries of other workers, while this ratio in the difference in earnings in the United States ranged from 400 to 500 times (Джомо & Попов, 2016, c. 151). Piketty (Piketty, 2014) explains this jumpy change by the bargaining model, which has little to do with productivity growth and higher managerial merit. Information that in developed countries workers' salaries have stagnated over recent decades, among other things, are associated with an unjustified low share of labor in national income, or an inappropriate high share of capital in its distribution. At the same time, the popularity of the view about the "inhumane" face of contemporary capitalism is growing, and in the near future, it is necessary to expect the intensification of social conflicts, and possibly the reexamination of the basic postulates of the capitalist system as well.

The trend of rising economic inequality did not spare the Republic of Serbia. The Survey on Income and Living Conditions (SILC) that has been implemented in Serbia since 2013 has led to an unpleasant discovery that inequality of income - measured by GINI coefficient or quintile - is higher in Serbia than in any EU Member State. Before the introduction of SILC, which is the main source of comparative data on inequality across the European Union, it was believed, based on income and consumption data from the Household Budget Survey (HBS), that economic inequality in Serbia was relatively moderate. However, the idea of the egalitarian character of society slowly disappears with the disclosure of data from the mentioned Income Survey, according to which the GINI coefficient in 2015 is 38.6 points and is significantly higher than the average GINI coefficient of the EU-28 countries (31.0), and also higher than in any other former Yugoslav republic, such as Macedonia (35.2), Croatia (30.6)

and especially in Slovenia (24.5) (Arandarenko et al., 2017, p. 12). Also, the share of income of 20% of the population with the highest and 20% of the lowest-income population, the so-called quintile ratio, is the highest in Serbia in relation to all other countries in which the SILC survey is conducted. Twenty percent of the richest population in Serbia has 9.7 times higher income than 20% of the lowest-income population, which is more than the same indicator in Romania (8.3), Lithuania (7.5), Macedonia (7.2 in 2013) and Bulgaria (7.1) (Ibid, p.12).

Problems of Measuring Economic Inequality

The data on long-term income distribution has influenced the fact that the uneven distribution is considered one of the key issues of contemporary economy and society, winning the attention of the scientific, professional and the general public. The serious consequences of economic inequality, both globally and nationally, suggest that the state should seriously engage in solving this problem. It is expected to develop a social protection system and reduce the level of economic inequality by pursuing an active social policy and implementing a tax reform to encourage the progressive income taxation. Politically speaking, it is a just and most popular act of the state. However, in normative and research terms, such developments can have the character of a simplified and tendentious interpretation of the phenomenon of economic inequality. Since the real movements in distribution are not so unambiguous, and in order not to interpret the economic inequality exclusively in terms of fragmentary information, it is necessary to intensify theoretical and empirical research of the problem of economic inequality and its implications for the functioning of the modern economy and economic growth and development (Leković, 2015, p. 82).

In order to investigate economic inequality further, it is necessary to have appropriate data in order to have adequate empirical evidence on the true proportions of this social phenomenon. Without prejudice to the relevance of numerous research procedures on the basis of which data on inequality are obtained, it is desirable, however, to have a certain amount of reserve when it comes to interpreting the results. It should be recalled that there is no “ideal” coverage of disposable income, and that when reporting data on unfair distribution in various studies, within media and analytical discussions, various indicators of economic inequality should be considered. First of all, we should recognize that inequality in market incomes is not the same as inequality in available incomes; inequality in wealth is not the same as inequality in income; inequality in current incomes is not the same as inequality in lifetime earnings; inequality in the distribution of income among individuals is not the same as the distribution of income among households; personal distribution of income

is not the same as the functional distribution of income (distribution among factors of production) (Капелюшников, 2017, p. 119).

These indicators reflect different forms of economic inequality, offering a colorful picture of the realities of this problem. An important segment of the theoretical and methodological discussions on the objectivity of these indicators can firstly be in the direction of accepting that the standard of living represents the most realistic picture of the amount of consumption rather than the amount of income received (Attanasio & Pistaferri, 2016). Indicators of income and consumption do not coincide primarily because of different individual preferences of saving and unequal readiness of individuals and households to finance their spending from loans. Accordingly, a certain level of inequality in the distribution of income does not necessarily mean a relatively identical inequality when it comes to consumption. There are studies that, for example, show that the level of inequality that characterizes spending in the US is approximately half as low as the level of inequality in the distribution of income (Krueger & Perri, 2006). As a rule, the dynamics of unevenness of consumption show a higher level of inertia in relation to inequality in the distribution of income.

The assessment of the problem of inequality is also related to the analysis of the characteristics of current and living incomes. One of the features of individual income is that it is highly susceptible to significant fluctuations from year to year. Therefore, it may be more correct to look at income over a longer period of time, thereby neutralizing annual income fluctuations. In support of the relevance of such a viewpoint, research is being carried out (Bowllus & Robin, 2012, p. 25) which shows that the inequality which is based on the equalization of income over longer periods is 20-30% lower than the inequality of current incomes in the United States, Canada and the United Kingdom. The reason for such movements, among other things, can be found in the logical trajectory of income trends, in the sense that it is generally lower in youth than in mature years, with a tendency decline in older age. Since inequalities in living income are deprived of the influence of age, they are substantially lower than the resulting annual inequality indicators.

The projection of a correct interpretation of the scale of inequality, among other things, arises from the relatively significant mismatch between inequality in income and inequality in wealth. Namely, there are countries, such as Denmark and Sweden (Berman, Ben-Jacob & Shapira, 2016), characterized by relatively low differences in income distribution, as well as a relatively high level of inequality in the distribution of wealth. It turns out that the growth of inequality in the distribution of income does not necessarily lead to identical changes in the distribution of wealth, especially when one takes into account that the state of family property is associated with a lower or higher propensity to save.

As far as the Republic of Serbia is concerned, the Statistical Office of the Republic of Serbia has continuously implemented the Analysis of inequality in the allocation of income on the basis of the methodology applied in the European Union. It is a Survey on Income and Living Conditions (SILC), which provides data on the total household and personal income and its components. The Serbian Government's Social Inclusion and Poverty Reduction Team, in addition to data on GINI coefficients, continues to provide information on inequality of consumption in Serbia on its website. Although the data are not modeled by the methodology applicable in EU countries (EU countries are dominantly using the Survey on Income and Living Conditions - SILC), the survey results obtained from the Household Budget Survey are fairly useful and are based on general empirical evidence of a more even level of consumption in relation to the distribution of income. The inequality of consumption in the Republic of Serbia in the period 2006-2016 shows a slight decrease and, in international terms, places Serbia as a country of relatively even distribution of consumption. Consumption of 20% of the richest is about four times higher than the consumption of 20% of the poorest (Social Inclusion and Poverty Reduction Team Government of the Republic of Serbia, 2017, page 2). That the data on the differences between the richest and the poorest in terms of income is drastically different illustrates the aforementioned Survey on Income and Living Conditions (SILC), which states that twenty percent of the richest population in Serbia has 9.7 times higher income than 20% of the population with the lowest income (Arandarenko et al., 2017, p. 12).

UNDERSTANDING THE INEQUALITY - ECONOMIC GROWTH RELATIONSHIP

The necessary measure of caution regarding the intensification of redistribution measures can also be related to the insufficiently understood understanding of relations between inequality in the distribution of income and economic growth. In this respect, there is the need to critically consider the relevance of the arguments of the two contradictory opinions, one of which starts from the fact that the greater economic inequality is an obstacle to dynamic growth, and the second in which it is precisely economic inequality that acts as a stimulus to productivity and inevitability.

For the benefit of the first interpretation, research can be used to show that high inequality in the distribution of income and wealth produces social and political problems, as well as undermine economic growth and sustainability (IMF 2014, OECD, 2015). Stiglic recalls the negative impact of economic inequality on economic growth, stating that the growth of the US economy was more intense in periods in which inequality was lower (Stiglitz, 2012). The unavoidable social dimension of this relationship is reflected in the fact that economic inequality, as a

rule, encourages the rise of crime and mortality, but also a decline in the quality of education, an increase in psychological disorders and obesity (Wilkinson & Pickett, 2010). Indicative is the experience of Latin American countries, as the areas with the highest economic inequality in the world, where civil conflicts, high levels of crime and social instability have been in place for decades (Stiglitz, 2012, p. 84). In conditions of pronounced economic inequality, there are more and more poor families in which there is no investment in the human capital of their heirs. This in turn strengthens the commitment to expand the family (a large number of children), which, unfortunately, significantly restricts the dynamics of economic growth (Любимов, 2016).

Adverse implications of inequality in economic development, inter alia, are connected with insufficient and biased protection of property rights. In the politically unstable and underdeveloped countries, with pronounced inequalities in the distribution of income and the escalation of poverty, as a rule, the adequately regulated system of protection of property rights fails. The problems of the biased institutionalization of property rights become pronounced, when political structures in power give excessive power to those at the top of the “economic pyramid” who, while managing egotistical economic interests, try to limit the extent of redistribution, formulating rules of conduct for their own benefit. These activities basically encourage the imposition of particular interests in the society, primarily through the form of the intensification of efforts directed at rent-seeking and gaining benefits beyond efforts and market performance.

In spite of numerous studies of the negative impact of economic inequality on economic growth, there are conceptions in which a very high level of inequality positively affects the intensification of economic activity (Forbes, 2000; Li & Zou, 1998). In this regard, it is worth recalling Kuznetsov’s thinking (Kuznets, 1955) that in the long historical period we can present the dynamics of inequality in the form of the reverse U. The interpretation of the so-called Kuznetsov curve suggests that at lower levels of economic development faster growth leads to an increase in the degree of inequality, and then, along with an increase in the level of development, a reduction in inequality in the distribution of income will follow. The message of this perceived relationship between inequality and economic growth supports the view that, in the long run, it is better for society not to deal with how to share the “cake”, but how to increase it, because then there will be more goods for everyone. In contrast to such an understanding, Piketty observes the dynamics of inequality through an almost normal Latin letter U (Piketty, 2014). There are also less extreme perceptions, of the dynamics of the inequality of a cyclic character, where we have the change of the period of the reverse and normal U (Milanovic, 2016), confirming the relevance of the assumption

of a nonlinear relation of the mentioned phenomena and the meaningfulness of the absence of the final conclusions about the nature of the given relationship (Banerjee & Duflo, 2003).

Reflecting on how self-regulating market forces can work towards greater convergence and the reduction of economic inequality, a significant number of economists have a fairly cautious attitude towards the maximalist influence of the state on the redistribution of income. As a higher level of equity in the distribution of income can be achieved only with the appropriate state intervention, this engagement of the state in the redistribution plan is not without influence on economic efficiency. Thus, according to Okun (1975), the redistributive policy of a state can cause a decline in economic efficiency, which he characterized as an essential trade-off between justice and efficiency. The interpretation of the relationship of the reversed proportion is explained by the fact that the taxes necessary for the financing of redistribution policy measures do affect the scope of production, investments and consumption. If extra profits from pioneer ventures are burdened with high tax rates, entrepreneurs will not be willing to venture into risky activities. There will be distortion of incentives to maximize their returns, as their part will be expropriated by progressive taxation. On the other hand, the incentives of this type by the poor are reduced, since a certain level of consumption (welfare) is guaranteed by transfers within the system of forced redistribution (Begović, 2015, p. 16). Under conditions where high taxes become destimulatory for starting economic activity and when the amount of social transfers becomes the reason for their abuse, the conclusion is that the representatives of the state have over-ambitiously realized the task of social policy. In extreme cases, redistribution can even cause negative consequences on gross domestic product.

A mechanism that creates strong political pressure directed at the elaboration of the mechanism of extensive redistribution of income is described in the work of Alesina and Rodrik (Alesina & Rodrik, 1994) and Melzer-Richardson's theorem (Melzer & Richardson, 1981). The authors of the first-mentioned work believe that voters in countries with high disparity in the distribution of income expect and demand high taxes, state expenditures and transfers, which negatively affect economic growth. Similarly, the basic finding of Melzer-Richardson's theorem is that the median voter has a strong preference for forced redistribution from the rich to the poor, hence the political programs that come to power and stay on it are based on such redistribution. The income of a median voter is inevitably lower than the average, and consequently he has preferences for forced redistribution, owing to which the cause-effect relationship works in a way that economic inequality slows down economic growth.

Understanding Economic Inequality in the Republic of Serbia

Although the citizens of the Republic of Serbia generally do not have enough information about the data on income inequality, the dominant perception of the broadest layers of the population is that during the transition period the level of inequality increased significantly. Unlike the former SFRY that was famous for an egalitarian society, the painful transition process resulted in an increase in economic inequality. On the one hand, there are newly-created capital owners, many of whom have relatively rapidly increased their wealth, which is completely alien and unacceptable to the egalitarian nature of the Serbian mentality. On the other hand, the process of privatization and restructuring of state-owned enterprises brought about the loss of a large number of jobs. In such circumstances, the state took measures to preserve the public sector and state-owned enterprises.

Without prejudice to the positive intentions of the state to preserve the sector that still generates a significant part of the gross domestic product, official data show that a significant number of public enterprises in the Republic of Serbia are characterized by inefficiency of operations, high level of indebtedness, abandonment of an adequate state control system as owner. In addition to the business indicators of the public sector, the society has been very sensitive in recent years regarding the level of income from public sector work and its relation to private sector earnings. For example, the average salary without taxes and contributions in the Republic of Serbia in June 2018 was 49226 dinars. The average net salary in the public sector amounted to 54552 dinars, while the salaries of those working outside the public sector amounted to 46572 dinars. The lowest earnings of 26254 dinars were realized by the employed at entrepreneurs, which, among other things, influenced that the median net salary for June amounted to only 38500 dinars (50% of employees, according to the Tax Administration records, earned the lower of the stated figure in June) (Republican Bureau of Statistics).

The mentioned data, relating to June 2018, are the real picture of a multi-year wage ratio in the public and private sector, illustrating certain specifics of the domestic labor market in relation to developed market economies. In contrast to the developed countries where the growth of income inequality dominantly leads to the increase in the share of capital in national income on account of the reduction of labor share (Джомо & Попов, 2016, с. 153,155), a significant part of the citizens of Serbia believe that the relatively higher salaries of employees in the public sector is currently being accounted for at the expense of workers engaged in the private sector. While in some developed countries inequalities of labor income are usually milder and relatively acceptable, inequality of income based on capital is usually extremely high, there is a higher degree of sensitivity towards injustice in the segment of distribution of labor incomes in Serbia. The position of a significant number of workers with

private employers is that the public sector employees are privileged in terms of earnings and job security, which, in turn, reinforces the belief in a strong presence, the aforementioned, “bad” inequalities, and the absence of “good” inequality. Not underestimating the indication that there are inequalities in education in Serbia (double more functionally illiterate children are among the 20% of the lowest socio-economic status population than in 20% of the best standing families) (http://www1.worldbank.org/poverty/visualizeinequality/PISA/cov_gaps.html), on this occasion it is interesting to look at the fairly popular opinion of citizens that the labor market in the Republic of Serbia does not adequately reward effort and committed work, and that in the process of employment in the public sector there are not equal opportunities for all. Unlike private sector workers, public sector employees, in circumstances where public companies are seen as “prey” of political parties, use the interests of ruling parties in order to win higher salaries than the market levels and preserve unproductive jobs. These are the typical actions of individuals directed rent seeking, when the political process can be used to secure profit at the expense of others (Prašević, 2015, p. 96).

Data on the high level of inequality in the distribution of income and the low redistributive capacity of taxes and social transfers in the Republic of Serbia (Arandarenko et al., 2017) imply a conclusion of the need for more intensive engagement of the state in the field of alleviation of inadequacy and more active approach to the conduct of social policy.¹ Without going into further plans of the state regarding the regulation of the mentioned areas, the role of economists is to set the analysis of the phenomenon of economic inequality within the frames defined by the presumption of resource scarcity as a key determinant of modern societies. In this regard, they are also concerned with the actualization of the issue of the necessity of determining an optimal level of redistribution of income that will not endanger economic growth. Reasons should be sought in the demands for increasing budgets for social benefits, on the one hand, and almost general social consensus that taxes, which, among other things, finance (are financial source of) social needs of society, are quite high in relation to the conditions of business, on the other hand.

Domestic experience regarding the functioning of the economy in conditions of high tax burden is well-known to the general public. Throughout the rich experience of acting in the absence of a state of law, economic actors have become quite “skilled” in avoiding paying taxes

¹ In this sense, there are proposals for increasing the two main social benefits in Serbia - child allowance and social assistance. We can find arguments about the meaning and justification of such measures and moves by insight into the data that the Republic of Serbia spends 0,6% of GDP for those purposes, while that figure for EU countries is about 1.1%. (Arandarenko et al., 2017, p. 13).

and doing illegal activities. Working in the so-called “gray” economy in this region represents a well-established system of carrying out economic interactions which, among other things, can be interpreted as the expected type of reaction to a high tax burden. On the other hand, the relatively high volume of social transfers would probably encourage their abuse, which would additionally contribute to the strengthening of the usual opinion that a good deal of social benefits and benefits are misdirected. Logically, the conclusion is that the state should expand its social functions to a fairly cautious approach, so as not to increase the utilization of leisure, thereby contributing to the reduction of economic efficiency.

Cautiousness regarding the effects of the expansion of the social function of the state, however, does not jeopardize the expectation that the process of reducing inequality in the distribution of income will run along with the growth of economic activity. Great hopes are in the development of support systems for intensifying technological progress and more efficient functioning of the labor market, with the real assumption that the complex of technological changes will cause the increase in demand for better evaluated jobs with higher qualifications and contribute to their higher proportion within overall labor force.

CONCLUSION

Over the past years, especially since the onset of the financial and economic crisis of 2008, the problem of the growing economic inequality has become one of the key challenges of modern economy. The actualization of this issue, among other things, is the result of the considerably worsened inequality in the distribution of income that occurred during the last two decades of the 20th and at the beginning of the 21st century. Concurrently with the trend of spreading the debate on economic inequality among representatives of numerous social factors, we are witnessing the emergence of an ever-increasing “pressure” on the academic community to take an explicit view of the level of urgency and models of solving this problem.

On one side of the debate about this socially undesirable phenomenon are the protagonists of the mainstream economic thought based on the concept of marginal productivity of the production factors and the principle of fair distribution of income, without caring to hear about different interpretations of the causes of economic inequality and the need for more serious state involvement in solving the problem of uneven distribution of income. On the other hand, there are numerous social factors, populist oriented forces and a respectable corpus of representatives of the scientific community (primarily from social sciences) voting for the radical breakdown of economic inequality and the elimination of causes that lead to unfair distribution of income.

In addition to the justified and empirically substantiated arguments that the growing economic inequality is an undesirable social phenomenon, and that extreme forms of economic inequality are certainly not a feature of the civilization achievements of contemporary society, the impression is that discussions on this topic are going in the direction of neglecting the academic criteria of scientific rigor. In this regard, the key dilemmas and difficulties of scientific evaluation of the phenomenon of economic inequality were analyzed in order to point out the need to distance the academic community from presenting empirically unfounded observations, the twisting of facts and unjustified exaggerations of the extent of this problem.

Bearing in mind the subject and purpose of the research, the paper analyzes the key aspects of economic inequality in the light of conflicting attitudes and arguments of various theoretical and methodological concepts. The conclusions of the empirical studies are outlined, which indicate that economic growth is threatened in the conditions of escalation of inequality and the resultant undermining of the stability and efficiency of the economic and institutional system. On the other hand, the findings of those studies show that a strong redistribution of income affects the reduction of the rate of economic growth, and emphasize that inequality is an important feature of the market economy. The justification of the inevitable forms of inequality is based on the grounds that those who work hard have to be adequately rewarded, in order to be motivated to realize new investments, which will benefit all citizens.

Based on the consideration of contradictory perceptions as to whether economic inequality is a significant problem of market economies, the paper offers argumentation in favor of the view that the state's engagement in the distribution of income is not without impact on economic efficiency, and that therefore the level of redistribution is a matter of choice and effort to achieve an appropriate socio-economic compromise. Unlike other social sciences whose representatives advocate the achievement of the so-called "distributive" equality, the economic viewing angle requires a distinction between "good" and "bad" inequality. The idea is to recognize and encourage the benefits of the so-called "good" inequality, which is the result of commitment and effort. On the other hand, it is desirable to intervene and create preconditions for eliminating the so-called "bad" inequality, which is the result of unequal starting conditions, unequal access to education, practice, health care, and so on.

When it comes to the Republic of Serbia, research shows that this is a country that was characterized by a pronounced unevenness in the distribution of income. This is best illustrated by data from the Survey on Income and Living Conditions according to which the Republic of Serbia has the highest GINI coefficient value in 2016 in relation to all EU Member States, as well as the countries in the region. In this regard, most importantly, the necessary increase in the redistributive capacity of taxes

and social transfers should not be at the expense of additional fiscal burden, especially when the development of entrepreneurial spirit is expected, together with the intensification of entrepreneurial activity and the increase in the number of small and medium-sized enterprises, in a way that has been realized in the countries of the social-market model of the capitalist economy.

The conclusions made in this paper point to the need to further improve qualitative, critical and historical research of the problem of economic inequality, including attempts to determine parameters and reliable quantitative frameworks for determining a viable combination between economic inequality and economic growth. Constructive interaction of different conceptions of economic inequality could help to better understand the extent, consequences and possibilities of alleviating the uneven distribution of income.

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ЕКОНОМСКО-ТЕОРИЈСКИ АСПЕКТИ И АКТУЕЛНЕ ИМПЛИКАЦИЈЕ ПРОБЛЕМА НЕРАВНОМЕРНЕ РАСПОДЕЛЕ ДОХОТКА

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Резиме

Проблем неједнакости стални је пратилац цивилизацијског развоја и стандардни предмет преокупације економске науке. Мењајући форме, размере и начине сопствене репродукције, неједнакост кроз епохе друштвене историје катализаторски делује на социјалну динамику и провоцира еманципаторски усмерене токове друштвене мисли. Покушај отелотворења егалитарног друштва са социјалистичким експериментом у 20. веку озбиљно је искомпромитовао поменуту идејну оријентацију због иманентне економске неефикасности и тоталитарног модела политичког управљања. Бретонвудски систем уређења светске привреде, заснован на балансу интереса рада и капитала, јавне и тржишне регулације, те националној аутономији у вођењу развојне политике – био је од благотворног утицаја на неједнакост на свим фронтовима њеног испољавања. Процес глобализације, потпомогнут идејно-политичком офанзивом неолибералне економске парадигме, нарушио је равнотежу моћи у светским релацијама, промовишући интересе капитала наспрам рада, тржишни модел наспрам свесног модела економске координације и водећу улогу светске мултинационалне и финансијске елите наспрам самосталног деловања националних привреда. Проблем неједнакости се у постојећим околностима поново заоштрава, изазивајући нову врсту политичке реакције, програмски обликоване по разним категоријама идентитета.

Конвенционална економско-теоријска методолошка апаратура није логички конструисана према потребама обухвата проблема неједнакости. У стандардном моделу функционисања производног процеса, сви актери добијају део производа саобразан њиховом граничном уделу у стварању добара, тако да се питање правичности расподеле не поставља. Јасно је, међутим, да присуство политичких и културних околности и институција утиче на расподелу, тако да удели у производу различитих актера

нису идентични њиховом доприносу друштвеној производњи. Економска ортоксија делимично идентификује проблем неједнаке расподеле, диференцирајући ону која произлази из неједнакости почетних услова као нелегитимну и друштвено оправдану неједнакост створену на основу напора, залагања привредних субјеката и сл.

Проблем неједнакости видно је присутан у Републици Србији. Релевантни показатељи доходне неједнакости указују на то да је она изражена знатно више него у земљама Европске уније, па чак и у односу на бивше југословенске републике. Земља са некада релативно егалитарном расподелом ушла је у зону изражене доходне неједнакости највећим делом због своје бурне и погибелне привредне историје у последњих двадесет пет година, који се означава и као „закаслела транзиција”, чији је исход био успон класе нових богаташа, појединаца и група које су предаторским стратегијама у процесу приватизације дошле у посед преосталих употребљивих ресурса, уз истовремено слабљење средње класе.

Нова друштвено-економска стратификација условљава и специфичан облик перцепције неједнакости у Србији. Главни облик конфронтације у домену расподеле чини тензија поводом диспропорција у радном доходу, у корист плата радника у јавном сектору у односу приватни, којем треба додати и негативан друштвени став о новим власницима изниклим из процеса приватизације. Легитимност високих доходака других категорија становништва углавном није предмет превеликог оспоравања. Проблем неједнакости у Србији несумњиво захтева систематичну и обухватну друштвену акцију. Треба, притом, ваљано одмерити њене импликације, у смислу деликатног баланса између нивоа једнакости и привредног раста, дестинирања прерасподељеног дела производа на такав начин да се избегну уходани механизми сиве економије код корисника средстава, избегавања даљег повећања већ ионако великог пореског притиска у привреди и сл.

DO RECRUITERS IN SERBIA FACE BURNOUT? THE IMPACT OF DEMOGRAPHIC FACTORS, DEADLINES AND WORK PRESSURE ON BURNOUT PRESENCE

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Abstract

Burnout syndrome represents one of the most serious disorders in contemporary work environment. One of the professions that did not receive much attention in the scientific research of burnout is that of recruiters, even though literature shows that recruiters face work-related stress on a daily basis, which can often lead to burnout among this group of employees. The aim of this paper is to attempt to identify whether and to what extent burnout is present among recruiters in Serbia (both in-house recruiters and those employed in recruiting companies and agencies) and to reveal the determinants which influence the possibility of burnout occurrence among this group of workers. The most frequently examined variables affecting burnout in other professions were analyzed: age, work experience, marital status, strict deadlines and work pressure. Copenhagen Burnout Inventory (CBI) was used to measure the level of burnout. The results obtained by a quantitative research using questionnaires conducted among 100 recruiters in Serbia have shown that recruiters in Serbia face burnout to an extent (overall burnout, individual, work-related and client-related burnout), while all examined variables (except employee's age) were found to have statistically significant impact on burnout presence among recruiters. What adds value to this paper is the fact that the amount of burnout studies conducted in Serbia in general is scarce and mostly focused on helping professions. The research has a practical purpose to help companies and human resource departments create appropriate burnout prevention training programmes targeted for recruiters.

Key words: burnout, burnout syndrome, recruiter, recruitment, Copenhagen Burnout Inventory, CBI.

ДА ЛИ СЕ РЕГРУТЕРИ У СРБИЈИ СУОЧАВАЈУ СА СИНДРОМОМ ИЗГАРАЊА? УТИЦАЈ ДЕМОГРАФСКИХ ФАКТОРА, РОКОВА И ПРИТИСКА НА ПОСЛУ НА ПОЈАВУ ИЗГАРАЊА

Апстракт

Синдром изгарања представља један од најозбиљнијих поремећаја у савременом радном окружењу. Регрутери су једна од професија којој није посвећено много пажње у научним истраживањима, иако се у литератури наводи да се регрутери свакодневно суочавају са стресом на раду, који често може довести до појаве синдрома изгарања ове групе запослених. Циљ овог рада је да покуша да идентификује да ли је и у којој мери синдром изгарања присутан код регрутера у Србији (код оних који регрутују кандидате за свог послодавца и код оних који су запослени у агенцијама и регрутују кандидате за клијенте) и да открије факторе који утичу на могућност појаве синдрома изгарања код ове групе запослених. Анализиране су варијабле које најчешће утичу на изгарање у другим професијама: старост, радно искуство, брачни статус, стриктни рокови и притисак на раду. Копенхаген-упитник (СБИ) за мерење синдрома изгарања коришћен је за мерење степена изложености синдрому изгарања. Резултати добијени емпиријским истраживањем путем упитника који је попунило 100 регрутера у Србији показали су да се регрутери у Србији у извесној мери суочавају са синдромом изгарања (укупно изгарање, изгарање на личном нивоу, изгарање у вези са послом, изгарање у вези са клијентима), а показало се да све испитиване варијабле (осим старости запосленог) имају статистички значајан утицај на присуство синдрома изгарања код регрутера. Посебна вредност рада огледа се у чињеници да је број истраживања у вези са синдромом изгарања у Србији веома мали и да су се аутори у досадашњим истраживањима углавном бавили изгарањем код помажућих професија. Ово истраживање има и практични допринос – да помогне компанијама и одељењима за људске ресурсе да осмисле одговарајуће програме обуке за превенцију синдрома изгарања код регрутера.

Кључне речи: изгарање, синдром изгарања, регрутер, регрутовање, СБИ.

INTRODUCTION

Since the mid-seventies when Freudenberg (1974) introduced the term *burnout* into psychology, the number of research examining burnout syndrome has been on the increase. One of the reasons is the ever-increasing pace of life and the consequent rise of reported work related stress (Smith, 2019). On the other hand, the findings have proven that burnout syndrome does not exist only in the helping professions, as it was previously thought, but also among the professionals of all walks of life (Schaufeli, Maassen, Bakker & Sixma, 2011).

Nevertheless, one of the professions that has not received much attention in the scientific research of burnout is that of recruiters. Moreover, to the knowledge of the authors of this paper, no study has examined the burnout process as it applies to the profession of recruiters. Contrary to that, there is a lot of professional literature that analyzes the burnout syndrome among recruiters (Savage, 2013; Weeks, 2017; Zoromski,

2007). Studies show that the recruiting sector is one of the most stressful working environments in the contemporary workplace (Berry, 2008). Factors that are thought to contribute to the high level of recruiters' stress are a large number of external and internal clients, role conflicts, pressure from both clients and managers, strict deadlines, constant rejections in a highly competitive market, as well as their personal characteristics (Sorgaard, Ryan, Hill & Dawson, 2007; Torrington, Hall & Taylor, 2011).

Having all this in mind, the aim of this paper is to attempt to identify the extent to which recruiters (in-house as well as those employed in recruiting companies and agencies) are exposed to burnout syndrome and to reveal the determinants which influence the possibility of burnout among this group of workers. What adds value to this study is the fact that the amount of burnout study conducted in Serbia in general is scarce and mostly focused on helping professions. The research has a practical purpose to help companies and human resource sectors create appropriate burnout prevention training programmes targeted for recruiters.

LITERATURE REVIEW

Burnout Syndrome

Burnout is typically defined as a state of complete emotional, mental and physical exhaustion caused by excessive and prolonged occupational stress (Ivančević, Vaci & Nišić, 2016). Freudenberger (1974) described it as a gradual loss of idealism, energy, sense of purpose and goals, which is usually experienced among workers in helping professions, and presents a direct consequence of the conditions they work in and is their response to a high level of chronic stress. In the decade that followed, Christina Maslach conducted numerous studies on burnout and concluded that it is a cluster of symptoms that appear in the situation of prolonged stress in the workplace and is characterized by three dimensions: emotional exhaustion, depersonalisation and diminished personal accomplishment (Maslach, 1982). Emotional exhaustion refers to the state or feeling of a particular emotional extension that is accompanied with physical exhaustion (Maslach and Jackson, 1979; Savicki and Cooley, 1982). Depersonalisation is described as the developing of a specific negative attitude towards coworkers and clients, manifested through cynicism, indifference and lack of concern for the people in the workplace and gradual isolation and distancing from them (Maslach and Jackson, 1979). Diminished personal accomplishment is defined as a subjective feeling of personal incompetence and lack of success at work (Maslach and Jackson, 1979).

Recruitment and Potential Stress Factors in the Recruiting Process

Strategically and practically speaking, one of the most important functions of human resource management is recruitment. It precedes the selection process and consists of the activities and policies that are conducted with the aim of identification and attraction of prospective employees (Breugh & Starke, 2000). Recruitment may be conducted internally or it can be outsourced to specialized companies or professionals.

Recruiters face a lot of challenges daily, first of all, in connection to the workload. They have to source candidates, distribute job advertisements, go through numerous application forms and assess applicants, but also conduct a number of interviews on a daily basis (Melanthiou, Pavlou & Constantinou, 2015; Torrington et al., 2011). Due to the highly competitive market, the attraction of new employees increasingly demands certain sales-related qualities of recruiters who consequently face a variety of new challenges (Lievens, van Dam & Anderson, 2002; Weeks, 2017) and experience additional work pressure. Some of those challenges include being able to bear constant rejections without allowing them to affect their emotions negatively. Another thing that has made the recruiters' job more complex and demanding in the recent decades is the soaring number of social media and new technologies, which can also present a distraction. Despite the fact that the Internet enabled online recruitment and dramatically enlarged the number of potential clients, it has also made the job of extracting important information from such an enormous pool of data more difficult. It has also forced recruiters to be faster and more responsive, and do more work for the same amount of time decreasing simultaneously the time needed for rest.

In addition, it should be emphasized that another factor contributes to the recruiter's potential stress and that is the human factor. The recruiter's job depends, on one hand, on the will of candidates and clients, and on the other hand, on the will of a hiring manager and other managers in the company (Weeks, 2017). The change of will of any of them in any stage of the recruiting process can make the recruiter's work futile (Weeks, 2017).

Recruiters often face short deadlines, long work hours, lack of benefits and the appropriate trainings which can all lead to burnout and the consequent turnover (Oh & Pizam, 2008). For those reasons it is important to examine the level of burnout of professional recruiters and the impact of certain variables to its occurrence. Since this study represents a pioneer research of burnout syndrome among recruiters (in Serbia), some of the most commonly examined variables have been chosen for the analysis. The goal of it should primarily be to provide guidelines for structuring effective burnout prevention strategies thus preventing recruiters' turnover and maintaining recruiters' health.

Relationship Between Age, Work Experience, and Burnout

The very pioneer of burnout scientific research, Christina Maslach, and her coworkers claim that of all the demographic variables that have been studied, age is the one that has most consistently been related to burnout (Maslach, Schaufeli & Leiter, 2001). It is added that burnout level is usually reported to be higher among younger employees, usually below the age of 30. They also mention that work experience, as another variable, is frequently negatively correlated to burnout, higher levels of which being more present earlier in employees' career. However, they state that those findings should be taken with caution since the reasons behind them were not examined thoroughly (Maslach et al., 2001).

One of the most comprehensive studies that examined the correlation between age and work experience and burnout is Brewer & Shapard's (2004) study: '*Employee Burnout: A Meta-Analysis of the Relationship between Age or Years of Experience*'. They performed a meta-analysis on the data that were extracted from 34 studies and concluded that there is a significant though not large negative correlation between age and burnout, and the very same was proven for work experience in a field and burnout (Brewer & Shapard, 2004). Nevertheless, their study also showed that the results differed in correlation to specific occupational group (social workers, educators, nurses, clergy and other occupations). Recruiters were not included in the study.

In the study 'Burnout in the general population' (Ahola et al., 2006) it was shown that burnout seemed to slightly increase with age, mostly among human resource workers. Another inclusive study was carried out in Finland, testing the relation between age and burnout in the adult working population encompassing all fields of work activity. It showed that burnout both decreases and increases with age, reporting the highest levels of it in the youngest and the oldest working women, as well as the middle aged working men (Ahola, Honkonen, Virtanen, Aromaa & Lönnqvist, 2008).

Other studies examined the relation between age and burnout within particular occupations. Foreman's (1996) study on clergy showed that those between the age of 30 and 39 experienced more burnout than those younger than them, but that burnout level also decreased with the following decades. Antoniou, Polychroni & Vlachakis (2006) found that younger teachers in Greece experienced higher level of burnout in terms of emotional exhaustion and disengagement from profession, while older teachers experienced higher level of stress when lacking 'government support'. Byrne (1991) also suggested that younger and less experienced teachers experienced higher level of burnout.

Marital Status and Burnout

Since the beginning of burnout research, marital status of employees has been one of the examined variables. Maslach and Jackson's (1985) earlier study showed a consistent level of lower burnout presence among the employees who were married than among those who were not, emphasizing the importance of family responsibilities, and adding further, more drastic findings that childless employees showed higher levels of burnout than those who had children. In their later study, Maslach et al. (2001) once again found evidence that those who were unmarried (particularly men) seemed to be more susceptible to burnout in comparison to those who were married. In their opinion, employees who were single seemed to experience even higher level of burnout than the divorced. In addition, Ahola et al. (2006) reported in their study that being single, divorced or widowed carried a potential risk of burnout for men.

Deadlines and Work Pressure, and Burnout

The consequence of a chronic exposure to stress is the reduced responsiveness and the blockage of the HPA (Hypothalamic-Pituitary-Adrenal axis) axis signal. Its result is the diminished secretion of cortisol and adrenaline needed for the body to produce energy, and it appears in the third stage of burnout which is fully named 'Adrenal Burnout Syndrome'. Thus, it is easy to comprehend why some of the first researchers of this syndrome, Maslach and Jackson (1985), found that work pressure is among those organizational job stressors that are strongly associated with burnout, its emotional exhaustion component in particular. Constable and Russell (1986) also found that work pressure is one of the major determinants of burnout among nurses. Similarly, Sethi, Barrier & King (1999) showed that unrealistic deadlines are among the main reasons for burnout among IT professionals. Pawlowski, Kaganer & Cater (2004) also examined unrealistic deadlines as one of burnout predictors. For those reasons and the synonymous conception of stress and the state of being 'under pressure', we found it important to analyze the relation of these two variables and the recruiters' burnout.

To our knowledge no research examining the impact of age, work experience, marital status, unrealistic deadlines or work pressure of recruiters on burnout has been conducted so far. Having in mind the stated, the following hypotheses were defined:

Hypothesis 1: Recruiters suffer from a high level of burnout.

Hypothesis 2: Age has an impact on recruiter burnout.

Hypothesis 3: Work experience in recruiting has an impact on recruiter burnout.

Hypothesis 4: There is statistically significant difference in the level of recruiter burnout regarding their marital status.

Hypothesis 5: There is statistically significant difference in the level of recruiter burnout regarding the existence of strict deadlines.

Hypothesis 6: Work pressure affects recruiter burnout.

METHOD

We conducted an online survey from February until March 2019. The survey was distributed via email. Afterwards, the statistical analysis was performed using SPSS 22. The survey consisted of questions regarding four main areas: *Demographic information* and the *Copenhagen Burnout Inventory: Personal burnout, Work-related burnout and Client-related burnout*. The first section of the survey asked the respondents basic demographic information which included gender, age, highest completed degree, marital status, nationality, country in which they currently work in, and the questions related to work experience. The following three sections were related to *Personal burnout, Work-related burnout, and Client-related burnout*. The questions used to measure the three types of burnout are from the official CBI (Kristensen, Borritz, Villadsen & Christensen, 2005). *Personal burnout, Work-related burnout, and Client-related burnout* are measured using six, seven and six items respectfully. All of them are measured on a Likert scale from 1 (Never/almost never/to a very low degree) to 5 (Always/to a very high degree). Afterwards, the values have been scored on a scale 0 to 100. Namely, the values have been recoded: 1 scoring 0, 2 scoring 25, 3 scoring 50, 4 scoring 75, and 5 scoring 100.

Sample

After conducting the survey, we collected 100 responses. It should be emphasized that companies in Serbia mostly do not contain the position of a recruiter, and if they do, the number of them is usually only one or two. For this reason, we presume that the total number of 100 participants in this study is quite representative for Serbia. We assessed 77 female recruiters who make 77.0% of the sample, and 23 male recruiters (23.0%). The disproportion in the gender of the respondents can be noted. Nevertheless, such a result could have been expected as positions in HR are preferred by females (Olson, Hanson Frieze & Good, 1987). The mean age of the respondent is 33.41 with a standard deviation of 6.997. The age of the respondents ranges from 22 to 53, with the median of 32. This indicates that half of the respondents is younger than 32. We can conclude that we have covered the part of the younger recruiter population. When it comes to the highest education level completed, almost half of the respondents, 48% of them, has a masters' degree, followed by 44% who have the bachelors' degree. The remaining respondents achieved high school, PhD, or specialization. According to the marital status, 36% of them are married, 35% are in a relationship, while the rest are single. The mean number of

years of experience in recruiting is 6.04 with the standard deviation of 4.726. The median years of experience is 4.5 which indicates that the respondents covered by the research have experience in recruiting.

RESULTS AND DISCUSSION

As mentioned, several additional questions we inserted in the survey. The first was related to whom the respondent recruits the candidates for. The question had three levels: recruiting for clients' needs, for the company's needs and both. A little more than half of the respondents (53%) recruit for company's needs, 26% recruit for clients and the rest recruit for both. Therefore, 47% of the respondents were eligible for calculating the *Client-related burnout*. Next, to differentiate the respondents regarding the existence of strict deadlines for filling the positions we asked them whether or not they have deadlines and what they think of them. The question was "*The deadlines for filling the position are*" while the possible answers were "I do not have deadlines, Deadlines are realistic and achievable, and Deadlines are unrealistic and non-achievable". Finally, we wanted to measure the frequency of working under pressure. The question was "*How often do you feel work pressure*", and it was measured on a 5-point Likert scale from 1 (Never/very rarely) to 5 (Always/very often).

To additionally inspect the scales used in the research, we conducted the scale reliability analysis using the Cronbach's alpha (Cronbach, 1951). Scale reliability can be described as the level up to which all the items in a scale measure the same concept (Tavakol & Dennick, 2011). It takes values from 0 to 1, where 1 means complete internal consistency, and 0 means complete inconsistency. The values of Cronbach's alpha per scale are given in Table 1. As it can be observed it varies from 0.957 (*Client-related burnout*) to 0.869 (*Work-related burnout*). As the recommended threshold is 0.7 (Peterson, 1994), we can conclude that all the scales are consistent.

Table 1. Cronbach's alpha per construct

Construct	Personal burnout	Work-related burnout	Client-related burnout
Cronbach's alpha	0.926	0.869	0.957

In the next stage, the values of each type of burnout were obtained. As suggested by the official CBI, the values of each burnout were calculated using the simple mean of the items. Above that, the overall burnout was obtained as the simple mean of the *Personal*, *Work-related*, and *Client-related burnout*. In the next paragraphs we will provide basic descriptive statistics for the three observed constructs and the overall burnout.

Comparing the mean values of the three types of burnout, we observe that the *Client-related burnout* has the highest mean (55.496), followed

by *Personal burnout* (42.875). This would indicate that 47% of the sampled recruiters who work with clients sometimes or to a degree experience client-related burnout. Interestingly, the respondents experienced the lowest mean on *Work-related burnout* of 39.5. The standard deviations of the three constructs show that the values of *Client-related burnout* vary more than the scores of the remaining two types of burnout, 4.063 compared to 2.252 (*Personal burnout*) and 2.237 (*Work-related burnout*). The mean overall burnout is 43.685 meaning that the respondents are close to “sometimes experiencing burnout”. The standard deviation is 2.219 which indicates that the results are stable and consistent. The box-plots of the three constructs and the overall burnout score are given in Figure 1. The box-plot for *Personal burnout* shows that there are several outliers, precisely there are three respondents who are experiencing extreme personal burnout. Other types of burnout and overall burnout showed no outliers. Comparing the medians, the median of the *Client-related burnout* is the highest. The same accounts for the interquartile range. Therefore, it can be concluded that there is a smaller level of agreement on the issue of client-related burnout and that among the respondents who have clients, this type of burnout is noticeable.

Thus, the Hypothesis 1 is not confirmed. The burnout scores in the present study were above the average scores found by Kristensen et al. (2005) which were 35.9, 33.0, and 30.9 for personal, work-related and client-related burnout, respectively, across 15 jobs. In comparison to other examined occupations in Serbia, e.g. translators, lecturers, coordinators and managers employed on the television (Trajković, Ivanović & Ivančević, 2019), teachers and special education therapists (Ivančević & Kiković, 2017), Serbian recruiters suffer from a much lower degree of burnout syndrome, which is also in contrast to the Hypothesis 1.

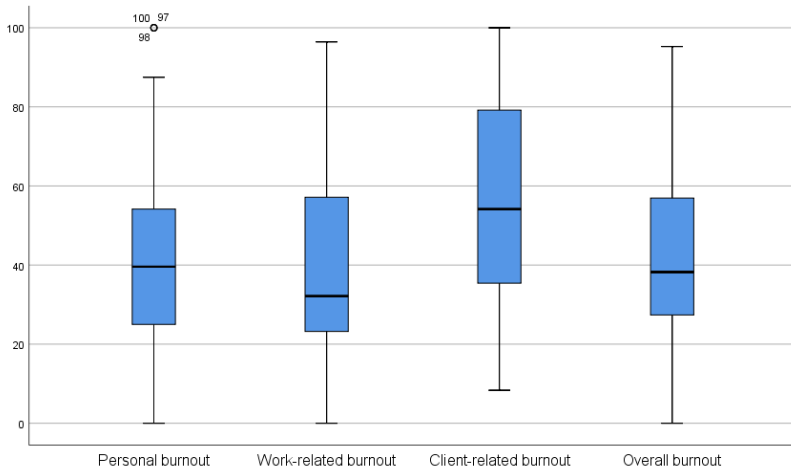


Figure 1 Box plot comparing the values of the three types of burnout and overall burnout

Hypothesis 2 and 3 were explored using the Pearson's correlation coefficient between *Age* and *Work experience* on one side and burnout types on the other. The obtained correlation coefficients are given in Table 2. When it comes to the impact of *Age* on burnout, we can conclude that there is no statistically significant impact. Thus, Hypothesis 2 is not confirmed. This finding is contrary to the findings of Maslach et al. (2001), Brewer and Shapard (2004), Ahola et al. (2006), Ahola et al. (2008) who found that employees' age has influence on the presence of burnout syndrome.

Table 2. Pearson's correlation coefficient between Age and Work experience and burnout

Construct	Personal burnout	Work-related burnout	Client-related burnout	Overall burnout
Age	-0.111	-0.028	0.039	-0.040
Work experience	0.121	0.232*	0.209	0.235*

* $p < 0.05$

Contrary to *Age*, *Work experience* has an impact on *Work-related burnout* and the *Overall burnout*. Pearson's correlation coefficients of 0.232 and 0.235, although weak, indicate that the more experienced recruiters are more prone to work-related burnout and overall burnout. Thus, Hypothesis 3 is confirmed. However, contrary to what was expected, the study has shown that work experience is positively correlated to burnout, indicating that more experienced recruiters are more susceptible to work-related and overall burnout. This finding differs from the results

of Brewer and Shapard's (2004) research, as they found a significant negative correlation between work experience in the field and burnout.

For investigating whether there is difference in burnout depending on the marital status, we used analysis of variance (ANOVA). Significant differences have been observed for *Personal burnout*, *Work-related burnout*, and *Overall burnout*, providing support for Hypothesis 4. Therefore, the more detailed insights are presented in Table 3. Beside mean and standard deviation per group and the value of the statistics, we conducted post hoc tests to inspect among which groups there is a statistically significant difference. Levene's test showed that the variances are equal between different groups of *Personal*, *Work-related* and *Overall burnout* ($p < 0.05$) in all three cases. Therefore, the chosen post hoc test was the LSD (Least significant difference) test as this test requires equal variances (Day & Quinn, 1989).

A pattern of differences can be observed. Regarding burnout, the single respondents are more prone to burnout than their colleagues who are married or in a relationship. The most drastic difference is observed for *Overall burnout*, where the mean for single respondents is 52.801 compared to 37.709 (In a relationship) and 42.151 (Married).

Table 3. Parameter values of burnout types for different marital status, the significance of the ANOVA test, and the post hoc test

Construct	Groups	Mean \pm SD	ANOVA	Post hoc
Personal burnout	Married	39.699 \pm 19.530	3.315*	Married < Single In a relationship < Single
	In a relationship	38.809 \pm 24.122		
	Single	51.724 \pm 22.258		
Work-related burnout	Married	38.789 \pm 18.133	4.356*	Married < Single In a relationship < Single
	In a relationship	32.653 \pm 22.837		
	Single	48.645 \pm 24.079		
Overall burnout	Married	42.151 \pm 19.064	4.032*	Married < Single In a relationship < Single
	In a relationship	37.709 \pm 23.085		
	Single	52.801 \pm 22.523		

* $p < 0.05$

The study has shown that marital status affects recruiter burnout in the manner that recruiters who are married or in a relationship showed lower risk of developing burnout. These findings are aligned with the results of Ahola et al. (2006) who concluded that not being married increases the potential risk of burnout. Interpreting the results of Maslach and Jackson's (1985) study, Greenglass and Burk (1988) say that family life teaches people to handle critical and interpersonal situations at work more effectively, gaining practice in problem solving and conflict resolution within family framework. They also add the importance of probable support that

the family provides for its members, thus helping them cope with work-related stress better (Greenglass & Burke, 1988).

To accept or reject the Hypothesis 5, we compared the values of different types of burnout among the recruiters depending on their attitude towards deadlines. As only 6 respondents said they do not have deadlines, we focused on the comparison of the respondents who have deadlines. Most of the recruiters believe that the deadlines are realistic and achievable (70%), while only 26% believe the opposite. According to Zimmerman (1987) and De Winter (2013), the t-test can be used in cases when the samples are not the same size. The parameter values of burnout types for different opinions on deadlines, the significance of the t-test, absolute mean difference and the observed difference are given in Table 4.

Table 4. Parameter values of burnout types for different marital status, the significance of the t-test, absolute mean difference and the observed difference

Construct	Deadlines	Mean \pm SD	t-test	Absolute mean difference	Difference
Personal burnout	Realistic and achievable	39.940 \pm 18.921	-3.086**	14.920	Realistic < Unrealistic
	Unrealistic and nonachievable	54.861 \pm 24.440			
Work-related burnout	Realistic and achievable	36.020 \pm 20.858	-3.190**	15.765	Realistic < Unrealistic
	Unrealistic and nonachievable	51.785 \pm 21.010			
Client-related burnout	Realistic and achievable	51.172 \pm 24.607	-2.202**	18.967	Realistic < Unrealistic
	Unrealistic and nonachievable	70.139 \pm 24.607			
Overall burnout	Realistic and achievable	40.137 \pm 19.735	-3.355**	16.182	Realistic < Unrealistic
	Unrealistic and nonachievable	56.320 \pm 22.250			

** p<0.01

The results indicate that for three types of burnout and the overall burnout there is a statistically significant difference between the recruiters who have realistic and unrealistic deadlines, supporting the Hypothesis 5. In all four cases, the recruiters who have unrealistic and non-achievable deadlines experience higher values of burnout. The greatest mean difference was for *Client-related burnout* (18.967) followed by *Overall burnout* (16.182). The statistically significant difference for *Work-related* and *Client-related burnout* could have been expected, but the result that the pressure of unrealistic deadlines has an important impact on *Personal burnout* is an interesting finding. Similar to the findings of Pawlowski et

al. (2004) and Sethi et al. (1999), we can conclude that the work pressure manifested through deadlines has an impact not only on work activities, but also on personal relations.

To explore the effect of work pressure on burnout we used the Spearman's correlation coefficient between the *Work pressure* indicator and different types of burnout. The Spearman's correlation coefficient was used as we observed the correlation between a scale and ordinal variable, and Gardner and Martin (2007) and Jamieson (2004) showed that in case of tests which involve Likert scale non-parametric tests yield better results. As presented in Table 5, the obtained correlation coefficients range from 0.254 (*Work-related burnout*) to 0.330 (*Client-related burnout*). We can conclude that Hypothesis 6 is supported as observed work pressure has a statistically significant impact on the development of burnout, whereas it has a slightly stronger impact on the *Client-related* burnout than the other two types of burnout and overall burnout. As all correlation coefficients are positive, we can observe that the increased work pressure increases burnout. The findings are aligned with the findings of Maslach and Jackson (1985) and Constable and Russell (1986) who found that work pressure was strongly associated with employee burnout.

Table 5. Spearman's correlation coefficient between Work pressure and burnout

Construct	Personal burnout	Work-related burnout	Client-related burnout	Overall burnout
Work pressure	0.316**	0.254*	0.330*	0.308**

** p<0.01, * p<0.05

CONCLUSION AND RECOMMENDATIONS FOR FURTHER RESEARCH

The finding of this study that Serbian recruiters sometimes face burnout syndrome leads us to believe that recruiter burnout should be treated all the same. Due to the fact that age has no statistical significance on the presence of burnout, burnout awareness and prevention programmes should be conducted for all age groups equally. Another valuable finding of the study is that work experience influences burnout of recruiters, which implies that burnout prevention trainings should be more often targeted to more experienced workers regardless of their age. They could also be interviewed more frequently in the attempt to check their levels and potential risk factors for burnout development, and more attention should be paid both from supervisors and HR department in this regard. It is also a recommendation for further research to examine what factors contribute to the positive correlation between burnout and work experience among recruiters, as well as to determine whether this correlation is different in

different countries. In addition, since employees who are married or in a relationship showed lower risk of developing burnout, those individuals who are single should gain more support from the company, including supervisors, HR department and their colleagues. Thus, they will be able to combat everyday work stress more easily and with a greater sense of safety. Despite the fact that the data on marital conflicts and the female perception of their family roles were not included in this study, they should not be neglected in the burnout prediction in general and should be a subject of another research. As both unrealistic deadlines and work pressure were found to affect recruiter burnout, companies should pay more attention to organizing work better in order to provide more realistic deadlines for recruiters, as well as attempt to reduce pressure to accomplish the goals set in a short period of time. HR managers should also engage in developing programmes that will focus on retaining employees (Slavković, Babić & Stojanović Aleksić, 2015) to prevent recruiters' turnover.

Having in mind that burnout syndrome among recruiters occurs to some extent, other variables, like companies' factors, should also be investigated in order to understand whether they could influence the risk of burnout, such as working conditions or supervisors and colleagues support. Nevertheless, it is an encouraging datum that recruiters show a lower level of burnout than other professions, and good practices and policies their companies provide to them should be examined more closely and transferred to other industries whose employees suffer more dramatically from this omnipresent, modern-day disorder.

Another possible future direction of study could be the application of more advanced statistical multivariate analysis. For example, factor analysis could be employed to additionally check the grouping of the variables related to burnout. Also, structural equation model modelling (SEM) could be conducted to investigate the effect of control variables on specific burnout dimensions. One of the limitations of the study which could be tackled in the future research is the sample size. Namely, the research could be extended in the countries in the region.

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ДА ЛИ СЕ РЕГРУТЕРИ У СРБИЈИ СУОЧАВАЈУ СА СИНДРОМОМ ИЗГАРАЊА? УТИЦАЈ ДЕМОГРАФСКИХ ФАКТОРА, РОКОВА И ПРИТИСКА НА ПОСЛУ НА ПОЈАВУ ИЗГАРАЊА

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Резиме

Од средине седамдесетих година, када је термин синдром изгарања уведен у психологију, стално се повећава број истраживања на тему синдрома изгарања. Скорија истраживања су показала да се синдром изгарања не јавља само у помажућим професијама, како се раније сматрало, већ и у другим занимањима. У овом раду се истражује синдром изгарања код регрутера, при чему се имају у виду специфичности ове професије и бројни изазови са којима се регрутери свакодневно сусрећу у погледу количине посла и притиска на послу. Стратешки и практично гледано, регрутовање представља једну од најзначајнијих функција менаџмента људских ресурса. Имајући у виду да ово истраживање представља прво истраживање синдрома изгарања код регрутера у Србији, за анализу су одабране неке од најчешће испитиваних варијабли. Емпиријско истраживање је спроведено 2019. године путем онлајн-упитника који је дистрибуиран мејлом. За статистичку анализу коришћен је SPSS 22. Узорак се састојао од 100 регрутера. С обзиром на то да компаније у Србији најчешће немају позицију регрутера или, ако је имају, обично имају једног или два регрутера, може се сматрати да укупан број од 100 испитаника представља репрезентативан узорак за Србију. Копенхаген-упитник (СВИ) коришћен је за мерење синдрома изгарања код регрутера. Резултати су показали да изгарање у вези са клијентима има највећу средњу вредност (55,496), а затим изгарање на личном нивоу (42,875). Испитаници су имали најнижу средњу вредност за изгарање у вези са послом (39,5). Средња вредност за укупно изгарање износи 43,685, што значи да се испитаници понекад суочавају са синдромом изгарања. Пронађено је да следеће варијабле имају утицај на могућност појаве синдрома изгарања код регрутера – радно искуство, брачни статус, рокови и притисак на послу. Највећи ризик од суочавања са синдромом изгарања носе регрутери са више искуства у струци, који нису у браку, који имају нереалне рокове и велики притисак на послу. Резултати овог истраживања, који су показали да се регрутери у Србији повремено суочавају са синдромом изгарања, подстакли су нас да верујемо да је потребно вршити превенцију и лечење овог поремећаја. Из овог разлога, у раду су дате смернице за осмишљавање ефективних стратегија за превенцију синдрома изгарања код регрутера које имају за циљ да спрече флукуацију регрутера и да сачувају њихово ментално здравље.

ANALYSING THE LINK BETWEEN CSR REPORTING AND FINANCIAL PERFORMANCE VARIABLES OF BELGRADE STOCK EXCHANGE COMPANIES

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Abstract

Corporate Social Responsibility (CSR) reporting has been subject of various discussions of academicians and accounting practitioners. Although the importance of CRS reporting is not under question, the quality of disclosed non-financial information is still under review. In the light of the new Serbian Law on Accounting (Official Gazette of the Republic of Serbia 73/2019) and EU Directive 2014/95 requirements regarding non-financial information, this article investigates the state of non-financial reporting development in Serbian companies in the pre-EU Directive period in order to give suggestions to policymakers how to establish and structure the implementation of the EU Directive and expected challenges on this path. The current state of development of non-financial activities is measured by using content analysis and by creating a non-financial reporting index, namely the CSR index for the Serbian companies listed at Belgrade Stock Exchange. CSR index has been corelated with accounting variables (size of the company, auditor type (non/Big 4), revenue and financial results) in order to get deeper understanding of its value drivers. Serbian companies, listed as large, audited by Big 4 and with better financial performance variables, are companies with the higher value of the CSR index and have a higher quality of non -financial reporting. Big companies can serve as a benchmark for the rest of the companies in the economy, but also those companies will have fewer challenges in the EU non-financial Directive implementation in the post-Directive period. Therefore, Serbian policymakers should focus their attention and implementation procedures on the rest of the economy struggling with the non-financial reporting.

Key words: corporate social responsibility, non-financial reporting, financial performance, auditing.

АНАЛИЗА ОДНОСА ИЗМЕЂУ ДРУШТВЕНО ОДГОВОРНОГ ИЗВЕШТАВАЊА И ФИНАНСИЈСКИХ ПЕРФОРМАНСИ КОМПАНИЈА СА БЕОГРАДСКЕ БЕРЗЕ

Апстракт

Квалитет извештавања о корпоративној друштвеној одговорности (КДО) била је предмет честих академских и расправа практичара у рачуноводству. Премда се важност овог концепта у расправама није доводила у питања, квалитет извештавања је често био споран. У светлу имплементације новог Закона о рачуноводству (Сл. гласник РС, бр. 73/2019) и Директиве ЕУ 2014/95 о нефинансијским информацијама, овај чланак потенцира истраживање везано за тренутни степен развоја нефинансијског извештавања српских компанија са Београдске берзе у периоду пре усвајања Директиве и њене транспозиције у закон како би се дали одговарајући предлози доносиоцима закона, као и самим компанијама. Тренутно стање развоја корпоративног друштвене одговорности мерено је коришћењем анализе садржаја и креирањем одговарајућег индекса, који је онда повезан са одговарајућим варијаблама као што су величина компаније, ревизорско мишљење, приходи и финансијски резултат и остале финансијске перформансе. Велике српске компаније чију ревизију су обављали ревизори велике четворке и које имају боље финансијске перформансе имају и вишу вредност индекса корпоративне друштвене одговорности. Велике компаније стога могу да послуже као мерило (енгл. benchmark) за остатак економских ентитета који ће морати да примењују поставке Директиве 2014/95 у периоду након имплементације Директиве у домаће законе и сходно томе обавезности примене. Велике компаније имаће мање изазова у примени захтева Директиве, тако да ће српски законодавац морати да усредсреди своју пажњу на остатак привредних друштава, који ће имати бројне изазове на овом путу.

Кључне речи: корпоративна друштвена одговорност, нефинансијско извештавање, финансијске перформансе, ревизија.

INTRODUCTION

The contemporary development of society requires that the principles of sustainable development should be applied and among them the increased use of alternative materials and sources of energy, as well as recycling as a practice of primary importance. In developed countries (United States and United Kingdom), the obligations of business entities concerning social responsibility are regulated by the legal regulation and non-compliance penalties are very high (Matten & Moon, 2008).

The EU Commission promotes socially responsible behavior of companies in the EU arena by giving adequate principles and guidelines of responsible behaviour and its reporting. The most important regulation in 2014, aimed at establishing adequate and universal reporting environment in the EU, was published as the EU 2014/95/EU Directive whose goal is to harmonize the specific variations of non-financial reporting cases in EU member states. The Directive focuses on transparency and materiality of corporate non-financial reporting and extending the best practice of reporting within the EU, and by integrating those practices in the education,

practice and research. The materiality concept is strongly focused in the processes of the Directive 2014/95 implementation, because in the pre-Directive period many potential users published sustainability reports with the obvious lack of material information and with selective content, pointing only to the positive aspects of their sustainability (Baumüller & Schaffhauser-Linzatti, 2018). The overload of the information presented in the sustainability reports in pre-Directive period is stressed as a problem as well. Too much information affects their relevance for the users because non-financial information has a multidimensional feature. The other problem in sustainability reporting is that companies which use sustainability reports as a PR vehicle for their business have an influence on the rise of *greenwashing* (Marquis, et. al, 2016). Greenwashing is the over-reporting of positive aspects of sustainability, creating the impression of transparency, but masking the true performance of the entity. In order to address these issues in Serbia, Law on Accounting (Official Gazette of the Republic of Serbia, 73/2019) was passed in December 2019 and has gone into effect on January 1, 2020. Serbia is a EU candidate country meaning that the Directive 2014/95 should be applied or transposed into national law before the full integration with the EU. That is why Serbian Law on Accounting focuses on non-financial reporting (Paragraf 7, article 37) in order to implement the Directive requirements in the national regulation making them mandatory for companies with more than 500 employees. According to the Article 37 of the above mentioned Law, the non-financial report should include all the necessary details to understand the development of business results and financial structure of the entity which are in the area of environmental reporting, social and human resources, human rights and fight against corruption. The non-financial report should address the following (Law on Accounting, article 37): 1. the business model, 2. business policies used and measures for the implementation of the policies, 3. the results of those measures, 4. risks, and 5. the key non-financial performance measures.

By providing this regulatory framework, we can discuss the contemporary feature of our research by putting it in specific context. By giving non-financial reporting legal status in the Serbian Law on Accounting, which is necessary for the adequate Directive 2014/95 implementation, more pressure will be placed on companies to comply with the requirements and placing them under the scrutiny of governmental officials. In the after-Directive period, companies will surely change their non-financial reporting strategies. By providing the pre-Directive current state of non-financial reporting strategies used by Serbian entities, and by providing future researchers with the basis for comparison in the after-Directive period in the years to come make this research actual. We chose CSR (corporate social responsibility) as an approximation definition for the non-financial reporting. It was chosen because of its all-inclusive nature stating that

CSR is “the voluntary integration of companies’ social and ecological concerns into their business activities and their relationships with their stakeholders. Being socially responsible means not only fully satisfying the applicable legal obligations but also going beyond and investing ‘more’ in human capital, the environment, and stakeholder relations” (Green Paper, 2001).

The purpose of this article is to emphasize the stage of development and importance of the implementation of the non-financial reporting principles by the listed Serbian companies. This manuscript is a necessary mean of exchange of the experiences and promotion of a comprehensive approach to environmental protection and CSR activities focusing the challenges on the path of non-financial reporting for the Serbian entities. The basic carrier of environmental protection and sustainable development is knowledge. Knowledge is a significant strategic resource of knowledge management in the most efficient manner, which is the base of the modern business and society development (Šekarić & Kostić, 2012). Now more than ever, a primary goal and a competitive advantage in business organizations is the knowledge in this field. The former understanding that prioritizes technological solutions without investing in the human factor has led to discrepancies between technological development and environment protection. The only way for businesses to communicate their environmental and societal inclusion and awareness is through financial statements, management reviews and notes. CSR reporting has been included in the company’s additional reports in order to increase performance (Mijatov, et al., 2018). It can be presumed that corporate social responsibility information disclosed in the financial statements of companies, especially those listed on the stock exchange, would have a great impact on investors, employees, customers, owners, suppliers, local community; and on the decisions they make. Serbian entities follow different approaches to reporting non-financial information using a variety of different options ranging from overloading to green-washing like many other entities in different countries.

The goal of our research is to establish a link between corporate social responsibility (CSR) as a synonym for the non-financial reporting of Serbian entities with financial performance indicators of the sample companies. This research path is chosen because in the light of new Directive 2014/95, the stage of current development of Serbian CSR reporting among the Belgrade Stock Exchange companies will guide us in giving suggestions to the policymakers for the Directive implementation.

The paper is structured as follows. In the first part the goals and benefits of socially responsible behaviour of business entities from the aspect of environmental protection in the form of literature review will be analysed in more detail with the emphasis on CSR and the financial performance variables relationship. The second part of the paper is devoted to research methodology and the presentation of research results. Finally, we

will outline the basic conclusions and considerations related to the further direction of the research.

LITERATURE REVIEW

Firstly, we support the idea of various motivators for CSR reporting by presenting some researches from this field which is then extended to the relationship between CSR reporting and financial performance variables, and papers referring to the Serbian practice of CSR.

According to Lichtenstein, Drumwright & Braig (2004), both theory and recent research indicate that the socially responsible behaviour of a business entity can positively affect the attitude of consumers towards the corporation. Namely, business entities, as well as customers, benefit from socially responsible business. Although the level of social responsibility differs among countries, an increasing number of countries are sanctioning socially irresponsible behaviour. Economic theory also suggests that CSR activities value can be found based on how it affects the wealth of shareholders with lower taxes (Inger & Vansant, 2019). So, it seems that companies are not only motivated with legal sanctions to emphasize CSR behaviour and implement those measures, but tax avoidance can also be the motivator. An increasing number of business entities focus on investing in socially responsible business to protect the environment and workers' rights.

The research done by Wagner, Lutz & Weitz (2009) shows that CSR behaviour of companies is often contrary to their established policies and implemented standards of social responsibility. This research shows that inconsistencies are quite frequent in non-financial reporting and certain external assurance should make it more credible. The quality of non-financial reporting, namely CSR and its credibility, is affected by external auditing assurance and this was shown in the research done by Kai and Wu (2019). Sharma, Sharma & Litt (2018) point out in their research that the price of auditing services is higher when the external auditing firm is required to place an opinion about the client's environmental aspects in initiatives. The auditing of environmental reports/initiatives seems to be very expensive and is seen as an additional burden on companies.

Researches in which the value of CSR is interrelated with financial performance are quite common in the academic journals.

Cochran and Wood (1984), in one of the first articles, investigate the relationship between corporate social responsibility and financial performance using, for the period, new methodology and improved technique of analysis based on industry specific control groups. According to this research, the average age of corporate asset is highly correlated with social responsibility ranking. Some of the studies focus on specific industry, such as sports industry to associate CSR and financial performance variables

(Kent & Lee, 2011). Nelling and Webb (2009), using the time series fixed effects approach, find that the correlation between CSR and financial performance is much weaker than previously thought. They find little evidence of causality between financial performance and narrower measure of social performance focusing on stakeholder management. McWilliams and Siegel (200) confirmed positive, negative and neutral impact of corporate social responsibility on financial performance. They find that previous models of correlation between CSR and financial performance do not take into consideration investment in research and development which are an important factor of firm performance. In the specific region or country, CSR and financial performance measure show different influence. In the ASEAN region there is moderate to strong correlation between CSR and financial performance for the top listed enterprises (Waworuntu, Wantah, & Rusmanto, 2014). According to Tsoutsoura (2004), the social commitment of the organisation is linked to its financial results. Business entities that adopt the principles of corporate social responsibility are more transparent in business and reduce the risk of bribery and corruption. Profitable business entities have an opportunity to invest heavily in socially responsible business, which provides returns in the long run. Research conducted by Dkhili and Ansi (2012) is focused on the effects of CSR on financial performance of observed entities. The profitability is measured by Return on Assets (ROA) and Return on Equity (ROE). The socially responsible business has positive effects on the productivity of employees and on the increase of financial results.

Indeed, social responsibility is correlated with different financial parameters. It has been documented that financial institutions recognize investments in socially responsible business as a positive indicator for easier loan approval. A study by Goos and Roberts (2011) examines the relationship between corporate social responsibility (CSR) and bank debt. Voluntary disclosure of the CSR information affects the reduction of capital expenditures (Dhaliwal, et.al., 2011). Research by Raza, Ilyas, Rauf & Qamar (2012) documents that corporate social responsibility and financial performance are interconnected. CSR helps improve employee productivity and human relations. They also provide a way to avoid court suits, consumer boycotts and surrounding scandals (Raza, et al., 2012). Some studies conclude that corporate social responsibility affects the market value of the corporation. There is a study showing that CSR reporting has been influenced by the size of the company, profitability, leverage and age of the firm and board size (Joshi, & Hyderabad, 2018). The research done by Rodriguez-Fernandez (2016) was aimed at the two-way relationship between social responsibility and financial performance of the Spanish public companies. It was confirmed that investments in socially responsible business lead to improved financial returns (Rodriguez-Fernandez, 2016). Therefore, it can be concluded that investments in

socially responsible business, among else, increase the value of shares of companies, and hence the value of the company. However, only the disclosure of social responsibility scores was associated with higher levels of firm value, as measured by Tobin's (Taylor et.al, 2018).

Country specific studies of the relationship between CSR and financial performance variables have also been conducted (Fauzi, & Idris, 2009; Trang, & Yekini, 2014; Uadiale & Fagbemi, 2012).

There are also studies focusing on other aspects of CSR influence. A study by Brink, Eller & Green (2018), shows the relationship between CSR and corporate fraud. Davidson, et al., (2019) pointed out that materialistically oriented CEO of a firm will affect the value and quality of CSR. In those companies, the lower value of CSR and more weaknesses in the reporting system are evident. Interesting research was done to correlate corporate governance structure and CSR disclosure. It shows that higher board independence increases the quality of social disclosures (Dah & Jizi, 2018).

There are several researches regarding CSR reporting quality conducted by Serbian authors. A paper done by Stojanović-Blab, Blab & Spasić (2016) shows that Serbian companies have a low and unsatisfactory level of sustainability reporting and it shows to what extent firms are familiar with GRI (Global Reporting Initiative) guidelines.

CSR in Serbia is more focused in the area of non-financial philanthropy and humanitarian activities, and companies consider it important for the business (Mijatović, et al., 2015). The CSR index and its relation with the integrated reporting in Serbia has been in the centre of research conducted by Knežević and Pavlović (2019). These researchers found that the integration of financial and non-financial information in financial and sustainability reports of Serbian companies is at a very low level. Corporate social responsibility reporting has been part of business strategy in Serbian transition economy. Results show that CSR has been part of business activities in various companies but it lacks the relationship with the corporate strategy (Krstić, et.al, 2018).

In conclusion, we can contemplate that listed literature predominantly refers to the developed countries and various types of CSR reporting researches conducted in those countries. Research results are quite vague. Some of the studies find positive and strong influence of CSR on financial performance, but other studies found no influence or weak influence. Obviously, having vague results of research in this area indicates that quality of CSR cannot be adequately measured because of the number of CSR indexes created, and because various country-specific differences influence financial performance measures.

This paper will focus on the Republic of Serbia thus providing an overview of the state of CSR development in Serbian listed companies in the pre-Directive period and we posit the following research question:

Is the quality of CSR reporting of the incorporated businesses in Serbia linked to their financial performance and the results of operations, and would the results give us the opportunity to shape the current state of CSR development in that sample?

RESEARCH METHODOLOGY

The research sample consists of 113 out of 312 companies listed on the Belgrade Stock Exchange from different fields of business and industry sectors. Companies from the sample were selected randomly and belong to medium and large companies, which totals to 113 companies. There are 24 large companies in the sample, while 89 belong to medium-sized companies. The methodology applied is the content analysis of reports and information disclosed on sample companies' websites concerning socially responsible business and the environment. The analysis of the obtained data has been performed by using the Statistical Package for Social Sciences program; one of the most frequently used data processing programs today.

Annual reports of the companies are considered as important and reliable sources of information concerning the activities of the company. The analysis of financial statements is one of the most commonly used research methods and we apply it in this study as well to measure financial variables. Besides, content analysis was used in order to measure the amount of CSR information disclosed on the companies' websites. The measurement unit consists of the number of words or sentences related to CSR in the text disclosed on official websites of the companies being monitored. Regarding the calculation and interpretation of the CSR index, business entities are considered as profit-making organisations that generate profit.

The following parameters are collected from the web pages of 113 companies in order to build a CSR index: mission, info on CSR on the homepage, accessibility, social media, code of ethics, social reports, economic dimension, environmental dimension, CSR projects, partnership, certificates and future investments (Montecchia, et al., 2016). In comparison to the methodology explained in the paper by cited authors, the methodology used in this paper differs slightly. The following Likert scale has been developed.

Table 1. The scale used in the research

0	No information
1	Only one sentence
2	Only two sentences
3	Brief introduction (more than 2 sentences) with a very little information
4	Text with plenty of details on the subject
5	Text completely devoted to the subject

When the home webpage and additional documents do not contain the text on CSR, the value 0 is assigned (Knežević & Mijoković, 2017). In other cases, if one or two sentences are written and explained to some extent, the values range from 2-4. The maximum is 5, which means that the entire text is dedicated to the subject. Then the sum of all values is calculated. The CSR index for each company is calculated when the total sum of the observed parameters is divided with the maximum total for all variables.

Financial performance variables are measured using the CSR index, EBIT, EBITA, number of employees, net result, total revenue, total assets, price, M-score, debt ratio and capital intensity. Those variables have already been explained (Knežević, et al., 2015).

Table 2. Explanation of financial variables used in the research

Net result	The difference between the total revenues and expenses (including tax) of the company for the reporting period.
Average number of employees	Shows the average number of employees at the end of each month of reporting period.
EBIT	EBIT is usually calculated as the difference between the sales revenue and sales related expenses. EBIT is very close to this number when a company does not have significant items of financial (other than mentioned interest expense) and other results.
EBITDA	This financial indicator is calculated when Depreciation and Amortisation costs are added to EBIT.
Debt to total assets ratio/Debt ratio	Is calculated when total debt is divided with total assets.
Capital intensity	Total asset of the company divided by the sales. It is the opposite of the turnover ratio.

Source: (Knežević, et al., 2015)

In order to check if there is high probability that sampled entities might go bankrupt, we have selected one indicator created to measure the bankruptcy probability for Serbian business entities, the so-called M-score (Mizdraković, 2012).

$$M\text{-score} = -0,00039 * X_1 + 0,003786 * X_2 + 0,997167 * X_3 - 1,900213 * X_4$$

$$X_1 - EBITDA$$

$$X_2 - \text{Average number of employees}$$

$$X_3 - \text{Debt ratio}$$

$$X_4 - \text{Sales to total assets.}$$

Auditor's opinion variable was marked as follows 0 – Unmodified opinion and unmodified opinion with explanatory remarks, 1 – Qualified opinion, 2 – Disclaimer of opinion, 3 – Adverse opinion.

Based on the literature review and results we can construct the following hypothesis:

H1: Companies with financial statements audited by Big 4 will show better quality of CSR reporting measured by CSR index.

H2: Companies showing lower probability of bankruptcy have better quality of CSR reporting measured by CSR index.

H3: Companies with better financial performance variables show better quality of CSR reporting measured by CSR index.

In the next section, we will present research results, provide a short discussion and finally recommend future direction of research.

RESEARCH RESULTS

Descriptive Statistics and Pearson Correlation

Below are the results of the research conducted for this paper. Descriptive statistics results related to the variable are given in Table 3. The table shows the minimum, the maximum for each variable, followed by the mean and the standard deviation.

*Table 3. Results of descriptive statistics**

	N	Minimum	Maximum	Mean	Median	Std. Deviation
Total assets	113	303,192.00	372,211,071.00	6,770,204.09	1,498,322.00	35,119,110.16
Total revenues	113	78,343.00	247,474,534.00	4,805,846.28	1,091,838.00	23,426,782.75
EBIT	113	.00	38,783,895.00	586,211.23	67,135.00	3,672,131.45
EBITDA	113	4,356.00	70,103,727.00	948,916.53	109,578.00	6,592,805.89
Net result	113	120.00	30,559,237.00	452,571.41	37,019.00	2,894,654.00
Average number of employees	113	14.00	5,043.00	360.98	193.00	596.72
CSR index	113	.00	.80	.19	.14	.19
Share price	113	70.00	58,000.00	5,617.90	1,800.00	8,999.75
M score	113	-27,322.24	-3.36	-370.27	-43.00	2,569.47
Debt to total assets	113	.01	1.00	.42	.42	.25
Capital intensity	113	.04	.97	.42	.41	.21
Auditor opinion type	113	.00	2.00	.25	.00	.45
Big 4	113	.00	1.00	.16	.00	.37
Valid N (listwise)	113					

Source: Authors' data

**All values in 000 RSD*

According to the results presented in Table 3 for the variable EBIT average value is app. 586.211 and median 67.135, which shows positively asymmetric distribution. For the EBITDA and Net results average values are higher than the median, which supports the conclusion that the distribution is positively asymmetric. The average value of employees is app. 360 while median is 193. This leads to the conclusion that, in the sample, a higher number of companies has less than 360 employees. The average number of employees is used as a criterion for the differentiation

between small, medium sized and large business entities. Therefore, it can be used as a dummy variable for the business entity size, along with the amount of revenues and total assets. The highest standard deviation shows the total asset variable from the sample. The lowest standard deviation is achieved by the CSR index variable of 0.19. The average debt to total assets is 0.42 with the same median value. This means that the variable distribution is symmetrical and there are no extreme values. The same conclusion can be achieved for the capital intensity value (average value and median of 0.417).

According to the results from Table 2, the highest average is 0.25 for the variable auditor's opinion, and the smallest mean is 0.16 for the variable auditing firm. Not a single company from our sample received adverse opinion, which means that the largest number of companies has an unmodified opinion. Most auditor opinions were issued by non-Big 4 auditors.

The results are derived from IBM SPSS 23 statistical software package. The Pearson correlation of CSR index and other variables are presented in Table 4.

Table 4. Pearson coefficient of correlation between CSR and other variables

	EBIT	EBITDA	Number of employees	Net result	Total revenues	Total assets
CSR index	.216* 0.022	.212* 0.024	.221* 0.019	.209* 0.027	.232* 0.013	.247** 0.008
EBIT		.995** 0	.762** 0	1.000** 0	.991** 0	.996** 0
EBITDA			.769** 0	.994** 0	.994** 0	.996** 0
Number of employees				.760** 0	.807** 0	.778** 0
Net result					.989** 0	.995** 0
Total revenues						.994** 0
	113	113	113	113	113	113

Source: Authors' data

Correlation is the quantitative expression of the relationship between variables (Živković, 2015 and Žižić, et al., 2007). In our research, all of the variables have a statistically significant correlation with the CSR index. The highest correlation is achieved by CSR index and total assets (0.25). However, this is not a strong correlation, but it is positive, meaning that companies with more assets or big companies focus more on reporting CSR activities. Also, this correlation is statistically significant (Sig. 0.008), p-value is lower than 0.05. The number of employees and the CRS index show statistically significant correlation as well (Sig. 0.02, Corr. 0.22)

supporting the same hypothesis that big companies are more environmentally and socially sensitive in preparing their non-financial reports and website information.

On the other hand, net result and total revenues show positive, but weak correlation with the CSR index showing that companies with higher revenues and net results put more emphasis on reporting their environmental and social activities.

The following table emphasized the relationship between CSR index and share prices, M score, debt ratio and capital intensity).

Table 5. Pearson correlation for CSR index and stock prices, M score, debt ratio and capital intensity

	Share price	M score	Debt ratio	Capital intensity
CSR index	-0.144	-.212*	-0.032	-0.117
	0.127	0.024	0.738	0.216
Share prices		0.018	-0.156	-0.066
		0.848	0.099	0.485
M score			-0.027	-0.031
			0.776	0.745
Debt ratio				-0.083
				0.383

Source: Authors' data

CSR index and M score correlation is weak and negative (Corr. - 0.21, Sig. 0.02). The lower the M score, the higher the CSR index. The sign of this coefficient is expected because the M score shows that companies are close to the bankruptcy stage. All other variables are correlated with the CSR index and these correlations are weak and negative, but not significant. Companies experiencing higher debt show lower CSR awareness. Companies with more investments in long-term assets (capital intensity) are less sensitive to CSR reporting. Unexpectedly, we find that companies with higher share prices show a lower level of the CSR index. Our country has no developed financial markets, so this result can be due to the underdeveloped stock exchange (the market is illiquid and not deep).

The following table shows the correlation of CSR index and auditing firms.

Table 6. Pearson correlation coefficient for the CSR index and auditing opinion and auditing firm

	Opinion	Auditing firm
CSR index	-0.104	0.187*
	0.273	0.047
Auditor opinion		-0.078
		0.411
	113	113

The coefficient of correlation between auditing firm (0 for small firms, 1 is given when auditor is Big 4) is considered to be significant (Sig. 0.047). Although the coefficient shows weak, it implies positive correlation. It means that better CSR reporting is experienced by firms engaging Big 4 auditors. On the other hand, the type of the auditing report is not considered to be correlated with CSR. Whether the report is qualified or unqualified depends on the compliance of clients' financial reports with IFRS, and it has no correlation with CSR reporting.

Model Analysis of CSR Index and M-score and Auditing firms

In this research we tested several regression models. Tables 6-9 show the correlation between the M score and CSR index.

Model 1- CSR index and M score regression analysis

Table 7. Values entered and excluded

Model	Variables Entered	Variables Removed	Method
1	M score	.	Enter

a. Dependent Variable: CSR index

b. All requested variables entered.

Source: Authors' data

Table 8. Model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	-.212 ^a	.045	.036	.181

a. Predictors: (Constant), M score

Source: Authors' data

Table 9. ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.171	1	.171	5.213	.024 ^b
	Residual	3.645	111	.033		
	Total	3.816	112			

a. Dependent Variable: CSR index

b. Predictors: (Constant), M score

Source: Authors' data

Table 10. Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.185	.017		10.723	.000
	M score	-1.521E-5	.000	-.212	-2.283	.024

a. Dependent Variable: CSR index

Source: Authors' data

R^2 for the model analysis between the M score and CSR index shows value of 0.045 (see table 9). It means that 4.5 % of the CSR index variable can be explained by the M score. Correlation is significant (see table 9) with Sig. 0.024 and F of 5.213. This software also shows the regression line coefficient and Beta and Stand. Error (see Table 10). It can be said that Sig. is lower than 0.05 so the dependent variable has significant influence on the independent.

Model II – Linear regression analysis of CSR index and auditing firm

The next model tested is the one that shows the relationship between the auditing firm and CSR index.

Table 11. Variables entered and removed

Model	Variables Entered	Variables Removed	Method
1	Auditor type ^b	.	Enter

a. Dependent Variable: CSR index
b. All requested variables entered.

Source: Authors' data

Table 12. Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.187 ^a	.035	.026	.182146228

a. Predictors: (Constant), Revizorska firma

Source: Authors' data

Table 13. ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.133	1	.133	4.017	.047 ^b
	Residual	3.683	111	.033		
	Total	3.816	112			

a. Dependent Variable: CSR index

b. Predictors: (Constant), Auditor type

Source: Authors' data

Table 14. Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.175	.019		9.385	.000
	Auditing firm	.094	.047	.187	2.004	.047

a. Dependent Variable: CSR index

Source: Authors' data

R square is 0.035 meaning that only 3.5% of the CSR index is explained by the auditing firm engaged. It is statistically significant (Sig. 0.047). ANOVA shows that the F test is 4.017, Sig. 0.047 meaning that the model fits the data. Table 13 shows Beta and Std. Error. The regression line fits the data observed and Sig. is 0.047 while Beta is 0.187.

Model Analysis of CSR Index and Other Financial Performance Variables

In the next section, we tested several models of correlation between CSR index and financial performance variables.

Model I – Linear regression of CSR index and compound exposure to the number of employees, net results, revenues, assets, EBIT and EBITDA

Table 15, 16, 17 and 18 explains this model and how it fits the data.

Table 15. Variables entered and removed

Model	Variables Entered	Variables Removed	Method
1	Number of employees, net result, total revenues, total assets, , EBITDA and EBIT ^b		.Enter

a. Dependent Variable: CSR index
 b. All requested variables entered.
Source: Authors' data

Table 16. Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.501 ^a	.251	.209	.164168377

a. Predictors: (Constant), Number of employees, Net result, total revenues, EBITDA, total assets, EBIT
Source: Authors' data

Table 17. ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.959	6	.160	5.931	.000 ^b
	Residual	2.857	106	.027		
	Total	3.816	112			

a. Dependent Variable: CSR index
 b. Predictors: (Constant), Number of employees , Net result, Total revenues, EBITDA, Total assets, EBIT
Source: Authors' data

R square in this model is 0.251. All of the variables have positive effect on CSR, but it is a weak influence. 25.1% of CSR index value is

explained by the number of employees, total assets, total revenues, EBIT, EBITDA and net results. It is a highly significant correlation Sig. = 0.000. F test is 5.931 meaning that the model fits the data.

Table 18. Coefficients

Model	Unstandardized		Standardized	t	Sig.
	Coefficients		Coefficients		
	B	Std. Error	Beta		
1 (Constant)	.144	.021		6.997	.000
Total assets	2.828E-8	.000	5.381	4.095	.000
Revenues	-3.361E-9	.000	-.427	-.367	.714
EBIT	1.391E-7	.000	2.767	.623	.535
EBITDA	-7.765E-8	.000	-2.774	-2.490	.014
Net result	-3.016E-7	.000	-4.729	-1.291	.200
Number of employees	-4.746E-7	.000	-.002	-.009	.993

a. Dependent Variable: CSR index

Source: Authors' data

In Table 18, the very last column shows that only total assets and EBITDA significantly influence the dependent variable.

Model IV – Linear regression of CSR index and Net result, EBITDA and total assets

Table 19, 20 and 21 explain the model relationship.

Table 19. Variables entered and removed

Model	Variables Entered	Variables Removed	Method
1	Net result, EBITDA, Total assets	.	Enter

a. Dependent Variable: CSR index

b. All requested variables entered.

Source: Authors' data

Table 20. Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.497 ^a	.247	.227	.162330523

a. Predictors: (Constant), Net result, EBITDA, Total assets

Source: Authors' data

Table 21. ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.944	3	.315	11.937	.000 ^b
	Residual	2.872	109	.026		
	Total	3.816	112			

a. Dependent Variable: CSR index

b. Predictors: (Constant), Neto result, EBITDA, Total assets

Source: Authors' data

R square is 0.247 at the level of significance of 0.000 and F statistics of 11.937. It means that 24.7% of the dependent variable (CSR index) has been explained by net results, EBITDA and total assets. The model fits the data.

In the Table 22, the coefficients of regression line are given. All of the variables in the model have significant influence on CSR index (Sig. <0.05).

Table 22. Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	.140	.018		7.954	.000
	Total assets	2.910E-8	.000	5.536	5.409	.000
	EBITDA	-8.054E-8	.000	-2.877	-3.015	.003
	Net result	-1.555E-7	.000	-2.439	-2.860	.005

a. Dependent Variable: CSR index

Source: Authors' data

According to our deep analysis, the model IV best explains the CSR index. Total assets or the size of the company quoted at Belgrade Stock exchange, net results and EBITDA are positively correlated with the CSR reporting quality.

CONCLUSION

The current stage of development of CSR reporting of Belgrade Stock Exchange Companies in pre-Directive 2014/95 period can be regarded as good. It seems that big companies and medium sized companies put adequate emphasis on CSR reporting measured by the CSR index. Big companies from the sample which have better financial performance, especially net income and EBITDA, are more prone to use CSR reporting as a means of communication with stakeholders. Those findings are in line with Dkhili and Ansi, 2012; Raza, Ilyas, Rauf & Qamar, 2012, and Waworuntu, Wantah, & Rusmanto, 2014. Our results also show that companies with higher value of assets have better quality of CSR reporting,

which is in line with the results of Cochran and Wood (1984) whose findings are that average age of corporate assets are in line with better CSR ranking.

Research results show that all three hypotheses are proven to be true. Namely, the CSR index of quoted Serbian companies are significantly correlated with the auditing firm chosen and the M score. Firms with higher M score are closer to bankruptcy so they do not put emphasis on CSR activities (H2 proven). Choosing Big 4 firms is positively correlated with the CSR index meaning that firms whose external auditors are Big 4 firms put more emphasis on relevance and quality of CSR reporting (H1 proven). The combined effects of total assets, net results and EBITDA are positively correlated with CSR (H3 proven). Based on the research results, we can advise Serbian policymakers to prepare the regulatory environment for Serbian companies asking them to report non-financial aspects of business using Directive 2014/95 and Law on Accounting. This regulatory environment should consist of detailed rules for the non-financial reporting in order to overcome future problems of overloading or greenwashing. We also suggest policymakers to pre-emptively set up the prescribed content of this non-financial report or some guidance in order to force companies to report only the information relevant for users, and to make possible the analysis and evaluation of material matters of the CSR aspects of business. Applying these measures would ensure that both the preparers and readers will be provided with improved understanding of the report and its relevant aspects pertaining to the environmental, social and economic impact.

The results of this research do not come without limitations and we will focus on country-specific and time limitations. In terms of country-specific relations, results can be used and compared with countries from the Balkan region since they share the same economic and transition background, but the same results cannot be used in developed economies.

For future research we recommend academicians to analyse the probability of bankruptcy of companies and its relationship with the CSR reporting several years before the bankruptcy, and to compare these results with the countries from the Balkan region (Croatia, Bosnia and Herzegovina, Slovenia, Macedonia).

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АНАЛИЗА ОДНОСА ИЗМЕЂУ ДРУШТВЕНО ОДГОВОРНОГ ИЗВЕШТАВАЊА И ФИНАНСИЈСКИХ ПЕРФОРМАНСИ КОМПАНИЈА СА БЕОГРАДСКЕ БЕРЗЕ

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Резиме

У развијеним земљама (САД и Уједињено Краљевство) обавезе пословних субјеката у погледу друштвене одговорности регулисане су законском регулативом, а казне за неусклађеност су веома високе. Савремени развој друштва захтева да се принципи одрживог развоја примењују и у извештавању привредних ентитета. На основу финансијских извештаја, израчунати су основни финансијски показатељи пословања, а кроз анализу садржаја текста објављеног на интернет страницама компанија везаног за друштвено одговорно пословање измерен је квалитет КДО-а информација објављених на веб-страницама компаније. Анализа добијених података извршена је помоћу статистичког пакета за друштвене науке SPSS. Резултати су показали да постоји позитивна корелација између КДО индекса и укупне имовине и врсте ревизорске фирме, односно да ли ревизорска фирма припада Big4, док постоји негативна корелација између КДО индекса и М скорa. Оба резултата су посредно повезана са успешношћу пословања привредног друштва, односно са његовом профитабилношћу. Наиме, када је привредно друштво близу стечаја, није у могућности да води рачуна о друштвено одговорном пословању, па друштвена одговорност опада са порастом вероватноће одласка у стечај. Друштвено одговорно пословање штити и увећава имовину и имиџ привредног друштва, развија и пружа потпору људима засновану на знању, повећава могућност привлачења потребних кадрова, јер се привредно друштво перципира као мање ризично, те оптимизира оперативну ефикасност. Компаније које се листирају на српском тржишту капитала могу очекивати пораст цена акција као награду за своје друштвено одговорно извештавање. У светлу примене Директиве ЕУ 2014/95 о нефинансијском извештавању и њене имплементације коју захтева нови Закон о рачуноводству, ово истраживање и препоруке дате доносиоцу Закона и подзаконских аката може помоћи у бољем структурисању подзаконских аката ради адекватне и оперативније примене законских обавеза простеклих из поменуте директиве.

THE IMPACT OF MACROECONOMIC DETERMINANTS ON COMMERCIAL BANK PROFITABILITY IN CENTRAL AND SOUTHEASTERN EUROPEAN COUNTRIES

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Abstract

The purpose of this paper is to investigate the impact of macroeconomic variables on bank profitability indicators in Central and Southeastern European countries (CESE). The research sample includes 13 countries of CESE countries: Albania, Bosnia and Herzegovina, Bulgaria, Croatia, the Czech Republic, Hungary, Macedonia, Montenegro, Poland, Romania, Serbia, Slovakia and Slovenia, for the period 2008-2015. The core idea is to empirically evaluate the impact of the main macro indicators, such as gross domestic product, inflation and the real interest rate on bank profitability and their potential relationship. The subject of this paper applies a two-step model: model 1 includes return on asset (ROA), while model 2 includes return on equity (ROE) as the dependent variable. On the other hand, independent variables are gross domestic product (GDP), inflation (INF) and real interest rate (RIR). The results of the panel study indicate that there is a significant effect of GDP and INF on bank profitability indicators in selected countries. Namely, the 1% increase in GDP and INF rise ROA for 0.47% and 0.48%, where inflation has a greater influence on ROA and ROE compared to GDP. The results of the random effect model show that the 1% increase in GDP and INF raise ROE for 0.49% and 0.42%. Likewise, real interest rate has no significant effect on ROA and ROE in selected countries. Based on empirical findings, policymakers should focus on rapid economic growth with controlled inflation that will enhance bank profitability in Central and Southeastern European countries.

Key words: bank profitability, macroeconomic determinants, Central and Southeastern European countries, panel models.

УТИЦАЈ МАКРОЕКОНОМСКИХ ДЕТЕРМИНАНТИ НА ПРОФИТАБИЛНОСТ КОМЕРЦИЈАЛНИХ БАНАКА У ЦЕНТРАЛНОЈ И ЈУГОИСТОЧНОЈ ЕВРОПИ

Апстракт

Сврха овог рада је истраживање утицаја макроекономских варијабли на показатеље профитабилности банака у земљама централне и југоисточне Европе. Узорак

истраживања обухвата 13 земаља централне и југоисточне Европе: Албанија, Босна и Херцеговина, Бугарска, Хрватска, Чешка, Мађарска, Македонија, Црна Гора, Пољска, Румунија, Србија, Словачка и Словенија, за период 2008–2015. године. Основна идеја јесте емпиријско процењивање утицаја главних макро показатеља, као што су бруто домаћи производ, инфлација и реална каматна стопа на профитабилност банака, те њиховог потенцијалног односа. Предмет рада приказује моделе у два корака: модел 1 укључује принос на имовину (РОА), док модел 2 подразумева принос на капитал (РОЕ) као зависну варијаблу. С друге стране, независне варијабле су бруто домаћи производ (БДП), инфлација (ИНФ) и реална каматна стопа (РИР). Резултати панел-студије указују на то да постоји значајан ефекат БДП и ИНФ на профитабилност банака у одабраним земљама. Наиме, раст БДП и ИНФ од 1% повећава РОА за 0,47% и 0,48%, где инфлација има већи ефекат на РОА и РОЕ у односу на БДП. Резултати насумичног ефекта модела показују да раст БДП и ИНФ од 1% повећава РОЕ за 0,49% и 0,42%. Такође, реална каматна стопа нема значајан утицај на РОА и РОЕ у одабраним земљама. На основу емпиријских сазнања, творци политика треба да се усредсреде на убрзани економски раст уз контролисану инфлацију, који ће побољшати профитабилност банака у земљама централне и југоисточне Европе.

Кључне речи: банка, профитабилност, макроекономске детерминанте, земље централне и југоисточне Европе, панел-модел.

INTRODUCTION

The banking system manifests an important part of each economy where financial performance of banks is the basis for understanding the financial position and potential opportunity for the development of the banking system (Todorović et al. 2018). How efficient and well-functioning is the banking system can be viewed through the bank determinants of profitability. Profitability of banks is a reflection of how banks operate and, it should mirror the quality of management, as well as, efficiency and risk management (Herrero et al. 2009).

There are many indicators for measuring the level of profitability, and the authors researched and considered the return on assets (ROA) and return on equity (ROE), and the effect of main macroeconomic variables on them. The research includes Central and Southeastern European countries for the period 2008-2015. In contemporary business conditions and market economy, banks have a great significance to economic development in South Eastern Europe and especially the Western Balkan countries, because the shares of banks are over 90% of assets of the financial system in these countries. Knežević & Dobromirov (2016) emphasize the higher share of foreign banks in transition economies and accelerated progress in bank privatization and consolidation. Stubos & Tsikripis (2004) argue that the creation of a viable and sound financial system in SEE countries has been a fundamental aspect of the transition to a market economy. Therefore, banks have a significant function in the financial system of the SEE countries, as capital markets are constrained to the equity markets (Staikouras et al. 2007). Janković (2019) argues that

the financial system of the Republic of Serbia is bank-centric, which is a similar situation to other economies in the region. Authors have researched bank profitability in 13 CESE countries to reflect that macroeconomic framework does not have the essential effect on bank profitability, which is different compared to previous studies. Likewise, former transition economies improved their macroeconomic performances, but it is not directly linked to banking profitability. Similarly, Bucevska & Misheva (2017) researched bank profitability in selected Balkan countries and determined that inflation and economic growth are not significant to bank profitability.

The structure of this research is as follows: after the introduction, we give a brief literature review where theoretical background posits the basis for model specification. The third part includes the methodological framework that defines variables and econometric preconditions for adequately created panel models. The fourth part is devoted to bank profitability in CESE countries for the period 2008-2015. The following part gives the empirical results of panel models such as the RE and FE model which have estimated the effect of macroeconomic variables on bank's profitability in observed countries.

LITERATURE REVIEW

Commercial banks have a relevant role in the relation to depositors and investors in terms of economic resource allocation (Ongore & Kusa, 2013). Many authors confirm the contribution of bank organizations to the economic growth of the country. (Brock & Suarez, 2000; Williams, 2003; Vong, 2007; Kosmidou, 2007; Naaborg & Lensink, 2008; Pejic Bach et al. 2009; Suffian, 2011; Firth et al. 2013; Otuori, 2013; Dawood, 2014). The banking sector is an essential sector, which influences economic growth of any country.

The factors of bank's profitability might change when there are changes in the macroeconomic environment (Athanasoglou et al. 2008). Festić & Romih (2008) determine the effect of macroeconomic factors on bank's performance, while Bikker & Vervliet (2017) point out that the macroeconomic environment is highly determinative for bank profitability. Many papers have determined a positive nexus between these variables (Bikker & Hu, 2002; Dietrich and Wanzenried, 2009; Alper and Anbar, 2011). However, there are empirical studies which have examined the negative relationship (Molyneux & Thornton, 1992; Sufian & Chong, 2008; Hassan et al. 2013). Staikouras & Wood (2011) highlight that the effect of inflation can be significant for the stability of the financial system.

There are many studies which have researched internal and external factors that affect commercial bank profitability (Goodard et al. 2004; Albertazzi & Gambacorta, 2009; Ponce, 2012; Chronopoulos et al. 2013;

Frederick, 2014; Stančić et al. 2014; Ozili, 2015; Pervan et al. 2015; Saona, 2016).

Šuturova & Teply (2014) created the profitability equation using micro and macro determinants in order to measure potential effects on bank profitability and, their findings are based on the capital-profitability nexus. Busuioc-Witoswchi & Luca (2016) argue that profitability can have a positive effect on the capital level in situations when a bank increases capital through retained earnings. Empirical studies of Iannota et al. (2007), Athanasoglou et al. (2008) and Alexiou & Sofoklis (2009) showed a positive impact of capital on bank profitability. Similarly, Havrylchuk et al. (2006) revealed a positive nexus between capital and profit whereby a more efficient bank should have higher profitability level.

Berger & Bouwman (2013) argue that capital enables small banks to survive, and support the medium and large banks' performance during crises. Golin (2001), Rose et al. (2005) and Fraker (2006) determined ROA and ROE as two most essential indicators in banking, while other authors emphasize the importance of the net interest margin (NET) of banks' profitability factors (Demirguc-Kunt & Huizinga, 1999; Ayanda et al. 2013). Samad (2015) researched the profitability of forty-three commercial banks of Bangladesh using a regression model with panel data 2009-2011 and found that higher interest rates increase banks' profitability, as well as the positive linkage between inflation and profitability of bank. However, there is a different result by Guru et al. (2002) and Jiang et al. (2003) who researched the negative link between these variables.

In addition, Mamatzakis and Remoundos (2003) analyzed seventeen commercial banks in Greece for the period 1989-2000, and their findings confirmed that there is no significant nexus between inflation and real interest rate, which have no significant effect on bank profitability. Ariyadasa et al. (2016) found that gross domestic product, inflation and interest have a significant effect on bank profitability in Sri Lanka for the period 2006-2014. Al-Homaidi et al. (2018) investigated profitability determinants in India for the period and their findings revealed that inflation and interest rates have positive impact on ROA, while gross domestic product a negative effect on ROA. Bouzgarrou et al. (2017) investigated bank profitability determinants in India for the period 2000-2012. Their analysis showed that gross domestic product positively affected the profitability measured by ROA, while inflation rate negatively affected profitability.

METHODOLOGICAL FRAMEWORK

The goal of this paper is to find out the linkage between macroeconomic variables and indicators of banks' profitability in Central and Southeastern European countries from 2008-2015. Authors have

investigated the effect of macroeconomic variables on bank profitability in 13 countries: Albania, Bosnia and Herzegovina, Bulgaria, Croatia, the Czech Republic, Hungary, Macedonia, Montenegro, Poland, Romania, Serbia, Slovakia, and Slovenia, using annual data from 2008 to 2015.

The research focuses on the effects of macroeconomic indicators GDP, INF and RIR as macroeconomic variables on ROA and ROE, and as internal factors that are dependent variables in the given model. Brooks (2008) defined a fundamental framework for panel data estimation:

$$y_{it} = \alpha + \beta x_{it} + \mu i_t \quad (1)$$

Y_{it} = return on assets (ROA) and return on equity (ROE)

α constant

βx_{it} = coefficients of the variables (GDP, INF, RIR)

i = 13 countries

t = 2008 - 2015

μ_{it} = residual

Observed variables are:

- *Return on assets* – bank's profitability indicator between net income and total assets, measured by annual growth rate;
- *Return on equity* – bank's profitability indicator between net income and equity capital, measured by annual growth rate;
- *Gross domestic product* – monetary value of finished goods and services made within a country in a year, measured by annual growth rate;
- *Inflation* – rise in prices on the general level, measured by the consumer price index;
- *Real interest rate* – the interest rate which has been corrected to remove the impact of inflation, measured by annual growth rate.

Model 1 is:

$$ROA = \alpha + \beta GDP + \beta INF + \beta RIR + \mu \quad (2)$$

Model 2 is:

$$ROE = \alpha + \beta GDP + \beta INF + \beta RIR + \mu \quad (3)$$

Profitability represents one of the fundamental indicators in banking and, its importance is the measure of success of banking operations. It can be measured in different ways, but the authors are focused on two indicators which are usually used:

$$ROA = \text{Net income} / \text{Total assets} \quad (4)$$

$$ROE = \text{Net income} / \text{Equity capital} \quad (5)$$

ROA is calculated as the ratio between net income and total assets and, it is considered as the best measure of the efficiency of banking operations. ROE is the most important indicator of the bank for shareholders since it shows how much return they can expect.

Table 1. Methodology review of variables

Variables	Source	Notation	Expected impact on bank's profitability
Return on assets	NB reports	ROA	/
Return on equity	NB reports	ROE	/
Gross domestic product	WB, IMF reports	GDP	+
Inflation	WB, IMF reports	INF	+
Real interest rate	WB, IMF reports	RIR	+

Source: Authors' illustration

By reviewing Table 1, authors present the methodology review of dependent and independent variables and determine the expected impact on the bank's profitability. It shows that the impact of GDP, INF and RIR should be positive on the indicators of bank's profitability ROA and ROE.

MODEL SPECIFICATION

In order to determine an adequate model, it is required to implement the Hausman test, which is one of the most important tests in the panel estimation data:

$$H = (\beta^{FE} - \beta^{RE}) [Var(\beta^{FE}) - Var(\beta^{RE})]^{-1} (\beta^{FE} - \beta^{RE}) \approx \chi^2(k) \quad (6)$$

The fixed effect model implies a constant of changes with each observation unit, where it is constant in time and defined as:

$$Y_{it} = \alpha_i + \beta_1 X_{it1} + \beta_2 X_{it2} + \dots + \beta_n X_{itn} + \mu_{it}; \quad i=1, N; \quad t = 1, T \quad (7)$$

Where N implies the number of observations, T number of period, α constant, β parameters and μ random error. The stochastic effect model includes the random selection of observation units and examines the difference between them are random. It can be defined as:

$$Y_{it} = \beta_{1i} + \beta_2 X_{it2} + \dots + \beta_n X_{itn} + \mu_{it} \quad (8)$$

$$\beta_{1i} = \beta_1 + \varepsilon_i \quad i = 1, 2, \dots, N$$

$$Y_{it} = \beta_1 + \beta_2 X_{it2} + \dots + \beta_n X_{itn} + \varepsilon_i + \mu_{it} \quad (9)$$

β_{1i} is the stochastic variable with mean value β_1 , while ε_i manifests a random error with mean value 0 and variance $\sigma_2 \varepsilon$.

DATA AND ANALYSIS

In order to analyze the effect of macroeconomic indicators on bank profitability in Albania, Bosnia and Herzegovina, Bulgaria, Croatia, the Czech Republic, Hungary, Macedonia, Montenegro, Poland, Romania, Serbia, Slovakia and Slovenia, it is necessary to manifest their trend from 2008 to 2015.

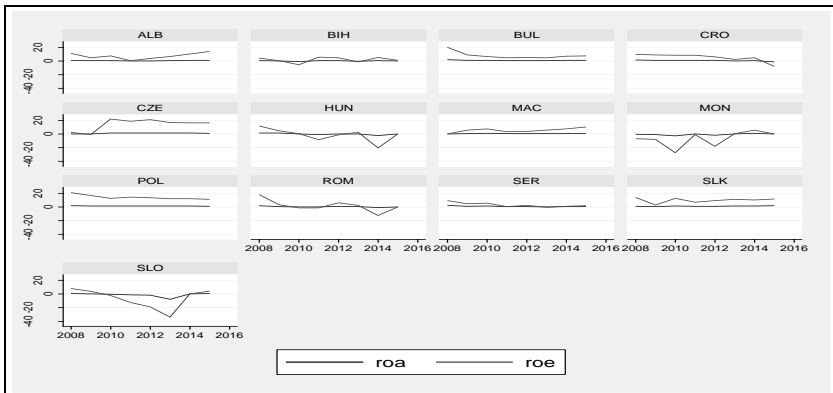


Figure 1. Bank profitability indicators in Central and Southeastern European countries

Banking sectors of the selected countries recorded average values of ROA (0.40%) and ROE (4.27%). Considering the profitability level by the country, indicators were above average in Albania (0.64% and 7.40%), Bulgaria (0.97% and 8.17%), Croatia (0.75% and 5.2%), the Czech Republic (0.94% and 14.01%), Macedonia (0.56% and 5.45%), Poland (1.17% and 13.94%), Slovakia (1% and 9.66%). On the other hand, the profitability level is below average in Bosnia and Herzegovina (0.22% and 1.89%), Hungary (-0.01% and -1.41%), Montenegro (-0.66% and -6.96%), Romania (0.12% and 1.7%), Slovenia (-1.13% and -6.40%). Serbia is the only country where the banking sector had higher ROA (0.62%) than average and below average ROE (2.92%). It is notable that the banking sectors of the Czech Republic, Poland and Slovakia had the highest rate of average values, while Montenegro, Slovenia and Hungary recorded negative rates of profitability.

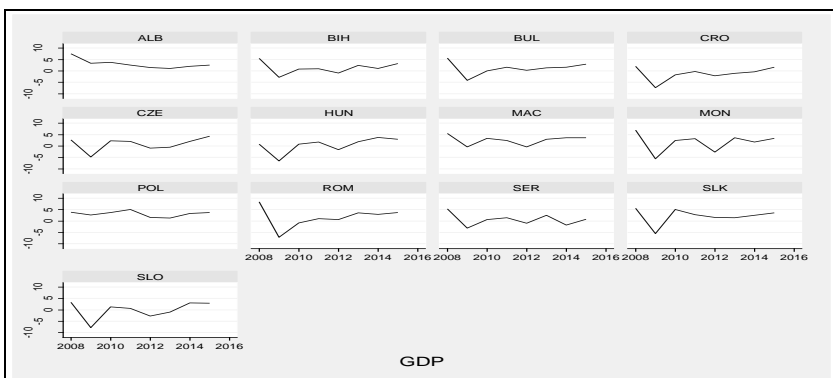


Figure 2. GDP growth rate in Central and Southeastern European countries

Figure 2 reflects the trend of GDP in the 13 observed countries in the period 2008-2015. There has been a similar tendency, especially in 2009 when it came to the fall of GDP as result of the global economic crisis with the exception of Albania and Poland which recorded GDP growth of 3.35% and 2.63% in the observed group. A similar trend is noticed in 2012 when Bulgaria, Romania, and Slovakia recorded positive rates in addition to the mentioned countries as Albania and Poland. Looking at 2015, all countries have growth rates of this indicator, while the Czech Republic, Romania, Macedonia, and Slovakia have the highest growth of 3.5%.

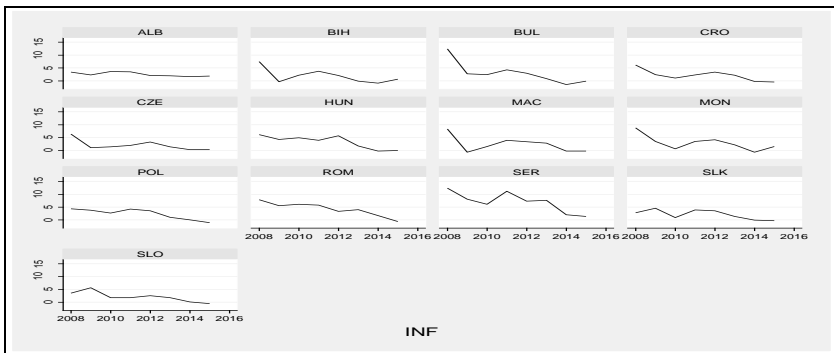


Figure 3. Inflation rate in Central and Southeastern European countries

Figure 3 analyzes the level of inflation in the 13 observed countries in the period 2008-2015. Authors used IMF (International Monetary Fund) data where CPI (Consumer Price Index) measures inflation. Looking at the period, in 2008 the average inflation was 6.9%, whereas Bulgaria and Serbia had the greatest growth rate of 12%. However, after that, there is an intensive inflation fall as the result of pumping money into the EU market, which is particularly reflected in the price levels in the European Union. Thus, in the past two years, EU countries have had a problem with deflation where they recorded a negative growth of 0.33%. If compared, 2008 and 2015, show that this indicator average dropped to 6.72%.

Figure 4 reflects a trend of real interest rate in the 13 observed countries in the period 2008-2015. Using the average of this indicator, Slovakia and Slovenia had the smallest value above 3.5%, Macedonia, Hungary, the Czech Republic, and Poland above 4%, while Albania and Montenegro had the greatest value at level 7-8%. In addition, the real interest rate in BiH increased by 5% or 5.38% while Bulgaria had the biggest growth of this indicator for 3.56% in the observed period.

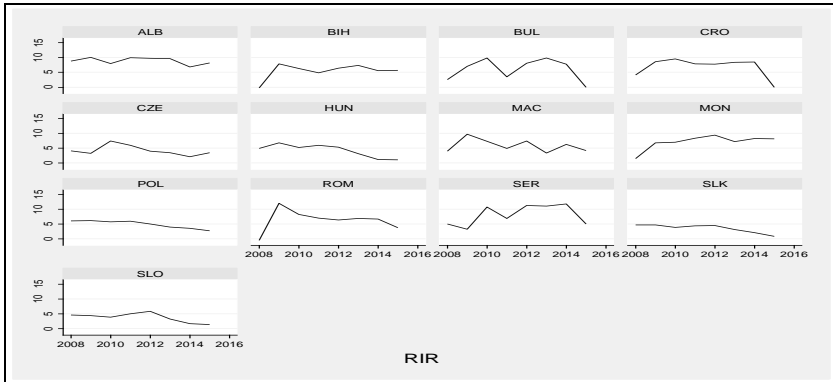


Figure 4. Real interest rate in Central and Southeastern European countries

EMPIRICAL RESULTS

In the paper, authors have used descriptive and correlation analysis of the observed factors to determine the level of their coherence with the segmented correlation by country to reflect the different characters of relations between indicators. Also, the annual reports of national banks and financial institutions as International Monetary Fund and World Bank was used as a database.

Table 2. Descriptive analysis

Variable	Observation	Mean	Std. Dev.	Min	Max	Skewness	Kurtosis
ROA	104	3.954808	1.163394	-7.7	2.12	0.0000	0.0000
ROE	104	4.234615	9.422197	-33.6	21.8	0.0000	0.0005
GDP	104	1.315673	3.092392	-7.78	8.46	0.0009	0.0479
INF	104	2.908077	2.833301	-1.42	12.41	0.0000	0.0173
RIR	104	5.790288	2.829386	-0.53	11.95	0.8144	0.3041

Source: Author's calculation

Table 2 reflects the descriptive statistics of the observed variables as profitability indicators (ROA and ROE) and macroeconomic indicators (GDP, INF, and RIR) for the 13 countries with 104 observations in the period 2008-2015. In this period, ROA was an average of 3.9548% with a standard deviation of 1.1634%, and the least and most values are -7.7% and 2.12%. Likewise, ROE has similar value with a higher standard deviation of 9.4222 and a greater difference between the minimum and most values from negative 33.6% to positive 21.8%. Next, macroeconomic indicators have standard deviations, more than 2%, respectively GDP 3.0924%, INF 2.8333%, and RIR 2.8294%. Their minimum values are negative and range from 33.6% to 0.53%, while most values are in the range from 8.46% to 12.41%. To determine time series stationary, the analysis included the Levin Lin Chu test.

Table 3. Levin Lin Chu test

H ₀ : Panels contain unit roots				
H _a : Panels are stationary				
Variable	Statistic	The p-value	Number of panels	Accepted/Rejected Hypothesis
ROA	-9.9471	0.0000	13	Rejected H ₀
ROE	-7.9641	0.0000	13	Rejected H ₀
GDP	-3.3452	0.0004	13	Rejected H ₀
INF	-16.4813	0.0000	13	Rejected H ₀
RIR	-4.9889	0.0000	13	Rejected H ₀

Source: Authors' calculation

Table 4. Multicollinearity test

Variable	VIF	1/VIF
GDP	1.19	0.843040
INF	1.01	0.993238
RIR	1.13	0.881287
Average value		1.11

Source: Authors' calculation

Based on Table 3, the alternative hypothesis can be accepted and confirm the stationary of panel series (p -value < 0.05). This statistics tool shows whether there exists a correlation between independent variables, and if the value of VIF is more than 10, there is a strong presence of multicollinearity, while the Tolerance test has a reference value of 0.1. According to data from Table 5, there is no problem of multicollinearity because the value of VIF is higher than the reference value of 10, and the value of the Tolerance test is higher than 0.1 for all observed independent variables.

Table 5. Correlation matrix

Variable	ROA	ROE	GDP	INF	RIR
ROA	1.0000				
ROE	0.9045*	1.0000			
GDP	0.1509	0.2181*	1.0000		
INF	0.1222	0.0595	0.0359	1.0000	
RIR	0.0072	-0.0568	-0.3406*	0.0373	1.0000

Source: Authors' calculation

Table 5 reflects the correlation between ROA and ROE as an internal factor and GDP, INF and RIR as external factors for the 13 countries in the period 2008-2015, and the results manifested a positive correlation between these variables, but it is a very weak correlation and below the reference value of 0.30. Looking for the individual, the correlation between ROA and

GDP is a positive, but weak and it is the same situation with INF and RIR. The correlation confirmed the weak positive correlation between ROE, GDP, and INF with values of 0.2181 and 0.0595. However, there is a negative correlation between ROE and RIR -0.0568, which means that the increase of the real interest rate leads to the decline of ROE.

Table 6. Correlation between macroeconomic variables and bank profitability

ALB	ROA	ROE	GDP	INF	RIR
ROA	1	*	*	*	*
ROE	0.9940	1	*	*	*
GDP	0.2983	0.3417	1	*	*
INF	-0.2737	-0.2739	0.6261	1	*
RIR	-0.7248	-0.7141	-0.0869	0.17049	1
BIH	ROA	ROE	GDP	INF	RIR
ROA	1	*	*	*	*
ROE	0.9928	1	*	*	*
GDP	-0.0159	0.0588	1	*	*
INF	0.0185	0.2569	0.5650	1	*
RIR	-0.3302	-0.3992	-0.7633	-0.8779	1
BUL	ROA	ROE	GDP	INF	RIR
ROA	1	*	*	*	*
ROE	0.9960	1	*	*	*
GDP	0.4918	0.5117	1	*	*
INF	0.8067	0.8316	0.4499	1	*
RIR	-0.4645	-0.4266	-0.5334	-0.3361	1
CRO	ROA	ROE	GDP	INF	RIR
ROA	1	*	*	*	*
ROE	0.9968	1	*	*	*
GDP	-0.3106	-0.3632	1	*	*
INF	0.6548	0.6145	0.0326	1	*
RIR	0.6454	0.6928	-0.5913	0.0459	1
CZE	ROA	ROE	GDP	INF	RIR
ROA	1	*	*	*	*
ROE	0.9896	1	*	*	*
GDP	0.3919	0.4298	1	*	*
INF	-0.4082	-0.3574	0.0917	1	*
RIR	0.24906	0.3805	0.2564	0.1411	1
HUN	ROA	ROE	GDP	INF	RIR
ROA	1	*	*	*	*
ROE	0.9773	1	*	*	*
GDP	-0.5904	-0.4507	1	*	*
INF	0.6061	0.5793	-0.5487	1	*
RIR	0.5424	0.4408	-0.7477	0.864639	1
MAC	ROA	ROE	GDP	INF	RIR
ROA	1	*	*	*	*
ROE	0.9774	1	*	*	*
GDP	-0.08492	-0.0434	1	*	*
INF	-0.8285	-0.8729	0.3987	1	*
RIR	0.0924	0.0949	-0.7293	-0.4794	1

Source: Authors' calculation

The correlation analysis was performed to determine variables which are highly related to each other. Tables show the correlation matrix of internal and external factors by countries in the period 2008-2015. Firstly, in most countries, there is a positive correlation between the indicators of profitability (ROA and ROE) and the macroeconomic indicator (GDP), except in Bosnia and Herzegovina, Croatia, Hungary and Macedonia where it recorded a negative correlation.

Table 7. Correlation between macroeconomic variables and bank profitability

MON	ROA	ROE	GDP	INF	RIR
ROA	1	*	*	*	*
ROE	0.9971	1	*	*	*
GDP	0.2547	0.2573	1	*	*
INF	-0.1224	-0.1123	0.2054	1	*
RIR	-0.003	0.0289	-0.4944	-0.7301	1
POL	ROA	ROE	GDP	INF	RIR
ROA	1	*	*	*	*
ROE	0.9442	1	*	*	*
GDP	0.1579	0.2250	1	*	*
INF	0.7912	0.7358	0.1723	1	*
RIR	0.7066	0.7131	0.2499	0.9590	1
ROM	ROA	ROE	GDP	INF	RIR
ROA	1	*	*	*	*
ROE	0.9989	1	*	*	*
GDP	0.3263	0.3216	1	*	*
INF	0.5295	0.5547	-0.0667	1	*
RIR	-0.5343	-0.5303	-0.9369	-0.0145	1
SER	ROA	ROE	GDP	INF	RIR
ROA	1	*	*	*	*
ROE	0.9975	1	*	*	*
GDP	0.3929	0.3618	1	*	*
INF	0.4853	0.4404	0.5144	1	*
RIR	-0.4669	-0.4394	-0.0975	-0.2894	1
SLK	ROA	ROE	GDP	INF	RIR
ROA	1	*	*	*	*
ROE	0.7797	1	*	*	*
GDP	0.6856	0.9019	1	*	*
INF	-0.8781	-0.6362	-0.5218	1	*
RIR	-0.7393	-0.3052	-0.2346	0.8791	1
SLO	ROA	ROE	GDP	INF	RIR
ROA	1	*	*	*	*
ROE	0.9172	1	*	*	*
GDP	0.1506	0.1917	1	*	*
INF	0.1224	0.1769	-0.7388	1	*
RIR	-0.0076	-0.1961	-0.4715	0.6918	1

Source: Authors' calculation

Furthermore, the negative relation between profitability indicators (ROA and ROE) and inflation (INF) is confirmed only in Albania, the Czech Republic, Macedonia, Montenegro and Slovakia, while in other countries a positive correlation between observed variables seems to be established. Finally, the positive correlation between profitability indicators (ROA and

ROE) and real interest rate (RIR) was confirmed in Croatia, the Czech Republic, Hungary, Macedonia and Poland. Moreover, the strong correlation found in Poland is 0.7.

Table 8. Model 1 estimation – ROA

Return on assets (ROA)					
Fixed-effects model					
Variable	Coef.	Std. Err.	T	P>(t)	95% Conf. Interval
C	.0969556	.3606363	0.27	0.009	-.6197333 .1180567
GDP	.0383207	.040123	0.96	0.002	-.0414153 .1418253
INF	.0610614	.0406402	1.50	0.017	-.0197024 .1112399
RIR	.0130121	.049428	0.26	0.093	-.0852157 .8136445
R-squared	0.6541		F-statistics (3,88)		1.13
			Prob>F		0.3430
Number of observation					104
Random-effects GLS model					
Variable	Coef.	Std. Err.	T	P>(t)	95% Conf. Interval
C	1.142501	2.553558	0.44	0.056	-3.932159 6.21716
GDP	.4707132	.284099	1.66	0.001	-.0938738 1.0353
INF	.4806054	.287761	1.67	0.008	-.0912591 1.05247
RIR	.1926601	.349985	0.55	0.583	-.5028615 .8881816
R-squared	0.6541		F-statistics (3,88)		0.1275
Hausman test					0.9122 (0.53)
Number of observation					104

Source: Authors' calculation

Table 9. Model 2 estimation - ROE

Return on assets (ROE)					
Fixed-effects model					
Variable	Coef.	Std. Err.	T	P>(t)	95% Conf. Interval
C	1.142501	2.553558	0.44	0.003	-3.932159 6.21716
GDP	.4707132	.284099	1.66	0.012	-.0938738 1.0353
INF	.4806054	.287761	1.67	0.006	-.0912591 1.05247
RIR	.1926601	.349985	0.55	0.019	-.5028615 .8881816
R-squared	0.5990		F-statistics (3,88)		1.95
			Prob>F		0.1275
Random-effects GLS model					
Variable	Coef.	Std. Err.	T	P>(t)	95% Conf. Interval
C	1.49615	3.006176	0.50	0.008	-4.395847 7.388148
GDP	.4973995	.2752424	1.81	0.001	-.0420657 1.036865
INF	.4209267	.2797749	1.50	0.023	-.1274221 .9692754
RIR	.1554927	.3316572	0.47	0.629	-.4945435 .8055288
R-squared	0.5990		Wald chi2(3)		5.97
Hausman test					0.7075 (1.39)
Number of observation					104

Source: Authors' calculation

Tables 8 and 9 show panel regression results for bank profitability indicators such as ROA and ROE for the 13 countries from 2008-2015. Based on the value of the Hausman test 0.9122 for model 1 and 0.7075 for model 2 the null hypothesis that random effect models are adequate cannot be rejected. The results of the fixed effect model for ROA shows that authors revealed a significant effect of two macroeconomic indicators on bank profitability. More specifically, that the gross domestic product and inflation have significant impact on ROA. Additionally, gross domestic product has positive effect ROA, where 1% increase of GDP enhances ROA for 0.03%. Also, inflation has greater impact on return on assets and as we can see, the 1% increase of inflation leads growth of ROA for 0.06%. Finally, real interest rate does not have a significant effect on return on assets. Similarly, the random effect model manifests significant and positive impact of gross domestic product and inflation on ROE for the observed period. Compared to previous results of effects on ROA, inflation and gross domestic product have a greater impact on ROE than ROA. Namely, the 1% increase of INF and GDP rise ROE for 0.49% and 0.42%. Likewise, results confirmed that the real interest rate has no significant impact on profitability indicators.

CONCLUSION

Bank profitability reflects the success of banking operations. The subject of this paper is an analysis of the influence of macroeconomic determinants on bank profitability in Central and Southeastern European countries from 2008-2015 with the aim of determining different tendencies in the form of relationships and correlations between the observed variables.

By using the correlation matrix, various results between the same variables and characters of these relations are presented. The correlation analysis confirmed that GDP is positively related to ROA and ROE in most of the analyzed countries, while negative correlation is identified in Bosnia and Herzegovina, Croatia, Hungary and Macedonia. However, the negative correlation between INF and bank profitability indicators is only determined in Albania, the Czech Republic, Macedonia, Montenegro and Slovakia. Finally, the positive correlation between bank profitability indicators and real interest rate is identified in Croatia, the Czech Republic, Hungary, Macedonia and Poland.

The results of panel models indicate that there is a significant effect of GDP and INF on bank profitability indicators in the selected countries. Namely, the 1% increase in GDP and INF rise ROA for 0.47% and 0.48%, where inflation has a greater influence on ROA and ROE compared to GDP. The results of the random effect model show that the 1% increase in GDP and IFN raise ROE for 0.49% and 0.42%. Likewise, the real interest rate has no significant impact on ROA and ROE in the

selected countries. Empirical findings of this research confirm the previous studies of Ariyadasa et al. (2016), as well as Al-Homaidi (2018), which determined significant and positive impact of gross domestic product and inflation on bank profitability.

The paper enables a better understanding of the nexus between macroeconomic indicators and bank profitability. It is essential for policymakers to identify the level and intensity of gross domestic product and inflation to bank profitability. These empirical results provide a different approach to the selected countries where most of analyzed economies should stimulate economic growth and inflation to provide a higher level of bank profitability. Further research would include adding more variables and expanding the group of observed countries, and focusing on the banks in Asia and their comparison with the EU countries.

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УТИЦАЈ МАКРОЕКОНОМСКИХ ДЕТЕРМИНАНТИ НА ПРОФИТАБИЛНОСТ КОМЕРЦИЈАЛНИХ БАНАКА У ЦЕНТРАЛНОЈ И ЈУГОИСТОЧНОЈ ЕВРОПИ

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Резиме

Банкарски сектор представља један од најважнијих сегмената сваке привреде. Имајући у виду да је финансијски систем одабраних земаља значајно банкоцентричан, стабилност и сигурност пословања банака представља један од фундаменталних предуслова за адекватно функционисање економије. Ефикасност банкарског сектора може се посматрати кроз мерење успешности пословања банака путем два главна показатеља, као што су поврат на имовину и поврат на капитал. Економски услови опредељују пословање банака, при чему њихова профитабилност долази до изражаја у условима економског просперитета и убрзаног развоја. У раду су испитиване макроекономске варијабле које утичу на профитабилност банака у одабраним земљама југоисточне Европе: Албанија, Босна и Херцеговина, Бугарска, Хрватска, Чешка, Мађарска, Македонија, Црна Гора, Пољска, Румунија, Србија, Словачка и Словени-

ja, u periodu 2008–2015. godine. Posmatrani su makroekonomski agregati kao što su bruto domaћи производ, инфлација и реална каматна стопа, као најчешћи показатељи који се доводе у везу са профитабилношћу банака. Мерење профитабилности банака извршено је путем панел-модела који укључују принос на имовину и принос на капитал као две главне детерминанте успешности банака. Корелациона анализа је потврдила да је БДП позитивно повезан са приносом на имовину (ROA) и принос на капитал (ROE) у већини анализираних земаља, док је негативна повезаност идентификована у Босни и Херцеговини, Хрватској, Мађарској и Македонији. С друге стране, негативна корелација између показатеља профитабилности банака и инфлације утврђена је само у Албанији, Чешкој, Македонији, Црној Гори и Словачкој. На крају, позитивна повезаност између показатеља профитабилности банака и реалне каматне стопе идентификована је у Хрватској, Чешкој, Мађарској, Македонији и Пољској. Резултати панел-студије указују на то да постоји значајан ефекат БДП и ИНФ на профитабилност банака у одабраним земљама. Наиме, раст БДП и ИНФ од 1% повећава ROA за 0,47% и 0,48%, где инфлација има већи ефекат на ROA и ROE у односу на БДП. Резултати насумичног ефекта модела показују да раст БДП и ИНФ од 1% повећава ROE за 0,49% и 0,42%. Такође, реална каматна стопа нема значајан утицај на ROA и ROE у одабраним земљама. На основу емпиријских сазнања, творци политика треба да се усредсреде на рапидни економски раст уз контролисану инфлацију, које ће побољшати профитабилност банака у земљама централне и југоисточне Европе.

DO SOCIO-CULTURAL FACTORS MATTER IN CREATING THE GENERAL LEVEL OF CONSUMER ETHNOCENTRISM?

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Abstract

The aim of this study is to assess the impact of certain socio-cultural factors on consumer ethnocentrism, as well as to measure the impact of consumer ethnocentrism on the purchase of domestic products. In this context, the paper presents and tests a new model that contains five potential antecedents of consumer ethnocentrism (national identity, cultural openness, patriotism, religiosity, animosity towards the European Union). The results indicate that patriotism stands out as the strongest antecedent of consumer ethnocentrism. Interestingly, the study confirmed the statistically significant and relatively strong impact of animosity towards the European Union (EU) on the general level of consumer ethnocentrism. On the other hand, cultural openness does not belong to the group of statistically significant drivers of consumer ethnocentrism. The originality of the study lies in the specific construction of the research model, which is coloured with sociocultural variables - especially patriotism, religiosity and animosity towards the EU..

Key words: consumer ethnocentrism, national identity, cultural openness, patriotism, religiosity, animosity.

ДА ЛИ СУ СОЦИО-КУЛТУРНИ ФАКТОРИ БИТНИ У КРЕИРАЊУ ОПШТЕГ НИВОА ПОТРОШАЧКОГ ЕТНОЦЕНТРИЗМА?

Апстракт

Циљ рада је процена утицаја одређених социо-културних фактора на потрошачки етноцентризам, као и мерење утицаја који потрошачки етноцентризам има на куповину домаћих производа. У том контексту, рад представља и тестира нови модел који садржи пет потенцијалних антецедената потрошачког етноцентризма (национални идентитет, културна отвореност, патриотизам, религиозност и анимозитет према Европској унији). Резултати показују да се патриотизам истиче као најјача антецедента потрошачког етноцентризма. Занимљиво је да је студија потврдила статистички значајан и релативно снажан утицај анимозитета према Европској унији (ЕУ) на општи ниво потрошачког етноцентризма. С друге стране, културна отвореност не спада у групу статистички значајних покретача потрошачког етноцентризма.

Оригиналноста студије лежи у специфичној конструкцији модела истраживања, који је обојен социо-културним варијаблама – нарочито патриотизмом, религиозношћу и анимозитетом према ЕУ.

Кључне речи: потрошачки етноцентризам, национални идентитет, културна отвореност, патриотизам, религиозност, анимозитет.

INTRODUCTION

The concept of ethnocentrism has attracted the attention of many researchers in the field of social sciences. The term was introduced into literature by Sumner in 1906, as a pure, individual psychological construction, in order to distinguish between individuals who belong and those who do not belong to a group (Shimp T. A., 1984; Pilar & Belén, 2013). Ethnocentrism is the view to one's own interest group, where the group is the centre of everything and all other groups are scaled and rated with reference to it (Balabanis & Diamantopoulos, 2004; Javalgi et al., 2005). Members of the group consider themselves superior, nurture their pride and vanity, and look at all other groups with contempt (Sharma et al., 1995). The term ethnocentrism was developed from two words: one is "ethnic", which means the group; and the other is "centrism" which means focus on the group (Jiménez-Guerrero et al., 2014).

Consumer ethnocentrism is derived from the concept of ethnocentrism and is associated with the patriotic feeling of an individual that it is advisable to buy domestic products. Consumer ethnocentrism is the term used to describe the necessity and morality to buy domestic products. Even if local product is of lower quality than a foreign product, the ethnocentric consumer will opt for it rather than for the foreign product (Cheng & Zhen, 2004). Consumer ethnocentrism leads to the purchase of domestic products (Watchravesringkan, 2011) and at the same time it represents the degree of loyalty to domestic products (Wai et al., 2013). From the perspective of ethnocentric consumers, buying foreign products is immoral because it hurts the local economy and leads to job losses, thus provoking their contempt. The opposite of the ethnocentric consumer is the non-ethnocentric consumer. For this consumer, the origin of the product is not important because the product is evaluated on the basis of its own quality (Shimp & Sharma, 1987). Also, consumer ethnocentrism could be a very important factor for investment in domestic economy. Alho (2015) underlines strong relations between consumption preferences for domestically produced food and supporting local community by investment capital in food industry.

Since the knowledge of consumer ethnocentrism is crucial for the formulation and implementation of companies' marketing strategies, the concept has been analysed by many authors (Chryssochoidis et al., 2007). Authors have considered the impact of various factors on consumer

ethnocentrism, as well as the impact it has on customer preference to buy domestic products. The consumer behaviour itself, but also the one directed at the purchase of domestic products, is heavily influenced by the consumers' socio-cultural and ethnical background, demographic elements, etc. (Nguyen-Hau et al., 2013; Šapić, et. al., 2018; Pentz, Terblanche, & Boshoff, 2017; Correa & Parente-Laverde, 2017). A number of factors stand out as drivers of consumer ethnocentrism, and the following factors, among others, are included in them: cultural openness (Shimp & Sharma, 1987; Kottasz & Bennett, 2006; Nijssen & Douglas, 2004; Howard, 1990; Balabanis et al., 2001; Javalgi et al., 2005; Vida & Reardon, 2008; Dmitrovic, et al., 2009); patriotism (Han, 1988; Shankarmahesh, 2006); national identity (Hong & Wyer, 1990); religiosity (Sharma et al. 1995; Balabanis et al. 2002); animosity towards other nations and products produced by these nations (Swee et al., 2004). A review of the aforementioned literature was the basis for the design and testing of a new research model that contains five potential antecedents of consumer ethnocentrism (national identity, cultural openness, patriotism, religiosity, animosity towards the EU). Through the representation and the check of the validity of the proposed model's specific structure and testing of the impact of socio-cultural variables on consumer ethnocentrism, the paper has filled a gap in the existing literature.

THEORETICAL BACKGROUND AND LITERATURE REVIEW

National Identity

Studies testify that national identity stands out as an important driver of consumer ethnocentrism (Vida et al., 2008). National identity largely shapes the behaviour of an individual and solidarity of the individual with the group denotes how much the group affects his/her behaviour (Alden et al., 2010). It can be said that national identity is a subjective and multi-dimensional feeling that arises from a common socio-cultural experience, the experience of ancestors, as well as a sense of belonging and commitment to a national or ethnic group (Cleveland et al., 2013). National identity, in the narrowest sense, can be defined as the degree to which a given culture identifies with its own "cultural focus". "Cultural focus" is the ability of each group to observe significant deviations in the individual characteristics of its own culture from other groups' culture. It follows that national identity is a set of characteristics that belong to a culture and is thus distinguished from other cultures. As such, this concept allows marketing decision-makers to think globally and act locally, to realize where product standardisation is possible and where specialisation is necessary (Keillor et al., 1996). Consumers evaluate products, among other things, according to which nation produces them, or which nation is associated with the product (Hong & Wyer, 1990). On this basis, an

appropriate scientific hypothesis can be defined: H1 – *National identity has a statistically significant effect on the level of consumer ethnocentrism.*

Cultural Openness

Cultural openness can be defined as the “willingness to interact with people from other cultures and experience some of their artefacts or as awareness, understanding, and acceptance of other cultures” (Sharma et al., 1995). The assumption is that people who frequently interact with other cultures will be more open to accepting their values, habits and even products – they are more willing to buy imported products (Howard, 1990). Although some studies have concluded that cultural openness and ethnocentrism are negatively correlated (Shimp & Sharma, 1987; Kottasz & Bennett, 2006; Nijssen & Douglas, 2004; Howard, 1990; Tantray, 2018), other studies have refuted this and conclude that it would be too simplified an approach to generalise that frequent cross-cultural interactions and understanding of other cultures reduce consumer ethnocentrism (Balabanis et al., 2001; Javalgi et al., 2005; Vida & Reardon, 2008; Dmitrovic, et al., 2009). Even in the middle of the last century, Skinner (1959) concluded that members of certain groups, such as diplomats or frequent travellers, who have frequent contact with other cultures, could have considerably expressed consumer ethnocentrism (Rosenblatt, 1964). Based on the foregoing, the second research hypothesis has been defined: H2 – *Cultural openness has a statistically significant effect on the level of consumer ethnocentrism.*

Patriotism

Patriotism is the sense of pride of one’s own country and desire to live in it and fight for it. It also implies respect and loyalty to the people who live in their own country (Granzin & Olsen, 1998). This concept implies that in this love and support, there is no hatred and aggression towards other nations (Feshbach, 1987; Granzin & Olsen, 1998). Kosterman and Feshbach (1989) and Druckman (1994) make a clear distinction between patriotism and nationalism with the basic conclusion that when it comes to patriotism, unlike nationalism, there is no negative attitude towards other nations. Regarding the concept of patriotism, some authors such as Adorno et al. (1950) distinguish between healthy patriotism and ethnocentric patriotism, where healthy patriotism is not associated with prejudices that one has towards other nations, while in ethnocentric patriotism, love for the nation and national state is associated with prejudices towards other nations (Akhter, 2007). Some studies have identified a statistically significant relationship between patriotism and consumer ethnocentrism (Han, 1988; Shankarmahesh, 2006). Based on this, the following research hypothesis

can be proposed: H3 – *Patriotism has a statistically significant effect on the level of consumer ethnocentrism.*

Religiosity

Religiosity can be defined as “the degree to which beliefs in specific religious values and ideals are held and practiced by an individual” (Swinyard et al., 2001). That is, high belief in the existence of God perceived under historical and social trends in a society (Božović Parlić & Božović, 2018). Until recently, religiosity has not been the subject of discussion in the research of consumer ethnocentrism. Its impact on consumer behaviour is partly covered through the variable of conservatism. Conservative people are those that “show a tendency to cherish traditions and social institutions that have survived the test of time” and “introduce changes only occasionally, reluctantly, and gradually” (Sharma et al., 1995, p. 28). In its extreme form, conservatism can manifest itself as religious intolerance (Wilson & Patterson, 1968 in Sharma et al., 1995). Studies such as Sharma et al. (1995) and Balabanis et al. (2002) found a positive relationship between conservatism and consumer ethnocentrism.

Religiosity should be distinguished from belonging to a particular religion. The latter is synonymous with a particular faith or creed (such as Christianity or Islam), whereas the former portrays the focus of religion in directing a person’s life in accordance with religious role expectations (Weaver & Agle, 2002). The fourth research hypothesis is as follows: H4 – *Religiosity has a statistically significant effect on consumer ethnocentrism.*

Animosity Towards the EU

Animosity in this context can be defined as “the remnants of antipathy related to previous or on-going military, political or economic events that will affect consumers’ purchase behaviour in the international marketplace” (Klein et al., 1998). It develops as a result of past or current political, military, or economic events (Swee et al., 2004). Unlike consumer ethnocentrism, which refers to foreign products in general, animosity is directed towards a specific country or countries (Klein et al., 1998; Klein & Ettenson, 1999; Al Ganideh, 2017). For example, a consumer can be non-ethnocentric to a very small extent and prone to evaluate a product solely on the basis of its value, yet still feel an aversion towards products from a certain country due to historical reasons, such as wars, economic sanctions and the like (Swee et al., 2004). Nisco et al. (2016) found that economic animosity directly influences consumer ethnocentrism. Based on this, authors included animosity towards the European Union (EU) in the model. Animosity towards EU was measured through consumers’ attitudes towards companies which are based in the EU, since economically they are the best representatives of this group of countries. The following research

hypothesis will be tested: H5 – *Animosity towards the EU has a statistically significant effect on consumer ethnocentrism.*

Consumer Ethnocentrism vs. Intention to Purchase Domestic Products

The last relationship to be tested in the research is the one between consumer ethnocentrism and the intention to buy domestic products. Studies that have dealt with this relationship suggest that consumer ethnocentrism leads to the purchase of domestic products (Watchravesringkan, 2011; Wai et al., 2013). Accordingly, the sixth research hypothesis is defined as: H6 – *Consumer ethnocentrism has a statistically significant effect on the intention to purchase domestic products.*

Based on the hypothesis above, an appropriate research model, presented in Figure 1, was designed.

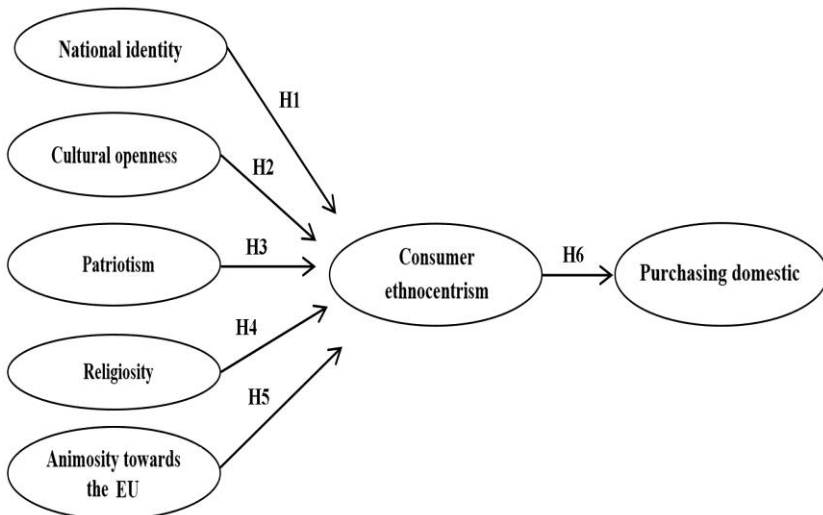


Figure 1. Research model

Source: Authors

The impact of the five factors (national identity, cultural openness, patriotism, religiosity, and animosity toward the EU) on Serbian citizens' consumer ethnocentrism, as well as the impact of consumer ethnocentrism on the purchase of domestic products, will be analysed in the empirical part of the research (Figure 1).

METHODOLOGY

Sample and Procedure

Data for the study was collected in six cities in Serbia. For primary data collection, the survey method was used. In the case of this research, the personal interview technique was applied and respondents were approached in city shopping malls, as they left after making a purchase. Thus, the convenience sample was used in the research. The use of this type of sample is common in marketing research (Widing, et al., 2003). Those respondents who accepted to participate in the research had the option to take the questionnaire home, in order to have enough time to consider and respond to the questions. At the same time, the respondents gave their phone numbers to the interviewers who contacted them, three days later to obtain the completed questionnaires. 221 correctly filled in questionnaires were collected. It is important to note that before the distribution of questionnaires, preliminary testing of questionnaire was conducted on a sample of 30 respondents.

As can be seen in the Table 1, there is a slightly higher percentage of women (57%) in the sample compared to men (43%). The most prolific age group in the sample is that of respondents aged 32-38 (24.4%). The percentage of respondents who constitute other age groups ranged between 8.6% and 16.3%. Regarding the level of education, most respondents in the sample have a university degree (44.3%), followed by respondents with secondary education (36.2%) and post-secondary education (19.5%).

Table 1. Sample structure

	Number of respondents	%
Gender		
Female	126	57
Male	95	43
Age		
18-24	36	16.3
25-31	29	13.1
32-38	54	24.4
39-45	35	15.8
46-52	19	8.6
53-59	29	13.1
60 and over	19	8.6
Education level		
Secondary school	80	36.2
Post-secondary school	43	19.5
Faculty	98	44.3

Source: Author's calculations

Measures

The research model that was designed included seven latent variables. Each variable was measured through at least three statements. Respondents expressed their degree of agreement with the statements on a seven-point Likert scale (1 – strongly disagree, 7 – strongly agree). The statements were selected based on a review of relevant literature. Consumer ethnocentrism was measured through four statements that were taken and adapted from Vida et al., (2008). The aforementioned study was the basis for the choice of three statements through which national identity was measured. The basis for the selection of statements through which cultural openness and the purchasing local products were measured was the study by Reardon and Vida, 2008. Both of the latent variables were measured with four statements. Patriotism was analysed on the basis of four statements taken from Kosterman and Feshbach, 1989. Religiosity was measured through four statements that were taken and adapted to the needs of the research from Ahmed et al., (2013). Finally, animosity was examined through three statements and the basis for their selection was from the studies conducted by Rose, et al. (2009) and Ahmed, et al., (2013).

Statistical Analysis

Statistical analysis was conducted in the Statistical Package for Social Sciences (SPSS, version 20.0) and AMOS (version 18.0). With regard to the statistical techniques utilised, reliability analysis, confirmatory factor analysis (CFA), and structural equation modelling (SEM) were applied.

Reliability analysis provided the opportunity, based on the value of Cronbach's alpha coefficient, to estimate the internal consistency of the statements used for measuring latent variable models. By calculating the value of the series of fit indices, the fit of the research model was tested within confirmatory factor analysis. Specifically, the values of the following fit indices were calculated: χ^2/df ; Comparative Fit Index – CFI; Incremental Fit Index – IFI; The Tucker-Lewis Index – TLI; The Root Mean Square Error of Approximation – RMSEA. In addition, the Average Variance Extracted (AVE) and Composite Reliability (CR) were calculated for each latent variable of the model. Finally, the testing of the hypotheses was conducted by using structural equation modelling.

RESULTS OF RESEARCH AND DISCUSSION

Reliability and Confirmatory Factor Analysis

At the very beginning of the statistical analysis, the extent to which the statements are correlated with the variables for whose measurement they were used was evaluated by applying the item-to-total correlation approach. In order to obtain a more harmonious model, three statements (a statement for measuring cultural openness, a statement for measuring religiosity, and a statement for measuring local purchasing) were excluded from further analysis. Thereafter, for each variable of the model, the value of Cronbach's alpha coefficient was calculated. The findings showed an adequate level of internal consistency for the statements. For the national identity variable, Cronbach's alpha coefficient is 0.644, which is higher than the minimum required threshold of reliability of 0.6 (Robinson, et al., 1991). In the case of the other variables, the value of Cronbach's alpha coefficient exceeds the value of 0.7 (Nunnally, 1978). In particular, the reliability of the other variables ranges from 0.805 (animosity) to 0.932 (consumer ethnocentrism). The findings of the reliability analysis are shown in Table 2.

Table 2. Reliability analysis

Variable	Cronbach's Alpha Coefficient
National identity	0.644
Cultural openness	0.878
Patriotism	0.892
Religiosity	0.883
Animosity towards the EU companies	0.805
Consumer ethnocentrism	0.932
Purchasing domestic	0.900

Source: Author's calculations

In order to test the fit of the measurement model, confirmatory factor analysis was applied. The model exhibited an adequate fit which was evident from the values of the fit indices employed. The ratio of χ^2/df is 2.29 and this value is lower than the threshold of 3 (Carmines & McIver, 1981). The values of the CFI, TLI, and IFI indices are higher than 0.9 (CFI = 0.926; TLI = 0.910; IFI = 0.927), while the value of RMSEA is 0.077 and is located within the desired interval of 0.05 - 0.08 (Hair et al, 2006). As for the RMSEA index, it can be concluded that values lower than 0.1 may be considered acceptable (Steiger, 1990). Also, all confirmatory factor loadings are higher than 0.5. Accordingly, the values are significant at the level of 0.05. The average variance extracted for national identity is 0.41. In the case of the other variables of the model, AVEs are higher than 0.5 and in the range of 0.59 and 0.78. The composite reliabilities (CR) of all variables are higher than 0.6 (Bagozzi

& Yi, 1988). The results of the confirmatory factor analysis are presented in Table 3.

Table 3. Results of Confirmatory Factor Analysis

Constructs and items (AVE and CR)	Loading
<i>National identity (0.41; 0.67)</i>	
Serbian citizens possess certain cultural attributes that citizens of other countries do not possess.	0.513
Serbia has a strong historical legacy.	0.629
Serbian citizens are proud of their national identity.	0.745
<i>Cultural openness (0.73; 0.89)</i>	
I like getting to know other cultural environments.	0.971
I like being in touch with people who belong to other cultures.	0.863
I like travelling to other countries.	0.716
<i>Patriotism (0.67; 0.89)</i>	
I am proud to be a citizen of Serbia	0.844
I am emotionally attached to Serbia and everything that happens in it affects me	0.765
I am proud to live in a country like Serbia	0.882
I am proud when I see Serbian flag waving	0.788
<i>Religiosity (0.72; 0.88)</i>	
I regularly go to church	0.827
Serbia would be a better country if we were more religious	0.841
I consider myself a religious person	0.874
<i>Animosity towards the EU (0.59; 0.81)</i>	
If someone does business with companies from the EU, they should be careful	0.773
EU companies are not reliable trading partners	0.830
EU companies have unfair attitude towards Serbian companies	0.694
<i>Consumer ethnocentrism (0.78; 0.93)</i>	
Serbian products above all	0.822
We should buy products produced in Serbia rather than allow other countries get rich at our expense	0.845
It is always best to buy Serbian products	0.931
Although it may cost me more in the long run, however,	0.927
I prefer buying Serbian products	
<i>Purchasing domestic (0.75; 0.90)</i>	
I mostly try to buy domestic products	0.890
I first shop in stores that try to offer an abundance of domestic products	0.871

Source: Author's calculations
Testing of the Hypotheses

Structural equation modelling was implemented to test the hypotheses. The goodness-of-fit statistics of the proposed model showed that the model reasonably fits the data ($\chi^2 / df = 2.31$, CFI = 0.923, TLI = 0.909; IFI = 0.924, RMSEA = 0.077). The SEM analysis results can be seen in Table 4. As per Table 4, six effects were tested. The first five effects relate to the impact of national identity, cultural openness, patriotism, religiosity and animosity towards consumer ethnocentrism. Finally, the impact of consumer ethnocentrism on the purchase of domestic products was examined.

Of the five potential antecedents of consumer ethnocentrism, only the impact of cultural openness is not statistically significant (standardized estimate = - 0.063, $p > 0.1$). The result testifies to the fact that openness to other cultures does not lead to weaker (or maybe increased) tendencies to

purchase local products. Therefore, hypothesis H2 is not supported. The other four variables have a positive impact on consumer ethnocentrism, with patriotism having the strongest impact on consumer ethnocentrism (standardised estimate = 0.334, $p < 0.01$). The findings of the research indicate that a 'love for country' also leads to increased tendency regarding intention to purchase local products. This confirmed hypothesis H3.

Table 4. Testing of hypothesised relationships

Hypothesis	Standardized Estimate	Conclusion
H1: National Identity → Consumer ethnocentrism	0.200*	Support
H2: Cultural openness → Consumer ethnocentrism	- 0.063 ^{ns}	Not support
H3: Patriotism → Consumer ethnocentrism	0.334**	Support
H4: Religiosity → Consumer ethnocentrism	0.124*	Support
H5: Animosity towards the EU → Consumer ethnocentrism	0.246**	Support
H6: Consumer ethnocentrism → Purchasing domestic products	0.928**	Support

** Significant at 0.01 level; * Significant at 0.1 level; ^{ns} Not significant

Source: Author's calculations

Hypothesis H1 predicted the relationship between national identity and consumer ethnocentrism. This hypothesis was supported by a standardised estimate of 0.200 ($p < 0.1$). Animosity towards the EU has a somewhat stronger impact than national identity on consumer ethnocentrism (standardized estimate = 0.246, $p < 0.01$). This confirmed hypothesis H5. Obviously, the sense of attachment of an individual to the nation to which they belong and their animosity towards EU companies, both have an impact on the increasing tendency towards the purchase of local products. Religiosity has the weakest impact on consumer ethnocentrism (standardised estimate = 0.124, $p < 0.1$). However, this impact is statistically significant which confirms hypothesis H4. In the end, the results confirmed the very strong impact of consumer ethnocentrism on domestic purchasing (standardised estimate = 0.928, $p < 0.01$). This confirmed hypothesis H6.

CONCLUSIONS AND IMPLICATIONS

Summary of the Study

The study had two main objectives. First, the study tested the fit of the new research model for measuring consumer ethnocentrism. Second, the statistical significance and strength of the impact of independent variables on consumer ethnocentrism were affirmed, as well as the impact of consumer ethnocentrism on domestic purchasing. The originality of the study lies in the specific construction of the model proposed. The model contains certain socio-cultural variables that have the role as potential drivers of consumer ethnocentrism, which provides the research with an innovative aspect. In the

past, relatively few studies have tested the impact of religiosity, animosity towards the EU, cultural openness, national identity and patriotism on consumer ethnocentrism. In accordance with the results, the study has useful theoretical and managerial implications, but also implications related to approaching economic policy.

Theoretical Implications

General consumer ethnocentric tendencies were identified in the study as the study was not aimed at a particular group of products and services. Based on these findings, five of the hypotheses tested were confirmed. Only the impact of cultural openness on consumer ethnocentrism was not statistically significant. Obviously, the citizens' openness to other cultures is not associated with ethnocentric tendencies in the process of consumption. In relation to this, someone may be open to other cultures, be interested in exploring the customs of other nations and socialising with members of other cultures, but that does not mean that the person would be less directed towards the purchase of domestic products. The literature which has been published regarding the impact of cultural openness on consumer ethnocentrism is not clearly defined. Some studies suggest that cultural openness has a negative impact on consumer ethnocentrism (Vida & Reardon, 2008; Dmitrovic, et al., 2009), while others deny this and conclude that it would be too simplistic to generalise that frequent cross-cultural interaction and knowledge of other cultures reduce consumer ethnocentrism (Balabanis et al., 2001; Javalgi et al., 2005; Vida & Reardon, 2008; Dmitrovic, et al., 2009). It is necessary to note that the relationship between cultural openness and consumer ethnocentrism is a sensitive issue that has been the source of disagreement between researchers.

In contrast to cultural openness, the remaining four variables have a statistically significant positive impact on consumer ethnocentrism. Patriotism has the strongest impact, followed by animosity towards the EU, national identity and religiosity. The results are consistent with previous studies (Vida & Reardon, 2008; Vida, et al., 2008; Ahmed, et al., 2013). The research findings clearly indicate that love for one's homeland, religious faith, and the sense of belonging to a certain national group, result in heightened and pronounced ethnocentric tendencies. Rose, et al. (2009) found that consumer ethnocentrism within Arab and Jewish markets, is positively associated with animosity towards the United Kingdom and Italy. Similarly, this study confirms that animosity towards the EU has a statistically significant impact on consumer ethnocentrism. Clearly, people who express doubts about the business and good intentions of EU companies in the Serbian market have a propensity to purchase local products. As a result, it was confirmed that consumer ethnocentrism has a very strong impact on domestic purchasing. The findings of the research are consistent with previous studies (Vida, et al., 2008; Vida & Reardon, 2008). Moreover,

Reardon et al. (2005) confirmed that in transitional economies, ethnocentric tendencies will transfer directly to negative views of foreign brand advertisements and thus indirectly develop attitudes towards these brands.

Practical Implications

Since the respondents expressed their attitudes on model variables on the seven-point Likert scale, they can be displayed in the form of ordinary arithmetic means (cultural openness = 6.11; national identity = 5.25; patriotism = 5.23; religiosity = 4.59; animosity = 4.33; consumer ethnocentrism = 4.31; domestic purchasing = 4.27). The results indicate that there is a high degree of cultural openness, national identity, and patriotism in the observed sample. On the other hand, in the case of all other variables, respondent attitudes were moderate. These results and the results of the SEM analysis show that respondents prefer to travel and get to know other places, but they have an intrinsic sense of love for their own country and belonging to a national group, which leads them to purchase local products. Such a conclusion has certain managerial and macroeconomic implications. The managerial implications are concerned with multinational companies and the effort to reduce the impact of ethnocentrism. One way for multinational companies to reduce the impact of ethnocentrism is to invest more in countries where ethnocentrism is expressed, by establishing new or taking over existing companies. Local production uses local raw materials and could possibly develop local brands, thus giving the impression, in the eyes of consumers, that the product is local.

The macroeconomic implications of consumer ethnocentrism are varied. From the standpoint of the global economy, consumer ethnocentrism represents a latent threat to international trade, which is especially evident in times of economic crisis. Growing ethnocentrism is one of the explanations that accounts for the decrease in volume of international trade during a crisis is greater than the decrease in volume of a country's total trade. This discrepancy can be apportioned to increased feelings of patriotism in times of crisis. As previously mentioned, a method of overcoming this would be for multinational companies to invest in production in countries with strong consumer ethnocentrism, to create the impression that the product is, in fact, domestic.

From the standpoint of the national economy, consumer ethnocentrism is a positive phenomenon, which has been encouraged through "Buy Domestic" campaigns. As the research indicated, a high degree of cultural openness, a notable sense of national identity and patriotism in the respondents, any "Buy Domestic" campaign should contain elements that connect local products to national and state emblems of Serbia. In this manner, it would be advisable to ensure domestic products are coupled with the feeling of love for the country in the consumers' minds. In this context,

promotional campaigns could contain messages in their slogans that point out that being a good citizen and a patriot means purchasing domestic products. Conversely, the high cultural openness of Serbian citizens should not be overlooked – any campaign should be clear that buying domestic products does not mean dismissing or rejecting other cultures.

Limitations and Future Research

The study has several limitations. Firstly, it was conducted only in one country, thus the results of consumer ethnocentrism determinants cannot be used to form a generalisation for the entire region of Southeast Europe. In this regard, it would be desirable to carry out a cross-cultural analysis of the citizens of several European countries in future research. Secondly, the paper identifies general ethnocentric tendencies, but the study was not directed at specific product categories. Thirdly, the results are presented at the level of the total sample; therefore, the study does not include a comparative analysis of the attitudes of the different demographic segments or areas of the respondents. Some studies show that the level of ethnocentrism may change from one location to another within one country (Karoui & Khemakhem, 2019).

Additionally, although the model tested the impact of consumer ethnocentrism on local purchases, the research did not affirm the impact of consumer ethnocentrism on the unwillingness to buy foreign products. It would be useful if future research models contained some different variables, such as nationalism, or perceptions of trust in EU products.

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ДА ЛИ СУ СОЦИО-КУЛТУРНИ ФАКТОРИ БИТНИ У КРЕИРАЊУ ОПШТЕГ НИВОА ПОТРОШАЧКОГ ЕТНОЦЕНТРИЗМА?

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Резиме

Појам етноцентризам заокупља пажњу великог броја истраживача из сфере друштвених наука. Појам је уведен како би се направила разлика између појединаца који припадају одређеној групи и оних који не припадају одређеној групи. Из појма етноцентризам развијен је појам потрошачки етноцентризам, који је повезан са осе-

ћањем појединца да је пожељно куповати домаће производе. Потрошачки етноцентризам се користи да се опише потреба и моралност куповине домаћих производа. За етноцентричног потрошача куповина иностраних производа је неморална (чак и када су у питању квалитетнији производи), јер штети домаћој привреди и доводи до губитка радних места. Спроведено истраживање је имало за циљ да испита утицај пет социо-културних фактора на потрошачки етноцентризам (национални идентитет, културна отвореност, патриотизам, религиозност и анимозитет према Европској унији; ЕУ). Такође, испитивана је и веза између потрошачког етноцентризма и куповине домаћих производа. Резултати показују да се патриотизам истиче као најјача антендента потрошачког етноцентризма. Студија је потврдила статистички значајан и релативно снажан утицај анимозитета према ЕУ на општи ниво потрошачког етноцентризма. С друге стране, културна отвореност не спада у групу статистички значајних покретача потрошачког етноцентризма. Добијени резултати упућује на корисне теоријске, менаџерске и макроекономске импликације истраживања. Што се тиче теоријских импликација, оне се огледају у оригиналности истраживања због конструисања иновативног модела истраживања. Менаџерске импликације односе се на стране компаније које већи нагласак треба да ставе на афирмацију домаћих брендове које имају у својим портфолијима. Што се тиче макроекономских импликација, неопходно је да доносиоци економских одлука, ако желе да повећају ниво куповине домаћих производа, повећају ниво потрошачког етноцентризма. То се може учинити путем кампање „Купујмо домаће”. Оно што у тој кампањи посебно треба подвући јесте да се куповином производа из Србије подстиче српска економија, али и да то не значи одрицање од путовања и упознања нових култура.

SLOW TOURISM CONSUMERS' RECOMMENDATIONS

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Abstract

Tourism represents a sector in an economy within which consumers – tourists – readily share their personal impressions, thoughts, attitudes and experiences regarding a tourist offer. They do it through interpersonal communication, both face to face, i.e. offline, and with the aid of contemporary information and communication technologies, i.e. online. Such communication, referred to as Word of Mouth communication - WOM in Marketing literature, is considered to be the most reliable source of information about products and services. This paper presents the results of the research which links a special form of tourism – slow tourism with consumer motivations and one of the main outcomes of travel – consumer recommendations. The main aim of the study is to explore the influence of motivations on consumer recommendations as one of the outcomes of slow travel. Recommendations refer to interpersonal communication which is generated independently of business and occurs spontaneously between the consumers. The research was conducted on a sample of 320 respondents in the Republic of Serbia at the end of 2017. The data were analysed by one-factor analysis of variance (ANOVA).

Key words: Slow tourism, motives, recommendations, word-of-mouth, electronic word-of-mouth.

ПРЕПОРУКЕ ПОТРОШАЧА УСЛУГА SLOW ТУРИЗМА

Апстракт

Туризам представља сектор економије унутар којег потрошачи (туристи) веома често деле своје личне импресије, размишљања, ставове и искуства о туристичкој услузи. То чине како лично (офлајн) тако и применом савремених информационо-комуникационих технологија (онлајн), употребљавајући интерперсоналну комуникацију. Овакав вид комуникације, у маркетинг-литератури познат као комуникација од уста до уста (енгл. *Word of Mouth* комуникација – WOM), сматра се најпоузданијим извором информација о производима и услугама. У раду су приказани резултати истраживања које је повезало посебан облик туризма – *slow* туризам, мотиве потрошача и један од главних исхода путовања – препоруке потрошача. Основни циљ рада је да се истражи утицај мотива на препоруке потрошача као један од исхода *slow* путовања. Под препорукама се подразумева интерперсонална комуникација која се генерише потпуно независно од предузећа и преноси спонтано између потрошача.

Истраживање је спроведено у Републици Србији крајем 2017. године на квотном узорку који је обухватио 320 испитаника. У анализи прикупљених података примењена је једнофакторска анализа варијансе (ANOVA).

Кључне речи: *slow* туризам, мотиви, препоруке, комуникација „од уста до уста“, електронска комуникација „од уста до уста“..

INTRODUCTION

A large number of different motivations, which represent the triggers of tourist movement, have led to the creation of new, specific forms of tourism. Robbins & Cho (2012) note that modern and fast paced life increases stress in individuals, hence creating the need to “slow down” and escape everyday routine. In such circumstances slow tourism, as a specific form of tourism, offers a solution to fulfil such need (Georgica, 2015).

Tourism is a sector in which consumers share their opinions widely, offline and online. This interpersonal influence is important because of the intangible nature of tourist products and the fact that these products cannot be evaluated before purchase (Confente, 2015; Philips et al., 2013). Wu Shu Fen (2017) emphasizes that interpersonal communication, at its core, represents the spreading and sharing of personal tourist experience, and as such shapes the demands on the tourist market. Thus, the primary task of hospitality and tourism marketers is to gain thorough understanding of the way recommendations work and influence consumer behaviour.

The current research in the field of tourism lacks empirical evidence that would fully explain slow tourism as a particular form of tourism. Therefore, the main aim of this paper is to explore the influence of motivations on consumer recommendations as one of the outcomes of slow travel.

LITERATURE REVIEW

The Contemporary Concept of Tourism - Slow tourism

The concept of slow tourism as a relatively new concept has developed from two social movements: “slow food” and “slow cities”, which emerged in Italy in the 90s of the 20th century (Fullagar, Markwell & Wilson, 2012). Slow tourism is based on the idea that one could “slow down” and genuinely enjoy the visit (Conway & Timms, 2012). Dickinson and Lumsdon (2010) are of the opinion that slow tourism involves consumers who want to travel “more slowly” and stay at the chosen destination longer, where they use local forms of transport, consume local products – authentic cuisine, and visit local cultural landmarks. By doing so, consumers become a part of life of the local community (Georgica, 2015). Thus, longer stays and building relationships with people, culture, tradition and surroundings represent essential principles that this specific form of tourism is based on

(Caffyn, 2012; Yurtseven & Kaya, 2011). Defined as such, slow tourism benefits the local community on the one hand, and, on the other hand, brings enjoyment and creates a new kind of experience for consumers.

In her paper, Caffyn (2012) lists five key dimensions of slow tourism (place, people, time, travel and individual) and summarizes the basic elements of this form of tourism (minimizing travel distances; maximizing the length of stay; psycho-physical relaxation; meeting local culture and customs; emphasis on local products including local restaurants and shops; creating authentic experience). A destination is considered “slow” if it encompasses a larger number of the elements mentioned above.

Slow tourism, as a specific form of tourism, offers a three-dimensional solution to the development of contemporary tourism: sustainability, economic benefits for the local community and destination, and tourist satisfaction (Conway & Timms, 2010).

WOM in Tourism

Hanna and Wozniak (2009) define interpersonal communication as personal communication between individuals, where one communicator performs the role of a recipient of a message, while the other acts as the source of a message, which is considered non-commercial and refers to products or services. Similarly, Solomon (2011) perceives interpersonal communication as transmission of information about products and services from one individual to another. This process allows consumers to share information and opinions that direct them towards and away from specific products and services (Hawkins et al., 2004).

Interpersonal communication has long been described as influential in the field of tourism. According to Litvin et al. (2008) word-of-mouth (WOM) is ranked the most important information source when it comes to making purchase decisions, especially in hospitality and tourism industry. Murphy et al. (2007) note that WOM represents one of the most important sources of information that influence the choice of a tourist destination. Also, it is a predominant source of information in developing a destination image (Ishida et al., 2016). The significance of WOM derives from specific characteristics of the hospitality and tourism product offering – intangible goods that cannot be evaluated before their consumption and that are seen as high-risk purchases (Lewis & Chambers, 2000). For this reason, consumers often engage in WOM in order to gain information that will reduce the risk and help them to compare different tourist products.

In her paper, Confente (2015) presents the results of the research on WOM in the field of tourism, according to which 92% of consumers trust recommendations from friends and family members more than they trust traditional marketing messages which come from tourist companies and destinations. Thus, not only does a positive WOM shape the destination image, but also increases the recognizability of the destination on the

tourist market (Philips et al., 2013). The greater the satisfaction with the quality of the tourist offer, the greater the possibility that the feeling of satisfaction will be transferred to other consumers – potential tourists. In addition, Lai et al. (2018) note that during the process of planning a trip and choosing a destination, tourists primarily rely on WOM experiences of other tourists.

Nowadays WOM has evolved into a new form called electronic word-of-mouth (eWOM). With the expansion of Internet technologies there is an increasing number of tourists who use the Internet in order to seek destination information (Litvin et al., 2008). According to Jalilvand et al. (2011), eWOM enables consumers to obtain information from a vast, geographically dispersed group of tourists who have experience with different tourist products and destinations. EWOM allows consumers to share their opinions and experiences with others via electronic communication channels (e-mails, blogs, networks, chat rooms, online reviews and websites) (Ishida et al., 2016). In contrast to traditional WOM, eWOM spans more widely due to the fact that it is anonymous, available 24/7 and has a more powerful impact than traditional WOM (Jeong & Jang, 2011).

METHODOLOGY

The current research in the field of tourism lacks empirical evidence that would fully explain slow tourism as a particular form of tourism. Therefore, the authors of this paper examined the impact of motivations on slow travel outcomes - more concretely, on consumer recommendations.

The research was based on a model by Oh, Assaf and Baloglu (2016), who identified six motivations of slow tourism (relaxation – being free from pressure, stress, and tension; self-reflection – the need to connect to self; escape – the need to get away from everyday routine; novelty seeking – the need to experience new places, new people; engagement – immersing oneself in local culture and environment; discovery – the need to learn and understand something new), two goals (revitalization – physical and mental refreshment; self-enrichment – broadening one’s perspective), and three travel outcomes (satisfaction; future return intention; referral intention).

Park and Yon (2009) point out that in the context of travel motivation, it refers to a set of needs that encourage an individual to travel, and as such, represents the most important determinant of consumer, i.e. tourist behaviour (Wong et al., 2017). According to the studies in the field of tourism, the concept of motivation implies that individuals travel because they are “pushed away” or “pulled” by certain factors (Yoon & Uysal, 2005). Push factors (internal, psychological) encourage consumers to travel, while pull factors (external, cognitive) influence the destination

choice (Xu & Chan, 2016). The concept of slow tourism places a special emphasis on the need to “slow down” the pace of everyday life (a push motive) by discovering possibilities of reducing stress through choosing a slow destination (a pull motive). The authors of this study perceive motivations such as relaxation, self-reflection, escape and discovery as push motives, and motivations such as novelty seeking and engagement as pull motives.

This paper presents a part of the research results which explain the impact of motivations on consumer recommendations as one of slow travel outcomes (“I recommend the destination to others”, “I talk positively about the destination”). A recommendation implies interpersonal communication which is generated independently of business, and occurs spontaneously and autonomously between consumers. In contemporary conditions, interpersonal communication does not solely refer to a personal contact between consumers or face to face interaction, but it increasingly uses various forms of electronic media. In that way, impressions and advice regarding various products and services are exchanged.

The research, based on online questionnaire, was conducted from October to December 2017. The sample involved 320 respondents from five cities in the Republic of Serbia (Belgrade $n=58$; Novi Sad $n=76$; Niš $n=64$; Kragujevac $n=54$; Subotica $n=68$). The only precondition for completing the questionnaire was that the respondent had visited a destination in Vojvodina labelled as “a slow place” - Palić, a grange in Vojvodina or Fruška gora, in the past two years.

The questionnaire used in the research was adjusted to a measurement scale employed by Oh et al. (2016) (Cronbach’s Alpha coefficient for motivations > 0.944 ; Cronbach’s Alpha coefficient for goals > 0.968 ; Cronbach’s Alpha coefficient for outcomes > 0.832). The questionnaire consisted of three sections. The first section contained questions regarding general sociodemographic characteristics of respondents. The second section consisted of questions concerning the trip and the visit to a destination, while the third section contained questions regarding motivations, goals, and outcomes of a visit to a slow destination. This, last section was composed of statements to which participants had to respond within a five-point Likert scale. For recommendations as a slow travel outcome, the following options were offered: 1 – very unlikely; 2 – unlikely; 3 – neutral; 4 – likely; 5 – very likely (Oh et al., 2007).

As the focus of this study was to examine the impact of motivations on consumer recommendations as a slow travel outcome, the following hypothesis was put forward:

H: There is a statistically significant impact of motivations on recommendations from consumers of slow tourism.

The statistical software IBM SPSS version 20 was used for data processing and hypothesis testing.

RESULTS

Preliminary analyses performed on a sample of 320 respondents showed that there were assumption violations, so the cases having atypical features were excluded from the sample. Further preliminary analyses proved that the assumptions of normality, multicollinearity and homogeneity were not violated.

In order to assess the model, the adjusted coefficient of determination was set up, which explained 20.3% of variance in recommendations as an outcome of slow tourism.

Table 1. Model description^b

	R	R Square	The adjusted R Square	Std. Error of the Estimate
Recommendations	.468 ^a	.219	.203	.689

a. Predictors: relaxation, self-reflection, escape, novelty seeking, engagement, discovery

b. Dependent variable: recommendations

Source: *Authors' calculation*

The level of statistical significance of the adjusted coefficient of determination is shown by one factor analysis of variance (ANOVA) (Table 2). The null hypothesis was set up where r^2 applied to population equals 0. Since the calculated level of significance (Sig. = 0,000) was lower than 0.05, the null hypothesis could not be rejected. It was therefore concluded that the research model had statistical significance.

Table 2. ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
Recommendations	Regression	40.564	6	6.761	14.220	.000 ^b
	Residual	145.005	305	.475		
	Total	185.570	311			

a. Dependent variable: recommendations

b. Predictors: relaxation, self-reflection, escape, novelty seeking, engagement, discovery

Source: *Authors' calculation*

In order to determine which slow tourism motivation has the strongest impact on recommendations as a slow tourism outcome, a standard multiple regression analysis was applied. Table 3. shows to what extent individual slow tourism motivations contribute to predicting recommendations as an outcome of slow tourism.

Table 3. Coefficients of a recommendation as an outcome of slow tourism

Model	Unstandardized Coefficient		Standardized Coefficients	t	Sig.	95.0% Confidence interval for B		Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Lower Bound	Upper Bound	Zero order	Partial Correlation	Semipartial Correlation	FVU (1-r ²)	VIF
Recommendations (Constant)	3.310	.148		22.319	.000	3.019	3.602					
Relaxation	.114	.053	.189	2.134	.034	.009	.219	.333	.121	.108	.325	3.076
Self-reflection	-.108	.055	-.161	-1.957	.051	-.216	.001	.249	-.111	-.099	.378	2.643
Escape	-.065	.046	-.111	-1.397	.163	-.156	.026	.241	-.080	-.071	.407	2.456
Novelty seeking	.004	.050	.006	.084	.933	-.095	.103	.302	.005	.004	.449	2.227
Engagement	.183	.056	.262	3.259	.001	.072	.293	.392	.183	.165	.397	2.518
Discovery	.186	.061	.279	3.079	.002	.067	.305	.422	.174	.156	.312	3.207

Source: Authors' calculation

The model assessed six regression parameters and a constant. Unstandardized coefficients were applied so as to develop the model. They were expressed in the following regression equation:

$$\text{Recommendations} = \text{Model Constant} + 0.114 \cdot \text{Relaxation} - 0.108 \cdot \text{Self-reflection} - 0.065 \cdot \text{Escape} + 0.004 \cdot \text{Novelty seeking} + 0.183 \cdot \text{Engagement} + 0.186 \cdot \text{Discovery}$$

The constant is 3.310. If all parameters in the model had the value 0, the recommendation as an outcome of slow tourism would be 3.310. In order to compare the contribution of all independent variables, a standardized coefficient (Beta) was applied. In this case, beta coefficient for the motivation “relaxation” is 0.189, for “self-reflection” 0.161, for “escape” 0.111, for “novelty seeking” 0.006, for “engagement” 0.262, and for “discovery” 0.279. This means that discovery as a motivation contributes to explaining recommendations as an outcome of slow tourism to the greatest extent, if we remove the variance that is explained by other variables. Therefore, one can conclude the following: if the impact of discovery is increased by 1, the recommendation as an outcome of slow tourism will be increased by 0.279.

Since any value lower than 0.05 is considered statistically significant, the conclusion is that variables such as relaxation, self-reflection, engagement and discovery make a significant and unique contribution to predicting the main variable, i.e. recommendations as an outcome of slow tourism, while variables such as novelty seeking and escape do not make a significant and unique contribution to predicting recommendations as an outcome of slow tourism.

In the model, the semipartial coefficient of correlation for “relaxation” variable is 0.108. When squared, it equals 0.0117, indicating a unique contribution of 1.17% in explaining the variance in recommendations as an outcome of slow tourism. The semipartial coefficient for “self-reflection” variable is 0.099. When squared, it equals 0.0098 and suggests that there is a unique contribution of 0.98% in explaining the variance in recommendations as an outcome of slow tourism. The semipartial coefficient for “engagement” is 0.165. When squared, it equals 0.0272, indicating a unique contribution of

2.72% in explaining the variance in recommendations as an outcome of slow tourism. The semipartial coefficient for “discovery” variable is 0.156. When squared, it equals 0.0243, indicating that there is a unique contribution of 2.43% in explaining the variance in recommendation as an outcome of slow tourism.

Based on determining the strength of impact of motivations of slow tourism (motivation 1 – relaxation, motivation 2 – self-reflection, motivation 3 – escape, motivation 4 – novelty seeking, motivation 5 – engagement, motivation 6 – discovery) on recommendations as an outcome of slow tourism, one can conclude that discovery, engagement, relaxation and self-reflection have a significant impact on predicting the recommendations as an outcome of slow tourism $F(6, 305) = 14.220, p = 0.000 < 0.05$, while, escape and novelty seeking as slow tourism motivations are not significant predictors of recommendations as an outcome of slow tourism. Having in mind that four out of six motivations of slow tourism make a significant contribution to predicting the dependent variable, i.e. recommendations as an outcome of slow tourism, it can be concluded that the hypothesis H is accepted, i.e. there is a statistically significant impact of motivations on recommendations made by consumers of slow tourism.

DISCUSSION AND CONCLUSION

Lai et al. (2018) note that in the process of planning a visit to various destinations consumers primarily rely on experiences and recommendations of other consumers gained through WOM communication. In the research, they conclude that the nature of the relationship between the tourists and the local population (motivation: engagement) influences consumer satisfaction, especially consumer recommendations (WOM) as an outcome of travel. The results of the aforementioned research regarding the impact of motivation “engagement” on recommendations from slow tourism consumers are in line with the results of our study. Similarly, Agapito et al. (2011) concludes that culture (motivation “engagement”) represents one of the most important attributes which explains tourists’ recommendations.

The contribution of this research lies in the fact that it proves the importance of recommendations (WOM) in the travel decision-making process. Since consumers have the ability to exert influence over other consumers, hospitality and tourism marketers have to manage interpersonal influence. Besides, with the expansion of electronic technologies, virtual interactions between consumers have proliferated. Nowadays, the increasing number of consumers use the Internet to seek information about destinations and to conduct transactions online (Jalivand & Samiei, 2012). Thus, Marić et al. (2018) explored the effects of eWOM on choosing a slow destination and concluded that decisions are largely based on recommendations found on the Internet. According to Sigala et al. (2012), one of the main challenges that

hospitality and tourism marketers face is the rise of social media and networking platforms (Facebook, Twitter, YouTube, MySpace and Instagram), which allow tourists to interact and share their experiences. In order to meet the challenges of modern world hospitality and tourism, marketers should recognize all the benefits of eWOM, because its characteristics allow a high level of flexibility related to accessibility and the possibility of reaching a huge audience (Lončarić et al., 2016).

The results of this research (while taking into account its limitations in terms of sample size, temporal scope of the research, the need to repeat the study and prove the results, etc.) offer further theoretical explanation of WOM as a marketing phenomenon and improve the theoretical framework regarding tourism as a type of service industry by explaining, understanding and hence predicting the behavior of tourists, i.e. consumers of tourist offers and destinations. Managerial implications of this research are very concrete – marketing decision makers, especially those who deal with slow tourism, must accept the principle that it is most profitable for a company to retain the existing customers, and let them attract new customers through positive WOM in a form of recommendations. Since the research showed that there are four motivations of slow tourism which lead to positive recommendations, the marketers have to focus on helping tourists escape everyday pressure and stress by creating adequate offers.

Some tourists get rid of stress through fun activities and adrenaline addiction. However, having in mind that the research identified self-reflection (finding inner peace and discovering the self) as the second motivation, stress relief should not occur through too aggressive forms of relaxation, but through engagement such as immersing oneself in local culture and novelty seeking, which represent motivations of slow tourism that lead to positive recommendations. Cultural heritage and tradition of the locality represent the starting point for shaping the slow tourism offer. It needs to be emphasized that WOM is actually a double-edged sword, which means that a failure which occurs in previous steps can lead to WOM, but in a form of negative comments and impressions, which have an unfavorable impact on interested parties not only in tourism, but other economic sectors as well.

Some studies on the effectiveness of tourist recommendations demonstrate the influence of both positive and negative WOM (Vermeulen & Seegers, 2008; Jalivand & Samiei, 2012; Park & Allen, 2013). Similarly, this paper demonstrates that positive WOM (“I recommend the destination to others,” “I talk positively about the visited destination”) creates a positive image of a slow destination and, in addition, increases awareness of the slow destination to those who are unfamiliar with it.

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ПРЕПОРУКЕ ПОТРОШАЧА УСЛУГА *SLOW* ТУРИЗМА

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Резиме

У раду су приказани резултати истраживања које је повезало посебан облик туризма – *slow* туризам, мотиве потрошача и препоруке потрошача. Основни циљ био је да се истражи утицај мотива на препоруке, као један од исхода *slow* путовања.

Потреба да се успори свакодневни живот препун стреса и рутина и да се ужива у путовању довела је до настанка посебног облика туризма – *slow* туризма. Основна идеја овог облика туризма јесте да се у једној дестинацији остане што дуже и да се током боравка користе расположиви, локални облици транспорта, да се конзумирају производи локалне кухиње и да се посете све локалне знаменитости. На тај начин, потрошачи, накратко, постају део локалне заједнице. Након повратка са путовања, потрошачи причају о својим искуствима и дају препоруке другим потрошачима о избору одређене туристичке дестинација. На овај начин укључују се у процес интер-

персоналне комуникација тзв. *word-of-mouth*. Емпиријско истраживање спроведено је крајем 2017. године на узорку од 320 испитаника из пет градова у Србији (Београд, Нови Сад, Ниш, Крагујевац и Суботица). Истраживање је засновано на моделу аутора Oh, Assaf и Baloglu (2016), у оквиру којег су аутори идентификовали шест мотива slow туризма (релаксација, саморефлексија, бег, откриће, ангажовање и учење) и три исхода slow путовања (задовољство, поновни долазак у дестинацију и препоруке). Резултати истраживања су показали како значајан утицај на препоруке потрошача, као један од исхода slow путовања, имају следећи мотиви: учење, ангажовање релаксација и саморефлексија.

PROFIT SHIFTING TO EUROPEAN TAX HAVENS: THE CASE OF SUBSIDIARIES OF MULTINATIONAL COMPANIES IN SERBIA ^a

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Abstract

Due to the presence in a number of countries, multinational companies (MNCs) are in position to register a considerable part of pre-tax profit in countries with a preferential tax regime in order to avoid paying taxes at high rates. In other words, MNCs are able to shift profit from countries with a high tax burden to countries with low tax burden. In this paper, it is examined whether Serbian subsidiaries of MNCs, directly owned by European tax haven entities, more intensively shift profit to tax havens relative to other subsidiaries. A list of tax havens published by Oxfam in 2016 is used. Statistical tests and regression analysis showed that there is no significant difference in profit shifting to tax havens between two mentioned groups of subsidiaries. Therefore, it is possible that MNCs consider Serbia as a country with preferential tax regime due to relatively low statutory and effective corporate income tax rates. However, for the purposes of a detailed analysis, national tax authorities should insist on public disclosure of company tax reports to make tax practices of MNCs more transparent.

Key words: profit shifting, corporate income tax, tax havens, tax avoidance, multinational companies.

ПРЕМЕШТАЊЕ ДОБИТКА У ЕВРОПСКЕ ПОРЕСКЕ РАЈЕВЕ: СЛУЧАЈ ФИЛИЈАЛА МУЛТИНАЦИОНАЛНИХ КОМПАНИЈА У СРБИЈИ

Апстракт

Услед присуства у више држава, мултинационалне компаније (МНК) у позицији су да региструју значајан део добитка пре опорезивања у државама са преференцијалним пореским режимом како би избегле плаћање пореза по високим стопама. Другим речима, МНК могу премештати добитак из држава са високим пореским оп-

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терећењем у државе са niskим пореским оптерећењем. У овом раду је истражено да ли српске филијале МНК, у директном власништву ентитета из европских пореских рајева, интензивније премештају добитак у пореске рајеве у односу на остале филијале. У раду је коришћена листа пореских рајева коју је објавио Оксфам 2016. године. Статистички тестови и регресиона анализа показали су да не постоји значајна разлика у премештању добитка у пореске рајеве између две поменуте групе филијала. Стога, могуће је да МНК сматрају Србију државом са преференцијалним пореским режимом услед релативно ниске прописане и ефективне стопе пореза на добитак. Ипак, за сврхе детаљније анализе, требало би да националне пореске власти инсистирају на јавном објављивању пореских извештаја компанија како би пореске праксе МНК биле транспарентније.

Кључне речи: премештање добитка, порез на добитак, порески рајеви, избегавање пореза, мултинационалне компаније.

INTRODUCTION

Profit shifting to tax havens is a research area that has been widely discussed in the past decades, both from the theoretical and practical viewpoints. However, neither national nor supranational efforts to eliminate such corporate practices have been effective so far (Kurdle, 2009). Therefore, profit shifting to tax havens still appears to be an attractive issue. Huizinga & Laeven (2008) argue that MNCs have many opportunities to shift profit to countries with preferential tax regimes due to high cross-national differences in tax rates.

Unfortunately, there is no unique list of tax havens. A list of tax havens published by Oxfam (2016) is used here as a most recent significant list of tax havens. In addition, Oxfam is a non-government organization, thus a list should be free of any political bias.

Christian & Schultz (2005) define profit shifting as the recognition of profit as being earned in a country other than its true source. In other words, entities that are part of MNCs organize transactions in the way that artificially shifts profit from high-tax countries to low-tax countries. For the purpose of this paper, MNC is defined as a company headquartered in one country, but operating in other countries as well (Doupnik, & Perera, 2012, p. 12). Thus, research captures subsidiaries of those MNCs which operate in a home country and have subsidiaries in at least two foreign countries.

The paper is based on the idea of Fuest & Riedel (2012), who argue that the presence of tax haven entity in ownership structure of the subsidiary encourages profit shifting. If this assumption holds, then sampled subsidiaries can be divided into two subsamples:

- linked subsidiaries (directly owned by tax haven entities) and
- other subsidiaries (not directly owned by tax haven entities).

The research subject in this paper is profit shifting to tax havens by Serbian subsidiaries of MNCs. Following Jansky & Kokes (2016), I

examined profit shifting exclusively to European tax havens. The first research objective is to examine whether the link with tax haven entities through ownership structure impacts profit shifting to tax havens. In other words, the paper examines whether there exist differences in profit shifting intensity between linked and other subsidiaries. The second research objective is to determine a dominant channel of profit shifting to tax havens.

This research contributes to prior (primarily foreign) research on profit shifting to tax havens. In this regard, the research relies on prior research that studied the same issue and implemented similar methodology (for instance Fuest & Riedel, 2012; Jansky & Kokes, 2015; Janky & Kokes, 2016). To the author's knowledge, this is the first empirical research on profit shifting of Serbian subsidiaries. In fact, prior research on profit shifting from developing countries is relatively scarce (Crivelli, de Mooij, & Keen, 2016). Research results can be of particular interest to the management of MNCs when considering available worldwide tax minimization options, as well as to the national tax authorities during the analysis of the intensity and dominant methods of profit shifting to tax havens.

Beside the introduction, conclusion and appendices, the paper consists of three parts. The first part gives a theoretical and empirical background on the typical profit shifting channels, possibilities for profit shifting measurement and identification of tax havens. Research methodology and research results are given in the second and the third parts of the paper, respectively.

LITERATURE REVIEW

Due to the presence in a number of countries, MNCs are in the position to organize their operations in a manner that registers the largest part of pre-tax profit in low-tax countries. Contractor (2016) lists numerous mechanisms that MNCs employ to minimize worldwide corporate income tax liabilities. In terms of profit shifting, Schwarz (2009) emphasizes intragroup trade, intragroup borrowing and intragroup royalty payments and license fees as key profit shifting channels. Considering a lot of captive insurance companies registered in tax havens (Hampton, & Christensen, 2002), it appears that intragroup insurance also represents a remarkable channel of profit shifting to tax havens.

In order to prevent such practices of MNCs, many countries introduced the withholding tax payment parallel with the payment of mentioned transactions. In situations when the direct money transfer between related-party entities in two different countries requires significant withholding tax payment, MNCs organize a conduit entity in third country to avoid the payment of withholding tax (Arel-Bundock, 2017). The conduit entity can be found in the country that has signed double taxation treaties with countries whose residents are original transaction subjects, or in the

country that does not impose withholding tax payment and has signed double taxation treaty with the country whose resident is the transaction payer.

Many measures of corporate income tax burden and avoidance in the past decades have been developed. One of the most widely used measures is the effective tax rate, dividing corporate income tax burden by some of the accounting results. However, no consensus has been reached in literature about the way of effective tax rate calculation – for example, Lennox, Lisowsky & Pittman (2012) employ five different types of effective tax rates.

Effective tax rate, as a corporate income tax avoidance measure, has certain shortcomings. Hanlon & Heitzman (2010) argue that effective tax rate is not a useful tool for tax avoidance analysis when the tax avoidance practice reduces both taxable profit and accounting pre-tax profit (conforming tax avoidance) since effective tax rate captures only the non-conforming tax avoidance effects. Considering the fact that mentioned transactions between subsidiaries and/or subsidiaries and the parent entity can be placed into conforming tax avoidance practices, the effective tax rate cannot be an appropriate measure of corporate income tax avoidance in MNCs and profit shifting to tax havens. Based on the assumption that subsidiaries that shift profit to tax havens have lower profitability and/or higher leverage, Fuest & Riedel (2012) use the following additional measures of profit shifting:

- relation between pre-tax profit and total assets;
- relation between corporate income tax expense and total assets and
- relation between liabilities and total assets.

The identification of tax havens is not a simple task, although there have been many attempts at making a unique list of tax havens (for example: Hines, & Rice, 1994; Musalem, & Errico, 1999; OECD, 2000; Hines, 2010; Oxfam, 2016). In the Republic of Serbia, the most influential is the list of tax havens published in the Rulebook on the list of jurisdictions with preferential tax system (The Official Gazette of the RS, no. 122/12) from 2012. On that list, as European tax havens, the listed are Andorra, Liechtenstein, Monaco and San Marino, as well as British territories Jersey, Guernsey, Gibraltar and the Isle of Man. Conversely, on the list of tax havens published by Oxfam (2016), the Netherlands, Switzerland, the Republic of Ireland, Luxembourg, Cyprus and Jersey figure as the biggest European tax havens. In addition, the list also includes three British Caribbean territories (the Cayman Islands, Bermuda and the British Virgin Islands) and one Dutch Caribbean territory (Curacao).

A number of empirical studies confirm the influence of corporate income tax on MNCs operations. Grubert & Mutti (1991) and Hines & Rice (1994) conclude that subsidiaries of MNCs achieve lower profitability in countries with higher tax rates, indicating that MNCs widely employ

channels of profit shifting to low-tax countries, though Dharmapala (2014) argues that the intensity of profit shifting declined during the last decade.

The findings of Loretz & Mokkalas (2015), who studied European subsidiaries, support the hypothesis that MNCs shift profit between their foreign subsidiaries for tax reasons adding that intragroup borrowing appears to be the key channel of profit shifting. Mittoo & Zhang (2008) find that Canadian subsidiaries of MNCs have higher leverage than domestic companies. Using theoretical approach, Chowdhry & Coval (1998) show positive relation between leverage of subsidiary and tax rate in country where subsidiary is registered. Faulkender & Smith (2016) add that subsidiaries registered in high-tax countries have higher leverage and lower times interest earned ratio. On the other hand, Huizinga, Laeven & Nicodeme (2008) argue that leverage of subsidiaries is influenced by a string of factors, including tax rate in subsidiary country, tax rate in parent entity country and tax rates in other subsidiaries countries.

Clausing (2003) studied trade prices among related-party entities and find that export prices from the US are lower, while import prices in the US are higher when tax rate in a foreign country is lower than the rate in the USA. Beer & Loeprick (2015) find that profitability of subsidiaries in OECD countries declines with the rise in tax rate, whereas such a decline is more expressed in subsidiaries with a higher level of intangible assets.

Many papers studied the differences between linked and other subsidiaries. Weichenrieder (2009) finds that the profitability of subsidiaries in Germany rises with the increase in tax rates in a country to which subsidiary is, through ownership structure, directly linked as a result of the reduction in the profit shifting intensity. Buettner & Wamser (2013) find that intragroup borrowing, as a profit shifting channel, is more used by MNCs with entities in low-tax countries. Dischinger, Knoll & Riedel (2014) find profit shifting towards the parent entity when tax rate in parent entity country is lower than the tax rate in the subsidiary country.

Fuest & Riedel (2012) find that subsidiaries of MNCs achieve lower profitability and pay less corporate income tax related to domestic companies, and that linked subsidiaries achieve lower profitability and pay less corporate income tax related to other subsidiaries. Jansky & Prats (2015) find that linked subsidiaries in India achieve lower profitability and pay less corporate income tax per unit of assets than other subsidiaries.

Jansky & Kokes (2015) find that linked subsidiaries in the Czech Republic have higher leverage than other subsidiaries. In addition, Jansky & Kokes (2016) find potential profit shifting from the Czech subsidiaries to Luxembourg and Switzerland through intragroup borrowing, since linked subsidiaries are highly leveraged compared to other subsidiaries. Studying Slovak subsidiaries, Khouri, Elexa, Istok & Rosova (2019) show that companies with an ownership link to tax havens pay significantly lower taxes compared to other companies.

In accordance with previous research results, which suggest that linked subsidiaries more intensively shift profit to tax havens related to other subsidiaries, I expect to find that linked subsidiaries achieve lower profitability, have higher leverage and have lower corporate income tax burden per unit of assets than other subsidiaries. Since most profit shifting channels of MNC subsidiaries rely on conforming tax avoidance, I expect to find no difference between linked and other subsidiaries in effective tax rates, as effective tax rate does not capture the effects of conforming tax avoidance.

DATA AND METHODOLOGY

Research Context

In general, the profit of subsidiaries of MNCs in Serbia is taxed in the same manner as the profit of other companies. In other words, subsidiaries of MNCs follow the same procedure as other companies in terms of submitting tax balance and tax return. The taxable base (taxable profit or tax loss) is determined in tax balance. The starting point in the tax balance is the pre-tax result (from the income statement), followed by the adjustments of expenses and revenues in line with Corporate Profit Tax Law (The Official Gazette of the RS, no. 113/2017). On the other hand, current income tax expense is determined in tax return. This expense is calculated after the multiplication of taxable profit with statutory tax rate (in Serbia 15% with proportional tax system from January 1, 2013) and the deduction of available tax benefits (for instance, investment tax incentive or tax loss carryforward).

The specific tax feature of subsidiaries of MNCs may be found in the potential different tax reporting period. Tax reporting period in Serbia is one year and, in general, this period is a calendar year (from January 1 to December 31). However, subsidiaries of MNCs may (and they often do) opt for different financial reporting and the tax reporting period assumed that this period covers twelve months. Subsidiaries of MNCs in Serbia usually choose modified tax reporting periods if their parent company has the reporting period other than the calendar year in the parent country.

Related-party transactions are inherent to the subsidiaries of MNCs, since they are part of the wider multinational economic groups. Therefore, transfer pricing and thin capitalization rules are of great importance for the subsidiaries when calculating the corporate income tax burden. Following the OECD rules, legislation in Serbia allows the five methods of transfer prices calculation: comparable uncontrolled price method, cost plus method, resale price method, transactional net margin method and the profit split method. In addition, thin capitalization rules allow the recognition of interest expenses from related-parties in the tax balance only up to four times the value of the shareholders' equity of the subsidiary.

Research Methodology

The research in this paper is empirically oriented and based on the sample of subsidiaries of MNCs that are registered in Serbia. Abstracting other macroeconomic and microeconomic factors, I examine the impact of the existence of tax haven entities in the ownership structure on chosen financial indicators of subsidiaries.

Beside descriptive statistics, I use parametric or non-parametric (depending on the normality of variables distribution) tests of differences between two independent samples and the panel regression analysis. Such methodology has been widely employed in prior research (for example: Jansky, & Kokes, 2015; Jansky, & Prats, 2015; Jansky, & Kokes, 2016).

I use this methodology to examine the statistical significance of differences between linked and other subsidiaries, by variables defined in Table 1. These are variables employed by Fuest & Riedel (2012), except for the leverage that is measured with two indicators: relation between total liabilities and total assets (debt ratio), and relation between long-term liabilities and total assets (long-term debt ratio). Namely, the shortcomings of debt ratio pertains to the fact that it captures, among other things, liabilities that usually do not require interest payment, such as payroll liabilities, accounts payable to suppliers, etc. Therefore, I also use long-term debt ratio that captures only long-term liabilities, dominated by liabilities that require interest payment, such as long-term borrowings and long-term lease liabilities. I did statistical data processing through econometric software EViews 9, with statistical significance assessed at 10%, 5% and 1% confidence levels.

Table 1. Variable definition

Variable label	Variable name	Formula
ROA	Return on assets	$(\text{Pre-tax profit} / \text{Total assets}) \times 100$
DR	Debt ratio	$(\text{Total liabilities} / \text{Total assets}) \times 100$
LDR	Long-term debt ratio	$(\text{Long-term liabilities} / \text{Total assets}) \times 100$
TpA	Tax per unit of assets	$(\text{Current income tax expense} / \text{Total assets}) \times 100$
ETR	Effective tax rate	$(\text{Current income tax expense} / \text{Pre-tax profit}) \times 100$

Sample Development

In line with the research subject, the sample comprises subsidiaries fully owned (100%) by entities registered in European countries. Since private (unquoted) companies are more involved in profit shifting than public (quoted) companies (Beuselinck, Deloof, & Vanstraelen, 2015), the sample comprises only subsidiaries registered as limited liability companies. This legal form is the most frequent legal form in Serbia and the legal form in which MNCs mostly organize their operations in Serbia. In order to ensure the reliability of the financial data, the sample encompasses only subsidiaries

with audited 2016 financial statements. In order to avoid the dilemma about using statutory or consolidated financial data, the sample includes only the subsidiaries that do not have further subsidiaries in Serbia – therefore, I use data from the statutory financial statements. Data on ownership structure and financial data have been retrieved from the Internet presentation of The Serbian Business Registers Agency (www.apr.gov.rs).

The sample consists of 75 subsidiaries from non-financial sectors during the period between 2013 and 2016. Therefore, the sample initially consists of 300 observations. However, I removed five observations due to the lack of financial data. In addition, I also removed over-indebted observations (with DR or LDR higher than 100%) and observations beyond three standard deviations around the average of ROA and TpA. Therefore, the final research sample represents the unbalanced panel data of 251 observations. For the purposes of effective tax rate analysis, I considered only the observations with positive pre-tax accounting result – there are 205 such observations.

Most subsidiaries are registered in Belgrade (53 subsidiaries), followed by Vojvodina (10 subsidiaries), Šumadija and Western Serbia (7 subsidiaries) and Southern and Eastern Serbia (5 subsidiaries). In addition, most subsidiaries are directly owned by Austrian (18 companies) and Dutch entities (13 companies). If Oxfam (2016) list of tax havens, as a most recent mentioned list of tax havens, is preferred, then 25 subsidiaries (33.33%) are directly owned by tax haven entities – 13 subsidiaries are owned by Dutch entities, 11 subsidiaries are owned by Swiss entities, while 1 subsidiary is owned by a Cypriot entity. On the other hand, not one subsidiary is directly owned by entities incorporated in the Republic of Ireland, Luxembourg, Jersey, three British Caribbean territories (the Cayman Islands, Bermuda and the British Virgin Islands) or one Dutch Caribbean territory (Curacao) mentioned in the employed Oxfam list. Thus, the sample comprises two subsamples: 25 linked and 50 other subsidiaries.

RESULTS AND DISCUSSION

Descriptive Statistics

Table 2 presents descriptive statistics for defined variables, both for the whole sample and subsamples. Out of 251 observations, 84 observations refer to linked subsidiaries, while 167 observations refer to other subsidiaries.

Linked subsidiaries, on average, achieve higher ROA than other subsidiaries. There are 40 sampled subsidiaries that achieved pre-tax profit in each observed year and four sampled subsidiaries that recorded pre-tax loss in all four years. Regarding extreme values, two observations have ROA lower than -20%, while thirteen observations have ROA higher than 20%.

Leverage, measured with DR ratio, is, on average, higher in other subsidiaries than in linked subsidiaries. However, DR median is higher in

linked subsidiaries. It is interesting to note that in 19 observations DR was higher than 90%, which can be primarily attributed to the relatively low founding capital and high losses of subsidiaries. On the other hand, there are four subsidiaries with DR ratio higher than 100% in each observed year.

LDR ratio is, on average, higher in linked subsidiaries. However, this conclusion changes if we rely on median results, since both linked and other subsidiaries have null median LDR. In addition, in 151 observations LDR was 0%. Such finding indicates that long-term financing of subsidiaries is primarily done through the owner's equity rather than long-term borrowing.

Table 2. Descriptive statistics

Variable	Subsidiaries	Mean	Median	Min.	Max.	Standard deviation	Obs.
ROA (in %)	Linked	6.74	4.67	-17.53	41.05	11.32	84
	Other	4.68	4.40	-33.65	44.26	9.07	167
	Pooled	5.37	4.60	-33.65	44.26	9.90	251
DR (in %)	Linked	53.60	60.30	4.45	98.12	27.82	84
	Other	55.56	59.63	1.06	96.77	24.03	167
	Pooled	54.94	60.02	1.06	98.12	25.32	251
LDR (in %)	Linked	10.63	0.00	0.00	61.36	17.58	84
	Other	9.74	0.00	0.00	85.96	16.98	167
	Pooled	10.04	0.00	0.00	85.96	17.15	251
TpA (in %)	Linked	1.36	0.69	0.00	6.68	1.69	84
	Other	0.78	0.34	0.00	7.43	1.16	167
	Pooled	0.98	0.45	0.00	7.43	1.38	251
ETR (in %)	Linked	16.83	15.68	0.00	79.68	15.95	70
	Other	14.07	13.29	0.00	95.40	15.67	135
	Pooled	15.01	14.84	0.00	95.40	15.78	205

On average, linked subsidiaries have higher corporate income tax burden per unit of assets than other subsidiaries. In this context, it is important to note that in 79 observations TpA ratio was 0% due to current corporate income tax expense equal to zero. In addition, 165 observations had TpA between 0% and 1%.

ETR was, on average, higher in linked subsidiaries. Exceptionally high extreme values can signal extreme book-tax differences in Serbian subsidiaries. Furthermore, 41 observations had ETR of 0% due to zero current corporate income tax expense despite the achieved pre-tax profit. ETR was below statutory tax rate of 15% in 105 observations. On the other hand, seven observations had higher ETR than 50%, while two highest ETRs (95.40% and 87.73%) refer to other subsidiaries.

Statistical Tests

Exceptionally high extreme values, as well as the lack of normal distribution of employed variables (according to Jarque-Bera test results), suggest using non-parametric statistical tests. The results of tests of differences in employed variables between linked and other subsidiaries are presented in Table 3. Although not tabulated, it is worth noting that these results do not differ substantially if parametric t-tests are employed.

Table 3 Statistical tests outcomes

Variable	Observations		Wilcoxon/Mann-Whitney (tie-adj.) Method	
	Linked subsidiaries	Other subsidiaries	Test value	p-value
ROA	84	167	1.019788	0.3078
DR	84	167	0.234911	0.8143
LDR	84	167	0.623890	0.5327
TpA	84	167	2.688904	***0.0072
ETR	70	135	1.788571	*0.0737

Note: statistically significant at the 1% (***), 5% (**) and 10% (*) level.

Linked subsidiaries have higher median ROA, which is contrary to the logic of profit shifting to tax havens, and higher median DR ratio than other subsidiaries, which supports the theory about profit shifting to tax havens. However, differences in these variables between linked and other subsidiaries are not statistically significant. In addition, there is no significant difference between linked and other subsidiaries in terms of LDR.

Contrary to the profit shifting logic, it appears that linked subsidiaries have higher corporate income tax burden (both per unit of assets and unit of pre-tax profit) than other subsidiaries. Namely, linked subsidiaries have both a higher TpA and ETR than other subsidiaries with the differences being statistically significant. To check the sensitivity of the obtained research results to the implemented methodology, I also run the regression analysis.

Regression Analysis

The main variable of interest in the regression analysis is Tax_Haven. This variable has the value of 0 if the observation is other subsidiary and 1 if the observation is a linked subsidiary. I use ROA, DR, LDR, TpA and ETR (as defined earlier) as dependent variables. I also used natural logarithm of total assets (Ln_Assets) to control for variability of firm size among observations.

Table 4 presents random-effects regression analysis estimates. Breusch-Pagan LM test results showed that random-effects regression should be employed over ordinary least squares estimates. On the other hand, I

could not run fixed-effects regression due to the near singular matrix problem as research model employs a time-invariant variable (Tax_Haven).

Table 4 Regression analysis estimates

	Dependent variable				
	ROA	DR	LDR	TpA	ETR
Constant	*20.6634 (1.7821)	-18.7480 (-0.6699)	***-86.5062 (-4.1266)	***4.5529 (2.8878)	***76.8415 (3.9334)
Tax_Haven	2.9717 (1.4770)	-6.5141 (-1.0375)	-3.3826 (-0.8510)	***0.7510 (2.6547)	*5.7446 (1.7828)
Ln_Assets	-1.2353 (-1.4911)	***5.6629 (2.8384)	***7.0869 (4.7326)	**0.2771 (-2.4598)	***-4.6971 (-3.3506)
Year dummies	Yes	Yes	Yes	Yes	Yes
Adjusted R ²	0.0230	0.0540	0.0723	0.0251	0.0375
F-value	*2.1744	***3.8556	***4.8976	**2.2883	**2.5912
Observations	251	251	251	251	205

Note: beta coefficients in front of parentheses, t-statistics in parentheses; statistically significant at the 1% (***), 5% (***) and 10% (*) level.

Generally, regression estimates are quite consistent with statistical tests outcomes. The results of the regression analysis do not support the theory about profit shifting to tax havens either. Similar to the statistical tests outcomes, regression analysis shows that linked subsidiaries have significantly higher corporate income tax burden than other subsidiaries as they have both significantly higher TpA and ETR.

Therefore, statistical analysis shows that linked subsidiaries, in general, do not shift profit to tax havens to a greater extent than other subsidiaries. Relatively low statutory tax rate and many tax incentives available for further reduction of effective tax rate can discourage profit shifting to tax havens. It is interesting to point out the opinion of Gravelle (2009), who argues that any country with relatively low tax burden can be considered as a tax haven and emphasizes many Eastern European countries with statutory tax rates lower than 20% as examples. Serbia, with statutory tax rate of 15%, clearly falls into this category, so it is possible that management of MNCs perceive Serbia as a country with a preferential tax regime.

One of the obstacles to profit shifting out from Serbia lies in the fact that Serbia imposes withholding tax payment on transfers to the Netherlands, Switzerland and Cyprus despite having signed double taxation treaties with these countries. However, the tax rates on these payments are lower than the tax rates prescribed by Corporate Profit Tax Law (The Official Gazette of the RS, no. 113/2017). In the line with this legal act, withholding tax rate is 20%, or 25% if money recipient is a resident of a tax haven according to the list of tax havens from the Rulebook on the list of jurisdictions with preferential tax system (The Official Gazette of the

RS, no. 122/12). On the other hand, according to the signed double taxation treaties, interest payment to Dutch residents is not taxed, while royalty payment is taxed at 10% withholding tax rate. Interest payment to Swiss residents is taxed at 10% withholding tax rate, while royalty payment is not taxed until Switzerland imposes withholding tax on royalty payments. Interest and royalty payments to Cypriot residents are taxed at 10% withholding tax rate.

The treatment of the Netherlands, Switzerland and Cyprus as tax havens can be furtherly discussed. In fact, Weyzig (2013) argues that the Netherlands is the leading conduit country (rather than traditional tax haven) in the world serving as a transit in the profit shifting pattern. Garcia-Bernardo, Fichtner, Takes & Heemskerk (2017) add that both the Netherlands and Switzerland should be considered as conduit countries and confirm Cyprus as a tax haven.

I have also checked the robustness of the obtained results. In fact, many MNCs are de facto originally founded in countries that can be considered as tax havens. Therefore, the subsidiary's link with the tax haven entity is not always due to tax minimization motives but due to the fact that the parent company is originally founded in a tax haven. Thus, in the sample, at least six linked subsidiaries whose parent companies are founded in the Netherlands or Switzerland can be found. These subsidiaries should then be treated as other subsidiaries. In this case, the research sample would comprise 19 linked and 56 other subsidiaries. The results of such a robust analysis are quite similar to the original research results. In other words, the difference in profit shifting to tax havens between linked and other subsidiaries has been found neither with statistical tests outcomes nor regression analysis estimates. The results of the robustness analysis are not tabulated due length-limitations of this paper.

CONCLUSION

The empirical research in this paper studied profit shifting to European tax havens of 75 Serbian subsidiaries of MNCs between 2013 and 2016. In the paper, I examined differences in profit shifting between linked (directly owned by tax haven entity) and other (not directly owned by tax haven entity) subsidiaries. For these purposes, I have employed the following variables: return on assets (ROA), debt ratio (DR), long-term debt ratio (LDR), tax per unit of assets (TpA) and effective tax rate (ETR).

The research results suggest that the presence of a tax haven entity in the ownership structure of a subsidiary is not an important determinant of the employed variables. The linked subsidiaries of MNCs have higher median ROA and median DR, while median LDR is the same for linked and other subsidiaries. However, using non-parametric statistical tests and random-effects regression analysis, I have not found a statistically significant difference in ROA, DR and LDR between linked and other subsidiaries. I

have also found that linked subsidiaries even have statistically significantly higher TPA and ETR than other subsidiaries. This finding indicates that linked subsidiaries have significantly higher corporate tax burden per unit of total assets and per unit of pre-tax profit.

Unlike previous research that employed similar variables (Fuest, & Riedel, 2012; Jansky, & Kokes, 2015; Jansky, & Prats, 2015; Jansky, & Kokes, 2016), I have not found significant difference in any employed variable between linked and other subsidiaries. It is necessary to bear in mind that statutory tax rate in Serbia is lower than statutory tax rates in countries captured by previous research. In general, it seems that the management of MNCs treats Serbia (and potentially other transition economies with relatively low statutory tax rates) as a substitute for traditional tax havens.

I believe that the research results may be useful to many interest groups. First of all, the management of MNCs should recognize that they may use low-tax transition economies instead of traditional tax havens when arranging tax-motivated related-party transactions. Such practice would help MNCs to avoid public scrutiny that is inherent to the usage of traditional tax havens. Second of all, when looking for typical profit shifting patterns, national tax authorities should recognize that the existence of a tax haven entity in the ownership structure of the subsidiary of MNC is not a red flag for its potential profit shifting activity.

The presented research results should be studied in the light of certain limitations. It should be noted that the classification of linked and other subsidiaries is based only on the direct ownership structure. The potential pyramidal ownership is not considered due to the lack of data. It is possible that among other subsidiaries, there exists a pyramidal tax haven ownership. For example, the other subsidiary can be directly owned by a German entity, whereas the German entity is owned by tax haven entity. In such situations, the tax haven entity is de facto the indirect owner of the other subsidiary.

It is also important to note that profit shifting to tax havens can be done by other subsidiaries as well, not only by linked subsidiaries. More specifically, the widely known limitations about sampling methodology can be attributed to this paper. It is also possible that the research results would differ if other than Oxfam (2016) list of tax havens is preferred or if other variables have been employed.

On the other hand, additional research is needed. For the purposes of a more detailed analysis, detailed information about subsidiaries operations is needed with special focus on related-party transactions. National tax authorities should insist on public disclosure of company tax reports in order to make additional information publicly accessible. Future research should include neighboring countries to compare the obtained results and should also include the subsample of domestic companies as a control subsample.

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ПРЕМЕСТАЊЕ ДОБИТКА У ЕВРОПСКЕ ПОРЕСКЕ РАЈЕВЕ: СЛУЧАЈ ФИЛИЈАЛА МУЛТИНАЦИОНАЛНИХ КОМПАНИЈА У СРБИЈИ

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Резиме

Упркос чињеници да се премештање добитка мултинационалних компанија (МНК) у пореске рајеве изучава деценијама, овакве праксе су и даље недовољно јасно подручје пословања МНК. Захваљујући чињеници да послују у великом броју земаља, МНК имају могућност да добитак остварен у држави са вишим пореским оптерећењем вештачки преместе у државе са нижим пореским оптерећењем. У раду је испитано како повезаност филијала МНК које послују у Србији са ентитетима у пореским рајевима утиче на њихово премештање добитка, односно да ли између филијала које су директно повезане са ентитетима у пореским рајевима и осталих филијала постоји значајна разлика у премештању добитка.

За сврхе истраживања је формиран узорак од 75 филијала МНК, при чему је анализиран период између 2013. и 2016. године, када је прописана стопа пореза на добитак у Србији била на константном нивоу од 15%. Премештање добитка филијала МНК у Србији испитано је коришћењем следећих индикатора: однос добитка пре опорезивања и укупне имовине, однос укупних обавеза и укупне имовине, однос дугорочних обавеза и укупне имовине, однос текућег расхода за порез на добитак и укупне имовине, и однос текућег расхода за порез на добитак и добитка пре опорезивања.

Резултати истраживања су показали да филијале које су директно повезане са ентитетима у пореским рајевима не врше интензивније премештање добитка у пореске рајеве у односу на остале филијале. Овакав закључак је последица чињенице да непараметарски статистички тестови и панел-регресиона анализа нису пронашли значајну разлику у посматраним индикаторима између две поменуте групе филијала. У раду је закључено да филијале МНК немају великог мотива за премештање добитка оствареног у Србији у пореске рајеве, имајући у виду релативно ниску прописану и ефективну стопу пореза на добитак. Стога, могуће је да менаџмент МНК посматра Србију као државу са преференцијалним пореским режимом. Додатно, плаћање пореза по одбитку (упркос потписаним уговорима о избегавању двоструког опорезивања) може демотивисати премештање добитка из Србије. У закључку рада је истакнута потреба да националне пореске власти инсистирају на јавном објављивању пореских извештаја МНК како би њихове пореске праксе постале транспарентније.

DECISION SUPPORT MODEL FOR SUPPLY CHAIN MANAGEMENT

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Abstract

The purpose of this paper is the creation of a model for supply chain performance optimization and the development of a prototype of the decision support system.

The study covered an efficient and agile supply chain type. The Analytic Hierarchy Process was used (AHP) for the evaluation and ranking of supply chains.

The research on this topic have dealt with the evaluation and ranking of suppliers within supply chains not considering the characteristics of different types of supply chains. The contribution of this work is in the development of a new model that enables the evaluation and ranking of supply chains considering the priorities of key performance indicators in different types of supply chains, providing management with the support in decision making through simulation and the finding of optimum solutions for the specific supply chain type, as well as the possibility of evaluation and ranking of different supply chain types on the basis of weighted overall performance of each supply chain.

Developed and suggested models provide company management with monitoring and control of individual key performance indicators and total supply chain performance, and in this way, become the support to the management in strategic decision making.

Key words: Decision Support Model, Supply Chain Management, Performance Measurement, Key Performance Indicator, Analytic Hierarchy Process.

МОДЕЛ ПОДРШКЕ ОДЛУЧИВАЊУ ЗА УПРАВЉАЊЕ ЛАНЦИМА СНАБДЕВАЊА

Апстракт

Сврха овог рада је осмишљавање модела за оптимизацију перформанси ланца снабдевања и развој прототипа система за подршку одлучивању. Истраживање је обухватило ефикасан и агилан тип ланца снабдевања. За евалуацију и рангирање ланца снабдевања коришћен је аналитички хијерархијски процес (АНП). Истраживања на ову тему за предмет су имала евалуацију и рангирање добављача у оквиру ланца снабдевања, при чему аутори нису узимали у обзир карактеристике различитих типова ланца снабдевања. Допринос овог рада огледа се у развоју новог модела који омогућава евалуацију и рангирање ланца снабдевања, узимајући у обзир приоритете кључних индикатора перформанси у различитим типовима ланца снабдевања,

обезбеђујући менаџменту подршку у одлучивању кроз симулацију и изналажење оптималног решења за конкретан тип ланац снабдевања, као и могућност евалуације и рангирања различитих типова ланаца снабдевања на основу пондерисане укупне перформансе сваког ланца снабдевања. Развијени и предложени модели обезбеђују менаџменту компанија праћење и контролу појединачних кључних индикатора перформанси и укупне перформансе ланца снабдевања и на тај начин постају подршка менаџменту у стратегијском одлучивању.

Кључне речи: модел за подршку одлучивању, управљање ланцима снабдевања, мерење перформанси, кључни индикатори перформанси, аналитички хијерархијски процес.

INTRODUCTION

Managing the supply chain is a paradigm that has attracted attention of researchers in the last few decades. Researchers invest significant efforts in order to develop models for deciding and solving the problems related to the area of managing supply chains (Croxtton et al., 2001; Forslund, 2015; Guan & Rehme, 2012; Sahay et al., 2006; Ishizaka & Labib, 2011; Panahifar et al., 2018; Lambert et al., 2008; Li & Lin, 2006; Lo & Yeung, 2004; Mellat-Parast & Spillan, 2014; Sanders et al., 2011). Supply chain management demands multi-criteria decision making because then the management takes into account the different criteria and the accompanying sub-criteria.

In this paper, the focus is placed on the calculation of the total performance of the supply chain and the paper illustrates the possibility of the rating of various supply chain types, since the research until now have mainly dealt with individual performance indicators of supply chain or the ranking of suppliers. Hence, the focus of this study is on the total measure of supply chain that is obtained by weighting and integration of individual performance indicators that were previously identified as the key ones in the process of the evaluation of total supply chain.

This paper shows the development of the models for supply chain performance optimization and total supply chain performance calculation, as well as the development of a system prototype for the support to decision making of supply chains.

MODEL FOR THE ANALYSIS, MEASUREMENT AND OPTIMIZATION OF SUPPLY CHAIN PERFORMANCE

The suggested model for analysis, measurement and optimization of the supply chain performance includes two modules. The first module implies the definition of the types of observed supply chains, key performance indicators (KPI), their priorities and target values depending on the supply chain type, the evaluation and ranking of different types on the basis of the AHP model (Saaty, 1980; Saaty & Kearns, 1985; Sipahi & Timor, 2010; Subramanian & Ramanathan, 2012; Deng, Hu, Deng, &

Mahadevan, 2014; Ishizaka & Labib, 2011 and Dweiri, Kumar, Khan, & Jain, 2016. The outputs of this model represent the inputs that enable the functioning of the second module that refers to the calculation of the total performance of supply chains (Figure 1).

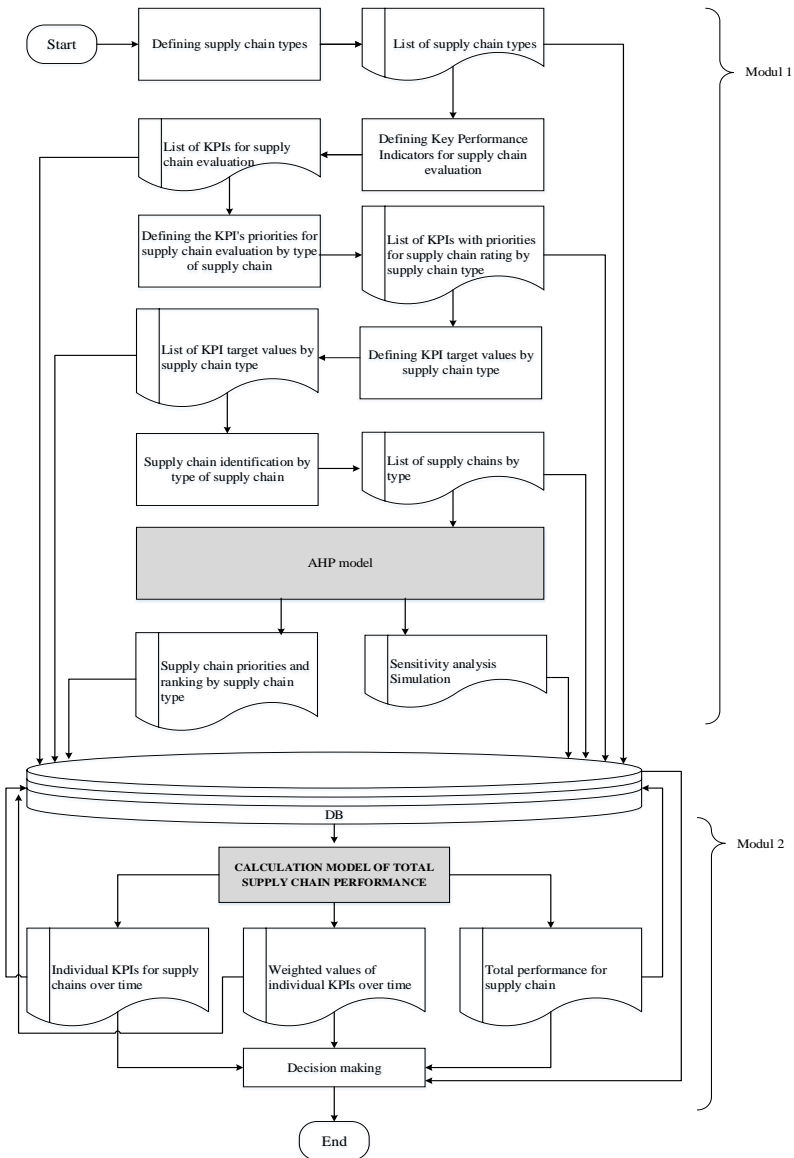


Figure 1. Steps and procedure of multi-criteria model for analysis, measurement and optimization supply chain performance
 Source: Authors

In this paper, the authors based their research on two types of supply chains and the priorities of measures, sub-measures and metrics defined by Chibba (2007), which also served to structure the appropriate AHP model.

PROBLEM DESCRIPTION AND STRUCTURING OF AHP MODEL

At all the management levels, the existence of data that are the result of everyday monitoring of organization business is necessary. Since this involves a large amount of data that emerges in different places, it is necessary for such data to be organized in data bases within the information system. It is very important for such data bases to reflect the real state of the business system. Data bases in that sense represent a source of information that is used in decision making on strategic, tactic and operational levels. Such data bases are in the service of the creation of integrated and subject oriented information.

The objectives of this research are:

- Establishing key criteria in the process of evaluation and ranking of supply chains,
- Development of AHP model of multi-criteria decision making,
- Evaluation of set criteria and their evaluation with the help of AHP methods and
- Testing the model with the help of software for the support in decision making SuperDecisions and the analysis of obtained results.

By the application of the AHP method the following is presented:

- The possibility of evaluation and ranking of several supply chains within the same type of supply chains,
- The calculation of the total performance of supply chains,
- The possibility of mutual comparison of supply chain performances from different types,
- The analysis of the change impact of relative importance of chosen criteria on final priorities and range of supply chain,
- The analysis of change impact of sub-criteria priorities (defined KPI) on the priority and range of supply chain and
- The evaluation of suppliers and determining their priority and range depending on which type of supply chain they belong to.

Defining model objective is one of the most important steps with the problem of decision making. Decision making is a process that is completely dependent on the human factor, thus due to the expressed element of subjectivity the way of solving problems, as well as the choice of criteria on the basis of which we will evaluate alternatives, also depends on the defined objective. The same decision maker can, in

unchanged conditions, act differently depending on what objective he wants to achieve by the analysis. The objective of this model is the analyzing of supply chains, and their evaluation, so that on the basis of performance, it could be perceived and decided on where it is necessary to react for the purpose of performance improvement.

Starting from the defined objective, the following relevant criteria for managerial decision making are defined, as well as the sub-criteria that explain them more closely.

The model criteria are:

- delivery efficiency (C1),
- receipt efficiency (C2) и
- transport costs (C3).

Sub-criteria are:

- On time delivery from supplier (SOTD),
- Discrepant material report from supplier (SDMR),
- Parts per million from supplier (SPPM),
- Cost of poor quality from supplier (SCPQ),
- On time delivery to customer (COTD),
- Discrepant material report to customer (CDMR),
- Parts per million to customer (CPPM),
- Cost of poor quality to customer (CCPQ),
- Inbound transport costs - regular (ITCR),
- Inbound transport costs - extraordinary (ITCE),
- Outbound transport costs - regular (OTCR) and
- Outbound transport costs - extraordinary (OTCE) (Rejman Petrović, D., 2015).

The alternatives in the model represent three supply chains SC1, SC2 and SC3.

The appropriate AHP model is formed, with four corresponding levels of decision making, as follows:

- Goal level - evaluation of supply chain,
- Criteria level - C1, C2, C3,
- Sub-criteria level – a set of sub-criteria based on common characteristics and
- Alternative level – a set of alternatives SC1, SC2, SC3.

The hierarchical structure of the AHP model¹ for supply chain evaluation, ranking, and comparison is shown in Figure 2.

¹ The model is developed by using special software for the support in decision making *SuperDecisions*

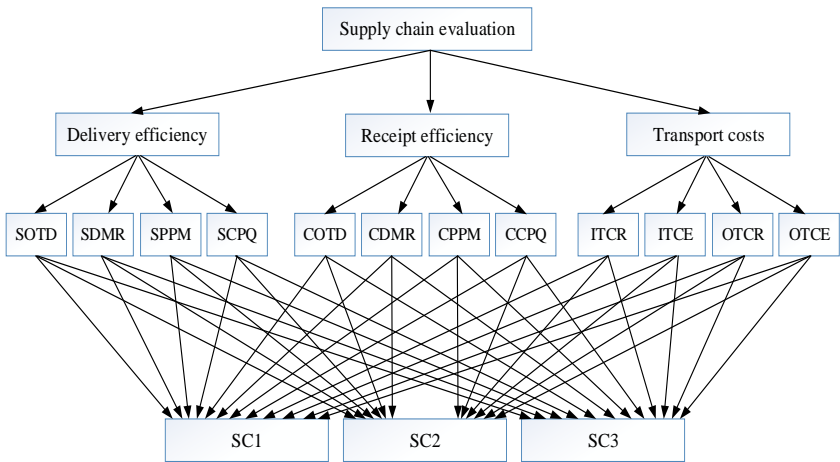


Figure 2. The hierarchical structure of the AHP model for supply chain
Source: Rejman Petrović, 2015

Key performance indicators that determine the total supply chain performance are expressed in different measure units and their target values are shown in Table 1.

Table 1. Key performance indicators that determine the total supply chain performance

Key performance indicators		Unit of measure	Target value
On time delivery from supplier	SOTD	%	100%
Discrepant material report from supplier	SDMR	ppm	0 ppm
Parts per million from supplier	SPPM	ppm	0 ppm
Cost of poor quality from supplier	SCPQ	% sales	0%
On time delivery to customer	COTD	%	100%
Discrepant material report to customer	CDMR	ppm	0 ppm
Parts per million to customer	CPPM	ppm	0 ppm
Cost of poor quality to customer	CCPQ	% sales	0%
Inbound transport costs - regular	ITCR	% net sales	3,50%
Inbound transport costs - extraordinary	ITCE	% net sales	0%
Outbound transport costs - regular	OTCR	% net sales	3,50%
Outbound transport costs - extraordinary	OTCE	% net sales	0%

Source: Rejman Petrović, 2015

MODEL RESULTS

By pairwise comparison of decision making elements in accordance with the assumed dependences, and according to the usual scale 1-9 in the observed problem (table 2 and 4), the prioritization is done by the method of

characteristic value, where weight coefficients of the criterion, depending on the supply chain type, are obtained and they enable the ranking of the observed elements according to the preferences of decision makers that performed the assessments. On the basis of management assessment in the observed organizations for the efficient type of supply chain, the biggest priority is assigned to the costs criterion, and less and equal criteria to receipt efficiency and delivery efficiency (Table 3), while for agile types of supply chain the biggest and equal priority is assigned to the criteria receipt efficiency and delivery efficiency, and less priority to the costs criterion (Table 5).

Table 2. Matrix of comparison of the criteria for the evaluation of efficient SC type, using the scale of comparison 1-9

Criteria	Delivery efficiency	Receipt efficiency	Transport costs
Delivery efficiency	1	1	1/5
Receipt efficiency	1	1	1/5
Transport costs	5	5	1

Source: Authors

Table 3. Relative weights of the criteria for evaluating supply chain factors (efficient SC type)

Criteria	Weights
Delivery efficiency	0.142857
Receipt efficiency	0.142857
Transport costs	0.714286

Source: Authors

Table 4 Matrix of comparison of the criteria for the evaluation of agile SC types, using the scale of comparison 1-9

Criteria	Delivery efficiency	Receipt efficiency	Transport costs
Delivery efficiency	1	1	5
Receipt efficiency	1	1	5
Transport costs	1/5	1/5	1

Source: Authors

Table 5 Relative weights of the criteria for evaluating supply chain factors (agile SC type)

Criteria	Weights
Delivery efficiency	0.45455
Receipt efficiency	0.45455
Transport costs	0.09091

Source: Authors

Each criterion is more closely explained through its sub-criteria, by which more detailed and realistic analysis level is reached. Within each criterion, the sub-criteria are mutually compared in relation to the criterion they describe, also according to the scale 1-9. This means, at the same time, that the alternatives will be mutually compared in relation to each sub-criterion, which enables the ranking of alternatives in accordance with the preferences of decision makers, i.e. the management that performs the assessment. Final priorities and the order of alternatives according to the rank are shown in Table 6 for the efficient and agile supply chain type. According to the synthesized managerial assessments, for the efficient supply chain type the highest priorities are assigned to costs, while for agile supply chain type the highest priorities are assigned to deliveries on time, i.e. *SOTD* and *COTD* (Arsovski & Rejman Petrović, 2017).

Table 6. Key Performance Indicator Priorities (KPIs)

Alternatives	Efficient SC type		Agile SC type	
	Priorities	Rank	Priorities	Rank
SOTD	0.05	8	0.25	1
SDMR	0.02	9	0.05	5
SPPM	0.00	12	0.11	3
SCPQ	0.05	7	0.03	9
COTD	0.05	6	0.25	2
CDMR	0.01	11	0.05	6
CPPM	0.01	10	0.11	4
CCPQ	0.05	5	0.03	10
ITCR	0.06	4	0.00	11
ITCE	0.21	2	0.03	8
OTCR	0.06	3	0.00	12
OTCE	0.36	1	0.03	7

Source: Rejman Petrović, 2015

On the basis of the previously mentioned, we came to the final rank of supply chains. The final rank of supply chains for agile and efficient supply chain type is given in Table 7.

Table 7 Priorities and ranking of observed supply chains

Alternatives	Efficient SC type		Agile SC type	
	Priorities	Rank	Priorities	Rank
SC 1	0.3794	2	0.4674	1
SC 2	0.1971	3	0.2859	2
SC 3	0.4235	1	0.2468	3

Source: Rejman Petrović, 2015

SOLUTION SENSITIVITY ANALYSIS – CHANGE IMPACT OF RELATIVE IMPORTANCE OF KPI ON THE PRIORITIES AND RANK OF SUPPLY CHAINS

Solution sensitivity analysis can help to observe how the weight coefficient changes, i.e. how the relative importance of sub-criteria impacts global priorities of alternatives, i.e. supply chains (Figure 3, 4, 5, 6). For example, the analysis of the relative importance change of transport costs criteria on the priority and rank of supply chains has been shown in the Figures 3 and 4. It can be noticed that the increase of relative importance of this criteria affects the reduction of supply chain rank SC3, while it leads to the increase of supply chain rank SC2.

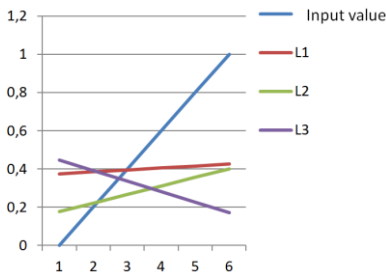


Figure 3. The impact of changing the relative importance of the Transport costs criterion on supply chain priorities and rankings (efficient SC type)

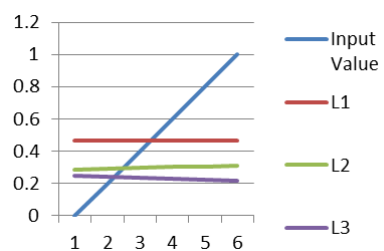


Figure 4. The impact of changing the relative importance of the Transport costs criterion on supply chain priorities and rankings (agile SC type)

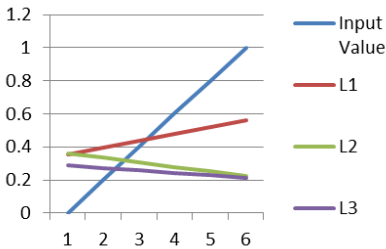


Figure 5. The impact of changing the relative importance of the Delivery efficiency criteria on supply chain priorities and rankings (efficient SC type)

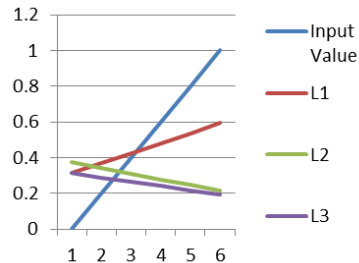


Figure 6. The impact of changing the relative importance of the Receipt efficiency criteria on supply chain ranking priorities (agile SC type)

It is possible to observe and analyze the impact of the simultaneous change of two criteria on the rank of alternatives. Thus simultaneous growth of relative importance of delivery and receipt efficiency criteria in the efficient supply chain leads to the change in alternative rank (Figure 7), and there is a similar occurrence in the agile supply chain where the simultaneous growth of relative importance in certain intervals also leads to the change in the alternative rank (Figure 9).

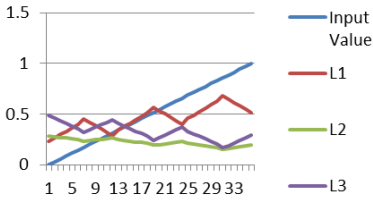


Figure 7. Impact of simultaneous change of criteria Shipping Efficiency and Receiving Efficiency on priorities and ranking alternatives (efficient SC type)

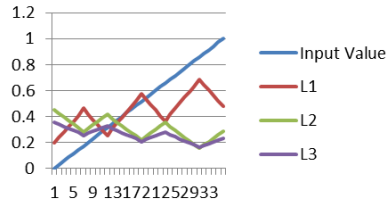


Figure 8. Impact of simultaneous change of criteria Shipping Efficiency and Receiving Efficiency on priorities and ranking alternatives (agile SC type)

Further analysis included the analysis of the sub-criteria priorities changes, i.e. key performance indicators on the priority and rank of observed supply chains, since it can be important for the process of decision making. Thus the change of priorities of some KPI does not lead to priority change and rank of observed supply chains (Figure 10), while at others it leads to the inversion of rank (Figure 9, 11 and 12). Similar analysis can be carried out for all the observed KPI.

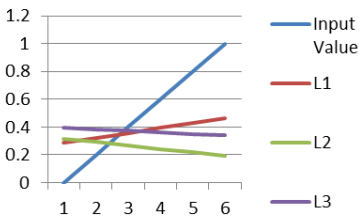


Figure 9. The impact of changing the priorities of the SOTD indicator, on the priorities and rank of the observed supply chains (efficient SC type)

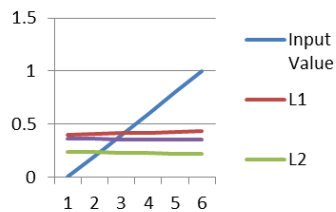


Figure 10. The impact of changing the priorities of the SDMR indicators, on the priorities and rank of the observed supply chains (efficient SC type)

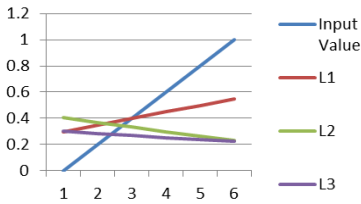


Figure 11. The impact of changing COTD indicator priorities, on the priorities and ranking of the observed supply chains (agile SC type)

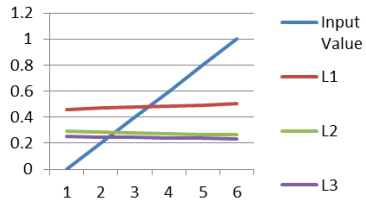


Figure 12. The impact of changing the priorities of the CDMR indicators, on the priorities and rank of the observed supply chains (agile SC type)

CALCULATION MODEL OF TOTAL SUPPLY CHAIN PERFORMANCE

The suggested model for calculation of total supply chain performance uses the evaluation marks obtained from AHP model and real data on KPI in three types of supply chains. Target values are defined as maximum or minimum values depending on the observed KPI.

In the calculation of total performance measure (Table 10, Table 11, Table 12, Table 13, Table 14, Table 15) the authors followed the following steps:

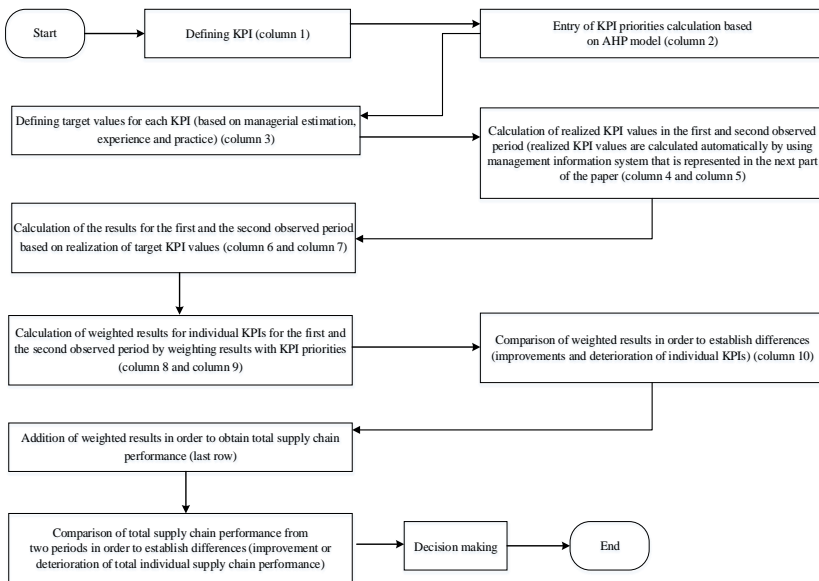


Figure 13. Steps and procedure in the calculation model of total supply chain performance
Source: Authors

On the basis of KPI priority values, target and realized values for each KPI, it is possible to calculate the total performance for each supply chain separately. Such value of total performance becomes a comparable size, regardless of the type of the supply chain, and enables the monitoring of performance of one supply chain in various observation periods, as well as the comparison and monitoring of performance of several supply chains of different types. The value of total performance of the supply chain is 100 in case that for each KPI the target value is realized. In case when the realized values of some or all KPI are below their target values (or above in case of costs) the total performance for the supply chain will be less than 100. The following tables present the possibility of such measuring and monitoring of individual performance, the total performance of a specific supply chain and comparison of performance of various supply chains.

In Table 8, the priorities of KPI, target values of KPI, realized values of KPI, weighted values of KPI and total performance measured in various time periods were given for supply chains SCe1. Similarly, these values are calculated for other supply chains, and their weighted total performance is shown in Table 9.

Table 8. Weighted KPIs and total supply chain performance for efficient SC type (SCe1)

KPI	Priority of KPI	Target values of KPI	Realized KPI values in the first period	Realized KPI values in the second period	The result for the first period	The result for the second period	The weighted result for the first period	The weighted result for the second period	Differences
SOTD	0.055	100%	99%	99.60%	99.00	99.60	5.445	5.478	0.033
SDMR	0.021	0 ppm	400	600	99.96	99.94	2.099	2.098	-0.001
SPPM	0.009	0 ppm	150	50	99.98	99.99	0.899	0.899	0.000
SCPQ	0.055	0.00%	1.20%	0.20%	98.80	99.80	5.434	5.489	0.055
COTD	0.056	100%	100%	100%	100.00	100.00	5.600	5.600	0.000
CDMR	0.014	0 ppm	400	350	99.96	99.96	1.399	1.399	0.000
CPPM	0.016	0 ppm	150	160	99.98	99.98	1.599	1.599	0.000
CCPQ	0.056	0.00%	0.05%	0.07%	99.95	99.93	5.597	5.596	-0.001
ITCR	0.063	1.00%	1.20%	1.00%	-20.00	100.00	-1.260	6.300	7.560
ITCE	0.219	0.00%	0.20%	0.30%	99.80	99.70	21.856	21.834	-0.022
OTCR	0.065	3.50%	3.80%	3.60%	-8.57	-2.85	-0.557	-0.185	0.372
OTCE	0.366	0.00%	0.14%	0.11%	99.86	99.89	36.548	36.559	0.011
Total							84.659	92.666	

Source: Rejman Petrović, 2015

Table 9. Weighted overall supply chain performance

Supply chain	The weighted result for the first period (Total)	The weighted result for the second period (Total)
SCe1	84.659	92.666
SCe2	83.861	84.794
SCe3	85.949	85.228
SCa1	97.983	99.073
SCa2	97.696	98.732
SCa3	99.151	97.887

Source: Authors

The developed model enables the assessment of performance difference in each period separately. Given that KPI, which are used in the model are expressed in various measures, it is very difficult to evaluate or compare the observed performance. In this way in the model, each measured value is weighted in accordance with the objectives, so it is possible to compare total performance score (Figure 14).

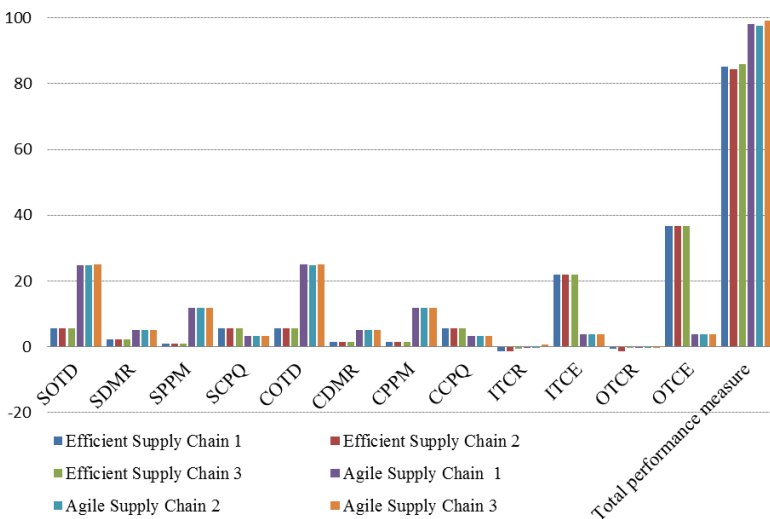


Figure 14 Total performance score

Source: Authors

The noticeable improvements or deteriorations of individual KPI are also discernable, as well as the total performance and that takes place between two measurement periods.

Apart from the fact that it is possible to monitor the movement of the individual KPI, with the application of this model, it is possible to calculate the total performance of various types of supply chains, and in this way to enable their comparison, which represented the main objective

of this research. Hence, the evaluation and ranking of several supply chains from various types of supply chains is possible, which provides management with good basis for decision making in terms of which supply chain necessitates a correction to the specific KPI for the purpose of improvement of its total performance, as well as how the correction of certain KPI would affect the total performance of that supply chain. It is possible to monitor supply chain performance in time, so that the analysis of the obtained results enables the comparison of performance during various time periods.

The presented outputs from AHP are incorporated into the database, so that the concrete results obtained by multi-criteria optimization of the proposed model, as well as the knowledge of experts consulted during the preparation of this paper, are included in the management information system for business process improvement in e-supply chains. All this makes this system the system for the support in decision making, having in mind that its basic objective is to support business processes of decision making.

DEVELOPED PROTOTYPE OF DECISION-MAKING SUPPORT SYSTEM

Decision making at all management levels requires data resulting from daily monitoring of the organization's operations. Since there is a large amount of data in different places, it is necessary that such information is organized in a database within the information system. It is very important that the database reflects the current state of the business system. The database in this regard is the source of information used in decision-making at the strategic, operational, and tactical levels. Such a database is used to create integrated and object-oriented information.

When developing a prototype of the decision support system, data modeling process starts with the organization model. The data model is developed during the detailed process modeling, the analysis of data streams and documents, and the identified information needs that are relevant to a specific business area. Logical data model (Figure 15) is made using the ER win software tool (Rejman Petović, 2016).

Developed prototype enables the management the possibility to create:

- specific reports that incorporate industry requirements,
- tables with filter possibilities in order to overview the influence of the specific data,
- user friendly visualization of KPIs reports,
- ad hoc queries and report based on data defined by the users,
- forecasting, what-if scenario analysis, and analyze data using standard statistical tools.

The developed model is flexible and enables constant analysis, measurement, monitoring and optimization of supply chain performance.

Application of the developed prototype allows the organization's management to optimize KPIs in the business processes of supply, logistics, and sales, in order to achieve better financial results.

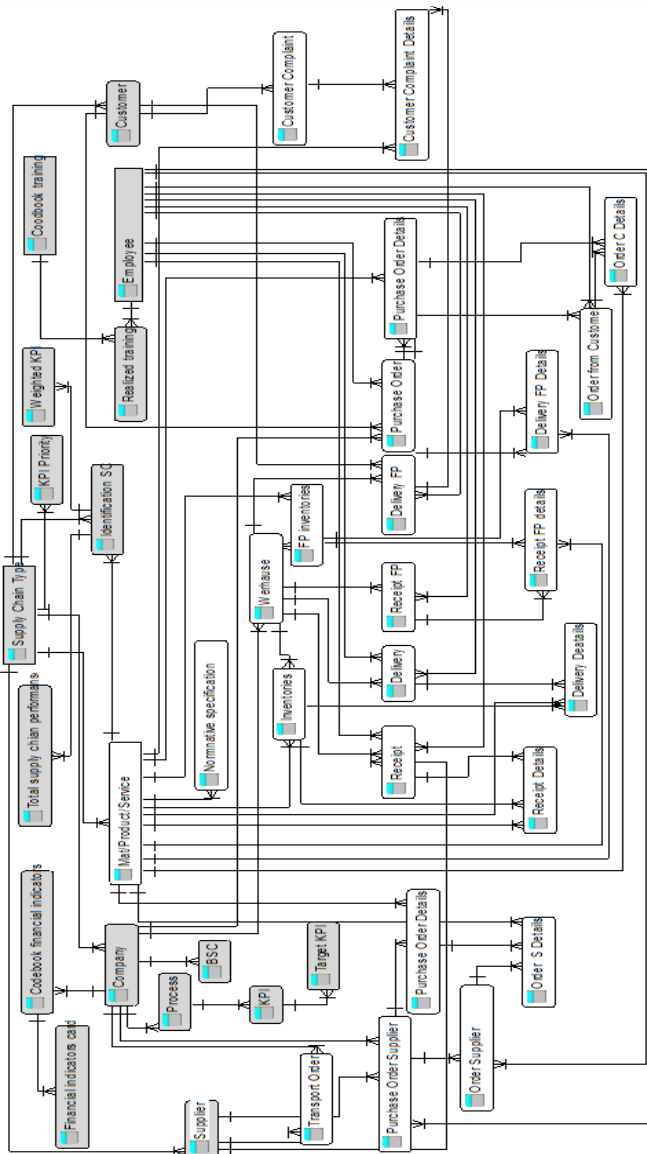


Figure 15. Data model measurement KPI in supply chains

Source: Rejman Petrović, 2016

Having the data related to suppliers orders at disposal, by the reception of suppliers' products, the claims by the suppliers, the shipment of finished products to customers, the claims by the customers, via developed prototype of information system, we come to the assessment of delivery efficiency and receipt efficiency. The assessments of delivery and reception efficiency are obtained by the observation of realized values PPM, OTD and the amount of bad quality costs. The value of PPM is obtained automatically from the system because there is a record on claimed amounts and total delivered amounts. Created reports show the delivery efficiency to customers and reception efficiency from the supplier and include the above mentioned key performance indicators (Figure 16 and 17).

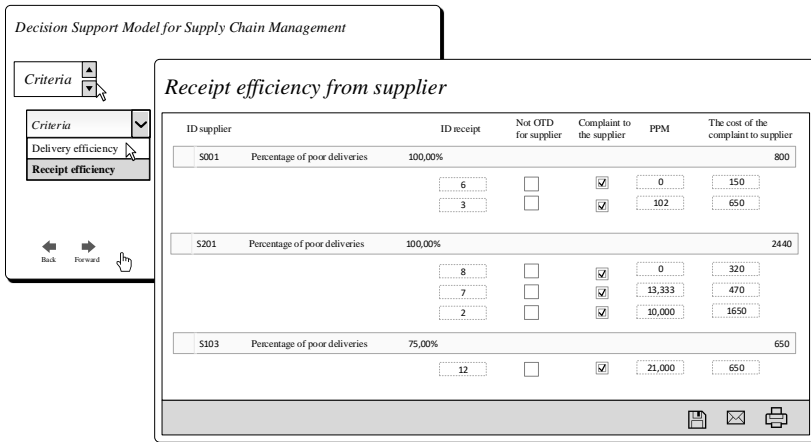


Figure 16. Receipt efficiency report from supplier
Source: Authors

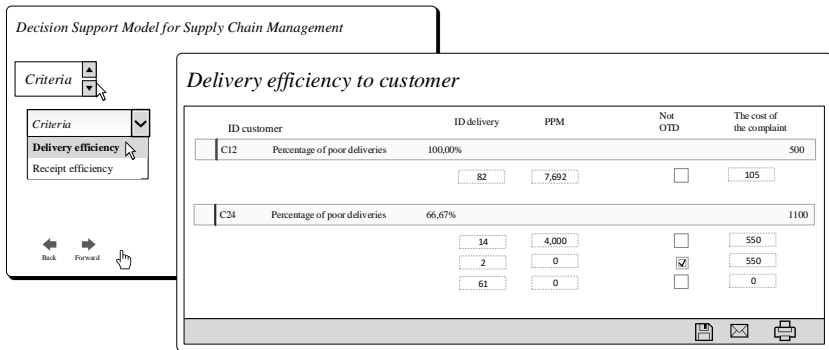


Figure 17. Delivery efficiency report to customer
Source: Authors

The system includes the analysis of transport costs within which realized inbound transport costs and outbound transport costs and their participation in total transport costs are measured and analyzed. In this figure, the display of these costs for January and February 2019 can be seen.

The system also monitors and measures regular and extraordinary costs of *inbound* and *outbound* transport and compares them with planned costs of *inbound* and *outbound* transport that are contained in the sales price of product. Figure 18 show the movement of these costs in the first two months of 2019.

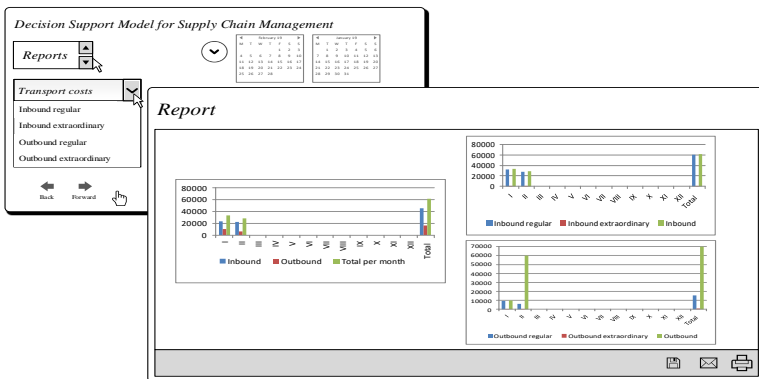


Figure 18. 125 Transport costs
Source: Authors

The specificity of this management information system for the business processes performance improvement in supply chains is a new functionality that is reflected in the possibility of the identification of supply chain types in which the observed organization is one of the links in supply chain (Figure 19).

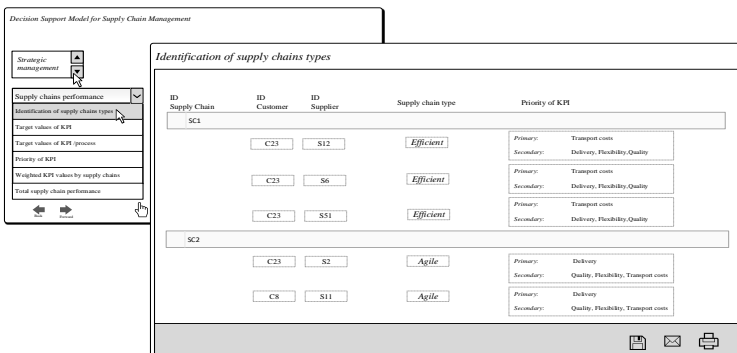


Figure 19. Supply chain types identification report
Source: Authors

Also, the system automatically calculates KPI of various business processes and gives information, on one hand, on KPI receipt, by which the side of supplier in a supply chain is being evaluated, and on the other hand, KPI of delivery of the observed organization, by which delivery efficiency to customers and the satisfaction of customers towards the organization as their supplier is being evaluated.

As it was already mentioned, in different types of supply chains, there is a different impact coefficient of KPI on the total supply chain performance. In that sense, it can be said that for different SC types some KPI will be more influential, i.e. that they will be the first priority, while the other, of the same importance, will be the second priority. For example, if we speak of agile supply chain type, KPI delivery on time is the first priority is, while the costs of KPI are the second priority.

A step forward of this information system, apart from the above mentioned, represents the possibility of the simulation of KPI set characteristic for a certain SC type, for the purpose of optimization and the increase of the total supply chain performance. Hence, there is a possibility of simulation of different values of each KPI in the set, and the analysis of its impact on the total supply chain performance. Furthermore, it enables the simulation to be performed comparatively for other supply chains as well for the purpose of the realization of optimal supply chains performance.

The simulation possibility is important due to the reason that one or more suppliers can be mutual for two or more supply chains of different type, so that KPI for one supply chain will be in the group of first priority, and for the others in the group of second priority, and in this way they will practically clash. In an identical way, the simulation of the suppliers' rank is possible depending on which type of supply chain they belong to.

In Figures 20, 21, 22 and 23 some of the reports that follow KPI and their weighted values important for KPI analysis and monitoring are shown.

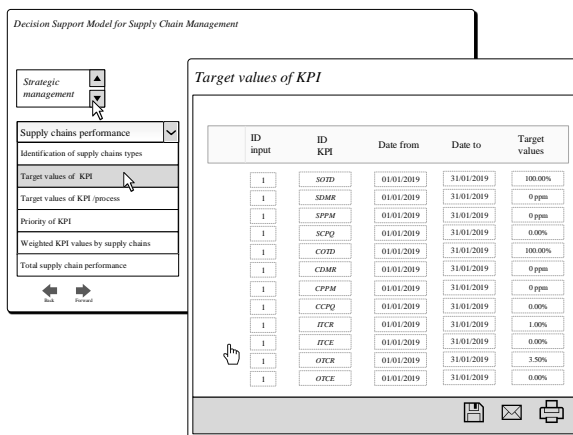


Figure 20. Target values of key performance indicators report

Source: Authors

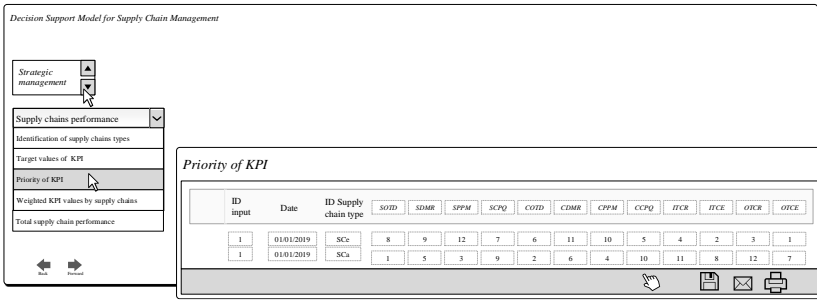


Figure 21. Priority of KPI report
Source: Authors

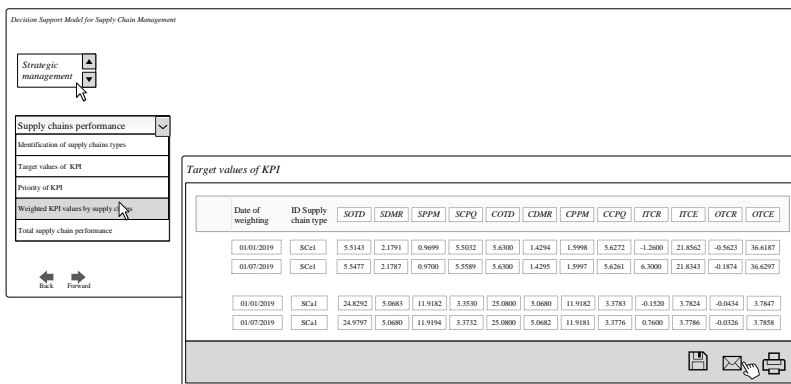


Figure 22. Weighted KPI values by supply chain
Source: Authors

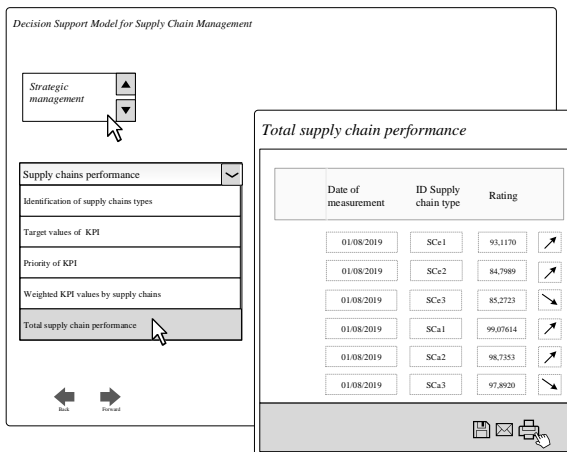


Figure 23. Total supply chain performance report
Source: Authors

For the needs of e-SCM, the prototype of a *Web* application that is being approached and performed within *Web* browser is also developed. The work with the *Web* application is started by the log-in of a user, by entering user name and password, depending on the right that the user has, all or some options in the menu are allowed. The home page of the *Web* application is presented in Figure 24.

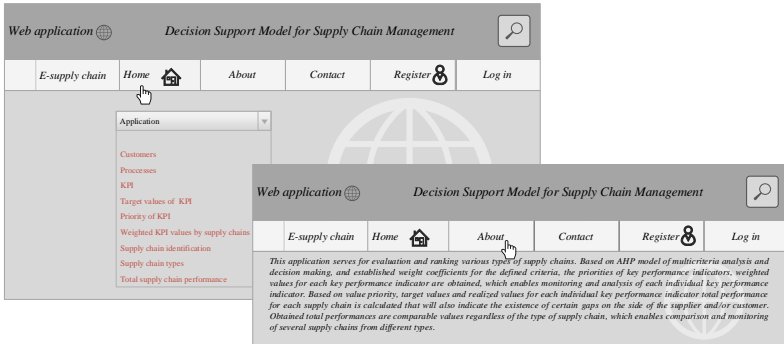


Figure 24. Software application web page

Source: Authors

The user with authorization that allows him entry or changes has the possibility to, by activating displayed items, approach different forms both to perform new entry and/or update the existing data. By activating items, e.g. Target KPI, the user accesses the form for entry, changes and deletions of measured and target KPI values of business processes in supply chains.

CONCLUSION

The developed models and the web application enable all organizations in the supply chain to monitor the target and current values of key performance indicators and the total supply chain performance. Having such information at disposal offers the members of supply chains to simulate various values of each KPI in the set and analyze its impact on the total supply chain performance. In this way, the management of supply chain organizations is able to analyze, measure and rank several supply chains of different types, and evaluate which supply chain requires a correction in the specific KPI for the purpose of the improvement of its total performance, as well how the correction of certain KPI will affect the total performance of that supply chain. Moreover, the web application enables the monitoring of supply chain performances in time so it is possible to compare performances during various time periods. The developed prototype of the web application can be applied in various ERP organization systems of supply chain members.

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МОДЕЛ ПОДРШКЕ ОДЛУЧИВАЊУ ЗА УПРАВЉАЊЕ ЛАНЦИМА СНАБДЕВАЊА

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Резиме

У овом раду фокус је стављен на мерење укупне перформансе ланца снабдевања и рад илуструје могућност евалуације и упоређивања различитих типова ланца снабдевања, јер су се аутори досадашњих истраживања углавном бавили појединачним индикаторима перформанси ланца снабдевања или евалуацијом и рангирањем добављача у ланцима снабдевања. Дакле, у овом раду акценат је стављен на укупну меру ланца снабдевања, која је добијена пондерисањем и интеграцијом појединачних индикатора перформанси који су претходно идентификовани као кључни у процесу евалуације комплетног ланца снабдевања.

У оквиру овог рада приказани су развијени модел за евалуацију и рангирање различитих типова ланца снабдевања, модел калкулације укупне перформансе ланца снабдевања и развијени прототип система за подршку одлучивању у ланцима снабдевања.

Предложили модел за евалуацију и рангирање различитих типова ланца снабдевања обухвата два модула. Први модул подразумева дефинисање типова посматраних ланца снабдевања, кључних индикатора перформанси, њихових приоритета и циљних вредности у зависности од типа ланца снабдевања, евалуацију и рангирање различитих типова на основу АНР модела. Излази из овог модула представљају улазе који омогућавају функционисање другог модула који се тиче калкулације укупне перформансе ланца снабдевања.

Циљеви овог истраживања су: утврђивање кључних критеријума у процесу евалуације и рангирања ланца снабдевања, израда АНР модела вишекритеријумског одлучивања вредновање постављених критеријума и њихова евалуација помоћу АНР метода и тестирање модела помоћу софтвера за подршку у одлучивању SuperDecisions и анализе добијених резултата.

Применом АНР метода приказана је: могућност евалуација и рангирање више ланца снабдевања у оквиру истог типа ланца снабдевања, калкулација укупне перформансе ланца снабдевања, могућност међусобног упоређивања перформанси ланца снабдевања из различитих типова, анализе утицаја промене релативне важности изабраних критеријума на коначне приоритете и ранг ланца снабдевања, анализе утицаја промене приоритета поткритеријума (дефинисаних КРИ) на приоритет и ранг ланца снабдевања и евалуације добављача и одређивање њиховог приоритета и ранга у зависности од тога којем типу ланца снабдевања припадају.

Излази из АНР инкорпорирани су у базу података, тако да су у менаџмент информациони систем за унапређење пословних процеса у е-ланцима снабдевања укључени конкретни резултати до којих се дошло вишекритеријумском оптимизацијом предложеног модела, као и знања експерата који су консултовани приликом израде овог рада. Све ово чини овај систем системом за подршку одлучивању, имајући у виду да му је основни циљ да подржи пословне процесе доношења одлука. Основна намена је да помогне менаџменту да идентификује, структурира и реши полуструктуриране и неструктуриране проблеме, те да направи избор између различитих алтернатива.

Развијени модели и веб-апликација омогућавају свим чланицама ланца снабдевања увид у кретање кључних индикатора перформанси и укупне перформансе ланца снабдевања кроз познавање приоритета и пондера КРІ за различите типове ланца снабдевања и кроз праћење циљних и тренутних вредности кључних индикатора перформанси пословних процеса у различитим типовима ланца снабдевања.

FINANCIAL REPORTING ON COMPREHENSIVE INCOME – THE CASE OF INSURANCE COMPANIES FROM THE REPUBLIC OF SERBIA

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Abstract

The objective of the paper is to research if the specificities of insurance business influence the fact that in insurance companies more components of other comprehensive income occur, as well as if in insurance companies different components of other comprehensive income are represented compared to the companies from the real sector. Furthermore, the paper should show if net income and net comprehensive income of insurance companies are significantly different, and which one of them is more volatile over time. The results of the research suggest that in the insurance companies more components of other comprehensive income are represented than in the companies from the real sector, as well as that that the most represented components of other comprehensive income in insurance companies are not different from the real sector companies, but that their frequency of appearance is higher. Statistical analysis conducted at the level of population has shown that net income and net comprehensive income are not significantly different. Also, it was established that net comprehensive income of insurance companies was more volatile over time than net income. However, by segmentation of total population according to types of insurance dealt with by insurance companies to life insurance companies, non-life insurance companies and those doing activities of both life and non-life insurance, it was established that in certain cases net income and net comprehensive income are statistically significantly different, as well as that net income was more volatile than net comprehensive income.

Key words: net comprehensive income, net income, net other comprehensive income, insurance companies.

ФИНАНСИЈСКО ИЗВЕШТАВАЊЕ О УКУПНОМ РЕЗУЛТАТУ – СЛУЧАЈ ОСИГУРАВАЈУЋИХ ДРУШТАВА ИЗ РЕПУБЛИКЕ СРБИЈЕ

Апстракт

Циљ рада је да се истражи да ли специфичности делатности осигурања утичу на то да се у осигуравајућим друштвима појављује више компоненти осталог укупног

rezultata, kao i to da li su u osiguravajućim društvima zastupljene drugačije komponente ostalog ukupnog rezultata u poreђењу sa preduzećima iz realnog sektora. Osim toga, rad treba da покаже da li se neto rezultat i neto ukupan rezultat osiguravajućih društava značajno razlikuju i koji od njih je promenljiviji u vremenu. Rezultati istraživanja sugerišu to da je u osiguravajućim društvima zastupljeno više komponenti ostalog ukupnog rezultata nego u preduzećima iz realnog sektora, kao i to da se najzastupljenije komponente ostalog ukupnog rezultata kod osiguravajućih društava ne razlikuju od preduzeća iz realnog sektora, ali da je njihova učestalost pojavljivanja veća. Statistička analiza sprovedena na nivou populacije pokazala je da se neto rezultat i neto ukupan rezultat ne razlikuju značajno. Takođe, utvrđeno je da je neto ukupan rezultat osiguravajućih društava promenljiviji u vremenu u odnosu na neto rezultat. Međutim, segmentacijom ukupne populacije prema vrstama osiguraња kojima se bave osiguravajuća društva na ona koja obavљају искључиво делатност неживотног осигурања, она која обављају искључиво делатност животног осигурања и она која обављају делатности и неживотног и животног осигурања, утврђено је да се у извесним случајевима нето резултат и нето укупан резултат статистички значајно разликују, као и да је нето резултат променљивији од нето укупног резултата.

Кључне речи: нето укупан резултат, нето резултат, нето остали укупан резултат, осигуравајућа друштва.

INTRODUCTION

International Accounting Standard (IAS) 1 allows that comprehensive income (CI) is alternatively presented in one of the two following ways (International Accounting Standards Board (IASB), 2018, paragraph 81): (1) in a single statement of profit or loss and other comprehensive income, i.e. the statement of comprehensive income or (2) in two statements – a statement of profit or loss, displaying net income (NI) (profit or loss) components and statement of comprehensive income, beginning with NI from statement of profit or loss. and then displaying components of other comprehensive income (OCI). Reporting entities in the Republic of Serbia (RS), which prepare their financial statements based on IFRS, display the income in two financial statements – Income statement and Statement of other comprehensive income. Thus, the open option present in IAS 1, i.e. two (or more) possibilities for the accounting treatment of the same accounting problem (Obradović, 2014, p. 233), was eliminated by prescribing a unique solution.

Annual set of financial statements by insurance companies (IC) in RS consists of the same financial statements as the annual set of financial statements of the companies from the real sector, which prepare financial statements according to the IFRS. Regardless of this, due to the specificities of the insurance business, there are differences between forms and contents of the financial statements for IC and the real sector (Stančić, 2016, p. 35). These differences are reflected in the fact that, apart from the positions usual for all business entities, financial statements of IC also

contain numerous specific positions characteristic only for the insurance business (Jovković, 2018, p. 112). In this respect, the income statement of IC contains certain categories of incomes and expenses, the character of which is determined by the specificities of the insurance business (Jovković, 2018, pp. 116-117), and these are not shown in the income statement of a company from the real sector (for example, incomes from insurance premiums and expenses for benefits and claims paid). The Form of the Statement of other comprehensive income of IC is partially different from the form of the same statement prescribed for companies, cooperatives, and entrepreneurs (hereinafter the companies from the real sector).

The research subject in this paper is the practices of financial reporting on CI of insurance companies from RS in the period from 2014 to 2018. The objective of the paper is to research if the insurance business influences the fact that more components of OCI are represented in IC, as well as if different components of OCI are represented in IC compared to the companies from the real sector. Moreover, the paper should show if NI (profit or loss) and net comprehensive income (NCI) of IC are significantly different and which one of them is more variable over time. Finally, the paper should provide insight into the representation and variability of the mentioned categories in certain segments of the insurance market – the sector of life insurance, the sector of non-life insurance and the mixed sector (life and non-life insurance). According to the subject and objectives of the research, the following research hypotheses have been tested in the paper:

H₁: The number and representation of OCI components in IC is different from the number and representation of OCI components in the companies from the real sector.

H₂: Components of OCI in IC make NCI significantly different from NI.

H₃: NCI of IC is more volatile in time than NI.

Apart from the introduction, conclusion and the list of used references, the paper consists of three parts. In the first part theoretical and empirical considerations of CI are presented. The second part of the paper is related to presenting information basics and defining the methodology of research. In the third part, the results of the conducted empirical research are shown, followed by a discussion and general conclusions. Starting from the set hypotheses, the basics for their acceptance or non-acceptance were especially indicated in the conclusion.

LITERATURE REVIEW

Theoretical Background on Comprehensive Income

Under the influence of the expansion of the number of users of financial statements and the growth of their information demands, financial statements are being permanently adjusted and it improves the procedures and tools for generating and displaying information (Stančić, Dimitrijević, &

Stančić, 2013, p. 1881). In this respect, the demand for calculation and presentation, CI, is only one of the representative examples. CI was introduced in the accounting literature in 1980 in the Statement of Financial Accounting Standards (SFAS) 3 –Elements of Financial Statements of Business Enterprises, developed by Financial Accounting Standards Board (FASB) in USA. In this document, CI is defined as:

”the change in equity (net assets) of a business enterprise during a period resulting from transactions and other events and circumstances from non-owner sources.“

In June 1997 FASB published SFAS 130 – Reporting Comprehensive Income (now: ASC – Topic 220: Comprehensive Income). This document demanded the financial reporting on CI and its components to be an integral part of general purpose external financial reporting (Brauchle & Reither, 1997). However, as Khan, Bradbury, & Courtenay (2018, p. 280) noticed, the USA is not the first state in which the obligation of reporting on CI was prescribed. Namely, in the United Kingdom in 1992, according to regulations on financial reporting of that time, it was demanded that ”a statement of total recognized revenues and expenses“ is shown and that represented an addition to the profit and loss account. The last item of the mentioned statement was similar to CI defined by FASB. In the context of IFRS, financial reporting on CI, in its present form, was introduced in September 2007, when IAS 1 was modified (Rees & Shane, 2012, p. 791) by which CI was defined in an almost identical way as according to SFAS 6, i.e. as:

”the change in equity during a period resulting from transactions and other events, other than those changes resulting from transactions with owners in their capacity as owners.“ (IASB, 2018, paragraph 7)

CI of a period is the sum of NI and OCI of a period. In other words, CI in net amount (after tax deduction) represents the sum of NI established after the exemption of income tax and net OCI, i.e. OCI after the deduction of tax on OCI. NCI of a period is equal to NI of a period if a reporting entity has no component of OCI over that period. CI is different from NI by amounts of some items that were included in it, and which were not encompassed by the process of determination of NI. These items, essentially, represent the components of OCI. They include non-realized, i.e. through transactions with third parties still non-confirmed value changes of assets and liabilities (Stojilković & Spasić, 2002, p. 15). The most significant components of OCI according to IAS 1 (IASB, 2018, paragraph 7) are: changes in revaluation surplus of property, plant, equipment and intangible assets, re-measurements of defined benefit plans, gains and losses arising from translating the financial statements of a foreign operations, gains and losses on financial assets measured at fair value through OCI, the effective portion of gains and losses on hedging instruments in a cash flow hedge and the gains and losses on hedging

instruments that hedge investments in equity instruments measured at fair value through OCI. The components of OCI companies from the real sector are mainly related to secondary, i.e. non-business activities of the company. However, it does not have to be the case with IC, because some of the previously stated components of OCI, such as, for example, gains and losses on financial assets measured at fair value through OCI, can be relevant for the assessment of performances of an IC (Maines & McDaniel, 2000, p. 180). This is because IC (1) perform multiple functions, in addition to its basic protection function (the function of mobilization and allocation of resources, the function of saving and the function of managing various forms of financial risk) and (2) represent significant investors on world financial market (Popović, Stanković, & Marjanović, 2020, p. 10). The components of OCI can be divided to (a) the components that can be subsequently, i.e. in future periods reclassified into the profit and loss statement, i.e. included in NI and (b) the components that subsequently, i.e. in future periods cannot be included in NI (Obradović & Karapavlović, 2017, p. 117).

Empirical Background on Comprehensive Income

Although the primary objective of certain research (De Cristofaro & Falzago, 2014, pp. 26-27; Dhaliwal, Subramanyam, & Trezevant, 1999, p. 51; Goncharov & Hodgson, 2011, p. 34; Kabir & Laswad, 2011, pp. 278-279; Kubota, Suda, & Takehara, 2011, pp. 152-153) was not to determine the correlation between NI and CI, in their results it can be observed that there is a high correlation between these two forms of income. Based on the research conducted at the sample of 90 companies from the USA, Ketz (1999, pp. 79-96) has found that average values of NI and NCI at the sample level are not significantly different. The segmentation of the sample according to the business activity discovered that average value participation of non-realized components of the results related to securities available for sale is bigger in the banks and IC than in the companies from the non-financial sector. Kreuze & Newell (1999, p. 53) established that, in the majority of 100 randomly selected companies from the Fortune 500 list, CI and NI are not statistically significantly different. Ngmenipuo (2015) and Pășcan (2014) established that earnings per share, if NI, that is CI is used for its calculation, are not statistically significantly different. Mahmood & Mahmood (2019), by analyzing 100 companies of different business activities from the USA, determined that, on average, NI and NCI are significantly different in most companies, as well as that most companies had negative OCI, which was, according to their opinion, significant for the interpretation of earnings per share. Namely, they consider that taking into account OCI when assessing company performances resulted in different conclusions than if the conclusions were made only based on NI. Lapková & Stašová (2014) examined, among other things, whether return on assets calculated by usage of NI as numerator is different in relation to

return on assets calculated by adding the items of OCI that can be reclassified into profit or loss to NI as numerator. According to the same principle, the influence on return on equity was examined. The items of OCI that can be reclassified into profit or loss had the influence on these two indicators of profitability only in the case of financial institutions, but not in case of non-financial companies.

Given that today's model of financial reporting is characterized by the simultaneous use of several measurement attributes, the current model of calculating income of the period is characterized by moving away from the traditional approach that was valid in time of the domination of historical cost and moving closer to the approach based on fair value. Namely, when calculating income of the period, in addition to recognizing realized gains, realized and non-realized losses, some, but not all, non-realized gains are recognized. Since non-realized gains, but also non-realized losses, are under the influence of price changes on the market which are the basis for subsequent measurement of some assets and liabilities, it is reasonable to expect that these non-realized gains and/or losses will be variable, which will influence the variability of CI from period to period under the influence of OCI to be higher than variability of NI. On the basis of the examination of financial statements preparers, Smith & Tse (1998, pp. 75-86) emphasize that the components of OCI increase the volatility of CI, although the risk of company is unchanged. Khan & Bradbury (2014, pp. 80-81; 2016, pp. 736-738) found by empirical analysis of 2.500 American non-financial companies, respectively 92 non-financial companies from New Zealand, that CI is more volatile than NI. Henry (2011, p. 88) analyzed the companies included in the index basket S&P 500 and found that the half of the companies' standard deviation of CI is 13% higher than standard deviation of NI. By the analysis of 86 companies from New Zealand, Kabir, & Laswad (2011, p. 275 and p. 281) determined that the standard deviation of CI is higher than standard deviation of NI, but that this difference, however, is not statistically significant.

Regarding the researches that have for its subject the practice of financial statements on CI that refer to the companies from the real sector in RS, three relevant studies can be singled out (Obradović & Karapavlović, 2015; Obradović & Karapavlović, 2017; Karapavlović, 2018). All three researches have shown that (1) between NI and NCI there is a high positive correlation, (2) NI and NCI statistically do not differ significantly, (3) NCI is more volatile in time in relation to NI and (4) revaluation surplus, gains or losses on financial instruments available for sale and gains or losses on the defined employee benefit plans are the most common components of OCI. Obradović & Karapavlović (2015, p. 61; 2017, p. 120) established that companies have, on average, one component of OCI, while Karapavlović (2018, p. 272) established that the companies have, on average, 0.44 components of OCI. The percentage of companies in which there are no

components of OCI, i.e. whose NCI is equal to NI, in the mentioned studies that refer to RS is in range 20.59-65%.

RESEARCH SAMPLE AND METHODOLOGY

At the end of 2018, that was the final year included in this research, there were 20 companies in RS, out of which 16 were insurance companies and the remaining 4 were reinsurance companies (National Bank of Serbia, 2019, p. 13). In this research, all insurance companies have been included. All analyzed IC have the legal form of stock company, which was expected regarding that IC its shareholders capital earn from emission and share sale (Stančić, 2018, p. 767). The analysis was primarily implemented at the level of entire population, and after that the segmentation of the observed IC was carried out to (1) non-life IC, (2) life IC and (3) mixed companies (both life and non-life insurance). In Table 1, IC that were included in the research have been shown.

Table 1. Insurance companies in RS included in the research

AMS Insurance	Uniqa non-life Insurance
DDOR Novi Sad	Uniqa life insurance
Generali Insurance Serbia	Merkur Insurance
Globos Insurance	Dunav Insurance
Grawe Insurance	OTP Insurance
Milenijum Insurance	Sava non-life Insurance
Sogaz	Sava life Insurance
Triglav Insurance	Wiener Städtische Insurance

The period the analysis refers to is from 2014 to 2018, and individual annual financial statements of IC have been used. The choice of 2014 for the initial period of the analysis was conditioned by the fact that the sets of financial statements for 2014 were the first annual financial statements in which reporting entities in RS, as well as IC, present the components of OCI, net OCI and NCI. The collected data were processed by using the software package IBM SPSS 20 Statistics and Microsoft Excel program. For data processing, primarily, the analysis of financial statements contents has been used, by which the components of OCI that have been represented in these statements have been determined. For the testing of the first hypothesis descriptive statistics was also used, so that the average number of the components of OCI in IC in RS would be determined. By the comparison of the obtained results with the results of the research in the real sector in RS (Obradović & Karapavlović, 2015; Obradović & Karapavlović, 2017; Karapavlović, 2018), the conclusion on the acceptability of the first hypothesis will be made. The second hypothesis was tested with the help of the correlation

coefficient and Wilcoxon Signed-rank test. The correlation between NI and NCI was examined via Pearson correlation coefficient, and Wilcoxon Signed-rank test was used for the examination of the possible statistically significant difference between NI and NCI. This test was used since the forms of periodic income of IC were observed from the two aspects. The first is the analysis of NI, and the second implies the addition of the components of OCI, so that NCI would be obtained. Dispersion measures (variance and standard deviation) were used for the testing of the third hypothesis. We have used significance level (α) of 0.01 and 0.05 to determine statistical significance.

The examination of data usability for the analysis in this paper was based on the examination of (1) the quality of financial reporting standards that IC use when preparing and presenting financial statements and (2) the degree to which IC really comply with these standards (adjusted according to: Obradović & Karapavlović, 2017a, p. 333). Unlike some companies from the real sector that, in the period which the analysis in this paper refers to, have the possibility of choice of financial statement basis according to that period valid, as well as current Law on accounting (The Official Gazette of RS, No 62/2013, 30/2018; The Official Gazette of RS, No 73/2019), IC in RS belong to the category of reporting entities that are the obligors of the application of the full version of IFRS. Having in mind that IFRS worldwide have been considered as the quality basis of financial reporting, it is evident that the analyzed IC have good predispositions for preparing financial statements of good quality and usable for the analysis (Obradović & Karapavlović, 2017a, p. 333). The data peculiarities that are being showed in financial statements of IC dictates that these statements are the subject of mandatory audit (Stančić, 2016, p. 42), so that the examination of the opinion of the external audit is the way of making specific and direct impression on the quality of input data. Out of the total 80 sets of financial statements each of 16 IC in a five-year period, 66 (82.50%) sets obtained non-modified positive opinion. Financial statements of 10 (62.5%) IC had unqualified (positive) opinion continuously from 2014 to 2018. The unqualified opinion with the emphasis of matter obtained 13 (16.25%) sets. Financial statements of one IC had that type of opinion during the observed period, while financial statements of three IC had that type of opinion for two consecutive years. Financial statements of one IC had unqualified opinion with the emphasis of matter in only one year, and only one set obtained qualified opinion (the basis was the correction of statements from the previous year, which was not included in the analysis, so that in 2014 the qualified opinion due to the question of data comparability was given). Thus, the quality of input data in this research on the basis of the opinion of external audit can be considered satisfying.

RESEARCH RESULTS

Number and Existence of OCI Components in Serbian IC (H1)

The pattern of Statement of other comprehensive income for IC in RS is partially different in relation to the pattern of the same report that is prescribed for the companies from real sector. All the components of OCI displayed in that report in the companies from the real sector also exist in the pattern of Statement of other comprehensive income for IC. Each of these components according to both mentioned patterns are shown in the way that gains are shown separately, and losses separately, which is an example of respecting the gross principle. Relying on previous researches that were related to the RS whose results were shown previously, when analyzing the number of OCI components, we treated the gains and losses on the same basis as one component.

Based on Table 2, in which the components of OCI that appear at least once in IC in RS are presented, it can be concluded that gains or losses on financial instruments available for sale are the most represented component of OCI. At the second place, according to the representation are gains or losses on the defined employee benefit plans, and then changes in the revaluation surplus of property, plant, equipment and intangible assets. The remaining components of OCI are practically not represented in the Serbian IC, with the exception of gains or losses on investment in equity instruments that appears in one IC only in 2014. Also, other not realized gains and other not realized losses appear only in one IC in the first four years covered by the analysis. That component of OCI is not shown in the Statement of other comprehensive income of the companies from the real sector.

Table 2. Components of OCI in Serbian IC

	2014		2015		2016		2017		2018	
	No.	%	No.	%	No.	%	No.	%	No.	%
Gains or losses on financial instruments available for sale	12	75.00	11	68.75	10	62.50	12	75.00	12	75.00
Gains or losses on defined employee benefit plans	4	25.00	5	31.25	5	31.25	7	43.75	9	56.25
Changes in revaluation surplus	6	37.50	5	31.25	4	25.00	3	18.75	5	31.25
Gains or losses on investment in equity instruments	1	6.25	1	6.25	-	-	-	-	-	-
Other not realized gains and other not realized losses	1	6.25	1	6.25	1	6.25	1	6.25	-	-

Source: Authors

The second difference between the pattern of the Statement of other comprehensive income for IC and the companies from the real sector is related to the way of filling in the position of gross other

comprehensive income, i.e. gross other comprehensive loss. Namely, we noticed that with the companies from the real sector, depending on the presence of positive or negative components of OCI in larger amount they are filled either by one or by other position, which means that the gross principle has not been fully complied with. However, it does not mean that users of their financial statements are deprived of information of the amount of gross other comprehensive income or loss whose amounts can be reached by returning a step back and by the inspection of individual components of OCI. With IC, both positions are filled, and their difference is then possibly reduced by the amount of the tax on OCI, in order to obtain NCI. On average, Statements of other comprehensive income of 3 (18.75%) IC contain the position tax on OCI, while the remaining IC, in which the components of OCI occur, do not have that position, which means that their gross OCI and net OCI are equal. The publication of IFRS 17 – Insurance Contracts in May 2017, which will be effective on January 1, 2021 and which will replace IFRS 4 of the same name, influenced one of the modifications of IAS 1 in terms of the components of OCI. The list of OCI components according to IAS 1 has been updated, among other things, starting from the specificities of insurance business and, thus, financial reporting of IC (see IASB, 2018, paragraph 7). In this regard, some future research should show the influence of this modification on the practices of financial reporting on OCI of IC.

On average, the considered IC have per 1.5 OCI components each, whereby none of the IC has more than three components during the observed period. At least one OCI component has 14 (87.5%) IC, while of the remaining 2 (12.5%) one has only in one year. On average, in 9 (56.25%) IC OCI is positive, which means that NCI is larger than NI, while in 5 (31.25%) IC OCI is negative, which means that NCI is lower than NI.

Most of the components of OCI, on average, have the mixed IC that perform the activity of life and non-life insurance (1.8). Among them, on average the most components of OCI are present with the Dunav Insurance Company (2.4), which is also the highest value in entire population. This company, observed through the years individually, is among the ones that have the biggest number of components, 3 per year in 2015 and 2016. The mentioned company is also the largest participant in the insurance sector in RS at the end of the observed period, by occupying 26.8% of the market, according to the criteria of the total premium (National Bank of Serbia, 2019, 16). Two more companies from this segment of IC have the number of components of OCI above average, precisely per 2.0 (Generali Insurance and Triglav Insurance, which according to the mentioned criteria of total premium are on the 2nd and the 5th place, respectively). The smallest number of the components of OCI in this market segment has Grawe Insurance, with 1 component continuously (gains or losses on financial instruments available for sale).

In the second place according to the average number of the components of OCI is the sector of non-life insurance (1.4). The company that only in the last year of the observed period has one component of OCI (Uniqa non-life insurance) belongs to this segment of the market. By excluding this company, the sector of non-life insurance would have the average of 1.7 components of OCI. However, 3 companies are even above that (higher) average, more precisely AMS Insurance with 2.2 components, Milenijum Insurance with 2.0 components and Sava non-life insurance-with 1.8 components.

In the third place, according to the average number of the components of OCI, there are life IC, that on average have one OCI component. The company that did not have any components of OCI (OTP Insurance) in the observed period belongs to this segment of the market. Excluding this company, the life insurance sector would have the average of 1.3 components of OCI, but in this case of 2 companies would be above the average, namely, Merkur Insurance with 1.6 components and Sava Life Insurance with 1.4 components.

The Influence of OCI on NCI in Serbian IC (H2)

The values of coefficients of the correlation between NI and NCI in the period from 2014 to 2018 are 0.945, 0.969, 0.985, 0.967 and 0.992, respectively, whereby the correlation is significant at the level $\alpha = 0.01$. These values show that between NI and NCI of IC there is a high positive correlation that is equalized during the observed period. The correlation with all three types of IC is high and positive, whereby the highest is in the case of life IC, and the lowest is in case of IC that perform both insurance activities.

Given that NI and NCI of IC in all the five observed periods do not have normal distribution, for testing the hypothesis on their statistical significance we used non-parameter technique – Wilcoxon Signed-rank test. The results of that test displayed in Table 3 show that in the period from 2014 to 2018 NI and NCI of IC are not statistically significantly different, which was to be expected given the values of the previously established coefficients of the correlation between those two forms of the periodic result. Indicator of the size of influence r , obtained by dividing the value of Z by the square root of N , whereby N is the number of observations in two time moments, and not the number of population elements (Pallant, 2011, p. 233), shows that in 2014 between NI and NCI there is very little difference ($r = 0.1$), while in the remaining four years the difference is of medium intensity ($r = 0.3$). Obtained results show that the OCI components of IC do not make NCI significantly different from NI. However, this does not mean that the difference between NI and NCI is not significant in all IC. In this regard, two extreme cases can be singled out: (1) net loss of 19,941,000 RSD has transformed into net

comprehensive profit of 389,000 RSD and (2) net profit of 596,000 RSD has transformed into net comprehensive loss of 742,507,000 RSD.

Table 3. Wilcoxon Signed Ranks Tests (NI and NCI)

	2014	2015	2016	2017	2018
<i>Population</i>					
<i>Z</i>	-0.345	-1.726	-1.915	-1.538	-1.533
<i>P</i>	0.730	0.084	0.056	0.124	0.125
<i>r</i>	0.1	0.3	0.3	0.3	0.3
<i>Non-life insurance companies</i>					
<i>Z</i>	-0.135	-0.944	-0.405	-0.135	-0.524
<i>p</i>	0.893	0.345	0.686	0.893	0.600
<i>r</i>	0.02	0.2	0.1	0.02	0.1
<i>Life insurance companies</i>					
<i>Z</i>	-0.535	-1.604	-1.604	-1.604	0.000
<i>p</i>	0.593	0.109	0.109	0.109	1.000
<i>r</i>	0.1	0.3	0.3	0.3	0.000
<i>Insurance companies performing both insurance activities</i>					
<i>Z</i>	-0.524	-1.992	-1.572	-1.363	-1.992
<i>p</i>	0.600	0.046	0.116	0.173	0.046
<i>r</i>	0.1	0.4	0.3	0.2	0.4

Source: Authors

Table 3 also suggests that NI and NCI of non-life IC and life IC are not statistically significantly different. However, in case of IC that perform both the activities, there is a statistically significant difference between these two forms of results in 2015 and 2018 ($p = \alpha = 0.05$) that is, according to Cohen's criterion, (Pallant, 2011, p. 233) of medium intensity ($r = 0.4$) and it is close to the difference of high intensity. Additional analysis has shown that medians of NI and NCI in all five years differ most in the case of IC that perform both insurance activities, and that medians differ the least in case of life IC. Apart from that, as it was previously established, IC that perform both the activities, on average have the most components of OCI that influence the difference between medians of NI and NCI in all five observed years and the statistically significant difference between these two forms of results in 2015 and 2018. Finally, only in the case of IC that perform both insurance activities, there is no IC which NI and NCI are equal in any of the five observed years.

The Volatility of NI and NCI in Serbian IC (H3)

In order to examine the volatility of NI and NCI, their changes in the form of difference of the appropriate amounts in consecutive years of the observed period have been established.

Table 4. Standard deviations and variances of changes in NI and NCI

	Change in	St. dev.	Variance
	Population		
2015-2014	NI	553,792.77	326,736,516,728.96
	NCI	874,731.92	765,155,931,501.73
2016-2015	NI	208,610.38	42,360,306,582.52
	NCI	287,079.40	82,414,581,965.48
2017-2016	NI	113,105.14	13,501,415,539.63
	NCI	410,731.20	168,700,118,774.38
2018-2017	NI	259,016.94	69,442,338,593.31
	NCI	572,192.54	327,404,302,954.12
	Non-life insurance companies		
2015-2014	NI	336,434.19	113,187,966,309.37
	NCI	157,621.13	24,844,419,682.70
2016-2015	NI	256,618.14	65,852,867,827.87
	NCI	253,336.11	64,179,184,275.50
2017-2016	NI	81,075.01	6,573,156,470.97
	NCI	77,763.60	6,047,177,905.07
2018-2017	NI	142,833.88	20,401,518,188.40
	NCI	146,802.16	21,550,873,146.80
	Life insurance companies		
2015-2014	NI	30,591.42	935,835,189.30
	NCI	29,431.69	866,224,201.30
2016-2015	NI	38,696.55	1,497,423,053.80
	NCI	43,372.12	1,881,141,088.70
2017-2016	NI	91,815.83	8,430,146,891.00
	NCI	86,016.71	7,398,874,671.30
2018-2017	NI	85,613.14	7,329,610,380.70
	NCI	83,772.89	7,017,897,391.30
	Insurance companies performing both insurance activities		
2015-2014	NI	717,327.40	514,558,600,674.24
	NCI	1,129,190.15	1,275,070,392,441.29
2016-2015	NI	198,992.55	39,598,034,559.62
	NCI	328,400.13	107,846,645,589.48
2017-2016	NI	156,995.35	24,647,539,031.33
	NCI	660,586.49	436,374,514,302.67
2018-2017	NI	343,095.37	117,714,432,394.14
	NCI	833,555.77	694,815,227,259.29

Source: Authors

According to Table 4, standard deviation and variance of change in NCI are higher than standard deviation and variance of change in NI. It means that NCI of IC is more volatile than NI. For that reason, as well as due to the fact that in individual cases there is a difference between these two forms of results, which is sometimes significant (as well as with companies from the real sector) the users of financial statements of IC should also take into account NI and NCI when assessing their performances

and forecasting business operations and performances in the future (Karapavlović, 2018, p. 278).

NCI is more volatile than NI in the whole observed period only in the case of IC that perform both insurance activities. In case of non-life IC, NCI is more volatile than NI only in 2018 compared to the 2017, while NI is more volatile than NCI in 2015 compared to the 2014, in 2016 compared to the 2015 and in 2017 compared to the 2016. In case of life IC, NCI is more volatile than NI only in 2016 compared to the 2015, while in 2015 compared to the 2014, in 2017 compared to the 2016 and in 2018 compared to the 2017 NI is more volatile.

CONCLUSION

Although the literature dedicated to CI is diverse, the research that had for its subject the practice of financial statements on CI of IC from RS is not known to the authors of this paper, which is the key contribution of this paper. The scope of only IC from one country is the main deficiency of this paper. In that sense, IC from the developing countries should be included in future research (such as RS), and then from developed countries and the obtained results compared.

By comparing the results in this paper with the results of the research from RS available to the authors that had for its subject the consideration of the practice of financial reporting on CI of the companies from the real sector (Obradović & Karapavlović, 2015; Obradović & Karapavlović, 2017; Karapavlović, 2018) it can be concluded that, on average, in IC, more components of OCI were represented than in the companies from the real sector. Gains or losses on financial instruments available for sale are the most represented component of OCI, which can be explained by the fact that IC, apart from performing the activity of insurance, represent important investors on financial and other markets, i.e. that the investment activity is their second most important activity. The following two components are actuarial gains or losses on the defined employee benefit plans and the changes in revaluation surplus of property, plant, equipment and intangible assets. These three components of OCI are mostly represented in the Statement of other comprehensive income of companies from the real sector, but in less percentage of companies (on average 11.8%, 12.40% and 17.4%, respectively) than it is the case with IC (on average, 71.25%, 37.50% and 28.75%, respectively). Furthermore, the percentage of IC at which OCI does not exist is significantly lower than the percentage of companies from the real sector. On the basis of the above mentioned, the first hypothesis can be accepted.

Wilcoxon Signed-rank tests have shown that statistically NI and NCI do not differ significantly. However, there are some cases in which there are significant differences between these two forms of income.

Specifically, in case of IC that perform both insurance activities (life and non-life insurance), it was determined that in 2015 and 2018 there is a statistically significant difference between these two forms of income. In that sense, the second hypothesis cannot be completely rejected. The research also showed that between NI and NCI there is a high and positive correlation, whereby the correlation is the largest in case of life IC, and the smallest in case of IC that perform both insurance activities.

Since standard deviation and variance change in NCI in each year of the observed period are higher than the standard deviation and variance change in NI, it can be concluded that NCI of IC is more volatile in time than NI, which is in accordance with the theoretical assumptions, the results of quoted research from RS and other countries. However, the third hypothesis cannot be accepted in total, since that segmentation of the insurance market gives a different image. Namely, NCI is more volatile than NI during the entire observed period only in the case of IC that perform both insurance activities, while in the case of life IC and non-life IC NI is more volatile.

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ФИНАНСИЈСКО ИЗВЕШТАВАЊЕ О УКУПНОМ РЕЗУЛТАТУ – СЛУЧАЈ ОСИГУРАВАЈУЋИХ ДРУШТАВА ИЗ РЕПУБЛИКЕ СРБИЈЕ

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Резиме

Циљ рада је да се истражи да ли специфичности делатности осигурања утичу на то да се у осигуравајућим друштвима појављује више компоненти осталог укупног резултата, као и да ли су у осигуравајућим друштвима заступљене другачије компоненте осталог укупног резултата у поређењу са предузећима из реалног сектора. Осим тога, рад треба да покаже да ли се нето резултат и нето укупан резултат осигуравајућих друштава значајно разликују и који од њих је променљивији у времену. Резултати истраживања сугеришу да је у осигуравајућим друштвима заступљено више компоненти осталог укупног резултата него у предузећима из реалног сектора, као и да се најзаступљеније компоненте осталог укупног резултата код осигуравајућих друштава не разликују од предузећа из реалног сектора, али да је њихова учесталост појављивања већа. Статистичка анализа спроведена на нивоу популације показала је да се нето резултат и нето укупан резултат не разликују значајно. Такође, утврђено је да је нето укупан резултат осигуравајућих друштава променљивији у времену у односу на нето резултат. Међутим, сегментацијом укупне популације према врстама осигурања којима се баве осигуравајућа друштва на она која обављају искључиво делатност неживотног осигурања, она која обављају искључиво делатност животног осигурања и она која обављају делатности и неживотног и животног осигурања, утврђено је да се у извесним случајевима нето резултат и нето укупан резултат статистички значајно разликују. Конкретно, у случају осигуравајућих друштава која обављају делатности и неживотног и животног осигурања, утврђено је да у 2015. и 2018. години постоји статистички значајна разлика између ова два облика резултата. Осим тога, поменута сегментација укупне популације показала је да је нето укупан резултат променљивији од нето резултата током целог посматраног периода само у случају осигуравајућих друштава која обављају делатности и неживотног и животног осигурања, док је код оних која обављају искључиво делатност неживотног осигурања и оних која обављају искључиво делатност животног осигурања у већој мери променљивији нето резултат. Обухват самоосигуравајућих друштава из једне државе главни је недостатак који се овом истраживању може приписати. У том смислу, будућим истраживањима треба обухватити осигуравајућа друштва из земаља у развоју, као што је Република Србија, а потом из развијених земаља и упореди-ти добијене резултате.

АКТУАРСКИ МЕТОД ПРОЦЕНЕ ВЕРОВАТНОЋЕ НЕИЗВРШЕЊА ОБАВЕЗА ДУЖНИКА У БАНКАРСКОМ СЕКТОРУ

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Апстракт

У земљама са недовољно развијеним тржиштем капитала и банкоцентричним финансијским системом, вероватноћа неизвршења обавеза дужника у банкама може се израчунати применом актуарског метода. Овај метод заснива се на употреби података из кредитне евиденције банака о случајевима немогућности извршења обавеза дужника. У циљу оцене нивоа кредитног ризика и идентификације његових детерминанти, применом актуарског метода на емпиријске податке о банкарском сектору Републике Србије израчунате су стопе неизвршења обавеза по хомогеним групама привредних друштава као дужника и по хомогеним групама банака. Резултати истраживања показују да постоје разлике у нивоу кредитног ризика у зависности од величине привредног друштва и припадности сектору привредне делатности, као и да су привредна друштва са нижом зарађивачком способношћу, већом задужењошћу и спорим обртом активе склонија дифолту. Истовремено, показано је да ниво кредитног ризика банке варира у зависности од врсте власништва, величине, профитабилности и капитализованости банке, као и одређених карактеристика њеног портфолија. Добијени резултати су основ за анализу кредитног ризика појединих категорија дужника и банака, као и за избор варијабли које ће бити укључене у економетријске моделе за процену нивоа кредитног ризика у банкарском сектору Србије.

Кључне речи: вероватноћа неизвршења обавеза дужника, актуарски метод, кредитни ризик, банкарски сектор.

ESTIMATING PROBABILITY OF DEFAULT IN BANKING SECTOR – THE ACTUARIAL METHOD

Abstract

In countries with insufficiently developed capital market and a bankocentric financial system, the probability of default of banking clients can be estimated using an actuarial method. This method uses historical data from banking portfolios on the cases of debtors' inability to meet their obligations towards the bank. In order to assess the level of credit

risk and to identify its determinants, we calculated default rates by homogeneous groups of business entities as debtors, and by homogeneous groups of banks through the application of the actuarial method on empirical data from the banking sector of the Republic of Serbia. The research results show that there are differences in the level of credit risk, depending on the size of the business entity and its business sector, as well as that the entities with lower earning capacity, higher indebtedness and slower turnover of assets are more inclined to default. At the same time, it is shown that the default rate of bank varies depending on the ownership type, the bank's size, profitability, capitalization and certain characteristics of its portfolio. The obtained results are the basis for analyzing the credit risk of certain categories of debtors and banks and for selecting variables that will be included in econometric models for assessing the level of credit risk in the banking sector in Serbia.

Key words: probability of default, actuarial method, credit risk, banking sector.

УВОД

Процена вероватноће да дужник неће бити способан да благовремено измирује своје обавезе обично је први корак у мерењу и управљању кредитним ризиком (Hamilton & Cantor, 2006). Ова процена може бити добијена применом актуарског метода или метода заснованог на тржишним ценама (Jorion, 2011). У земљама са развијеним тржиштем капитала, за израчунавање вероватноће неизвршења обавеза дужника у банкама користи се метод заснован на тржишним ценама. За земље које немају довољно развијено тржиште капитала са кога се могу читавати информације релевантне за утврђивање вероватноће неизвршења обавеза дужника прикладан је актуарски метод. Предмет рада су теоријско-методолошке основе актуарског метода процене вероватноће неизвршења обавеза дужника и његова примена на емпиријске податке о банкарском сектору Републике Србије.

У анализи процене параметара кредитног ризика у складу са Базел II стандардима, Енглмен и Рахмејер (Engelman & Rauhmeier, 2006) посебну пажњу посвећују методама за процену вероватноће неизвршења обавеза дужника, укључујући актуарски метод. У циљу развоја скоринг-модела за компаније из портфолија аустријских и немачких банака, израчунавање вероватноће неизвршења обавеза по рејтинг-катогијама спроведено је применом актуарског метода (Hauden, 2002). Међу неколицином квантитативних модела за процену кредитног ризика, посебно се издваја CreditRisk+ (Credit Suisse, 1997), који је заснован управо на актуарском методу. Базелски комитет за супервизију банака указује на значај актуарског метода за израчунавање миграционих матрица у процени кредитног ризика (Basel Committee on Banking Supervision, 1999). Литература обилује истраживањима утицаја макроекономских фактора на ниво кредитног ризика у банкама (Pesola, 2007; Nkusu, 2011; Castro, 2013), док су ређа истра-

живања која се баве дејством специфичних фактора тог ризика, било у сегменту привреде (Altman & Sabato, 2007; Belotti & Crook, 2013), или у банкарском сектору (Podpiera & Weill, 2008; Almazari, 2014).

Модел кредитног скоринга, који је предложен за предузећа која послују у Републици Србији, заснива се на логистичкој регресији и великом броју показатеља израчунатих на основу финансијских извештаја (Nikolić, Žarkić-Joksimović, Stojanovski, & Joksimović, 2013). Вредности неких од варијабли у економетријском моделу развијеном за потребе идентификације специфичних фактора кредитног ризика у домаћем банкарском сектору израчунате су коришћењем актуарског метода (Jović, 2017b).

Циљ овог рада је оцена нивоа кредитног ризика и идентификовање његових могућих детерминанти на нивоу клијента и на нивоу банке у банкарском сектору Србије у контексту погоршаних макроекономских услова након наступања глобалне економске кризе 2007/08. године. Применом актуарског метода, у раду су израчунате вероватноће неизвршења обавеза дужника, као и вероватноће да банка уђе у статус дифолта, по одређеним хомогеним групама, формираним на основу посматраних карактеристика њихове ризичности.

ТЕОРИЈСКО-МЕТОДОЛОШКЕ ОСНОВЕ АКТУАРСКОГ МЕТОДА

Процена вероватноће неизвршења обавеза дужника у банкама применом актуарског метода заснива се на историјским подацима о случајевима дифолта дужника из портфолија банке. Вероватноћа неизвршења обавеза дужника на нивоу целокупног портфолија може бити израчуната као:

$$PD_t = \frac{m(D)_t}{m(ND)_{t-1}}, \quad (1)$$

где су:

PD_t – вероватноћа неизвршења обавеза дужника у периоду t ;

$m(D)_t$ – број клијената који је током периода t завршио у статусу неизвршења обавеза, тј. у статусу дифолта, уколико дифолт пратимо током одређеног циклуса (енгл. *Through The Cycle – TTC*), односно број клијената који је на крају периода t у статусу дифолта, уколико дифолт пратимо у некој тачки времена (енгл. *Point in Time – PIT*);

$m(ND)_{t-1}$ – број клијената који се на почетку периода t налазио ван статуса дифолта.

Образац (1) подразумева да се вероватноћа неизвршења обавеза израчунава само за један период, најчешће годину дана. Ипак, теоријски приступи и стандарди струке захтевају да се обрачуном обухвати већи број година, најмање четири године до пет година, колико траје један пословни циклус. У том случају, једногодишња стопа неизвршења обавеза може се исказати на следећи начин:

$$PD = \frac{\sum_{i=1}^t m(D)_i}{\sum_{i=1}^t m(ND)_{i-1}}. \quad (2)$$

Приказане дефиниције вероватноће неизвршења обавеза подразумевају да се укупан портфолио банке само дели на портфолио у статусу неизвршења обавеза (дифолта) и портфолио ван статуса неизвршења обавеза. У пракси преовладава случај да банке свој портфолио, који се не налази у статусу дифолта, деле по нивоима кредитног квалитета на основу рејтинг-оцена екстерних рејтинг-агенција или интерно развијене рејтинг-скеале, а да се вероватноћа неизвршења обавеза рачуна за сваку рејтинг-категорију посебно. За произвољну рејтинг-категорију j можемо израчунати вероватноћу неизвршења обавеза дужника на следећи начин:

$$PD_j = \frac{\sum_{i=1}^t m(D)_{ij}}{\sum_{i=1}^t m(ND)_{(i-1)j}}. \quad (3)$$

Посебан методолошки алат за израчунавање вероватноће неизвршења обавеза по рејтинг-категоријама представља миграциона матрица. Миграциона матрица показује миграцију клијената из једне у другу категорију рејтинга и из одређене рејтинг-категорије у статус дифолта током посматраног периода (Јовић, 2017а). Претпостављајући да интерно развијена рејтинг-скеала банке има седам рејтинг-категорија за клијенте ван статуса дифолта (*Aaa, Aaa, A, Baa, Ba, B* и *C*) и једну рејтинг-категорију која означава статус дифолта, можемо дати пример једногодишње миграционе матрице у апсолутним вредностима (Табела 1).

Табела 1. Једногодишња миграциона матрица у апсолутним вредностима

		Рејтинг на крају године								Укупно
		Aaa	Aa	A	Baa	Ba	B	C	Дифолт	
Рејтинг на почетку године	Aaa	930	30	15	10	8	4	2	1	1000
	Aa	20	723	26	9	7	6	5	4	800
	A	6	22	505	18	16	13	12	8	600
	Baa	5	17	25	280	21	19	17	16	400
	Ba	4	7	16	18	191	24	22	18	300
	B	2	6	9	12	14	115	22	20	200
	C	1	2	3	6	8	10	52	18	100

Извор: Адаптирано на основу Јовић (2017а).

Миграциона матрица у апсолутним вредностима представља основ за израчунавање миграционих стопа и стопе неизвршења обавеза по свакој рејтинг-категорији. Стављањем у однос броја клијената који се на крају периода нађу у одређеној рејтинг-категорији са укупним бројем клијената који је на почетку периода био у одређе-

ној рејтинг-категорији, добијамо све елементе миграционе матрице у релативним вредностима (Табела 2).

Табела 2. Једногодишња миграциона матрица
у релативним вредностима

		Рејтинг на крају године								
		Aaa	Aa	A	Baa	Ba	B	C	Дифолт	Укупно
Рејтинг на почетку године	Aaa	93,00%	3,00%	1,50%	1,00%	0,80%	0,40%	0,20%	0,10%	100,00%
	Aa	2,50%	90,38%	3,25%	1,13%	0,88%	0,75%	0,63%	0,50%	100,00%
	A	1,00%	3,67%	84,17%	3,00%	2,67%	2,17%	2,00%	1,33%	100,00%
	Baa	1,25%	4,25%	6,25%	70,00%	5,25%	4,75%	4,25%	4,00%	100,00%
	Ba	1,33%	2,33%	5,33%	6,00%	63,67%	8,00%	7,33%	6,00%	100,00%
	B	1,00%	3,00%	4,50%	6,00%	7,00%	57,50%	11,00%	10,00%	100,00%
	C	1,00%	2,00%	3,00%	6,00%	8,00%	10,00%	52,00%	18,00%	100,00%

Извор: Обрачун аутора.

Можемо дефинисати математички исказ како се од стопа неизвршења обавеза по рејтинг-категоријама добија просечна стопа за цео портфолио:

$$PD = \sum_{j=1}^7 \frac{1}{w_j} \cdot PD_j = \sum_{j=1}^7 \frac{1}{w_j} \cdot \frac{\sum_{i=1}^t m(D)_{ij}}{\sum_{i=1}^t m(ND)_{(i-1)j}} \quad (4)$$

Смањењем учешћа клијената сврстаних у неку категорију (w_j) може се утицати на висину просечне стопе неизвршења обавеза, што може бити интерни инструмент банке у управљању кредитним ризиком. Разврставање клијената у рејтинг-категорије, као хомогене групе са сличним карактеристикама ризичности, омогућује не само прецизнију оцену нивоа кредитног ризика клијената већ и идентификацију фактора који је детерминишу.

КОРИШЋЕНИ ПОДАЦИ И МЕТОДОЛОГИЈА ИСТРАЖИВАЊА

Емпиријско истраживање у овом раду састоји се из два дела. У првом делу рачунамо вероватноћу неизвршења обавеза банкарских дужника, док у другом делу рачунамо вероватноћу да банка уђе у статус дифолта. У оба случаја, примењујемо актуарски метод на емпиријске податке из банкарског сектора Републике Србије који потичу из временског периода од 30. 9. 2008. године до 31. 12. 2014. године. Избор периода анализе одређен је настојањем да се уваже ефекти глобалне економске кризе на домаћи банкарски сектор, као и чињеницом да након 2014. године није било случајева дифолта банака. У циљу сагледавања фактора који одређују ниво кредитног ризика, актуарски метод примењен је на одређене хомогене групе дужника,

односно банака, формиране на основу њихових карактеристика ризичности.

Основни извор података за први део истраживања је преглед 100 највећих дужника појединачних банака, састављен према правилима извештајног система Народне банке Србије (НБС), на кварталном нивоу, као и подаци из биланса стања и биланса успеха за наведене дужнике. Анализом су обухваћени подаци о матичном броју и категорији класификације клијента према прописима НБС (*Одлука о класификацији билансне активе и ванбилансних ставки банке*, чл. 20). Након елиминисања података који се односе на вишеструко приказивање истог клијента, финансијске институције и физичка лица, као и привредна друштва код којих су идентификовани проблеми са квалитетом података, или која се на почетку и крају посматраног периода нису налазила у портфолију 100 највећих дужника, добијена је варијабла којом се описује категорија класификације клијента са 1619 опсервација.

На основу те варијабле формирана је посебна варијабла бинарног типа која узима вредност 1, ако је клијент банке на крају пословне године разврстан у категорију класификације Г и Д (као две најлошије категорије), и вредност 0, у случајевима када је клијент на крају пословне године разврстан у категорију А, Б или В (што представља добру активу). Процена вероватноће да ова варијабла за одређену хомогену групу клијената има вредност 0 на почетку, а вредност 1 (дифолт клијента) на крају године коришћена је као показатељ кредитног ризика на нивоу клијента.

Специфичне карактеристике дужника које су обухваћене анализом односе се на квалитативна својства – величина привредног друштва и припадност сектору привредне делатности, као и две групе финансијских показатеља израчунатих на основу података из финансијских извештаја. У првој групи су показатељи који одражавају дејство фактора за које постоји интуитивна претпоставка о могућем утицају на ниво кредитног ризика (попут пада економске активности и прекомерне задужености), укључујући:

$$\text{индекс прихода} = \frac{\text{приход од продаје текуће године}}{\text{приход од продаје претходне године}}, \quad (5)$$

$$\text{рацио покривености дуга зарађивачком способношћу предузећа (DSCR)} = \frac{\text{пословни добитак} - \text{амортизација}}{\text{финансијски расходи} + \min\left(\frac{\text{дугор. обавезе} + \text{краткор. фин. обавезе}}{2}; \text{краткор. фин. обавезе}\right)}, \quad (6)$$

У другој групи финансијских показатеља су рацио бројеви који улазе у састав Алтмановог модела (Altman, 1968, pp. 594–596):

$$X1 = \frac{\text{нето обртни капитал}}{\text{укупна актива}}, \quad (7)$$

$$X2 = \frac{\text{нераспоређена добит}}{\text{укупна актива}}, \quad (8)$$

$$X3 = \frac{\text{профит пре исплате пореза и камата (EBIT)}}{\text{укупна актива}}, \quad (9)$$

$$X4 = \frac{\text{капитал}}{\text{обавезе}}, \quad (10)$$

$$X5 = \frac{\text{приходи од продаје}}{\text{укупна актива}}. \quad (11)$$

На основу вредности разматраних карактеристика, формиране су хомогене групе дужника унутар узорка и за сваку од њих, применом актуарског метода, израчуната је вероватноћа неизвршења обавеза.

У другом делу истраживања посматрали смо кретање показатеља адекватности капитала пословних банака, као односа капитала и ризичне активе банке, у банкарском сектору Републике Србије у периоду од 30. 9. 2008. године до 31. 12. 2014. године. Вредност овог показатеља испод прописаног минимума указује на изложеност ризицима изнад могућности које дозвољава расположиви капитал банке. У посматраном периоду, управо кредитни ризик се издваја као кључни узрок неадекватности капитала појединих банака у банкарском сектору Републике Србије (Јовић, 2017b). Отуда, пад вредности показатеља адекватности капитала испод 12%, као регулаторног захтева (*Одлука о адекватности капитала банке*, чл. 3), можемо сматрати показатељем повећаног кредитног ризика.

Узорком су обухваћене све банке које су током посматраног периода имале лиценцу НБС, чиме је добијена 171 опсервација. Пратили смо да ли је код сваке у наредних годину дана дошло до пада показатеља адекватности капитала испод 12%. Тиме је формирана варијабла бинарног типа која узима вредност 1 (у случају неадекватности капитала), односно 0, у супротном случају. Процена вероватноће да ова варијабла за одређену хомогену групу банака има вредност 0 на почетку, а вредност 1 (дифолт банке) на крају године коришћена је као показатељ кредитног ризика на нивоу банке.

У циљу израчунавања вероватноће уласка у статус дифолта по хомогеним групама банака, разматране су карактеристике банака које су потенцијалне детерминанте кредитног ризика, као што су: врста власништва, величина банке (према учешћу у укупној билансној суми банкарског система РС), учешће проблематичних кредита, степен концентрације потраживања (мерен учешћем првих 50 клијената у укупној кредитној активности банке), колатерализованост кредитног портфолија (као проценат покривености првих 20 клијената у портфолију банке адекватним инструментима обезбеђења), показатељ адекватности капитала, као и профитабилност банке, мерена стопом приноса на капитал (ROE), као односом нето добитка и капитала банке. Ниво кредитног ризика за сваку групу банака апроксимиран је процентуалним учешћем банака које су у периоду анализе забележиле пад показатеља адекватности капитала испод 12% у укупном броју банака у датој групи.

РЕЗУЛТАТИ ИСТРАЖИВАЊА

Од 1619 привредних друштава обухваћених узорком, 260 друштава нашло се у статусу дифолта током посматраног периода. На основу обрасца (2), следи да је просечна годишња стопа неизвршења обавеза дужника од последњег квартала 2008. до краја 2014. године на наведеном узорку привредних друштава износила 16,06%. У Табели 3 приказане су вероватноће неизвршења обавеза по хомогеним групама дужника.

Добијени резултати показују да постоји разлика у нивоу кредитног ризика у зависности од величине привредног друштва. Полазећи од њиховог разврставања према локалним прописима (*Закон о рачуноводству*, 2013, чл. 6), микро и мала привредна друштва имају виши ниво кредитног ризика од средњих и великих друштава у посматраном узорку. Будући да је узорак формиран из прегледа највећих дужника банака, може се сматрати да су велика и средња друштва обухваћена репрезентативно. Међутим, добијене резултате не можемо сматрати адекватним приказом нивоа кредитног ризика у категорији микро и малих привредних друштава, већ само у једном њеном делу који се односи на високо задужена друштва. У највећем броју случајева, таква друштва су сателити већих друштава, почев од тога да су чланови појединих пословних групација, па до тога да су власнички и управљачки независна, али високо економски зависна од њих. Такође, не треба занемарити да је вероватноћа неизвршења обавеза заснована на броју случајева дифолта, а не на њиховој вредности.

Израчунате вероватноће неизвршења обавеза дужника показују да постоји разлика у нивоу кредитног ризика у зависности од припадности сектору привреде, при чему предњаче сектори попут административне и помоћне услужне делатности, пословања некретнинама, стручне, научне, иновационе и техничке делатности и уметности, забаве и рекреације. Ипак, треба имати у виду да су се друштва из одређених сектора, као што су грађевина, трговина и прерађивачка индустрија, задуживала више, због чега би рангирање сектора према нивоу кредитног ризика у вредносном исказу било другачије.

Стопе неизвршења обавеза даље упућују на то да је ниво кредитног ризика осетљив на пад прихода од продаје. Наиме, пад прихода од продаје до 20% у односу на претходни период доприноси томе да ова стопа буде већа за приближно 2/3 у односу на привредна друштва са непромењеним или растућим приходом од продаје, док пад прихода за више од 20% повећава ову стопу за нешто више од 6 пута. Изузетно, привредна друштва са индексом прихода изнад 150% имају стопу неизвршења обавеза приближно једнаку групи друштава која имају пад прихода од продаје до 20%. Овакав резултат може се објаснити непоузданим финансијским извештајима, евидентирањем прихода који немају реални основ, као и могућим деловањем неког

другог фактора кредитног ризика, као што су проблеми у наплати, ефекат девизног курса и сл.

Табела 3. Ниво кредитног ризика по хомогеним групама дужника

Карактеристика дужника	Хомогена група	Вероватноћа неизвршења обавеза	
Величина привредног друштва	Микро привредно друштво	41,0%	
	Мало привредно друштво	14,5%	
	Средње привредно друштво	10,0%	
	Велико привредно друштво	8,9%	
Сектор привреде	Информисање и комуникације	7,8%	
	Трговина на велико и трговина на мало	13,2%	
	Саобраћај и складиштење		
	Пољопривреда, шумарство и рибарство	15,3%	
	Прерађивачка индустрија		
	Снабдевање водом; управљање отпадним водама, контролisanje процеса уклањања отпада и сл.		
	Грађевинарство		
	Рударство	19,0%	
	Услуге смештаја и исхране		
	Административне и помоћне услужне делатности	31,3%	
Пословање некретнинама			
Стручне, научне, иновационе и техничке делатности			
Уметност, забава и рекреација			
Индекс прихода	Вредност показатеља	< 80%	37,3%
		≥ 80% и < 100%	10,2%
		≥ 100% и < 150%	5,9%
		≥ 150%	9,5%
DSCR	Вредност показатеља	< 1	19,2%
		≥ 1 и < 2	3,8%
		≥ 2	2,4%
Показатељ X1	Вредност показатеља	< 0,25	18,4%
		≥ 0,25 и < 0,5	12,2%
		≥ 0,5 и < 0,75	10,1%
		≥ 0,75	38,7%
Показатељ X2	Вредност показатеља	< 0,05	29,2%
		≥ 0,05 и < 0,1	17,1%
		≥ 0,1 и < 0,25	8,6%
		≥ 0,25 и < 0,5	5,9%
		≥ 0,5 и < 0,75	2,3%
Показатељ X3	Вредност показатеља	≥ 0,75	0,0%
		< 0	56,5%
		≥ 0 и < 0,025	23,9%
		≥ 0,025 и < 0,05	19,6%
		≥ 0,05 и < 0,1	8,5%
Показатељ X4	Вредност показатеља	≥ 0,1	4,6%
		< 0,25	30,5%
		≥ 0,25 и < 0,5	13,2%
		≥ 0,5 и < 0,75	8,2%
Показатељ X5	Вредност показатеља	≥ 0,75	5,4%
		< 0,25	52,5%
		≥ 0,25 и < 0,5	28,3%
		≥ 0,5 и < 0,75	17,1%
		≥ 0,75 и < 1	7,1%
		≥ 1	5,5%

Извор: Обрачун аутора, према подацима НБС.

Рацио покривености дуга зарађивачком способношћу предузећа (DSCR) треба да покаже којој мери је изражена задуженост утицала на повећање броја привредних друштава са отежаном могућношћу отплате својих кредитних обавеза у посматраном периоду. Највећи проценат случајева неизвршења обавеза забележен је међу друштвима чија је зарађивачка способност била испод нивоа који је довољан за покриће просечних годишњих финансијских обавеза, и обрнуто. Услед погоршања пословног амбијента и пада њихове зарађивачке способности, привредна друштва која су на почетку кризе била високо задужена суочила су се са немогућношћу уредног сервисирања финансијских обавеза.

На основу Табеле 3 даље закључујемо да висок ниво кредитног ризика имају дужници са изражено ниским учешћем нето обртног капитала у укупној активи (испод 0,25), а посебно дужници са изражено високим (изнад 0,75) учешћем нето обртног капитала у укупној активи. У првом случају, реч је о друштвима која имају низак ниво обртне имовине који је финансиран из дугорочних извора у односу на укупну имовину, што је очигледно представљало проблем у условима погоршања услова привређивања. Други случај може бити објашњен следећим разлозима: 1) високо учешће обртне имовине у укупној имовини привредног друштва у комбинацији са доминантним финансирањем обртне имовине из дугорочних извора финансирања, 2) дугорочна везаност обртних средстава у слабо утрживим залихама или слабо наплативим потраживањима, уколико релевантни показатељи указују на успоравање обрта залиха и потраживања.

Такође уочавамо да је ниво кредитног ризика утолико већи што су нераспоређена добит и зарађивачка способност привредног друштва мањи у односу на укупну активу. Са друге стране, привредна друштва са високим нивоом леверица имају виши ниво кредитног ризика, и обрнуто. Коначно, на основу Табеле 3, увиђамо да мањој брзини обрта укупне активе одговара виши ниво кредитног ризика.

Од 171 опсервације која се односи на банке, код њих 17 забележен је пад вредности показатеља адекватности капитала испод 12% у току наредне године у оквиру посматраног периода. Применом обрасца (2) добијена је просечна годишња стопа неизвршења обавеза у периоду од последњег квартала 2008. до краја 2014. године на наведеном узорку банака од 9,94%. У Табели 4 приказане су вероватноће поткапитализованости по хомогеним групама банака.

Добијени резултати показују да су стране банке код којих су идентификовани проблеми у пословању матице имале већу вероватноћу уласка у статус дифолта од државних банака. Ниво кредитног ризика виши је за групу малих банака (са појединачним учешћем у укупној билансној суми банкарског система испод 1,2%) у поређењу са средњим и великим банкама (са појединачним учешћем између

1,2 и 3,5%, односно већим од 3,5%, наведеним редоследом), за које је ниво кредитног ризика приближно исти. Гори квалитет кредитног портфолија, у смислу већег учешћа проблематичних кредита и већег степена концентрације потраживања, такође коинцидира са вишим нивоом кредитног ризика.

Табела 4. Ниво кредитног ризика по хомогеним групама банака

Карактеристика банке	Хомогена група	Вероватноћа поткапитали зованости	
Врста власништва	Банке у страном власништву код којих су регистровани проблеми у пословању на нивоу матичне групе	20,0%	
	Банке у државном власништву	15,8%	
	Банке у домаћем приватном власништву	5,3%	
Величина банке	Банке у страном власништву код којих нису идентификовани значајни проблеми у пословању на нивоу матичне групе	2,7%	
	Мале банке	16,9%	
Стопа проблематичних кредита	Вредност показатеља	Средње и велике банке	5,0%
		< 10%	2,7%
		≥ 10% и < 20%	3,3%
		≥ 20% и < 30%	14,0%
Степен концентрације потраживања	Вредност показатеља	≥ 30%	26,7%
		< 25%	0,0%
		≥ 25 и < 50%	8,0%
Степен колатерализованости портфолија	Вредност показатеља	≥ 50%	18,0%
		< 10%	3,3%
		≥ 10% и < 20%	10,5%
		≥ 20% и < 30%	23,1%
		≥ 30% и < 40%	26,7%
Показатељ адекватности капитала	Вредност показатеља	≥ 40% и < 50%	16,7%
		≥ 50%	25,0%
		≥ 12 и < 14,5%	46,1%
ROE	Вредност показатеља	≥ 14,5% и < 20%	7,1%
		≥ 20%	0,0%
		< 0	21,0%
		≥ 0	3,7%

Извор: Обрачун аутора, према подацима НБС.

Изненађује резултат да је у групи банака са најнижим степеном колатерализованости портфолија (испод 10%) забележен најмањи проценат случајева пада показатеља адекватности капитала испод 12%, односно да банке са вишим степеном колатерализованости портфолија имају виши ниво кредитног ризика. Следствено, банке са ниском колатерализованошћу пласмана бирају добре клијенте, док банке чији је портфолио високо колатерализован покушавају да

своје потенцијално проблематичне пласмане прикрију високим колатералима.

Груписањем банака према вредности показатеља адекватности капитала проверавамо на који начин су се, у контексту преузимања кредитног ризика, понашале банке са различитим нивоом капитала на почетку периода. Добијени резултати наговештавају да су се банке чији је показатељ адекватности капитала био близак прописаном минимуму током посматраног периода излагале оном нивоу кредитног ризика који није било могуће покрити расположивим капиталом. Коначно, код профитабилних банака (позитиван ROE) идентификован је мањи проценат случајева уласка у зону поткапитализованости у односу на банке које су пословале са губитком, што имплицира да профитабилност такође утиче на ниво кредитног ризика банке.

ЗАКЉУЧАК

У раду су образложене теоријско-методолошке основе актуарског метода процене вероватноће неизвршења обавеза дужника, који је прикладан за земље са недовољно развијеним тржиштем капитала. Применом тог метода на емпиријске податке о банкарском сектору Републике Србије, добијене су бројне индиције о ризичности појединих хомогених група дужника и банака. Како би се уважили ефекти погоршања макроекономских услова на домаћи банкарски сектор, анализом је обухваћен временски период од краја 2008. до краја 2014. године, тј. период након наступања глобалне економске кризе у којем су регистровани бројни случајеви дифолта дужника и неадекватности капитала банака. Резултати истраживања показују да је релативно виши ниво кредитног ризика испољен код привредних друштава која припадају сектору грађевинарства и послова са некретнинама. Такође, релативно висока вероватноћа неизвршења обавеза уочена је у случају привредних друштава са опадајућим индексом прихода од продаје, ниским нивоом покривености обавеза зарађивачком способношћу, неубичајено ниским, али и високим односом нето обртног капитала и активе, високим леверџом и ниским коефицијентом обрта активе у посматраном периоду.

Стране банке код којих су идентификовани проблеми у пословању матице имале су већу вероватноћу неизвршења обавеза дужника од државних банака. Мање банке су склоније дифолту у односу на велике банке. Такође, банке чији се портфолио одликује већим учешћем проблематичних кредита и већом концентрацијом потраживања имају релативно виши ниво кредитног ризика, док су профитабилне и банке са већим нивоом капитала приликом уласка у кризу оствариле нижу стопу поткапитализованости. Коначно, изражена колатерализованост банкарског портфолија није умањила ниво изложе-

ности кредитном ризику, зато што су се углавном иза добро колатерализованих пласмана појављивали дужници који имају неповољније пословне показатеље. Поред значајне економске интерпретације, добијени резултати могу бити коришћени као инпуту за развој економетријских модела за процену нивоа и детерминанти кредитног ризика, као могућег будућег правца истраживања дате проблематике.

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ESTIMATING PROBABILITY OF DEFAULT IN BANKING SECTOR – THE ACTUARIAL METHOD

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Summary

The probability of default can be estimated using the actuarial method or the market-price method. The actuarial method uses historical data from banks' portfolios on cases of the debtors' inability to meet their obligations and it is suitable for countries with insufficiently developed capital market and a bankcentric financial system. In order to assess the level of credit risk and to identify its possible determinants in the banking sector of the Republic of Serbia, by implementing the actuarial method, we calculated the probability of default of business entities as debtors, as well as of banks by certain homogeneous groups, formed on the basis of the observed risk characteristics. In an effort to appreciate the effects of the global economic crisis on the domestic banking sector, as well as due to the fact that there were no cases of bank default after 2014, the analysis covered the period from September 30, 2008 to December 31, 2014.

The probability that a client with good rating at the beginning of the year will have a bad rating at the end of the year was used for the purpose of measuring credit risk of bank debtors. On the basis of 1,619 observations, we estimated the average annual default rate of business entities as bank debtors in the amount of 16.06% in the observed period. The research results show that there are differences in the level of credit risk, depending on the size of the business entity and its business sector. Also, entities with a declining income index, low debt-service coverage ratio, unusually low but also unusually high net working capital to assets ratio, high leverage and low asset turnover ratio showed relatively higher probability of default in the observed period.

The level of credit risk of the bank is approximated by the probability that the capital adequacy ratio falls below the regulatory minimum of 12% during the business year. On the basis of 171 observations, we estimated the average annual default rate of banks in the amount of 9.94% in the observed period. Foreign banks in which the business operation problems are registered at the level of the parent company had a greater probability of their capital adequacy ratio dropping than state banks. Smaller banks are more prone to undercapitalization than large banks. Also, banks whose portfolio is characterized by higher share of problematic loans and higher concentration of receivables have a relatively higher level of credit risk, while profitable banks with greater capital on entering the crisis achieved a lower rate of default. Obtained results can be used for the purpose of selecting variables that will be included in econometric models for assessing the level of credit risk in the banking sector in Serbia.

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КОНТРОЛА ВАТРЕНОГ ОРУЖЈА И РОДНО ЗАСНОВАНО НАСИЉЕ: ЛИНК КОЈИ НЕДОСТАЈЕ?

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Апстракт

Почетком 2000-их година процене су указивале на присуство преко милион комада ватреног оружја и велике количине муниције у поседу грађана Србије. Истовремено, демографија насиља у породици упозоравала је на последице злоупотребе ватреног оружја у контексту породичног и партнерског насиља. Велики број убистава жена (годишње између 30 и 40) покренуо је и питање поседовања (не)легалног оружја, али и адекватног реаговања институција спречавањем насиља са смртним исходом. На основу чињенице да је Србија донела *Закон о оружју и муницији* 2015. године, да је 2013. ратификовала *Истанбулску конвенцију* и усвојила *Закон о спречавању насиља у породици* 2016. и статистике убистава жена у контексту насиља у породици, аналитички приступ у раду усмерен је на тражење одговора на питање *Предвиђа ли постојећи законодавни оквир заштиту жртава насиља од злоупотребе ватреног оружја?* Налази истраживања указују на потребу унапређења кохерентности законодавног одговора на ризике узроковане присуством ватреног оружја у контексту насиља, али и на успостављање јачих веза између законодавног оквира контроле ватреног оружја и закона којима се регулише одговор на насиље у породици и партнерско насиље.

Кључне речи: ватрено оружје, родно засновано насиље, законодавни оквир, Србија.

FIREARMS CONTROL AND GENDER-BASED VIOLENCE: THE MISSING LINK?

Abstract

In the early 2000s, estimates indicated the presence of over a million pieces of firearms and a large amount of ammunition in the possession of Serbian citizens. At the same time, the demographics of domestic violence pointed to the consequences of the misuse of firearms in the context of family and partner violence. A large number of women's killings (annually between 30 and 40) also raised the issue of possession of (non) legal weapons, as well as the adequate response of institutions in preventing fatal outbreaks. On the basis of the fact that Serbia passed the Law on Weapons and Ammunition in 2015, in 2013 it

ratified the Istanbul Convention and adopted the Law on the Prevention of Domestic Violence in 2016, and the statistics on the death by murder of women in the context of domestic violence, the analytical approach in the paper focuses on seeking the answer to the question: whether the existing legislative framework provides for the protection of victims of violence against the misuse of firearms? The findings of study indicate the need to enhance the coherence of the legislative response to the risks posed by the presence of firearms in the family context, as well as establishing stronger links between the legislative framework for the control of firearms and the laws governing the response to domestic violence and partner violence.

Key words: firearms, domestic violence, legal framework, Serbia.

УВОД – РОД И ОРУЖЈЕ

Глобалне политике о контроли лаког ватреног оружја (енгл. SALW – *Small Arms and Light Weapons*), али и истраживања о малокалибарском наоружању¹ – углавном су игнорисали значај полних разлика и рода у обликовању друштвених ставова и понашања према ватреном оружју, ретко су се бавили анализама околности у којима мушкарци и жене постају жртве, односно питањем ко поседује оружје и најчешће га користи. Утицај родних разлика на поседовање оружја и оружаног насиља постаје посебно значајан кад се разматра њихова улога у „контексту без конфликта”, као што су породично или партнерско насиље. У многим културама поседовање оружја снажно је повезано са традиционалним појмовима мушкости, ауторитета, привилегија, престижа и моћи, или се оправдава традиционалном улогом мушкарца да штити своју породицу.

Анализе социолошких и културолошких фактора ризика за насиље и убиство жена указују на културу „мачизма”, која мења традиционалне родне улоге и подстиче ограничења слободе девојака и жена, мизогино понашање и некажњивост насиља (UNGA, 1993). Родна неједнакост се повезује са концептима моћи и мушкости и културним ставовима који ограничавају мобилност и понашање жена, док уочена трансгресија прихваћених улога од стране жена може изазвати насилне реакције мушкараца (Богетић, Митровић, Николић, 2018, стр. 755). Симболика моћи везана за оружје има свој еквивалент у „насилној мушкости”, као културолошком контексту у којем

¹ Појмови *ватрено оружје*, *оружје* и *лако и малокалибарско оружје* биће коришћени као синоними у тексту. Термин *малокалибарско оружје* и *лако наоружање* (SALW) односи се на конвенционално оружје које је релативно јефтино и лако доступно, једноставно за употребу и одржавање. То је основно оружје које се користи у већини сукоба и оружаног насиља, „право оружје масовног уништења”, посебно узимајући у обзир његову велику доступност у оквиру изузетно развијених нелегалних токова, које је тешко контролисати (Котарлић, Јоксимовић, 2015, стр. 252).

се оружје користи као средство застрашивања и психичке контроле у непрекидном циклусу родно заснованог насиља над женама.

Процене социјалних и економских трошкова оружаног насиља истичу губитке у продуктивности мушкараца који зарађују у формалној економији (Florquin, 2006; Geneva Declaration Secretariat, 2008). Међутим, последице убистава жена и сексуалног насиља на женску радну снагу и шире тржиште рада ретко се узимају у обзир. Ипак, постоји све више доказа да култура насиља може допринети „феминизацији сиромаштва” и даљој маргинализацији жена у друштву (РАНО, 2005). Шире гледано, оружане насиље – посебно насиље према женама – представља озбиљан изазов за развој.

Узимајући у обзир изнете чињенице, аналитички приступ у овом раду усмерен је на тражење одговора на питање *Предвиђа ли постојећи законодавни оквир у Србији заштиту жртава насиља од злоупотребе ватреног оружја?*. Истраживање је концепирано тако да се на основу доступних података из претходних истраживања најпре процењује распрострањеност ватреног оружја и његова злоупотреба у контексту насиља над женама, а потом анализира законски оквир који у Србији дефинише ову област. Уочене празнине у законском регулисању или неадекватна друштвена реакција на овај проблем – биће предмет посебних препорука у закључним разматрањима.

„ОРУЖЈЕ НА МЕТИ”: ДОСТУПНОСТ ВАТРЕНОГ ОРУЖЈА

Иако је познато да оружје *само по себи* не изазива конфликте, искуство показује да присуство оружја погоршава сукобе и повећава ризик за цивилно становништво. Након формалног прекида ватре, свеprisутност поседовања оружја у једном постконфликтном друштву рефлектује бројне друштвене проблеме и процесе – од процеса помирења и изградње мира, преко људских права и положаја рањивих група, па све до пораста насиља (Cukier, 2002).

Процене о количини лаког и малокалибарског оружја показују да је у свету присутно негде око 875 милиона комада малокалибарског оружја у поседу цивила, 22,7 милиона у поседу полицијских служби и 133 милиона у поседу оружаних снага (Karp, 2018, p. 4). Када је реч о броју комада оружја у односу на број становника, Република Србија дели треће место са Црном Гором, одмах након Јемена и Сједињених Америчких Држава (*Табела 1*).

Према проценама *Small Arms Survey (SAS)* из 2018. године (Karp, 2018), у Албанији, Босни и Херцеговини, Црној Гори, Македонији и Србији има више од 6 милиона комада оружја (у просеку 30 комада оружја на 100 становника). Скоро 90% оружја је у рукама грађана, што је изнад светског просека, који износи око 75%. Процењује се да у региону Западног Балкана између 500 хиљада и 1,6 милиона домаћинстава

поседује ватрено оружје. Србија и Црна Гора су лидери и у овој области. На сваких 100 становника у ове две земље долази скоро 40 комада лаког наоружања (Табела 2). Процена је да у Србији има преко 1,5 милиона нелегалног и 1,1 легалног оружја (Карп, 2018).

Табела 1. Процена броја комада оружја на 100 становника

САД	120,5	Исланд	31,7	Шведска	23,1
Јемен	52,8	Босна и Херцеговина	31,2	Пакистан	22,3
Црна Гора	39,1	Аустрија	30,0	Португал	21,3
Србија	39,1	Северна Македонија	29,8	Француска	19,6
Канада	34,7	Норвешка	28,8	Немачка	19,6
Уругвај	34,7	Малта	28,3	Ирак	19,6
Кипар	34,0	Швајцарска	27,6	Луксембург	18,9
Финска	32,4	Нови Зеланд	26,3		

Табела 2. Процена броја комада оружја на Западном Балкану

Број комада оружја	Војска	Полиција	Грађани (укупно)	Грађани (легално)	Грађани (нелегално)	На 100 становника
Албанија	21.750	19.000	350.000	65.747	284.253	13,03 ▼
Босна и Херцеговина	27.300	29.000	1.185.000	353.000	832.000	31,24 ▲
Црна Гора	5396	8000	245.000	103.536	141.464	39,14 ▲
Македонија	29.530	21.000	621.000	169.687	451.313	29,79 ▲
Србија	384.422	53.100	2.719.000	1.186.086	1.532.914	39,14 ▲
<i>Укупно и просек:</i>	<i>468.371</i>	<i>130.100</i>	<i>5.120.000</i>	<i>1.878.056</i>	<i>3.241.644</i>	<i>29,36</i>

Извор: *Small Arms Survey, 2018.*

У Србији је *поседовање* ватреног оружја легално у случају када се ради о врстама чије је поседовање законом допуштено (пиштољи, ловачке пушке) и када је за то прибављена одговарајућа дозвола. *Нелегално* је оружје чије поседовање није дозвољено правним оквиром (аутоматско оружје, минско-експлозивна средства, пригушивачи), као и оно оружје чије је поседовање дозвољено законом, али грађанин за њега нема уредну дозволу. Додатно, дозволом за поседовање није обухваћено *ношење* оружја, већ је потребно затражити посебну дозволу (Ђурђевић-Лукић, Тадић, Милић, 2015).

Налази поменутог истраживања *Small Arms Survey* показују да се 2018. године у Србији налазило преко три милиона комада малокалибарског оружја у рукама цивила (милион нелегалног и два милиона легалног). Од краја сукоба на простору бивше Југославије до данас, провајдери безбедности предузимали су различите активности и бројне кампање легализације оружја, усредсређујући се на оружје које потиче са ратишта како би одговорили на овај безбедносни изазов (Шапић, Стојановић, 2017; Стојановић, Шекарић, 2019).

ДИСБАЛАНС МОЋИ: ВАТРЕНО ОРУЖЈЕ И ФЕМИЦИД

...за жене рат није завршен кад је готов.

Глобални показатељи указују на то да сваке године од ватреног оружја у свету страда око 500.000 особа (300.000 у конфликтима, а 200.000 у мирнодопским условима), од чега су 80% цивили. Мушкарци су углавном починиоци (у 97% случајева), док су жртве у 79% случајева (Racovita, 2015). Они су у 90% случајева и држаоци оружја. С обзиром на то да се на глобалном плану већина смртних случајева и повреда везаних за (зло)употребу оружја дешава изван куће, улога ватреног оружја у контексту насиља у породици или интимних партнерских односа није у довољној мери истражена. У највећем проценту у сукобима у тзв. неконфликтним окружењима, жртве насиља везаног за ватрено оружје – било оно смртоносно или не – јесу младићи и одрасли мушкарци (WHO, 2002; UNODC, 2011). Жене поседују мале количине оружја, веома ретко су починиоце, а несразмерно су заступљене међу жртвама. Оваква несразмера јасно показује да су жене озбиљно угрожене могућим злоупотребама SALW-а.

Крајем XX века и почетком XXI века сагледавање питања лаког и малокалибарског оружја из родне перспективе улази у академски дискурс, пре свега кроз различите аналитичке приступе феминистичких теоретичара. Бројни аутори покушали су да утврде везу између малокалибарског оружја и родно заснованог насиља над женама у породици и партнерским односима (Farr, Gebre-Wold, 2002; Cukier, 2002; Catalano, 2007). У поменутим радовима оружје се не проблематизује само као средство извршења најтежих кривичних дела – убиства, силовања и сл., већ и као средство мушке надмоћи, застрашивања и контроле, које доприноси одржавању страха и маскулиног идентитета (Alvazzi del Frate, 2011; Shaw, 2013).

Истраживања су показала да ватрено оружје игра значајну улогу у претњама и застрашивању у контексту насиља међу интимним партнерима, као део обрасца насиља, тј. контроле и моћи, који доминантно користе мушкарци према женама (Tjaden, Thoennes, 2000, p. 11; Vetten, 2006; Johnson, Myrna, 2011, p. 71).

Фемицид

Истраживања *фемицида* указују на присутне полне разлике и родну димензију злоупотребе ватреног оружја у контексту насиља над женама. *Фемицид* је термин који се користи од 1970-их година и односи се на убијање жена или девојака, само зато што су жене, чиме се наглашава родна димензија овог дела (Bloom, 2008; Sagot, Carcedo, 2010). Термин се сада широко користи да означи свако убиство жене или девојчице, било од стране интимног партнера, познаника или странца. Осим интимних партнерских убистава, он укљу-

чује и културолошки специфичне облике убистава, као што су: „смрт због мираза” и „убиство због части”, убиство са силовањем, убиство проститутки, женско чедоморство или селективни абортус, те друге смрти које се према форензичким извештајима јављају као последица насиља према женама и девојкама само на основу њиховог пола, убиство жена сексуалних радница, убиства жена у трговини дрогом, убиства жена и девојака у оружаним сукобима (UNGA, 2012; Спасић, Коларевић, Луковић, 2017).

На основу података Секретаријата Женевске декларације из истраживања којим је обухваћено 111 земаља и територија у периоду од 2007. до 2012. године, сваке године у свету је убијено око 66.000 жена, што представља око 17% свих намерних убистава (Geneva Declaration Secretariat, 2011). Ово доводи до резултата да је на пет мушкараца убијена једна жена на узорку од 100.000 становника; ова стопа значи да, у просеку, има пет пута више убистава мушкараца него жена. Фемициди се дешавају углавном у приватном окружењу (дом, кућа), а починилац је обично актуелни или бивши партнер. Ватрено оружје је коришћено у једној трећини свих евидентираних убистава жена (Alvazzi del Frate, 2011, p. 114).

Процењује се да присуство ватреног оружја у контексту породичног или партнерског насиља повећава вероватноћу смртог исхода за жене пет до дванаест пута у поређењу са случајевима када ватрено оружје није коришћено (Alvazzi del Frate, 2011). Бројне студије у свету су указале на то да више фактора повећава вероватноћу смртог исхода у партнерском насиљу када је присутно ватрено оружје:

- озбиљност повреда;
- смањена могућност жене да пружи отпор;
- смањене шансе жене да побегне или да непознате особе интервенишу и помогну јој;
- повећане шансе да ће насилник заиста употребити ватрено оружје у случајевима насиља у породици.

У 24 земље за које су доступни потпуни подаци, постоји директна повезаност између стопе фемицида и процента фемицида почињеног ватреним оружјем. Ниска стопа фемицида је често повезана са ређом употребом ватреног оружја (Campbell, 2003). Женама највећа опасност прети од актуелних или бивших партнера од којих су трепеле хронично насиље и оних који настоје да насиљем спрече женин одлазак или да је казне због одбацивања. Истраживања убистава жена од стране брачног или интимног партнера упутила су на следеће маркере ризика:

- историја партнерског насиља;
- прекид партнерског односа од стране жене;
- упућивање претњи убиством;
- прогањање;

- *доступност ватреног оружја;*
- патолошка посесивност мушког партнера;
- незапосленост мушког партнера;
- поремећај менталног здравља (укључујући суицидалност) мушког партнера.

Хронично насиље у вези које мушкарац врши према жени претходница је за око 70% партнерских убистава и сматра се главним маркером ризика за убиство партнера оба пола (Симеуновић-Патић, Кесић, 2016).

*Злоупотреба ватреног оружја у контексту насиља –
распољиви подаци*

У контексту насиља, ватрено оружје чешће се користи као претња него за директно угрожавање жртве (Hemenway, Azrael, Miller, 2000; Hemenway, 2011). Оружје је присутно и у случајевима прогањања. Прогонитељи могу поседовати оружје и користити га да контролишу и застрашују, али не и да повреде жртве (Meloy, 1998, p. 17). Бројне жртве фемцида су претходно пријављивале претње ватреним оружјем или прогањање (Campbell, Webster, Glass, 2009). Такође, присуство оружја у кући може довести до смртоносног насиља према женама и девојкама; већа је вероватноћа да ће ватрено оружје послужити за претње и повређивање чланова породице него да би се заштитио дом од провалника (Hemenway, 2011, p. 7). Једна канадска студија из 2010. године је, на основу анализе свих случајева жена које су убијене у периоду од шест година, потврдила да се политиком која ограничава приступ оружју у приватним просторима може смањити ризик од трагичних последица насиља у породици (RCMP, 2002).

У анализи спроведеној у 26 земаља са високим примањима становника и 10 земаља са средње високим примањима становника, *Хемевеј* и *Милер* документовали су јасну повезаност између степена доступности ватреног оружја и стопе убистава – „тамо где је оружје доступније има више убистава” (Hemenway, Miller, 2000). У Сједињеним Америчким Државама (САД), које имају једну од највиших стопа власништва над оружјем, 84% свих убијених жена убијено је ватреним оружјем, што је двоструко више од глобалног просека (UNODC, 2013).² Вероватноћа да ће „жена према којој је извршено насиље бити убијена од стране насилника (актуелног или бившег партнера) пет пута је већа ако он поседује ватрено оружје” (Mankowski, 2013).

² UNODC (United Nations Office on Drugs and Crime) 2013. *Global Study on Homicide. Trends, Contexts, Data*. Vienna. Преузето 20. 6. 2019. https://www.unodc.org/documents/gsh/pdfs/2014_GLOBAL_HOMICIDE_BOOK_web.pdf

У земљама са високом стопом убистава као што су Бразил, Колумбија, Ел Салвадор, Гватемала и Хондурас – више од 60% фемцида почињених од 2004. до 2009. године укључивало је употребу ватреног оружја. У САД-у ватрено оружје је коришћено у око половини забележених случајева фемцида од 1999. до 2007. године (Campbell et al., 2009). Истовремено, инциденти који укључују девојке убијене ватреним оружјем најчешће се дешавају у стану (Coyne Beasley, Moracco, Casteel, 2003, p. 358).

У случајевима познатим као *фемилицид* или *убиство-самоубиство*, починилац може убити целу своју породицу или породицу жене пре него почини самоубиство. Штавише, када се користи ватрено оружје у контексту насиља, већа је вероватноћа да ће починилац фемцида извршити самоубиство (Mathews, 2004).

У Србији се од 2000. до 2016. године догодило 6 масовних пуцњава, од којих су 5 биле директно усмерене на неког члана породице или интимног партнера. У тих пет пуцњава, укупно је убијено 40, а рањено 28 особа. Жене су чиниле 55% жртава (Vožanić, 2016). На основу базе података Секретаријата Женевске декларације, од 48 држава за које су били доступни поуздани подаци за период од 2007. до 2012. године, Србија је рангирана као седамнаеста по проценту жена убијених ватреним оружјем. Скоро 45% жена жртава партнерског насиља убијено је ватреним оружјем у Србији 2015. године.³ Истраживање виктимизације жена убиством у партнерском односу на подручју Београда показало је да је као средство извршења најчешће коришћено ватрено оружје (60%), које су учиниоци углавном држали без дозволе (Симеуновић-Патић, Јовановић, 2013).

Прикупљањем и анализом новинских извештаја, Мрежа „Жене против насиља” (даље: Мрежа) дошла је до податка да су, на пример, током 2016. године на територији Србије убијене 33 жене у породичном/партнерском контексту,⁴ а да је у 22,22% случајева убиство извршено оружјем у нелегалном поседу. Мрежа је навела да су поседовање оружја и приступ ватреном оружју показатељи високог ризика од смртог исхода насиља, те су у свету одавно уврштени међу показатеље за процену безбедносних ризика у случајевима насиља у породици.⁵ Чињеница је и да се 5 од 9 жена које су усмрћене ватреним оружјем претходно обраћало надлежним институцијама

³ Irena Vojačkova Solorano, *Oružje i nasilje u porodici*, http://www.b92.net/info/moj_ugao/index.php?yyyy=2016&nav_category=166&nav_id=1154678, 15. април 2019.

⁴ Сваке наредне године, све до данас, број жена убијених у породично-партнерском контексту кретао се између 30 и 40.

⁵ Квантитативно-наративни извештај за 2016. годину, http://www.zeneprotivnasilja.net/images/pdf/FEMICID-Kvantitativno-narativni_izvestaj_za_2016_godinu.pdf, 14. април 2019.

тражећи заштиту и помоћ. Извештаји о фемициду показују да је у периоду од 2012. до 2016. године 33% убистава у породично-партнерском односу почињено ватреним оружјем. За 5 година убијено је 170 жена у контексту насиља, а њих 57 ватреним оружјем. Посебно забрињава податак да је у већини случајева у којима су жене усмрћене ватреним оружјем насиље претходно пријављивано (Спасић, Тадић, 2017). Мрежа је у својим квантитативно-наративним извештајима о фемициду навела да су поседовање оружја и приступ ватреном оружју показатељи постојања високог ризика од смртног исхода насиља, те су у свету одавно као показатељи уврштени у листе за процену безбедносних ризика у случајевима насиља у породици.⁶

Представљени налази из бројних истраживања, а посебно оних у којим су се аутори бавили утицајем малокалибарског оружја на насиље у породици, спроведених у земљама западног Балкана почетком 2000-их – указују на повезаност поседовања нелегалног ватреног оружја и обима насиља у породици. Лака доступност малокалибарског и лаког оружја, њихова непозната локација и убојитост представљају озбиљну претњу за личну безбедност појединаца, а у контексту насиља у породици, посебно су угрожене жене као жртве.

Истовремено, искуства појединих земаља, као што су Аустралија, Канада, Јужна Африка и Тринидад и Тобаго показују да хармонизовање домаћих закона који регулишу ношење/поседовање оружја са потребом заштите од насиља у породици, односно поштравање законских услова у овој области, може довести до смањења обима насиља у породици. Канада је поштрила законе о поседовању оружја 1995. године и до 2003. године стопа убистава коришћењем оружја пала је за укупно 15%, а за 40% опала је стопа убиства жена у контексту породичних и партнерских односа (RCMP, 2002).

Представљени резултати спроведених истраживања указују на то да присуство ватреног оружја, било у легалном или нелегалном поседу, може директно утицати на повећање обима (распрострањености) и на карактеристике (врсту, интензитет и последице) насиља у породици и партнерским односима. Та чињеница указује на неопходност успостављања контроле од стране надлежних институција над поседовањем и коришћењем ватреног оружја које се налази у поседу грађана.

⁶ Мрежа „Жене против насиља” (2016). *ФЕМИЦИД – Квантитативно-наративни извештај за 2016. годину*. Преузето 29. 8. 2019. http://www.zeneprotivnasilja.net/images/pdf/FEMICID-Kvantitativno-narativni_izvestaj_za_2016_godinu.pdf

КОНТРОЛА ВАТРЕНОГ ОРУЖЈА И НАСИЉЕ НАД ЖЕНАМА У СРБИЈИ – ПРАВНИ ОКВИР

Контрола ватреног оружја (реалне процене заступљености не-легалног оружја у поседу грађана, његова легализација, контрола његовог поседовања, односно ношења и употребе) и спречавање његове злоупотребе у контексту насиља – подразумева дефинисање специфичних поступака и процедура у оквиру националног законодавства.

Активности државних институција у вези са контролом ватреног оружја, ватреног оружја и насиљем у породици у Србији одвијају се у амбијенту који, у нормативном смислу, директно дефинишу два закона: *Закон о оружју и муницији* и *Закон о спречавању насиља у породици*.

Закон о оружју и муницији

Закон о оружју и муницији усвојен је 2015. године, након више од 20 година важења претходног закона из 1992. године. Њиме је унапређена процедура издавања дозвола за поседовање оружја, по којој поседник оружја мора имати оправдан разлог за то – то могу бити лица која „учине вероватним” да би њихова безбедност могла бити угрожена због посла који обављају или неких других околности.

Једна од најзначајнијих новина у Закону је провера и праћење здравствене способности лица за поседовање оружја. Лекарско уверење о здравственој способности за држање и ношење оружја мора се обнављати на сваких 5 година, а изабрани лекар има обавезу да обавести МУП уколико је код поседника ватреног оружја наступила измена здравственог статуса која може утицати на његову способност за држање и ношење оружја, сходно *Правилнику о утврђивању здравствене способности физичких лица за држање и ношење оружја* (2016). Истовремено, МУП има обавезу да здравственој установи, односно изабраном лекару, доставља податке о лицима која поседују оружје.

У првој верзији Правилника, провера здравствене способности укључивала је преглед психијатра и психолога, да би каснијим изменама и допунама био избачен преглед психолога, док психолошки интервју и процену особина личности обавља психијатар или неуропсихијатар. Листа психијатријских, психолошких и неуролошких индикација која су контрадикторна издавању лекарског уверења опсежна је и свеобухватна, а међу побројаним стањима су и алкохолизам и зависност од психоактивних супстанци. Лице које је добило негативну здравствену процену нови захтев за преглед може поднети након 6 месеци, што је кратак рок да би се значајно изменила већина стања која су наведена у Правилнику као препрека издавању дозволе. Такође, период од 5 година за обнављање лекарског уверења по-

тенцијално је дугачак, с обзиром на то да у овом периоду може доћи до озбиљних промена у психолошком статусу особе.

У домену заштите од родно заснованог насиља, у *Закону о оружју и муницији* значајне су одредбе које се односе на пооштрене критеријуме, односно на услове за поседовање оружја и увођење безбедносно-оперативне провере.⁷

Закон о оружју и муницији (члан 3) садржи и одредбу о *легализацији*, као процесу регистрације или предаје нерегистрованог оружја или муниције, у оквиру кога лица нису дужна да доказују порекло оружја и муниције, а не могу бити кривично или прекршајно гоњена за нелегално набављање, држање и ношење оружја и муниције. Ова процедура треба да омогући транспарентну контролу поседовања ватреног оружја. Легализацију расписује министар унутрашњих послова у случају када то захтевају „разлози очувања безбедности грађана и јавног реда и мира” (члан 46). Претпоставља се да грађани имају низак степен поверења у способност институција да им пруже безбедност, због чега не желе да га предају или предају само део оружја које поседују (Шапић, Стојановић, 2017).

Закон о спречавању насиља у породици

У складу са обавезама преузетим ратификацијом *Истанбулске конвенције*⁸, Србија је извршила измене и допуне *Кривичног законика*, донела *Закон о спречавању насиља у породици* (2016). Изменама и допунама важећег *Кривичног законика* уведена су три нова кривична дела: прогањање, полно узнемиравање и принудни брак.

Основни циљеви доношења *Закон о спречавању насиља у породици* били су: 1) да се премости правни вакуум који постоји од пријаве насиља или опасности од насиља до почетка судског поступка; 2) да се у правни систем уведе стандард према коме учинилац на-

⁷ Услови су наведени у члану 11 Закона: „да је физичко лице здравствено способно за држање и ношење оружја; да није правноснажно осуђивано на казну затвора за кривична дела против живота и тела, против слобода и права човека и грађанина, против полне слободe, против брака и породице, против имовине, против здравља људи, против опште сигурности људи и имовине, против уставног уређења и безбедности Републике Србије, против државних органа, против јавног реда и мира за које је прописана казна затвора; да није правноснажно кажњавано у последње четири године за прекршаје из области јавног реда и мира за које је прописана казна затвора; да на основу безбедносно-оперативне провере у месту пребивалишта, боравишта, месту рада, својим понашањем не указује на то да ће представљати опасност за себе или друге и јавни ред и мир; да има услове за безбедан смештај и чување оружја”.

⁸ *Закон о потврђивању Конвенције Савета Европе о спречавању и борби против насиља над женама и насиља у породици*, http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi_zakona/2246-13.pdf, 15. 4. 2019.

сила не сме остати у кући, не само када је насиље већ учињено већ и када постоји непосредна опасност од насиља; 3) остваривање *принципа нулте толеранције на насиље*. Закон треба да створи услове који ће омогућити ефикасно управљање ризиком од насиља. Процена ризика и изрицање хитних мера, оснивање група за координацију и сарадњу, предвиђање израде индивидуалног плана заштите и подршке жртви и јединствена евиденција података о насиљу у породици – основ су онога што *Истанбулска конвенција* (у чл. 51) назива *управљање ризиком од насиља*.

Кривичноправна заштита садржи низ посебних одредаба чија је сврха да успостави континуитет заштите жртве од настанка насиља (или претње да до њега дође) до тренутка када ће жртва бити у стању да се опорави, а учинилац насиља санкционисан. Поред физичког, психичког и сексуалног насиља, законом је унет и елемент економског насиља (сходно члану 3 *Истанбулске конвенције*).

Спречавање насиља у породици предвиђа скуп мера које се примењују да би се открила непосредна опасност од насиља, односно мера које се примењују ако је та опасност откривена. Закон уређује мултиресорну сарадњу и предвиђа круг органа и установа које се старају о заштити и пружању подршке жртви, почев од обавештавања о њеним правима, преко пружања правне помоћи и активности чија је сврха опоравак и оснаживање. У *Закону о спречавању насиља у породици* прецизиран је круг лица која могу бити жртве.⁹

Посебан поступак за спречавање насиља у породици (чл. 12–20) представља примену неких од најважнијих решења из *Истанбулске конвенције*. *Надлежни полицијски службеник* задужен за спречавање насиља у породици, као специјално обучен координатор који спречава насиље и стара се о заштити жртве, сачињава процену ризика од непосредне опасности од насиља и *посебно утврђује да ли потенцијални насилник поседује оружје* (чл. 51 *Истанбулске конвенције*), чиме се настоји предупредити могући смртни исход насиља.

Закон предвиђа изрицање *хитних мера* учиниоцу насиља, којима се он лишава извесних права на уштрб заштите жртве насиља. Хитне мере – један од института којим се спречава понављање насиља или могућност да до њега дође – имају превентиван карактер, а њихова сврха је да се жртва насиља у породици благовремено и

⁹ То је лице у садашњем или ранијем брачном, ванбрачном или партнерском односу, или лице са којим је учинилац насиља крвни сродник у правој линији, а у побочној линији до 2. степена или са којим је сродник по тазбини до 2. степена, коме је усвојитељ, усвојеник, хранитељ или храњеник). Насиље у породици постоји и онда када је учињено према сваком другом лицу са којим учинилац живи или је живео у заједничком домаћинству, при чему то не мора бити садашњи или бивши супружник, нити крвни, грађански или тазбински сродник.

ефективно заштити. Сврха *индивидуалног плана заштите и подршке жртви* јесте да спречи могуће насиље према жртви или његово понављање и пружи жртви психосоцијалну и другу подршку.

Спречавањем насиља у породици објективном проценом ризика, израдом индивидуалног плана заштите жртве и координисаним деловањем надлежних органа треба да буде створен безбедносни амбијент који ће заштитити жртву од најтежих облика насиља, али и од злоупотребе ватреног оружја у контексту насиља у породици.

*Контрола ватреног оружја и обим насиља у породици у Србији:
Како успоставити везу?*

Постојећи законски оквир и његова решења стварају тек предуслове за успостављање контроле ватреног оружја и смањење обима насиља. Да би се успоставила контрола, неопходно је, најпре, у што већој мери нелегално оружје „превести” у легалне токове, континуираним, планским и организованим активностима његовог прикупљања и поступцима легализације у којима се неће тражити његово порекло. Акције прикупљања нелегалног оружја морале би бити праћене објавом аналитичких података надлежних државних органа о процењеном броју нелегалног оружја у поседу грађана, о броју и последицама инцидената повезаних са злоупотребом оружја, полу и старости жртава и починилаца, најчешћим локацијама и другим информацијама које би помогле у сагледавању и решавању проблема. Увођење оружја у легалне токове омогућава периодично преиспитивање, анализу и/или поштравање критеријума за поседовање оружја, посебно узимајући у обзир специфичности фемцида извршених ватреним оружјем. Контрола ватреног оружја налаже и спровођење континуираних специјалистичких лекарских прегледа лица (у краћем временском периоду у односу на предвиђених 5 година) која поседују оружје и размену информација између полиције и изабраног лекара о променама у здравственом статусу које искључују добијање дозволе за поседовање оружја или представљају услов за одузимање постојеће дозволе. Успостављање и спровођење контроле ватреног оружја подразумева сталне превентивне активности полицијских службеника и периодичне безбедносно-оперативне провере на безбедносном сектору (у локалној заједници) усмерене како према лицима која поседују легално оружје тако и према лицима за које постоје индикације о поседовању нелегалног ватреног оружја. Превентивне активности и благовремене безбедносне информације (индикације) посебно су значајне у сагледавању количине ватреног оружја у нелегалном поседу, његове доступности и препродаје у оквиру кријумчарских канала.

Међутим, спровођење искључиво активности контроле ватреног оружја не може утицати на смањење обима насиља у породици и

партнерским односима, уколико није праћено превентивним и законским мерама заштите од насиља. То подразумева, између осталог, идентификовање, надгледање и континуирано „праћење” (од стране полиције и центара за социјални рад) породица у локалној заједници за које постоје или су потврђене индиције о присуству различитих облика насиља или лица која су склона насилничком понашању, или пак поседују оружје. Свака пријава за насиље или информација о присуству ватреног оружја у домаћинству наглашава потребу и значај превентивних активности у том контексту, због чега је треба евидентирати, узимајући све неопходне информације о контексту насиља и евентуалним претњама убиством и индицијама које упућују на присуство оружја у кући/домаћинству. Пријаве за насиље (психичко, претње физичким насиљем) налажу да се управљање ризиком од насиља спроводи сходно постојећим протоколима и чл. 51 *Истанбулске конвенције*, односно да се поседовање оружја и приступ ватреном оружју у листи за процену безбедносних ризика у случајевима насиља у породици у сваком конкретном случају означе као показатељи постојања високог ризика од смртог исхода насиља.

Синергична и синхронизована примена постојећих законских решења од стране надлежних државних органа на плану заштите од насиља и контроле ватреног оружја требало би да ојача поверење грађана у институције, допринесе ефикаснијем прикупљању и легализацији ватреног оружја и објективној процени безбедносних ризика од употребе ватреног оружја у контексту насиља. При томе треба имати у виду да жртвама подједнако прети опасност и од оружја које насилник држи у легалном поседу и од оружја које се може набавити на илегалном тржишту. Због тога су успостављање пуне контроле од стране надлежних органа над процедурама набавке, складиштења и поседовања оружја, спречавање кријумчарења и његове препродаје, сложене здравствене процедуре и чешће провере испуњености здравствених услова лица која траже дозволу или поседују ватрено оружје, превентивне активности и објективна процена ризика – преуслови за ефикаснију заштиту жртава и смањење обима насиља.

ЗАКЉУЧНА РАЗМАТРАЊА

Присуство ватреног оружја у кући представља ванредно отежавајућу околност за жртву насиља, али и инструмент којим се одржавају традиционални обрасци понашања и доминација маскулинитета. Сузбијање овог проблема мора подједнако укључити смањивање количине нелегалног и легалног ватреног оружја у једном друштву. Разматрање начина на који употреба оружја утиче на мушкарце и жене пружа важан допринос у креирању јавних политика контроле

ватреног оружја и предузимању интервенција на плану спречавања и сузбијања његове злоупотребе (Bastick, Grimm, Lazarević, 2008).

Доследна контрола примене *Закона о оружју и муницији* од изузетног је значаја, а психолошко стање лица која поседују оружје је кључно питање за његову ефикасну примену. Неповерање у способност институција да пруже безбедност грађанима јавља се као један од кључних разлога за поседовање оружја, али истовремено као један од главних разлога зашто жртве родно заснованог насиља не пријављују насиље. Професионално и сензибилисано поступање службеника институција у случајевима родно заснованог насиља, а посебно у оним који укључују употребу или претњу оружјем, од изузетне је важности за јачање поверења у институције.

У вези са мерама против насиља у породици садржаним у законодавном оквиру контроле SALW-а, потребно је спровести процену делотворности и усклађености нормативног и институционалног одговора у погледу ограничавања приступа ватреном оружју у контексту насиља у породици. Неопходно је и преиспитати праксе које се односе на складиштење и чување оружја. Потребно је, такође, усвојити и нову *Стратегију контроле лаког и малокалибарског наоружања*, јер је претходна престала да важи још 2015. године. Неопходно је формулисати препоруке за унапређење кохерентности законодавног одговора на ризике узроковане присуством ватреног оружја у породичном окружењу, с посебно усмереном пажњом на праксе превенције и успостављање јаче везе између законодавног оквира контроле SALW-а, те закона којима се регулише одговор на насиље у породици и партнерско насиље.

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FIREARMS CONTROL AND GENDER-BASED VIOLENCE: THE MISSING LINK?

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Summary

The omnipresent possession of weapons in the world, especially in a post-conflict society, points to numerous social problems and processes - from the process of reconciliation and peace building, through human rights and the situation of vulnerable groups, the rise in violence, to the reform of the security sector and the rule of law.

The prevalence, the lack of a security culture and the disproportionate attitude towards weapons, its daily abuse in conflicts and within the family, including gender-based violence, arms smuggling and organized crime with an underdeveloped strategic position, are just some of the threats to human, national and regional security. After the war in the region in the early 2000s, the estimates indicated the presence of over a million pieces of firearms and a large quantity of ammunition in the possession of Serbian citizens.

At the same time, the demographic of domestic violence pointed to the consequences of the misuse of firearms in the context of family and partner violence. A large number of women's killings (annually between 30 and 40) also raised the issue of the possession of (non) legal weapons, as well as the adequate response of institutions to the prevention of fatal outbreaks. On the basis of the fact that Serbia passed the Law on Weapons and Ammunition in 2015 (after more than 20 years of validity of the old 1992 Law), in 2013 it ratified the Istanbul Convention and adopted the Law on the Prevention of Domestic Violence in 2016, and the analysis of the descriptive statistics on the death of women by murder in the context of domestic violence, the analytical approach in this paper focuses on seeking the answer to the question: does the existing legislative framework provide adequate protection for victims of violence against the misuse of firearms?

The findings of this study indicate the need to enhance the coherence of the legislative response to the risks posed by the presence of firearms in the family context, with a particular focus on prevention practices, as well as establishing stronger links between the legislative framework for the control of firearms and the laws governing the response to domestic violence and partner violence.

Some of these challenges have been addressed by the new Law on Arms and Ammunition, the Law on the Prevention of Domestic Violence and the Law on Private Security, the Criminal Code, and the National Action Plan for the implementation of United Nations Security Council Resolution 1325 (2017-2020).

ОДНОС СЛОБОДЕ ТЕСТИРАЊА И СЛОБОДЕ УГОВАРАЊА ИЗ УГЛА НАСЛЕДНОГ ПРАВА

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Апстракт

И уговорна и тестаментарна слобода основна су обележја савременог грађанског друштва и конкретизују се кроз могућност закључивања уговора, односно сачињавање завештања као њихових еманација, при чему се уговор, првенствено, посматра као редовни инструмент правног промета *inter vivos*, а тестамент као ванредни, јер се његово дејство везује за чињеницу смрти. Савремено наследно право карактерише тренд контрактуализације, те се као инструменти уређења наследноправних последица смрти јављају нове уговорне форме располагања. Њихово увођење у поједине правне системе сматра се спорним због ограничавајућег дејства у односу на слободу тестирања, што је последица апсолутистичког схватања слободе тестирања дубоко укоренењеног у правној традицији појединих земаља. Циљ овог рада је да утврди да ли је однос слободе тестирања и слободе уговарања нужно посматрати са аспекта њихове узајамне супротстављености, или се пак у одређеном сегменту може говорити о комплементарности ових слобода. У сврху изналагања одговора на ово питање, у раду се најпре указује на тачке подударња и разграничења између уговорне и завештајне слободе кроз њихову компаративну анализу. Потом се однос ових слобода конкретизује на сферу наследног права и посматра кроз утицај наследноправних уговора на слободу завештајног располагања.

Кључне речи: аутономија воље, слобода тестирања, слобода уговарања, наследноправни уговори, тестамент.

THE RELATION BETWEEN FREEDOM OF TESTATION AND CONTRACTUAL FREEDOM FROM THE INHERITANCE LAW PERSPECTIVE

Abstract

Contractual and testamentary freedoms are the pillars of modern civil society and are manifested through the possibility of concluding a contract as *inter vivos* means of regular property exchange, or through testament as non-regular means of property disposition since its effect is attached to the testator's death. The modern inheritance law is characterized by the trend of contractualization, thus some means of arranging

post-mortal distribution of property (inheritance) appear in form of contractual disposition. Their introduction into some legal systems is under question, since they limit testamentary freedom, which is considered to be the consequence of the theory on absolute freedom of testation that is deeply rooted in some legal traditions. The aim of this research is to determine whether it is necessary to analyze freedom of testation and contractual freedom as opposite, or whether it is possible to observe them as complementary in some segments. For that purpose, the author manages to identify the points of approximation and distinction between these two freedoms, through their comparison. Furthermore, this problem is considered from the perspective of inheritance law, which is specifically discussed from the point of view of the legal effects of the inheritance agreement over testamentary disposition.

Key words: private autonomy, freedom of testation, freedom of contract, inheritance contract, testamen.

УВОДНА РАЗМАТРАЊА

Слобода завештајног располагања основно је начело наследног права и једно је од најважнијих индивидуалних права у сфери располагања имовином за случај смрти. Због тога је питање проширења или сужавања слободе завештања у средишту дебата савремене правне доктрине,¹ чији се правни оквири нарочито посматрају у односу на уговорну слободу, која такође омеђује њене правне границе.

Како је у бити слободе тестирања основно својинско овлашћење располагања, она се дефинише као право завештаоца да по својој вољи располаже имовином за случај смрти (Leipold, 2002, p. 12).² Гаранција слободе тестирања произлази из Уставом зајемченог права својине и других имовинских права стечених у складу са законом (Устав Републике Србије, 2006, чл. 58). Приватноправни карактер наслеђивања условљен је владајућим концептом својинскоправних односа и значајем приватне својине као основом друштвеног уређења (Врох, 2004, p. 12; Deeg, 2003, pp. 1–2). Отуда се кроз гарантовање и заштиту приватноправне сукцесије остварује заштита интереса преминулог лица и лица у чију корист он располаже имовином за

¹ Види: Alexandra Braun, 'Testamentary Freedom and its Restrictions in French and Italian Law', in *Freedom of testation-Testierfreiheit* (Tübingen: 2012), стр. 58.

² У наследноправној теорији срећу се разнолике дефиниције завештајне слободе: „Под слободом завештања подразумева се право које тестаментално способним лицима пружа јавни поредак и закон одређене државе у погледу садржине њиховог једностраног и непосредног располагања сопственом заоставштином за случај смрти, као и у погледу других њихових изјава и наредби у вези са сопственом смрћу, које ова лица могу једнострано изменити или укинути све до тренутка смрти или губитка тестаменталне способности” (Antić, 1983, p. 9). „Под слободом тестирања се подразумева свака могућност да оставилац изјавом своје воље утиче на мењање или отклањање законског наслеђивања, у било којој форми” (Avramović, 1981, p. 4).

случај смрти. Примарни циљ оваквог нормативног приступа јесте одржање приватноправног својинског режима након смрти неког лица даље кроз генерације, доприносећи истовремено економској продуктивности. Отуда, слобода тестирања представља веома важно овлашћење располагања које је у функционалном смислу есенцијални елемент приватне својине, где се однос тестаментарне и својинске слободе испољава кроз гаранцију приватне својине (Врох, 2004, р. 12; Leipold, 2002, р. 20). Из тог разлога је подигнута на ранг европског правног стандарда: „Свако има право да држи законито стечену имовину, да је користи, да располаже њоме или да је завешта” (*Повеља о основним правима у Европској унији*, 2007, чл. 17. ст. 1).

Када је реч о манифестацији слободе располагања за случај смрти, основни правни посао за случај смрти је *тестамент*, који је признат у свим савременим правима, а у појединим законодавствима представља и једини инструмент *mortis causa* располагања. У таквим правним системима, као што је случај са нашим правом, тестамент представља синоним за располагање за случај смрти, због чега се основни принципи тестаментарног права сматрају темељем имовинскоправног располагања за случај смрти, у најширем смислу.³

Поједини правни системи, осим тестаamenta, предвиђају и друге инструменте са посредним или непосредним наследноправним дејством, као што су наследноправни уговори, који се јављају у различитим модалитетима (уговор о наслеђивању, уговор о будућем наследству, уговор о антиципираном одрицању од наслеђа), као и заједничко завештање које инкорпорише елементе класичног тестаamenta и уговора о наслеђивању. Њиховим нормирањем одступа се од неких основних обележја тестаментарног располагања, као што је једностраност и опозивост, те се намеће другачији догматскоправни приступ установи слободе располагања за случај смрти. Плуралитет расположивих *mortis causa* инструмената одређује шири домаћај ове слободе, а слобода тестирања сматра се само једним сегментом слободе имовинскоправе диспозиције за случај смрти.

УКРАТКО О ИСТОРИЈСКОМ РАЗВОЈУ СЛОБОДЕ ТЕСТИРАЊА И СЛОБОДЕ УГОВАРАЊА

Слобода имовинскоправног располагања једно је од основних обележја грађанског друштва изграђеног на темељу аутономије воље, тј. приватноправне аутономије (Врох, 2004, р. 12; Водинелић, 2012, стр. 15). Приватноправна аутономија представља есенцију при-

³ Тестамент, као ужи појам, не треба изједначавати са последњом вољом, као много ширим појмом (Перић, 1923, р. 29).

ватног права и основно начело грађанског права⁴, а у наследном праву њен „наследноправни израз” је слобода тестирања¹ (Zankl, 2008, p. 89).

Свака слобода, па и слобода имовинскоправног располагања, одраз је постојећих друштвених односа, те је њено значење не само субјективно већ и друштвено (Рајаџић, 1958, str. 89). У том смислу, нормирање имовинскоправних односа претпоставља њихово посматрање кроз шири контекст владајућих друштвених, економских, правно-политичких односа, који опредељују њихов значај и улогу у друштву. Отуда је развој својинскоправних односа и владајући својински концепт у датој етапи друштвеног развоја у значајној мери опредељивао и развојни пут слободе имовинског располагања. Са усложњавањем друштвено-економских односа, и приватна својина је постајала доминатнији својински облик, са којим је јачала и потреба имовинскоправног располагања у личном интересу. То је утицало, најпре, на настанак уговорне слободе која је почивала на схватању индивидуалне воље, као аутономне и суверене (Kroppenberg, 2008, 70; Perović, 1980, str. 156). Свест о природи и сврси располагања с временом је бивала на све вишем нивоу, тако да располагања нису имала искључиво теретни карактер, већ је могуће било и добродољиво располагати, без икакве противнакнаде, најпре *inter vivos*, а потом и *mortis causa*. То је условило настанак поклона за случај смрти, који је трасирао пут завештајном располагању (Antić, 1983, str. 62).

У складу са теоријом воље, воља појединца сматрала се извором права и, као таква, представљала је његову креативну моћ у слободном заснивању и уређењу грађанскоправних односа. У том смислу, слобода појединца могла је бити ограничена само слободом другог лица, али не и у сврху заштите општих, друштвених интереса. На терену наследног права, под утицајем схватања о неограниченој приватној својини и слободи личности, слобода тестирања се такође апсолутистички поимала (Antić, 1983, str. 153, 154, 164). Било какво ограничавање слободе тестирања сматрало се неправичним са правног, моралног и економског становишта. Преовладавао је став да се принцип правичности у наслеђивању најдоследније спроводи расподелом заоставштине по слободној вољи завештаоца, која истовремено подстиче продуктивност појединца у друштву, у циљу стицања што већег имовинског богатства и спречава распарчавање породичне имовине (Antić, 1983, str. 150–163).

⁴ Приватна аутономија подразумева допуштеност слободне иницијативе појединца у стварању грађанскоправних односа у правцу заснивања, модификовања и престанка грађанског права, види Ковачевић-Куштримовић, 2008, стр. 99; Gavella & Belaj, 2008, str. 25.

Овакво апсолутистичко схватање слободе тестирања било је неодрживо јер је с временом постало јасно да се аутономија воље појединца не може остварити ван друштвеног контекста и правно уређеног система и да неограничена индивидуална воља води неправу (Стојановић, 2004, стр. 10). Отуда се намеће закључак да се аутономија воље мора посматрати у контексту заштите не само индивидуалних већ и општих интереса, те да се као таква може остваривати у оквиру јавног поретка, принудних прописа и добрих обичаја и морала. У том смислу, свака слобода, па и слобода имовинскоправног располагања (како за живота тако и за случај смрти), омеђена је јавноправним ограничењима као општим стварним границама у вршењу свих субјективних права (Стојановић, 2004, стр. 228). Управо у овим општим ограничењима слободе располагања огледа се сличност између слободе тестирања и слободе уговарања. Наиме, по аналогiji са *Законом о облигационим односима*, којим је предвиђено да се слобода уговарања мора спровести у границама јавног поретка, принудних прописа и добрих обичаја (Перовић, 1995, стр. XIX), *Законом о наслеђивању* (ЗН) прописано је да се слобода тестирања може спровести једино у законом прописаним оквирима (чл. 155).

ТЕСТАМЕНТ И УГОВОР КАО ФОРМЕ ИМОВИНСКОГ РАСПОЛАГАЊА

Разграничење уговорног и завештајног располагања

Основни правни инструмент који омогућава спољну манифестацију изјављене воље и обликовање грађанских субјективних права јесте правни посао (Стојановић, 2004, стр. 314, 315). Једна од значајних класификација правних послова је разврставање на правне послове *inter vivos* и правне послове *mortis causa*, где се као критеријум поделе узима моменат за који се везује њихов правни ефекат. Суштински значај ове поделе јесте у томе што се код правних послова *mortis causa* сва правна дејства везују за тренутак смрти одређеног субјекта и тек од тог момента може доћи до стицања грађанских субјективних права (Антић & Балиновац, 1996, стр. 304, 305). Дакле, наступање смрти одређеног лица представља битан услов за наступање правног дејства и завештања, као правног посла *mortis causa* (Антић, 2009, стр. 220).

И правни послови за живота и за случај смрти као манифестација принципа приватноправне аутономије конкретизују се изјавом воље, омогућавајући појединцу да предузима одређене правне радње по својој слободној вољи, са циљем да произведе одређено правно дејство. Дакле, изјава воље, неспорно, представља главну претпоставку одвијања правног промета, јер се једино на тај начин може остварити промет добара, како за живота тако и за случај смрти.

Да би изјава воље неког лица била правно релевантна, неопходно је да има одређена квалитативна својства, превасходно, да буде слободна, стварна и озбиљна и упућена на нешто што је могуће остварити (Živojinović, 2003, str. 25, 26). Предуслов пуноважног манифестовања воље је и постојање намере (*animusa*) странака, која је усмерена на изазивање одређених правних последица које закон везује за такву правну радњу. У складу са правном природом *mortis causa* правних послова, захтева се постојање *animus testandi* завештаоца, тј. његове намере да завештаје које је сачинио произведе одређене наследноправне ефекте, као и друге грађанскоправне учинке, у границама објективног права. У уговорном праву, за пуноважан настанак уговора неопходно је постојање намере уговорних страна да закључе уговор (*animus contrahendi*).

Док уговор као двострани правни посао настаје сагласношћу двеју воља, што условљава и сложенија правила уговорног права у погледу његовог пуноважног настанка (понуда, прихват понуде и др.), завештање карактерише и *једностраност* последње завештаоачеве воље. Једностраност представља једну од кључних карактеристика класичног завештања, те било какав утицај на вољу завештаоца од стране трећих лица доводи до његове неважности. Ово својство завештања посебно је изражено у домаћем наследном праву као његова важна одлика, те завештајно располагање искључује везивање последње воље једног лица за наредбу последње воље другог лица, што се конкретно огледа у забрани сачињавања заједничког тестаментa (Антић & Балиновац, 1996, стр. 306).

Будући да уговор настаје сагласношћу воља уговорних страна, за измене и раскид уговора потребна је сагласност саговорача (осим у законом предвиђеним случајевима), док је могућност једностране измене и опозива завештања његова кључна карактеристика као једностраног, доброчиног правног посла *mortis causa*.⁵

Осим што је завештање једнострани правни посао (настаје и производи дејства само изјавом једне воље), он је и лични акт, што значи да не постоји могућност законског заступања, за разлику од уговорног располагања (Leipold, 2002, p. 94; Крећ & Павић, 1964, str. 185). Чињеница да се завештајна неспособност не може надоместити заступањем, као у случају недостатка пословне способности, значајна је са аспекта одређивања доње старосне границе завештајно способних лица. Ова граница је у односу на пословну способност ниже

⁵ Специфичност наслеђивања, као деривативног начина стицања својине, огледа се и у томе што тестаментарни наследник као универзални сукцесор стиче право својине у моменту делације, по сили закона, без посебног модуса, односно начина стицања који је својствен стицању *inter vivos* (Rajačić, 1958, str. 30).

постављена, па се у нашем праву завештајна способност стиче са 15 године (чл. 79 ЗН).

Прописивање ниже старосне границе завештајне способности од пословне има за циљ да омогући што ширем кругу лица да завештајно располажу (Ђурђић-Милошевић, 2018, стр. 90). Имајући у виду да је реч о једностраном, доброчином правном послу за случај смрти, он носи мањи ризик у односу на располагања за живота и захтева мањи степен опрезности, знања и животног искуства у односу на правне послове за живота. Такође, интереси завештаоца заштићени су могућношћу ослобађања од учињених завештајних располагања простим опозивом завештања, у било које доба, што говори у прилог признавања потпуне завештајне способности малолетним лицима. Отуда је завештајна слобода у овом сегменту, начелно, шире постављена од уговорне слободе.

Различита правна природа и кауза тестаментна, на једној страни, и уговора, на другој, одређују и остале тачке разграничења тестаментарне и уговорне слободе. Док уговорно право карактерише принцип консензуализма, тестаментарно право темељи се на начелу формализма (Стојановић, 2004, стр. 332, Perović, 1980, стр. 182). Строго формални карактер завештања произлази из његове правне природе као једностраног, личног и опозивог правног посла, те има вишеструку друштвену и правну сврху – упозоравајућу, заштитну и доказну функцију (Perović, 1964, стр. 42–44). Са друге стране, у уговорном праву стране су слободне да своју вољу испоље на било који дозвољен начин, при чему су само изузетно дужне да се потчине императивним захтевима унапред предвиђене форме. Зато се, као последица консензуализма, у тумачењу спорних одредаба уговора користи нормативни метод тумачења којим се истражује заједничка намера уговорника која се утврђује према објективном критеријуму („шта се под изјавом морало разумети”), уз поштовање начела облигационог права (начела савесности и поштења, поступања у складу са добрим обичајима, поштовање ограничења слободе уговарања) (Радишић, 2000, стр. 121). С друге стране, код тумачења тестаментна предност се даје субјективном методу тумачења и утврђивању праве намере завештаоца (чл. 135 ЗН).

Када је реч о садржини ових правних послова, тестватор је слободан да одреди као садржину тестаментна све оно што може бити садржина једностраних правних послова за живота. Међутим, када је реч о располагањима која производе наследноправно дејство, тестватор може одредити као садржину завештања једино оно што је законом допуштено. Уколико се одредба у завештању не може подвести ни под једну законом предвиђену врсту тестаментарних одредаба које производе наследноправно дејство, таква одредба биће ништава, нпр. одредба којом се одређује наследник наследнику (Gavella &

Belaj, 2008, str. 151). Дакле, док се завештањем може одредити само оно што је законом допуштено, уговором се може предвидети све оно што није недопуштено у границама јавног поретка, принудних прописа и добрих обичаја (Gavella & Belaj, 2008, str. 151, 152). У том смислу, тестаментарна слобода је ужег домашаја од слободе уговарања, што је последица њеног дејства *erga omnes*. Међутим, како садржину тестаamenta могу чинити и одредбе неимовинског карактера, осим оних имовинске природе, у том домену слобода тестирања је шири од слободе уговарања.

Неопозивост као тачка разграничења између уговора и тестаamenta

У уској вези са једностраним карактером тестаamenta је његова опозивост. Изјављена последња воља не везује тестатора. Он може до момента смрти опозвати сачињено завештање, чиме се потврђује гаранција слободе тестирања у оквирима јавног поретка, док је за раскид уговора, као и за његов пуноважни настанак, неопходна сагласност воља уговорних страна.

Док је опозивост главно својство тестаamenta и претпоставка слободе тестаментарног располагања, неопозивост је обележје класичног облигационог уговора, које долази до изражаја и код појединих уговора од значаја за наследно право (као што је нпр. уговор о наслеђивању), опредељујући утицај уговорне слободе на слободу тестирања у домену наследног права.

Специфичност уговора о наслеђивању огледа се превасходно у његовој двострукој правној природи. Он је истовремено и посао *mortis causa* и уговор. Како уговорно именоване наследника везује уговорног оставиоца, он не може накнадно чинити друга располагања за случај смрти, јер је везан уговорном изјавом воље. У том смислу, и накнадно сачињено завештање било би неважеће уколико би садржински противречило уговору о наслеђивању.

Управо због тога што уговорни оставилац остаје везан за своју последњу вољу и у том смислу учињено располагање за случај смрти због уговорне природе не може бити једнострано раскинуто (осим изузетно, у законом предвиђеним случајевима), увођење наследноправних уговора у сферу наследног права јавља се као спорно. На тај начин се, како противници уговорног наслеђивања сматрају, слобода тестирања неоправдано ограничава, те се не може у потпуности спровести, јер било какво споразумно уређење наследноправних последица смрти доводи у питање слободну реализацију последње воље оставиоца (Blagojević, 1983, str. 303).

Чини се да је суштина проблема у томе што се слобода тестирања у правној теорији поистовећује са слободом располагања *mortis causa*, те се опозивост располагања за случај смрти види као његова главна одлика, па се у том правцу критички посматра уговор о на-

слеђивању, који је начелно неопозив правни посао (Živojinović & Đurđić, 2015, str. 75, 76).

О УТИЦАЈУ НАСЛЕДНОПРАВНИХ УГОВОРА НА СЛОБОДУ ТЕСТИРАЊА

Савремено наследно право карактерише тренд контрактуализације наследног права, тј. уговорно уређење наследноправних односа, који подразумева све већу заступљеност различитих видова уговорног располагања имовином са посредним или непосредним наследноправним дејствима (Živojinović & Đurđić, 2015, str. 71). Уговор о наслеђивању и други инструменти планирања наслеђивања, као вид вољног уређења наследноправних последица смрти, карактеристични су првенствено за земље германске правне традиције. Забрана наследноправних уговора својствена је земљама романске правне традиције и произлази из прокламоване забране уговорног располагања будућим наследством, иако су изузеци од ове забране све присутнији, што потврђују и различити модалитети уговорног располагања у домену наслеђивања (Станковић, 2015).

Када је реч о нашем праву, позитивно законодавство забрањује уговорно располагање заоставшином, мада су у *Нацрту грађанског законика Републике Србије* предвиђена одступања у том правцу, јер се прописује изузетак од прокламоване забране увођењем уговора о наслеђивању између супружника као допуштеног инструмента имовинског располагања за случај смрти *de lege ferenda* (*Грађански законик Републике Србије* – радни текст, 2015, чл. 2777).

Као што је већ напоменуто, као основни проблем поводом увођења уговорног наслеђивања, али и других видова *mortis causa* располагања са посредним наследноправним дејством, истиче се ограничавајуће дејство на слободу тестирања. Наиме, везаност уговорног оставиоца за учињено уговорно располагање за случај смрти има за последицу ограничавање слобода тестирања у погледу уговором обухваћене имовине (Ђурђевић, 2009, стр. 197–199). Дакле, оставилац не би могао располагати правним пословима *mortis causa* имовином која је уговором обухваћена, већ само оном која није предмет располагања тог уговора о наслеђивању.

С друге стране, оно што се наводи као аргумент против овог уговора – истовремено представља аргумент који се истиче њему у прилог. Као што је напоменуто, уговорно располагање везује оставиоца и управо у везујућем дејству види се правна сврха уговорног располагања заоставштином, јер се жели заштитити уговорни наследник у већој мери у односу на завештајног наследника, и то кроз забрану било каквог располагања за случај смрти од стране уговорног завештаоца, чиме би се осујетио наследноправни интерес уговорног

наследника. Осим тога, уговор о наслеђивању неопходно је посматрати као манифестацију слободе уговорања, јер је у домену реализације приватноправне аутономије сваког појединца да одлучи да ли ће се везати уговорним располагањем за случај смрти и на тај начин својевољно ограничити своју слободу тестирања (Ђурђић Милошевић, 2018, стр. 366).

Иако се уговор о наслеђивању у правној теорији превасходно посматра као ограничивајући фактор слободе тестирања из горепоменутих разлога, његово негативно, тј. ограничавајуће, дејство на слободу тестирања ипак није апсолутно, ако се има у виду да оставилац може завештајно располагати имовином која није обухваћена овим уговором. Осим тога, као израз начела слободе уговорања, у правима која ту могућност предвиђају, уговорне стране могу задржати право на једностранни раскид уговора у уговором дефинисаним случајевима. Коначно, у појединим правима у циљу заштите слободе тестирања ограничена је слобода уговорног располагања на $\frac{3}{4}$ заоставштине, при чему $\frac{1}{4}$ мора остати слободна за завештајно располагање (Allgemeines bürgerliches Gesetzbuch – Fassung von 2018, (ABGB) §1253).

Осим уговора о наслеђивању, као типичног представника наследноправних уговора, постоје и други правни послови који су од значаја за установу наслеђивања (позитивни и негативни уговори о будућем наследству).⁶ Иако се за позитивне уговоре о будућем наследству не може рећи да су општеприхваћени у савременим грађанским кодификацијама, уговори о одрицању од будућег наследства све више трасирају свој пут као замене класичних инструмената планирања наслеђивања (завештања) (Ђурђић Милошевић, 2018, стр. 383–386). Правна сврха ових уговора је да се још за живота уреде имовинскоправни односи између будућих наследника и унесе извесност у наследноправне односе. Овом формом имовинског располагања доприноси широј аутономији воље за случај смрти, првенствено кроз дерогирање правила нужног наслеђивања (Ђурђић Милошевић, 2018, стр. 390), тако да се овај уговор разликује од уговора о наслеђивању по свом амфирмативном дејству на слободу тестирања.

⁶ Позитивни уговори о будућем наследству или легату су уговори којима неко лице располаже наследством или легатом, односно другом користи којој се нада. Негативни уговор о будућем наследству представља вид одрицања од будућих наследноправних овлашћења, дакле, уговор којим се неко одриче наследства које није отворено (Ђурђић Милошевић, 2018, стр. 382, 383).

ЗАКЉУЧАК

Из ове анализе произлази да је, када се говори о дејству слободе уговарања на слободу тестирања у домену наследног права, неопходно поћи од врсте уговора која у питању, с обзиром на то да различити наследноправни уговори имају различито дејство на слободу тестирања. Разнолика правна дејства наследноправних уговора у упоредном праву на слободу завештајног располагања показују да ограничавајуће дејство слободе уговарања на слободу тестирања не мора бити апсолутно, тако да у одређеним случајевима не само да није ограничавајуће већ је и афирмативно, као што је случај са уговором о одрицању од будућег наследства.

Оно што је извесно јесте да се слобода тестирања и слобода уговарања морају посматрати као еманација истог принципа – принципа аутономије воље. Њихово дејство није нужно супротстављено, већ може бити и комплементарно. Отуда, уговорно располагање имовином у домену наслеђивања треба схватити као вољно уређење наследноправних последица смрти, које осим завештања, употпуњава палету инструмената планирања наслеђивања. У том смислу, парадигму о тестаментарном располагању као једином виду располагања имовином за случај смрти треба напустити и променити догматски приступ приватноправној аутономији за случај смрти, која се не сме поистовећивати са тестаментарном слободом, већ се мора посматрати много шире (и као манифестација уговорног располагања *mortis causa*).

У таквом комплементарном односу уговорне и тестаментарне слободе, и поједини наследноправни уговори добили би једну нову димензију као нови инструменти планирања наслеђивања, којима би се афирмисала, пре свега, приватноправна аутономија у домену наслеђивања. У том смислу, треба узети у обзир предност уговора о наслеђивању и других наследноправних уговора као инструмената имовинског располагања у домену наследног права, која се огледа у томе што се још за живота омогућава уређење наследноправних последица смрти (посредно или непосредно). На тај начин се доприноси флексибилности располагања заоставштином за случај смрти и његовом прилагођавању конкретним околностима и потребама – како будућег оставиоца тако и будућих наследника.

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THE RELATION BETWEEN FREEDOM OF TESTATION AND CONTRACTUAL FREEDOM FROM THE INHERITANCE LAW PERSPECTIVE

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Summary

Freedom of testation and contractual freedom, the subjects of this paper, are observed as manifestation of private autonomy, which basis is the right of ownership, with a remark that both freedoms kept their independency during their different historical evolution.

The relation between a contractual and testamentary freedom is considered firstly through the points of their overlapping and differentiation. Their different legal nature and ground (causa), that further determine different legal effects, interpretative rules, and finally, different legal scope, are considered through a comparative perspective.

Specific attention was drawn to the way of making contracts and testaments, where the contract considers compliance of two wills, while the testament is the manifestation of just one. That is a crucial point of distinction between these two freedoms that implies that any binding effect of last will and its conditioning by some other will is forbidden. This feature implies the revocability of testamentary disposition, as a prerequisite of testamentary freedom realization, while in contract law irrevocability of contractual disposition is the rule.

When the irrevocability of the contractual disposition is considered through the point of view of inheritance law, the conclusion that prevails in legal doctrine is that it is contradictory to revocability as a main principle of testamentary law, and mortis causa

disposition, in general sense. This approach is the consequence of the absolutisation of the freedom of testation and their identification with private autonomy *mortis causa*, and therefore inheritance contractual disposition is forbidden in some societies.

In this paper, the author tries to find arguments that justify the need for changing the paradigm of absolute testamentary freedom and in favor of the introduction of contractual arrangement of inheritance relations. In that sense, it is pointed out that the relation between freedom of testation and contractual freedom must not be contradictory, but complementary, and that the mixed nature of inheritance agreements that incorporate elements of obligatory nature as well as hereditary, as a new instruments of estate planning, just prove the approximation of these freedoms.

**SCOTTISH LITERARY RENAISSANCE:
FROM HUGH MACDIARMID TO TOM LEONARD,
EDWIN MORGAN AND JAMES ROBERTSON^a**

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Abstract

The paper deals with the Scottish literary revival that occurred in the 1920s and 1930s. The leading theoretical and artistic figure of this movement was Hugh MacDiarmid, a Scottish poet whose main preoccupation was the role of Scots and Gaelic in shaping modern Scottish identity. Also called the Lallans revival – the term Lallans (Lowlands) having been used by Robert Burns to refer solely to the notion of language, the movement's main postulates included the strengthened cultural liaisons between Scots and Gaelic (and not Scots and English as was the case until then). In the preface to his influential anthology of Scottish poetry, *The Golden Treasury of Scottish Verse* (1941), MacDiarmid bluntly stated that the prime aim of Scottish Literary Renaissance was to recharge Scots as a stage in the breakaway from English so that Scottish Gaelic heritage could properly be recaptured and developed. Relying primarily on MacDiarmid's theoretical insights, it is our purpose to track, explore and describe the Scottish Literary Renaissance's contemporary echoes. The paper thus focuses on the comparative analysis of Hugh MacDiarmid's poetry, on the one hand, and the poetry of its contemporary Scottish creative disciples (Tom Leonard, Edwin Morgan and James Robertson). By comparing and contrasting the selected poems of the aforementioned poets, the main goal of the paper is to emphasize the validity, relevance and actuality of MacDiarmid's movement for the present moment in Scotland.

Key words: Scottish Literary Renaissance, Scots, Gaelic, the Caledonian Antiszygy, Scottish identity.

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ШКОТСКА КЊИЖЕВНА РЕНЕСАНСА: ОД ХЈУА МЕКДАРМИДА ДО ТОМА ЛЕНАРДА, ЕДВИНА МОРГАНА И ЏЕЈМСА РОБЕРТСОНА

Апстракт

У раду се говори о шкотском књижевном препороду који се десио током касних двадесетих и раних тридесетих година XX века. Главна теоријска и уметничка фигура овог покрета био је Хју Мекдармид, шкотски песник чија је основна преокупација била улога шкотског и галског језика у обликовању модерног шкотског идентитета. Важни постулати овог правца тицали су се ојачања културних веза између шкотског и галског језика (а не шкотског и енглеског, како је до тада био случај). У предговору антологије шкотске поезије *Благо шкотског стиха* (1941), Мекдармид је отворено истакао да је основни циљ Шкотске књижевне ренесансе да се шкотски језик перципира као фаза у коначном удаљавању од енглеског како би се омогућио повратак и даљи развој шкотског галског наслеђа. Ослањајући се првенствено на Мекдармидове теоријске увиде, наш циљ је да откријемо, истражујемо и пратимо савремене одјеке Шкотске књижевне ренесансе. Рад се стога заснива на компаративној анализи одабране поезије Мекдармида и поезије његових савремених шкотских следбеника (Ленарда, Моргана и Робертсона) како би се нагласила валидност, релевантност и актуелност Мекдармидовог покрета за садашњи тренутак у Шкотској.

Кључне речи: Шкотска књижевна ренесанса, шкотски, галски, каледонијски поларитет, шкотски идентитет.

INTRODUCTION: TOWARDS THE DEFINITION OF SCOTTISH LITERARY RENAISSANCE

Scottish Literary Renaissance was a literary movement that initially happened during the late twenties and early thirties of the 20th century. Though it is frequently linked to the 15th – 17th Renaissance period in Scotland, the common denominator for these diverse cultural movements can solely be found in the literal translation of their mutual title, revival. The Renaissance in Scotland was a revival associated with the main principles of the pan-European Renaissance that primarily intended to restore humanism through the renewal of the interest in the classical era writing and the promotion of scientific investigation, logical reasoning, concepts of balance and proportion. The Scottish literary revival of the 20th century partially relied on the governing pan-European Renaissance principles; however, it was predominantly preoccupied with the Scottish cultural heritage – linguistics in particular.

Patrick Geddes, one of the leading figures in the Celtic Twilight movement that influenced a renewed interest in the diverse aspects of Celtic culture, coined the phrase the Scots Renaissance in 1895. This was the title of his article published in *Evergreen*, which pointed to the intense need to reawaken the spirit of Scottish cultural nationalism. However, it was in the work of a famous Scottish poet of the 20th century, Hugh

MacDiarmid, that the concept of the Scottish cultural revival achieved its practical realization. Namely, the main goals of the Scottish Literary Renaissance were exposed in the preface to *The Golden Treasury of Scottish Verse* (1941), an anthology of Scottish poetry that MacDiarmid edited. Its guiding ideas were related to hopeful liberation of Scotland from the prominent influence of English culture, the necessary break with the stereotypical sentimentalism of the Highlander tradition and the desirable promotion of international stands of Scottish culture in the 1920s and 1930s.

Apart from these issues, the movement's spokesperson, MacDiarmid, expressed a keen interest in the apparent diversity of the Scottish linguistic domain, so he straightforwardly stated in the preface to the aforementioned anthology that the conspicuous difference between his and other volumes of Scottish poetry lied in the fact that special attention was paid to the representation of Gaelic and Latin linguistic elements that he found crucial for the complete understanding of the Scottish experience (MacDiarmid, 1941, p. x). Namely, the first decades of the 20th century in Scotland were characterized by a prominent need to explore the role of Scots and Gaelic in shaping modern Scottish identity on the part of leading Scottish theoreticians, artists and thinkers. Thus, apart from the guiding cultural component, the movement was obviously based on strong political grounds, nationalism being one of the indispensable aspects of its discourse.

Scottish Literary Renaissance is nowadays also popularly called the Lallans revival. Although the term Lallans (Lowlands) was first used by Robert Burns in "Epistle To William Simson" (1785)¹ to refer to the notion of the Scots language as a whole, the movement's main postulates included the strengthened cultural liaisons between Scots and Gaelic (and not Scots and English as was the case until then). Thus, the linguistic diversity of the Scottish literary revival basically reflected diverse political options of its artistic representatives who mostly played an active role in various nationalist movements in Scotland at the beginning of the 20th century.

"SYNTHETIC SCOTS":

ATTEMPT TO RECAPTURE SCOTTISH LINGUISTIC VITALITY

The leading theoretical and artistic figure of Scottish Literary Renaissance Hugh MacDiarmid bluntly proclaimed that the prime aim of this movement was to recharge Scots as a stage in the breakaway from English, so that Scottish Gaelic heritage could properly be recaptured and developed (1941, p. xi). Though the national bard of Scotland, Robert

¹ They took nae pains their speech to balance,
Or rules to gie;
But spak their thoughts in plain, braid lallans,
Like you or me. (Burns, 2005)

Burns, was constantly pleading for the revitalization of Scots through his verses, MacDiarmid felt that by favouring the cult of this exceptional 18th century Scottish poet, great literary heritage had unjustly been neglected. Therefore, he proposed an intentional break away from the cult of Robert Burns and indispensable literary retrieval of the Scottish Makars² from the 15th and 16th century such as Robert Henryson and William Dunbar (MacDiarmid, 1941, p. xxxvi, xxxvii). The poetic (particularly linguistic) expression of these extraordinary, but almost forgotten, Renaissance poets would further enable MacDiarmid for his own experiments with language.

Namely, MacDiarmid started with diverse linguistic experiments in his own verses in order to point to the inevitability of poetic expression in Scots that would exceed already imposed national barriers. Thus he selected a great number of words in Scots from John Jamieson's *Etymological Dictionary of the Scottish Language* (1808) and used them in his poems. Henryson's and Dunbar's poetry served the purpose of being a fertile ground of innovative expression in Scots, so he derived some words from the already existing linguistic heritage and gave them a new poetic form. It is also interesting to note that MacDiarmid intentionally invented new words in Scots in order "to bridge the gaps of a historically fragmented and stigmatized language" (Fiasson 2018, p. 4). Although this linguistic expression was rather artificial, MacDiarmid successfully managed to lay the groundwork for "the expression of poetry in Scots firmly set within an international and modern context" (Fiasson 2018, p. 4). This experimental vernacular style that MacDiarmid used in his poetry is nowadays referred to as the concept of "Synthetic Scots":

"Synthetic Scots" is not simply an attempt to valorize the Scottish language in spite of the necessary inauthenticity of such a project, nor, on the other hand, is it a personal invention of MacDiarmid's; it is rather a strategy by which Scots (of all kinds) can be remobilized to produce a new kind of poetic language whose characteristics are an effect of, and effect, the political and ideological structure in which MacDiarmid's work is situated. (Grant, 1992, p. 198)

² Makar: the equivalent of English maker, a term from Scottish literature referring to a poet or bard. In the first decades of the 20th century Robert Burns (1759 – 1796) was popularly referred to as the first Scottish national bard. It was precisely this practice of praising solely Burns as the national poet of Scotland that made MacDiarmid point to a neglected Scottish literary tradition of the 15th -17th century. Hence his poetic slogans: "Not traditions – precedents! Not Burns – Dunbar!" (BBC Two Writing Scotland, 2019) These slogans implied a necessary restoration of Scottish literary past in order to completely comprehend its present and empower its future artistic expression. In 2004, the Scottish Parliament established the position of national laureate, entitled the Scots Makar. Edwin Morgan was then proclaimed to be Scotland's official national poet, following in Burns's footsteps. In 2011, the post was granted to Liz Lochhead. Jackie Kay has held this relevant post since 2016 when she was announced as the third national bard of Scotland in the 21st century.

The culmination of MacDiarmid's linguistic experiment can be found in his poem "A Drunk Man Looks at the Thistle" (1926). The poem is rather complex, written in the form of a long dramatic monologue containing 2685 lines. The poet describes a popular Scottish stereotype of a drunk man who finds himself lying on a moonlit hillside staring at a thistle. This jaggy but extremely beautiful national plant emanates the divided Scottish self. In his intoxication, the drunk man approaches the Scottish national flower and contemplates the fate of the Scottish nation, human condition in general and his own fears and worries in particular. "There's nocht sae sober as a man blin' drunk" (MacDiarmid, 1992), claims this village drunk, the prototype of a Scots Everyman.

A potent truth of the drunk man's visionary experience is fully contained in the thistle that is perceived in the poem both as a "wretched weed" and the emblem of Scottish stamina. The most significant aspect of the Scottish national plant blooming is the potency of the Scots language that MacDiarmid retrieved from the Scottish admirable past. Thus MacDiarmid's drunk man bluntly asserts that the prime function of Scottish poetry (that is, literature in general) is to bring back the long gone unity of Scotsmen through the medium of Scots:

The function, as it seems to me,
O' Poetry is to bring to be
At lang, lang last that unity. (MacDiarmid, 1992)

Although MacDiarmid's use of Scots is rather opaque in this poem, it "made a renewed claim for the validity of Scots as a contemporary literary language, and thus for the definition of a place for Scotland and Scottish culture in the international artistic spectrum" (Matthews and Riach, 2005, p. 127). For MacDiarmid, the publication of this poem represented the sole way to support the validity of the Scottish Literary Renaissance and yet again point to "the linguistic anomaly that the primary language of Scottish literature had become English, a language which he believed could not adequately express the breadth and particularity of the Scottish psyche" (BBC Two Writing Scotland, 2019).

Apart from MacDiarmid's preface to *The Golden Treasury of Scottish Verse* (1941) which is nowadays regarded as the manifesto of the Scottish Literary Renaissance, he constantly emphasized the need to revitalize Scottish linguistic heritage in his essays, public speeches, lectures, political activities, etc. Thus, in his influential essay, "English Ascendancy in British Literature", first published in T. S. Eliot's *The Criterion* in 1931, MacDiarmid straightforwardly argues that "the problem of the British Isles is the problem of English Ascendancy" (MacDiarmid, 1992, p. 63) and optimistically asserts that the revival of national cultural production that "has happened in Ireland can also happen in Scotland and Wales" (MacDiarmid, 1992, p. 77). He identifies three "conditions for the success

of a Renaissance movement” in Scotland: “a rising tide of Scottish national consciousness”; “a thorough-going reorientation, in our schools and universities and elsewhere, on the study of Scottish Literature”; and “the necessity to bridge the gulf between Gaelic and Scots” (MacDiarmid, 1992, p. 73).

These conditions were central to the Scottish Literary Renaissance movement, although there was an artistic fraction led by another famous Scottish poet, Edwin Muir, who openly disagreed with MacDiarmid and had no preference for linguistic experiments with Scots, but accepted the language in Scotland as it had developed through time. This basically means that Muir continued to write his verses in English, arguing for its exclusive use in Scottish literature:

[...] a Scottish writer who wishes to achieve some approximation to completeness has no choice except to absorb the English tradition, and that if he thoroughly does so his work belongs not merely to Scottish literature but to English literature as well. [...] The prerequisite for an autonomous literature is a homogeneous language. (Muir, 1982, p. 4, 7)

Edwin Muir’s basic concern was the idea of Scottish political reconstruction, based on international and not national standards. For instance, when he refers to Scottish history in his poem “Scotland 1941”, Muir exclaims that “we were a tribe, a family, a people,” owing to the relenting sense of unity formed by national heroes like Wallace and Bruce. However, he also states that the same features that define and constitute the Scottish identity – “courage beyond the point and obdurate pride” – actually “robbed us of a nation” and that proud defiance, as the most striking national characteristic, eventually evolved into national damnation (Muir, 1963, p. 58). The negative influence of the Scottish history on the nation is depicted in the poem through the notion of the lost national identity, by alluding to the ever-growing importance of material acquisition whereby the modern successor of a once valiant tribe and family “is a hoax produced by a kind of false consciousness masking its participation in British imperialism” (Robichaud, 2005, p. 145) and the lack of “the sense of community which would give meaning to the poet’s bardic role” (Robichaud, 2005, p. 146).

A more optimistic vision of the Scottish nation is definitely presented in MacDiarmid’s verses. In his poem “Scotland Small?”, MacDiarmid refers to the common misconception of Scotland as a country in which one can find “nothing but heather” and regards it as “marvellously descriptive”, but, at the same time, “incomplete” (MacDiarmid, 1987, p. 34). Thoroughly mindful of the strong impact of historical and nationalistic “loose ends”, requiring “great love” on the part of the poet to openly accept, name and identify with them, MacDiarmid sets himself on the quest of depicting his native land’s wholeness, which certainly offers a lot more than the pessimistic, gloomy and bleak image of the Scottish future depicted in Muir’s poetry:

So I have gathered unto myself
 All the loose ends of Scotland,
 And by naming them and accepting them,
 Loving them and identifying myself with them,
 Attempt to express the whole. (MacDiarmid, 1987, p. 41)

MacDiarmid's way of gathering "loose ends of Scotland" was related to the use of synthetic Scots in his poetry in order to recapture Scottish linguistic vitality. However, he was not persistent with this practice and by the end of his career he mostly wrote poetry in English (though this was his bone of contention with Muir). Completely aware of his linguistic inconsistency he wrote the poem "The Caledonian Antisyzygy" (1949) in which he tried to clarify this personal anomaly:

I write now in English and now in Scots
 To the despair of the friends who plead
 For consistency; sometimes achieve the true lyric cry,
 Next but chopped-up prose; and write whiles
 In traditional forms, next in a mixture of styles.
 So divided against myself, they ask:
 How can I stand (or they understand) indeed?
 (MacDiarmid, 2004, p. 230)

MacDiarmid's here alludes to the historical animosity between English and Scots as two divided forms of expression. This division is ultimately contained within the poet himself and is further illustrated in the poem with his inability to opt for one linguistic option only. It is even reflected in the case of the poet's own stylistic preferences – should he settle for traditional forms or a mixture of styles? This inner split represents a good example of what the literary critic G. Gregory Smith termed "The Caledonian Antisyzygy" (that MacDiarmid symbolically refers to in the title of his poem), or the Scottish Antithetical Mind, the term based on the merging of opposing or paradoxical viewpoints typical of Scottish character.³

³ Although this national trait is not unique to the Scots, it is definitely among the Scots that this contradiction becomes apotheosized, claims Scottish culture scholar Finlayson, who quotes from Smith:

Perhaps in the very combination of the opposites, "the Caledonian Antisyzygy", we have a reflection of the contrasts which the Scot show at every turn, in his political and ecclesiastical history, in his polemical restlessness, in his adaptability which is another way of saying that he has made allowance for new conditions, in his practical judgment, which is the admission that two sides of the matter have been considered. If therefore Scottish history and life are, as an old northern writer said of something else, 'varied with a clear contrair spirit', we need not be surprised to find that in his literature the Scot presents two aspects which appear contradictory. Oxymoron was ever the bravest figure, and we must not forget that the disorderly order is order, after all. (Finlayson, 1988, p. 22)

Quite symbolically, the main linguistic dispute of Scottish Literary Renaissance leading figures has become internalized in MacDiarmid's verses. The fact is that both of them used English in their poetry but for different ends: for Muir, it represented the path towards unavoidable internalization of Scotland, whereas for MacDiarmid it was a clear example of his divided self as a result of hideous English ascendancy. This linguistic dispute testified to the existence of sharply contrasted individual visions of Scottish Literary Renaissance on the part of MacDiarmid and Muir that could not possibly be resolved. As a matter of fact, the two of them were never reconciled after 1936. However, as Fiasson claims, although the linguistic expression of the Scottish Literary Renaissance representatives differed, it is a fact that they operated on the margins of the English artistic and literary frames:

Similarly to Robert Burns and Walter Scott in the eighteenth and nineteenth centuries, the use of the languages of Scotland represented an act of cultural resistance. But in the twentieth century, Scotland's linguistic diversity was underpinned by the claims to political autonomy and independence promoted by nascent nationalist organisations. As a result, the linguistic flexibility gave the Scottish modernists ... an idiom that contributed to the cultural reclamation of Scotland's political identity through processes of national construction and deconstruction. (Fiasson, 2018, p. 8)

Whether the processes of national construction and deconstruction have proved significant for the cultural reclamation of Scotland's political identity will be discussed in the following segment of the paper that deals with the actuality of MacDiarmid's cultural and political legacy.

SCOTTISH LITERARY RENAISSANCE'S CONTEMPORARY ECHOES

Perhaps the best way to track, explore and describe Scottish Literary Renaissance's contemporary echoes is to focus on the selected poetry of its contemporary Scottish creative disciples (Tom Leonard, Edwin Morgan and James Robertson). It is precisely in the poetry of the aforementioned contemporary Scottish poets that the validity, relevance and topicality of MacDiarmid's cultural movement for the present moment can be perceived.

Watson claims that MacDiarmid's propaganda for the use of Scots to counter the hegemony of the standard English language has been of immense importance to the 20th century Scottish writing (2006, p. 163). However, whereas MacDiarmid honestly admits by the end of his writing career that the core of his poetic expression lies in his inner incongruence reflected through the personal inability to choose between the sole use of English or Scots in his poetry, thus frequently combining these two means of expression, Tom Leonard, a renowned Scottish poet from the second half of the 20th century, seems to have no problems in choosing a

single option. He opts for the Glaswegian dialect of Scots, the language of frequently marginalized working class. His poetry thus echoes the first phase of the Scottish Literary Renaissance and MacDiarmid's constant pleas for the return to the roots of genuine Scottish culture reflected through the use of Scots in creative writing. Though, as Watson validly notices, Leonard would strongly disagree with MacDiarmid's political nationalism (2006, p. 163).

The main theme in Leonard's collection of poetry *Intimate Voices: Selected Poetry* (1965-1983) is the idea of polyphony or plurality of voices in modern Scottish society. Instead of concentrating on the ideologically, all-powerful monophony, Leonard gives the voice to the marginalized groups in Scotland whose linguistic expression has frequently been underestimated and undervalued. Although he had undergone a formal education and had been taught the classical rules of writing poetry in English, his view was that these could not convey the inner core of his artistic being. In "Poetry", he directly asserts: "that was my education/ and nothing to do with me" (Leonard, 1984, p. 62).

Instead of standard English, Leonard purposefully uses the Glaswegian Scots in order to show that it is not "disgraceful" as is the majority's opinion. In the poem "right inuff ma language is disgraceful", Leonard complains about the contempt that the use of Scots in his poetry provokes among the institutional pillars of modern Scottish society ("maw, techer, doactir, boss, literati, even the introduction to the Scottish National Dictionary"). In other words, writing poetry in standard English represents an easy way to success according to the opinion of his mother, teachers, a great majority of educated people, etc. However, in the manner of a socially engaged activist, he proudly proclaims that he does not want to compromise with his individual choices:

ach well
all livin language is sacred
fuck thi lotta him (Leonard, 1984, p. 65)

This is an illustration of the poet's sincere opposition to what he sees as the inherently ideological role of the educational system. Leonard wrote more about in the introduction to the anthology of poetry he edited, *Radical Renfrew*:

The important word is code. To understand Literature is to understand a code, and the teacher is the person trained to possess the code that Literature is in. This has to be accepted unconditionally, as it is the sole basis of the teacher's power to grade pupils' responses. A piece of writing that does not acknowledge the code that the teacher has been trained to possess, can not be accepted as Literature: for such writing deprives the teacher of the only basis of his power of assessment. This applies even when the 'canon' has been enlarged to 'allow' some writing about, for instance, working-class lives. (Leonard, 1990, p. ix)

Perhaps the most poignant criticism of the position of working class representatives and their usage of Scots in modern Scottish society is presented in Leonard's poem "thi six a clock news" in which the poet strongly protests against the uniformity of truth presented through the powerful media of the BBC. The poem is based on the outburst of a representative of the Glaswegian working class, stating that the truth that is being daily broadcast via the BBC at six o'clock definitely cannot be the truth about his language, class and ultimately, culture.

In this poem a hypothetical situation is described: a BBC newsreader explains that if he read the news in the Glaswegian dialect, no one could believe that what he had been informing the people about was true. The implication of this ideologically dangerous utterance is that there is only one proper way of speaking and spelling, so the people who do not abide with standardized forms of expression are totally ignorant of the truth. This is a cause for the major irritation on Leonard's part. He can't stand the habit of the 'toffs' who depreciate his working class compatriots. He is also irritated with the working class representatives for allowing the 'posh' linguistic minority to dismiss them as inferior on the basis of their accent. This is probably the reason he finishes his poem with a rather colloquial outcry "belt up", meaning "shut up", since colloquialisms are strictly forbidden on the BBC. Leonard's opinion is that Scots cannot be perceived as "the language of the gutter", but is quite appropriate for reading the news and expressing the truth. The poet's anger with the devaluation of Scots is seen in the form of the poem whose structure is based on unbroken verse with no punctuation except a few full stops. His final intention is thus to question the readers' prejudices about the standardized version of a proper language.

Similarly, the first Scots Makar in the 20th century, Edwin Morgan, pleads for the plurality and heterogeneity of diverse language experiences in his poetry. Perhaps the best poem from Morgan's wide poetic opus that illustrates the aforementioned idea is "The First Men on Mercury" (1973) that depicts a hypothetical situation in which Morgan describes a dialogue between the Earth explorers arriving on the planet Mercury and the Mercury's natives. The Earth men's intention is to colonize this planet; they feel superior to the civilization they found there. The alleged superiority of the Earth men is in the poem portrayed solely through the use of language: namely, the language that the Mercury's natives use is totally incomprehensible, abiding in rather primitive, onomatopoeic sounds. However, it gradually infects the Earth men, whereas the Mercurians gradually begin to adopt and apply English words and phrases in their communication.

Morgan's depiction of the long-lasting feud between England and Scotland, here basically presented through the medium of linguistic expression is rather relevant. It relies on MacDiarmid's insights about Scots and furthers his theory with the humorous portrayal of it as the alien

language which implies that Scots are generally perceived as aliens in the UK. Another implication in the poem is that of English colonization of Scotland, but it merely depicts its linguistic aspect.

Unlike Leonard who is furious with the fact that Scots is depreciated, Morgan pleads for a sort of linguistic reconciliation. A sudden linguistic fusion happens in the situation when two distinct cultures, as well as two different languages are exposed to each other. The process of unconscious acquisition of the other culture diverse language features takes place and it contributes to the creation of a specific cultural mosaic. The poet ends his poem with a significant statement: “You’ll remember Mercury” (Morgan, 2000, p. 69). This statement points to the necessity of mutual cultural dependence. Though there has been a conspicuous historical, political, economic and ultimately, linguistic animosity between England and Scotland, the immutable fact is that both cultures acquired specific linguistic traits from each other. In Morgan’s poem this process is described through the gradual change of language on the part of both Earth men and Mercurians; namely, the language of the Earth men changes under the influence of the Mercurians and becomes more incomprehensible and vice versa, the language of the Mercurians changes under the influence of the Earth men and becomes more comprehensible. The end of Morgan’s poem thus testifies to the mutual cultural bond, or interdependence between English and Scots, difficult to be obliterated.

This is another trait that makes Morgan a proper disciple of MacDiarmid in his prime when he acknowledged his personal “Caledonian Antizysygy”. In the aforementioned poem, Morgan alludes to the special history of the Scots language and culture that has made this linguistic bond possible and identifies it not as a shortcoming, but as an advantage. This cultural benefit is perhaps best summarized in Watson’s words:

So MacDiarmid’s notion of the ‘double tongue’ as a hindrance must be re-identified as an asset. The real ‘doubling’ in Scots stems from its closeness to English, and from what, over the years, has become the sociolinguistic and cultural inseparability of the two languages by way of a need to constantly re-invent and restate their mutually defining differences. (Watson, 2006, p. 174, 175)

The reconcilable tone permeating Morgan’s poetry is not to be found in James Robertson’s work. He is a proper creative disciple of MacDiarmid in spreading the idea of Scottish political nationalism through his verses. The prominent sense of national pride represents a constant in both Robertson’s political outlook and creative work. It goes hand in hand with the potent wave of optimism he experienced regarding the issue of Scottish political future after the 1997 Devolution Referendum. It is most conspicuously seen in his wonderful poem “A Manifesto for MSPs” in *Voyage of Intent* written in Scots. A potent message that Robertson sends to the members of Scottish Parliament is to “seek oot the truth and tae the truth be leal” (Robertson,

2005, p. 21). It serves the function of both a political manifesto and a means of connection to Scotland's rich literary and linguistic heritage. For Robertson, the new Scottish Parliament did not only represent an impressive building, but "a voyage of intent, a journey to whatever we might be" (Robertson, 2005, p. 24), as he claimed in another poem from the same collection, symbolically entitled "The Voyage". The poet's heartfelt idealism is potently captured in the poem's closing lines:

This is our new departure, this is what
we opted for, solid and permanent,
yet tenuous with possibility. (Robertson, 2005, p. 24)

Robertson's enthusiasm for the future prospects of independent Scotland has obviously decreased after the unexpected failure of the Scottish Referendum for Independence in 2014. However, his genuine belief, resembling that of MacDiarmid at the very beginning of Scottish Literary Renaissance, in writing in Scots as a political act of resistance has persevered as a potent reminder of the nation's awareness of cultural heritage and its significance for ensuing patriotic endeavors.

CONCLUDING REMARKS

Scottish Literary Renaissance, a cultural movement that marked the first half of the 20th century, was mostly based on the issues of language and identity. The governing idea of MacDiarmid, the main spokesman of the movement, was to retrieve Scots and Gaelic in order to oppose English ascendancy and recreate, as well as develop proper Scottish national identity. Although in theory he pleaded for the sole use of Scots in creative writing, his late poems show that his poetic ideas could only be expressed in the interplay of Scots and English. His personal poetic incongruence serves as a proper illustration of the concept of "Caledonian Antisyzygy".

MacDiarmid's legacy regarding questions of language and identity still haunts the work of contemporary Scottish poets. When discussing contemporary poetry in Scots, Watson argues that

the linguistic pluralism inherent in Scottish cultural identity – in that original interplay between Scots, English and Gaelic — has made writers in Scotland peculiarly sensitive to how subjectivity is simultaneously constructed and undone in the precisions and imprecisions of language and in the tangled translations and transitions (and the political and social complexities) between utterance and reception. (Watson, 2006, p. 163)

The contemporary echoes of MacDiarmid's beliefs, succinctly expressed in Watson's quote, are rather conspicuous in the selected poetry of Leonard, Morgan and Robertson. Leonard pleads for linguistic polyphony and chooses to express his poetic being in Scots only; Morgan pleads for

a sort of a linguistic reconciliation; Robertson is a proper disciple of MacDiarmid in terms of his political nationalism. However, as Watson shrewdly notices, these issues, though still relevant for modern Scottish poets, are not merely raised for the sake of recreating national identity or cherishing ancient literary heritage: “If identity is an issue among contemporary Scottish writers it is more likely now to be framed in the contexts of personal, existential, political or sexual being” (Watson, 2006, p. 163). In other words, MacDiarmid’s legacy is still alive and influential, but modern Scottish poetry reflects a myriad of diverse contemporary issues that outreach this poet’s rather challenging nationalist outlook.

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ШКОТСКА КЊИЖЕВНА РЕНЕСАНСА: ОД ХЈУА МЕКДАРМИДА ДО ТОМА ЛЕНАРДА, ЕДВИНА МОРГАНА И ЏЕЈМСА РОБЕРТСОНА

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Резиме

У првом делу рада уводи се појам Шкотске књижевне ренесансе, који се преваходно везује за процват шкотског књижевног стваралаштва током касних двадесетих и раних тридесетих година XX века. Иако првобитно осмишљен као искључиво књижевни покрет, приликом покушаја дефинисања његових основних карактеристика указује се на значај доминантних националних обележја, нарочито у лингвистичком домену. Песник Хју Мекдармид, један од оснивача овог покрета, истицао је важност често до тада запостављеног или маргинализованог шкотског и галског лингвистичког израза, те је кроз своју поезију тежио да се ојачају културне везе између ових језика (а не шкотског и енглеског, како је до тада био случај). У предговору антологије шкотске поезије „Благо шкотског стиха” (1941), Мекдармид је отворено истакао да је основни циљ Шкотске књижевне ренесансе да се шкотски језик перципира као фаза у коначном удаљавању од енглеског како би се омогућио повратак и даљи развој шкотског галског наслеђа. Мекдармидови теоријски увиди представљају почетну тачку истраживања савремених одјека Шкотске књижевне ренесансе. Након анализе неколико његових песама у којима се разматра употреба тзв. синтетичког шкотског језика, који нам пружа увид у политичку и идеолошку компоненту Мекдармидовог стваралаштва, у раду се даје преглед одабране поезије савремених следбеника Шкотске књижевне ренесансе (Ленарда, Моргана и Робертсона). У закључку рада наглашава се валидност, релевантност и актуелност Мекдармидовог покрета за тренутну политичку ситуацију у Шкотској.

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- **Paper title in Serbian**
- **Abstract in Serbian**, followed by 5 key words.
- The paper should follow the **IMRAD** structure (Introduction, Methods, Results and Discussion), when it presents an empirical study
- **Paper body** should not contain more than three levels of subdivision into *sections* and *sub-sections*. Level one sections should be introduced by headings printed in *Italic* and in **CAPITAL LETTERS**, formatted as centred. Level two sections should be introduced by headings in *Italic*, with the initial capital letter, formatted as centred. Level-one and level-two headings should be separated from the previous text by one line. Level three sections should be introduced by a heading printed in *Italic*, but placed as a regular paragraph, separated by a full-stop from the text that follows.

Each paragraph should have the first line indented (1 cm).

In-text citations: Whenever referring to a source (monograph, article, statistical source), the author should cite the source in the text, using the

author-date system (Surname, year of publication, pages referred to, all in brackets) – Please, refer to the table at the end of these *Instructions*.

- When referring to several works by the same author, provide all the years of publication chronologically after the author's name. If there are several works by the same author published the same year, provide further specification using letters (a, b,...) after the year of publication: "...confirming this hypothesis (Wuthnow, 1987a, p. 32)...".

- When referring to several works by different authors, provide the authors' names in brackets following the alphabetical order, separating authors by semi-colon: "... several studies were central to this question (Jakšić, 1993; Iannaccone, 1994; Stark and Finke, 2000)."

Direct quotations can be included in the text if not longer than 20 words. Longer quotations should be given as separate paragraphs, spaced-out from the previous and following text, and with the following formatting: Format, Paragraph, Indents and Spacing, Left 1 cm, Right 1 cm, Line spacing – Single; for instance:

To explain how “culture through language affects the way we think and communicate with others of different background” (Gumperz, 2001, p. 35), Gumperz states:

“Conversational inference is partly a matter of a priori extra-textual knowledge, stereotypes and attitudes, but it is also to a large extent constructed through talk” (Gumperz, 2001, p.37).”

It is crucial that the in-text citations and references should match the literature listed at the end of the paper. All in-text citations and references must be listed in the References, and the References must not contain sources not referred to or cited in the text. The bibliography listed at the end of the paper should contain author names and source titles in original languages and alphabets, without translation.

Tables, graphs, and figures. Tables, graphs and figures should be numbered (sequentially), with captions explaining their content. Captions should precede tables, but follow graphs and figures. Graphs and figures must be clearly visible in the text, so they should be provided in 300dpi resolution. Graphs and figures must be single objects (no Drawing elements added). Where necessary, mathematical formulas should be added to the text using Microsoft Equation Editor.

Appendices. should be marked by *letters* (sequentially), e.g. Appendix A, Appendix B etc., and should contain a title describing the content of the appendix. When there is only one appendix, no letters are necessary in its title (only "Appendix").

➤ **Literature (References).** A complete list of references should be provided as a separate section at the end of the paper. The references should be listed in accordance with the **APA Style**. The references should be listed alphabetically, by the authors' last (family) names. For publication titles in Serbian, the English translation should also be

provided in brackets. The works by the same author should be listed chronologically (from the most to the least recent ones). Wherever possible, provide the DOI number, too, in addition to other reference data.

➤ **Summary in Serbian.** Please provide a summary at the end of the paper, after the References section. The summary should not be longer than 1/10 of the paper (i.e. 2,000 to 3,700 characters). The summary should be formatted as *Italic*, with single line spacing.

EXAMPLES OF SOURCE QUOTING AND REFERENCING:

Journal papers and articles – 1 author

In-text citation:

(Manouselis, 2008), i.e. (Manouselis, 2008, p. 55)

In ‘References’:

Manouselis, N. (2008). Deploying and evaluating multiattribute product recommendation in e-markets. *International Journal of Management & Decision Making*, 9, 43-61. doi:10.1504/IJMDM.2008.016041

Journal papers and articles – 2 to 6 authors

In-text citation:

First reference: (Uxó, Paúl, & Febrero, 2011)

Subsequent references: (Uxó et al., 2011)

In ‘References’:

Uxó, J., Paúl, J., & Febrero, E. (2011). Current account imbalances in the monetary union and the great recession: Causes and policies. *Panoeconomicus*, 58(5), 571-592.

Journal papers and articles – more than 6 authors

In-text citation:

(Cummings et al., 2010, p. 833)

In ‘References’:

Cummings, E., Schermerhorn, A., Merrilees, C., Goeke-Morey, M., Shirlow, P., & Cairns, E. (2010). Political violence and child adjustment in Northern Ireland: Testing pathways in a social-ecological model including single-and two-parent families. *Developmental Psychology*, 46, 827-841. doi: 10.1037/a0019668

Book – 1 author

In-text citation:

(Heschl, 2001, p. 33)

In ‘References’:

Heschl, A. (2001). *The intelligent genome: On the origin of the human mind by mutation and selection*. New York, NY: Springer-Verlag.

Book – edited volume

In-text citation:

(Lenzenweger & Hooley, 2002)

In ‘References’:

Lenzenweger, M. F., & Hooley, J. M. (Eds.). (2002). *Principles of experimental psychopathology: Essays in honor of Brendan A. Maher*. Washington, DC: American Psychological Association.

Paper or chapter in an edited volume**In-text citation:**

(Cvitković, 2007)

In ‘References’:

Cvitkovic, I. (2007). Katolicizam [Catholicism]. U A. Mimica i M. Bogdanović (Prir.), *Sociološki rečnik [Dictionary of Sociology]* (str. 226-227). Beograd: Zavod za udžbenike.

Encyclopaedia entry**In-text citation:**

(Lindgren, 2001)

In ‘References’:

Lindgren, H. C. (2001). Stereotyping. In *The Corsini encyclopedia of psychology and behavioral science* (Vol. 4, pp. 1617-1618). New York, NY: Wiley.

Papers in Conference Proceedings**In-text citation:**

(Bubanj, 2010)

In ‘References’:

Bubanj, S., Milenković, S., Stanković, R., Bubanj, R., Atanasković, A., Živanović, P. et al. (2010). Correlation of explosive strength and frontal postural status. In: Stanković, R. (Ed.): *XIV International Scientific Congress FIS Communications 2010 in Sport, Physical Education and Recreation* (191-196). Niš: University of Niš, Faculty of Sport and Physical Education.

PhD Dissertations, MA Theses**In-text citation:**

(Gibson, 2007)

In ‘References’:

Gibson, L. S. (2007). *Considering critical thinking and History 12: One teacher’s story* (Master’s thesis). Retrieved from <https://circle.ubc.ca/>

Institutions as authors**In-text citation:**

(Републички завод за статистику, 2011)

In ‘References’:

Републички завод за статистику. *Месечни статистички билтен*. Бр. 11 (2011).

Laws**In-text citation:**

(Закон о основама система васпитања и образовања, 2004, чл. 5, ст. 2, тач. 3.)

In ‘References’:

Закон о основама система васпитања и образовања, Службени гласник РС. Бр. 62 (2004)

Legal and other documents

In-text citation:

(Legal Consequences for States of the Continued Presence of South Africa in Namibia (South West Africa) notwithstanding Security Council Resolution 276, 1971)

In ‘References’:

Legal Consequences for States of the Continued Presence of South Africa in Namibia (South West Africa) notwithstanding Security Council Resolution 276, (1970), ICJ Reports (1971) 12, at 14

Please refer to:

Publication Manual of the American Psychological Association, 6th Edition, 2009;

<http://www.library.cornell.edu/resrch/citmanage/apa>

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