

Referada za poslijediplomske studije i doktorate
U Rijeci, dana 24.1. 2024. godine.

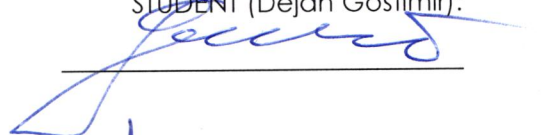
Primljeno	
Kl. ozn.	643-03/24-05/02
Ur. br.	141-07-24-01
Org. jed.	

ZAHTJEV ZA OCJENU DOKTORSKOG RADA

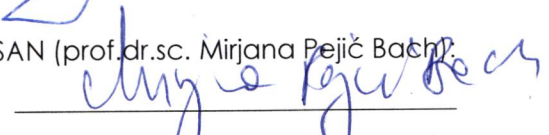
Poštovani članovi Fakultetskog vijeća i Povjerenstva za poslijediplomske studije i doktorate, sukladno članku 35. Pravilnika o doktorskom studiju Ekonomija i poslovna ekonomija (pročišćeni tekst), Ekonomskog fakulteta u Rijeci od 20. ožujka 2023. godine podnosim svoj zahtjev za ocjenu doktorskog rada s naslovom DETERMINANTE PRIHVAĆANJA XBRL STANDARDA U HRVATSKIM PODUZEĆIMA kojem prilažem:

1. Indeks
 2. Odluka FV o prihvaćanju prijave teme i imenovanje mentora
 3. Odluku FV o prihvaćanju prikaza rezultata istraživanja
 4. Rješenje o priznavanju ECTS bodova sukladno čl. 27 i 28. Pravilnika o doktorskom studiju
 5. Pismenu suglasnost mentora/komentora da rad zadovoljava kriterije doktorskog rada (ispunjava mentor/komentor)
 6. 4 spiralno uvezena primjerka doktorskog rada
 7. životopis na standardiziranom obrascu u 2 primjerka (Europass)
 8. kratak sažetak doktorskog rada (300-500 riječi) te pet ključnih riječi na engleskom i hrvatskom jeziku
 9. prošireni sažetak koji se piše na engleskom jeziku ukoliko je rad pisan na hrvatskom odnosno na hrvatskom jeziku ukoliko je rad pisan na engleskom jeziku; ne smije biti kraći od 5000 riječi (sadrži ciljeve, postupke, rezultate i zaključke istraživanja zajedno s tablicama/grafikonima te popisom literature)
 10. naslov doktorskog rada na hrvatskom i engleskom jeziku (službena lektura)
 11. izvješće o provedenoj provjeri izvornosti doktorske disertacije (TURNITIN obrazac – ispunjava ga mentor/komentor)
 12. zapis doktorske disertacije u PDF formatu (jedna datoteka) – poslati mailom
- U nadi za vašim pozitivnim očitovanjem srdačno vas pozdravljam,

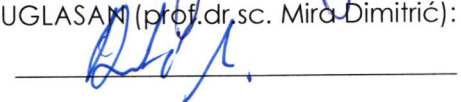
STUDENT (Dejan Gostimir):



MENTOR SA ZAMOLBOM SUGLASAN (prof.dr.sc. Mirjana Pejić Bach):



KOMENTOR SA ZAMOLBOM SUGLASAN (prof.dr.sc. Mira Dimitrić):



Napomena: obvezno navesti puno ime i prezime doktoranda, mentora/komentora. Obvezan je vlastoručni potpis. Napomenu molim da pobrišete prilikom printanja dokumenta.

Ime i prezime: Dejan Gostimir
Adresa: Velebitska ulica 18, 10000 Zagreb
Mob: +385913840854
e-mail: dejan.gostimir@mg-consulting.hr

EKONOMSKI FAKULTET U RIJECI
Ivana Filipovića 4
51000 R i j e k a

Naslov teme doktorskog rada

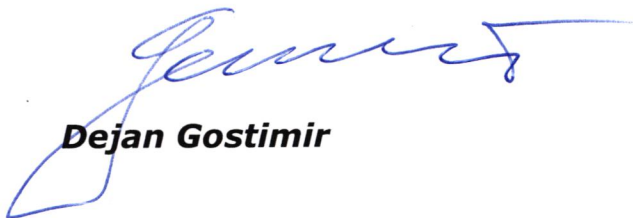
DETERMINANTE PRIHVAĆANJA XBRL STANDARDA U HRVATSKIM
PODUZEĆIMA

(na hrvatskom jeziku)

DETERMINANTS OF XBRL STANDARD ACCEPTANCE IN CROATIAN
COMPANIES

(na engleskom jeziku)

Potpis doktoranda



Dejan Gostimir

Izvešće o provedenoj provjeri izvornosti studentskog rada

Opći podatci o studentu:

Sastavnica	Ekonomski fakultet u Rijeci - EFRI
Studij (zaokružiti ili podebljati)	Preddiplomski / Diplomski / Poslijediplomski
Vrsta studentskog rada (zaokružiti ili podebljati)	Završni / Diplomski / Završni specijalistički / Doktorski
Ime i prezime studenta	Dejan Gostimir
JMBAG	119/12

Podaci o radu studenta

Identifikacijski br. podneska	2275838150
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Podudarnost studentskog rada:

PODUDARNOST

Ukupno	9%
Izvori s interneta	8%
Publikacije	2%
Studentski radovi	6%

Izjava mentora o izvornosti studentskog rada

Mišljenje mentora

Datum izdavanja mišljenja	22.01.2024.
Rad zadovoljava uvjete izvornosti	DA / NE

Datum

22.01.2024.

Potpis mentora



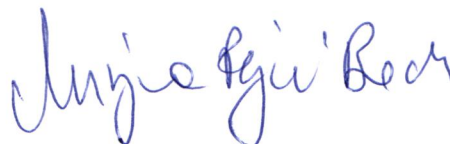
Ekonomski fakultet u Rijeci
Ivana Filipovića 4
HR-51000 Rijeka

Rijeka, 24.1.2024.

Ekonomski fakultet u Rijeci
Povjerenstvo za PS i doktorate

Predmet: PISMENA SUGLASNOST ZA PREDAJU DOKTORSKOG RADA

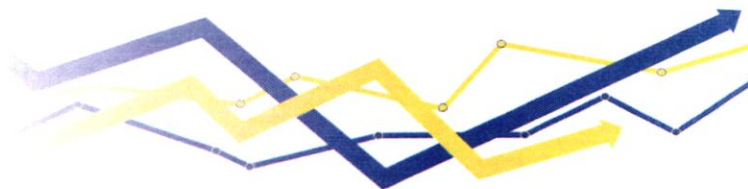
Dajemo suglasnost mr.sc. Dejanu Gostimiru, studentu doktorskog studija Ekonomije i poslovne ekonomije za predaju u postupak ocjenjivanja doktorskog rada pod naslovom „**DETERMINANTE PRIHVAĆANJA XBRL STANDARDA U HRVATSKIM PODUZEĆIMA**“.



Mentor: prof.dr.sc. Mirjana Pejić Bach



Komentor: prof.dr.sc. Mira Dimitrić



KLASA. 643-03/23-04/04
URBROJ: 141-07-23-002

Rijeka, 18. travnja 2023. godine

Temeljem članka 65. Pravilnika o studijima Sveučilišta u Rijeci te članka 11. Pravilnika o doktorskom studiju Ekonomija i poslovna ekonomija Ekonomskog fakulteta u Rijeci, Fakultetsko vijeće Ekonomskog fakulteta u Rijeci na 281. sjednici održanoj 17. travnja 2023. godine donijelo je

O D L U K U

Prihvaća se prikaz rezultata istraživanja doktorskog rada doktoranda mr. sc. Dejana Gostimira, pod naslovom:

„Determinante prihvaćanja XBRL standarda u hrvatskim poduzećima“.

DEKAN:

Prof. dr. sc. Saša Drezgić¹



DOSTAVITI:

1. Mr. sc. Dejan Gostimir
2. Mentorici i komentorici
3. Pismohrana



KLASA: 643-03/20-01/25
URBROJ: 2170-57-07-20-001

Rijeka, 21. siječnja 2020.

Temeljem članka 65. Pravilnika o studijima Sveučilišta u Rijeci, članka 11. Pravilnika o poslijediplomskom sveučilišnom doktorskom studiju ekonomije i poslovne ekonomije Ekonomskog fakulteta u Rijeci, Fakultetsko vijeće Ekonomskog fakulteta u Rijeci na 228. sjednici održanoj 20. siječnja 2020. godine donijelo je

O D L U K U

Prihvaća se tema doktorske disertacije doktoranda mr. sc. Dejana Gostimira pod naslovom

„ Determinante prihvatanja XBRL standarda u hrvatskim poduzećima “

Dekan:

Prof. dr. sc. **Alan Host**



DOSTAVITI:

1. mr. sc. Dejan Gostimir
2. mentorici i komentorici



**IZVOD IZ ZAPISNIKA SJEDNICE POVJERENSTVA ZA POSLIJEDIPLOMSKE STUDIJE I
DOKTORATE**

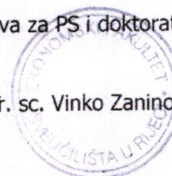
Članovi Povjerenstva za PS i doktorate	<ol style="list-style-type: none">1. Doc. dr. sc. Vinko Zaninović, predsjednik povjerenstva za PS i doktorate2. Prof. dr. sc. Saša Žiković, prodekan za znanost i PS3. Prof. dr. sc. Nela Vlahinić Lenz, članica4. Prof. dr. sc. Neda Vitezić, članica5. Prof. dr. sc. Marija Kaštelan Mrak, članica6. Prof. dr. sc. Helena Blažić, članica7. Robert Matić, mag. oec., predstavnik doktoranada
	327. sjednica Povjerenstva za PS i doktorate održana 03. rujna 2020.g.
	2.10. mr. sc. Dejan Gostimir – poništenje odluke Povjerenstva od 23. Veljače 2015. godine
	Odlukom Povjerenstva poništava se Odluka donesena 23. veljače 2015. godine o priznavanju 80 ECTS doktorandu sukladno čl. 27 Pravilnika. Naime, doktorand je završio znanstveni magisterij 2007. godine te se sukladno odluci Fakultetskog vijeća te Pravilnika o izmjenama I dopunama Pravilnika o PDS od 10. prosinca 2012 g. navedeno priznaje s 90 ECTS što je već I upisano u index.

KLASA:643-02/15-15/2
URBROJ:2170-57-15-15-6

U Rijeci, 07. rujna 2020. godine

Predsjednik povjerenstva za PS i doktorate:

Doc. dr. sc. Vinko Zaninović



SVEUČILIŠTE U RIJECI

Filozofski fakultet



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www.ffri.uniri.hr

EKONOMSKI FAKULTET RIJEKA

KLASA: 643-01/23-01/29

UR. BROJ: 2170-1-41-01-23-1

U Rijeci, 09.05.2023.

Primljeno 15.05.2023
Kl. ozn. 643-03/23-12/14
Ur. br. 141-01-23-001
Org. jed. 01

POTVRDA

Potvrđujem da je lektorirani naslov doktoranda Dejana Gostimra s Ekonomskog fakulteta u Rijeci,

The Determinants of XBRL Standard Adoption in Croatian Enterprises

u skladu s normom engleskog standardnog jezika

MA Jadranka Kim Musa, lektorica



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KLASA: 643-03/20-01/37

URBROJ: 2170-24-09-20-6

U Rijeci 25. lipnja 2020.

POTVRDNICA

Potvrđujem da je predloženi naslov doktorskoga rada

Determinante prihvaćanja XBRL standarda u hrvatskim poduzećima

pristupnika mr. sc. Dejana Gostimira

u skladu s normama hrvatskoga književnog jezika.

prof. dr. sc. Diana Stolac
ovlaštena lektorica



Klasa: 643-03/19-19/2
Ur. br.: 2170-57/19-19-41

Rijeka, 18. lipnja 2019. godine

Na temelju čl. 65. Pravilnika o studijima Sveučilišta u Rijeci i čl. 33. Pravilnika o poslijediplomskom doktorskom studiju Ekonomija i poslovna ekonomija Ekonomskog fakulteta Sveučilišta u Rijeci Fakultetsko vijeće Ekonomskog fakulteta Sveučilišta u Rijeci na **221.** sjednici održanoj **17. lipnja 2019.** god. donosi slijedeću

ODLUKU

1. Imenuje se Stručno povjerenstvo za obranu teme doktorske disertacije mr. sc. Dejana Gostimira „**Determinante prihvaćanja XBRL standarda u hrvatskim poduzećima**“ u sastavu:

1. Prof. dr. sc. Davor Vašiček, predsjednik
2. Doc. dr. sc. Jovana Zoroja, Ekonomski fakultet u Zagrebu, članica
3. Prof. dr. sc. Zvonko Čapko, član
4. Prof. dr. sc. Marija Kaštelan Mrak, članica Povjerenstva za PS i doktorate.

2. Stručno povjerenstvo za obranu teme doktorske disertacije dužno je u roku od tri mjeseca od dana primitka prijave teme doktorskog rada podnijeti izvješće Povjerenstvu za PS i doktorate s prijedlogom ocjene prijave teme.

Za mentoricu je imenovana prof. dr. sc. Mirjana Pejić Bach, Ekonomski fakultet u Zagrebu.

Za komentoricu je imenovana prof. dr. sc. Mira Dimitrić.



Dostavlja se:

1. mr. sc. Dejan Gostimir
2. članovima Povjerenstva
3. mentorici i komentorici

EXTENDED ABSTRACT

Accounting information is the basis for strategic planning and analysis, and its standardization, such as the application of XBRL (eXtensible Business Reporting Language), ensures consistency, accuracy and comparability of data within the sector, which is essential for transparency and trust among stakeholders. Considering the mentioned advantages of the XBRL standard, the doctoral thesis aimed to investigate the implementation and application of the XBRL standard in companies in Croatia. In order to achieve the goal of the work, an empirical study was conducted on a sample of Croatian companies.

Five research hypotheses were formulated: (i) H1. The technological dimension of the TOE framework has a statistically significant effect on the intention to accept the XBRL standard in Croatian companies; (ii) H2. The organizational dimension of the TOE framework has a statistically significant effect on the intention to accept the XBRL standard in Croatian companies; (iii) H3. The environmental dimension of the TOE framework has a statistically significant effect on the intention to accept XBRL standards in Croatian companies; (iv) H4. Company characteristics statistically affect the intention to adopt XBRL standards in Croatian companies and (v) H5. The intention to accept the XBRL standard in Croatian companies positively affects their performance, measured by a balanced indicator system.

The research of the doctoral dissertation confirmed the influence of the technological dimension on the level of acceptance of the XBRL standard, thus confirming the results of the author's research, Alkhatib et al. (2022), who link the technological dimension of the TOE framework with digital standards for financial reporting. It has been shown that the evaluation of the advantages of applying the XBRL standard positively affects the intention to adopt the XBRL standard in Croatian companies (hypothesis H1d). The interesting implication is that system complexity and compatibility have no influence on the intention to adopt. However, only the evaluation of the advantages means that employees are not afraid of challenges and new solutions are already ready to accept new and better solutions, could be used as a premise for further research and examples

of the introduction of some other technologies or solutions. The acceptance of sub-hypothesis H1d has significant implications in the application sense, as it indicates that it would be advisable for company managers to present the benefits of applying XBRL to their employees before the solution is implemented. This research finding confirms the results of research conducted by Ziemba and Oblak (2015), who examined the impact of change management on information systems projects, where it was shown that communication with employees is key to successful implementation.

Regarding the second hypothesis of the work, it was shown that organizational support and data quality in Croatian companies positively affect their acceptance of the XBRL standard. Similar research, such as the work by Lee et al. (2019), confirms the importance of organizational support when implementing various IT solutions, such as XBRL. The results follow the previous knowledge of Fogarassa et al. (2018) and have significant implications for company management, which must consider all the mentioned aspects when implementing the XBRL standard. Furthermore, the quality of data management also proved to be a significant component of the intention to accept new standards, which also has a basis in past research, such as the work of the author Martínez Torres (2022), which is focused on innovative data management in non-financial reporting and emphasizes the importance of quality data management.

The third hypothesis hypothesizes how the environmental dimension affects the acceptance of XBRL. Specifically, it was confirmed that the encouragement of regulatory and governmental authorities, as well as the competition, has a positive impact on the intention to accept XBRL standards in Croatian companies and that the importance of regulatory changes related to financial reporting in the company's activities contributes to the increased application of XBRL standards in practice. The above results highlight the importance of the environment, government bodies, competition and regulatory changes related to financial reporting on adoption intention, thus confirming the results of similar research, such as Boixo et al. (2005) and Tohang et al. (2017).

The fourth hypothesis assumes that company characteristics influence the adoption of XBRL. Previous research correlates company characteristics with innovation acceptance (Ali et al., 2018). The results of the doctoral dissertation showed that companies with a

larger number of employees would be more inclined to accept the standard, which can be explained by the fact that a smaller collective is more closed and has a harder time accepting changes, thus confirming the research results of the author Dolinšek et al. (2018), Tohang et al. (2017) and Mazzotta et al. (2013).

The fifth hypothesis assumes that XBRL affects business performance. At the same time, the financial, market, process innovation and knowledge management dimensions are often highlighted in the literature as the most important performance indicators (Staniewski et al., 2016). It has been shown that the intention to accept the XBRL standard in Croatian companies has a positive effect on the process and innovation dimension of success and the dimension of knowledge management. The mentioned hypotheses are accepted by previous authors, such as Premuroso et al. (2008), who state that early adoption of XBRL standards affects superior business performance. Besides, Seele et al. (2016) state the financial advantages of using the XBRL standard, especially through its transparency.

Based on the research results and literature review of the doctoral dissertation, a scientific and applied contribution was made in the field of social sciences. The scientific contribution refers to investigating the applicability of the TOE framework concerning adopting XBRL standards in companies. The paper examines the influence of various factors on the acceptance of the XBRL standard in the context of the TOE (Technology, Organization, Environment) framework, which is often examined when analysing the acceptance of innovations and new practices within companies. Authors Hameed et al. (2012) emphasize the importance of the influence of the TOE framework when creating conceptual models of innovation acceptance and digitization. As the central hypothesis of this doctoral thesis, the impact of the intention to adopt XBRL standards on company performance was examined, where the connection between the intention to adopt the standard and the process and innovation dimension of success and the dimension of knowledge management was confirmed. Research often highlights financial, market, process, innovation, and knowledge management as the most important factors in determining a company's success level (Staniewski et al., 2016). Wang et al. (2014) present a model that uses XBRL to improve operational efficiency, such as process and

innovation management. The contribution of the work is the result of research that indicates that Croatian companies that accept the XBRL standard also achieve better business performance, especially in the dimensions of knowledge management and in the process and innovation component of business performance. Previous research, such as Premuroso et al. (2008), states that the early adoption of XBRL standards affects superior business results and corporate governance. Seele et al. (2016) also mention better business performance associated with the transparency of the XBRL standard. Although the financial and market dimensions of success in this research did not show a statistically significant relationship to accept the XBRL standard, previous research also did not unequivocally prove such a relationship, and this result is not in conflict with previous research. One of the possible reasons that this connection has not been established is that the standard is just being introduced, so such benefits have not yet been manifested, which is another reason why it would be good to repeat this kind of research after a certain period.

In conclusion, according to the author's knowledge, for the first time, the premise that the intention to accept XBRL standards in Croatian companies has a positive effect on their performance measured by a system of balanced indicators has been confirmed, and given that this is the first such research, it has certain limitations. However, it opens a whole spectrum of new knowledge. Moreover, the basis for new research is related to the exemplary XBRL standard and the implantation of various solutions and innovations. Following the main scientific contribution, an important contribution was achieved by developing a research instrument that would measure the implementation of the XBRL standard using the TOE framework. An additional scientific contribution relates to the analysis and presentation of the current state of implementation of XBRL standards in companies in Croatia, where obstacles and incentives to implementing XBRL standards are identified.

The application contribution refers to informing companies about research results that indicate the advantages of using the XBRL standard, which encourages its adoption when preparing financial statements in companies in Croatia. Considering that due to the regulations of the European Union, whose member countries already widely use the

XBRL standard, companies in Croatia will be encouraged to implement the XBRL standard, the results of the doctoral dissertation are significant for encouraging its use in companies that are not yet obliged to use the standard.

SAŽETAK

Europsko nadzorno tijelo za bankarstvo (European Banking Authority - EBA) je 2004.-te godine donijelo odluku o korištenju XBRL standarda (engl. eXtensible Business Reporting Language - XBRL) prilikom izrade financijskih izvještaja i do sada ga koriste gotovo sve članice Europske unije. Republika Hrvatska je među zemljama koje su prihvatile korištenje XBRL standarda. S obzirom da XBRL standard predstavlja digitalni oblik financijskog izvještavanja, a kao takav predstavlja tehnološku inovaciju, važno je utvrditi je li poduzeće spremno na uvođenje tehnoloških inovacija u poslovanje. Glavni cilj doktorske disertacije je utvrditi trenutno stanje primjene XBRL standarda u hrvatskim poduzećima te mogućnosti za njegovo prihvaćanje koristeći tri osnovne dimenzije TOE okvira (tehnološka dimenzija, organizacijska dimenzija i dimenzija okruženja). Temeljem glavnog cilja doktorske disertacije, formirano je i pet glavnih hipoteza, koje su istražene anketnim istraživanjem na uzorku hrvatskih poduzeća: (i) H1. Tehnološka dimenzija TOE okvira statistički značajno utječe na namjeru prihvaćanja XBRL standarda u hrvatskim poduzećima; (ii) H2. Organizacijska dimenzija TOE okvira statistički značajno utječe na namjeru prihvaćanja XBRL standarda u hrvatskim poduzećima; (iii) H3. Dimenzija okruženja TOE okvira statistički značajno utječe na namjeru prihvaćanja XBRL standarda u hrvatskim poduzećima; (iv) H4. Karakteristike poduzeća statistički značajno utječe na namjeru prihvaćanja XBRL standarda u hrvatskim poduzećima i (v) H5. Namjera prihvaćanja XBRL standarda u hrvatskim poduzećima pozitivno utječe na njihove performanse mjerene sustavom uravnoteženih pokazatelja. Korištene su sljedeće statističke metode modeliranja strukturalnih jednadžbi, analiza pouzdanosti primjenom Cronbach alpha koeficijenta, kao i druge metode deskriptivne i inferencijalne statistike. Za obradu podataka korištena su statistička programska rješenja kao što su: SPSS te JASP softver sa korištenjem lavaan R paketa za metodu strukturalnih jednadžbi. Istraživanje doktorske disertacije potvrdilo je utjecaj sve tri dimenzije TOE okvira na razinu prihvaćanja XBRL standarda, kao i pozitivan utjecaj primjene XBRL standarda na poslovne performanse organizacija. Znanstveni doprinos doktorske disertacije odnosi na istraživanje primjenjivosti TOE teorijskog okvira u poduzećima s naglaskom na analizu i

prikaz trenutnog stanja implementacije XBRL standarda u poduzećima u Hrvatskoj kako bi se utvrdili čimbenici uspješnosti njegove primjene.

Ključne riječi: XBRL, standard, TOE, Hrvatska, tehnološka dimenzija, organizacijska dimenzija, dimenzija okruženja, računovodstvo, financijski izvještaji, tehnologija, poduzeća



Mr.sc. Dejan Gostimir

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● RADNO ISKUSTVO

01/03/2022 – TRENUTAČNO Zagreb, Hrvatska

ČLAN IZVRŠNOG ODBORA HRVATSKI INSTITUT INTERNIH REVIZORA

02/2018 – TRENUTAČNO

ČLAN REVIZIJSKOG ODBORA HRVATSKA RADIO TELEVIZIJA

09/2018 – 02/2019

KONZULTANT ZA INTERNU REVIZIJU ZVIJEZDA D.D.

03/2018 – TRENUTAČNO

KONZULTANT / OSNIVAČ & VLASNIK MARK GABRIEL CONSULTING

07/2014 – TRENUTAČNO

CHIEF AUDIT EXECUTIVE

Provođenje interne revizije za slijedeće UCITS fondove:

Platinum Invest,
Auctor Invest,
KD Locusta,
Global Invest
Ilirika Investments
SQ Capital

10/2013 – 12/2022

CFO / CO-FOUNDER ECODERMA D.O.O.

01/2012 – 01/2014

PROFESSIONAL LINKEDIN® PROFILE WRITER ORKIS D.O.O.

01/2011 – TRENUTAČNO

AUTOR CROATIAN ASSOCIATION OF ACCOUNTANTS AND FINANCIAL EXPERTS (RIF JOURNAL)

06/2010 – 01/03/2018

VLASNIK I KONZULTANT ORKIS D.O.O.

09/2009 – 06/2010

CFO PHARMAS LTD.

02/2009 – 02/2009

KONZULTANT ZA IZRADU POREZNOG VODIČA ZA GRAĐANE VEČERNJI LIST

05/2008 – TRENUTAČNO

PREDAVAČ ZAGREB SCHOOL OF ECONOMICS AND MANAGEMENT

Predavač na slijedećim predmetima:

Računovodstvo troškova
Računovodstvo za managere

Interna revizija
Otkrivanje financijskih prijevара

09/2007 – 12/2016

GLAVNI UREDNIK ORKIS.HR - FINANCIAL & ACCOUNTING WEB PORTAL

09/2007 – 12/2016

KOLUMNIST ORKIS.HR - FINANCIAL & ACCOUNTING WEB PORTAL

04/2007 – 09/2009

ČKAN UPRAVE ORKIS D.O.O.

03/2007 – 11/2007

PROJECT MANAGER ORKIS D.O.O.

03/2006 – 03/2007

CFO FARMAL D.D.

11/1995 – 02/2006

ASISTENT DIREKTORA ORKIS D.O.O.

OBRAZOVANJE I OSPOSOBLJAVANJE

2013 – TRENUTAČNO

DOKTORAT University of Rijeka

2004 – 2007

MAGISTERIJ University of Zagreb

1994 – 1999

BACHELOR IN ECONOMICS University of Zagreb

2013

PREPARATION FOR CERTIFIED TAX ADVISOR EXAM University of Rijeka/RRIF Visoka škola za financijski menadžment

2012

XBRL FOUNDATION CERTIFICATE PROGRAM FROM XII XBRL International

2011

ECQA CERTIFIED EU PROJECT MANAGER ECQA/Skills International GmbH

2010

CERTIFICATE, HOW TO CREATE A BUSINESS PLAN Croatian Institute of Finance

2010

CERTIFICATE, FINANCIAL STATEMENT ANALYSIS Croatian Institute of Finance

2010

CERTIFICATE, CERTIFIED INTERNAL AUDITOR FOR THE BUSINESS SECTOR AND INFORMATION SYSTEMS IIA Croatia - the national institute of internal auditors

2009

CERTIFICATE, FORENSIC ACCOUNTING RRIF Consulting

2009

CERTIFICATE, CERTIFIED ACCOUNTANT Croatian Association of Accountants

2007

CERTIFICATE, TAX PRACTICUM RRIF Consulting

2007

CERTIFICATE, VOCATIONAL TRAINING ON THE APPLICATION OF IFRS IN CROATIA RRIF Consulting

2007

CERTIFICATE, CONTROLLING RRIF Consulting

2006

CERTIFICATE, HOW TO LEAD A BUSINESS MEETING AXIS HRM

2006

CERTIFICATE, CHANGE MANAGEMENT AXIS HRM

2006

CERTIFICATE, ACCOUNTING AND CONTROLLING IN ACHIEVING BUSINESS SUCCESS

Independent Association of Accountants, tax advisers and financial professionals

2005

CERTIFICATE, PREPARATION AND EVALUATION OF INVESTMENT PROJECTS FOIP

2005

CERTIFICATE, PROFESSIONAL DEVELOPMENT FOR BOOKKEEPING, ACCOUNTING AND FINANCIAL AFFAIRS RRIF

2004

CERTIFICATE, ACCOUNTING, TAX, AND FINANCE IN SMALL COMPANIES RIF

2004

CERTIFICATE, FINANCIAL MANAGEMENT AND MANAGERIAL ACCOUNTING AS A PREREQUISITE FOR SUCCESSFUL BUSINESS TEB

2003

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● JEZIČNE VJEŠTINE

Materinski jezik/jezici: **HRVATSKI**

Drugi jezici:

	RAZUMIJEVANJE		GOVOR		PISANJE
	Slušanje	Čitanje	Govorna produkcija	Govorna interakcija	
ENGLESKI	C2	C2	C2	C2	C2

Razine: A1 i A2: temeljni korisnik; B1 i B2: samostalni korisnik; C1 i C2: iskusni korisnik

● DODATNE INFORMACIJE

ORGANIZACIJSKE VJEŠTINE

Organizacijske vještine Leadership
Excellent Organisational Skills
Excellent Team-leading Skills

KOMUNIKACIJSKE I MEĐULJUDSKE VJEŠTINE

Komunikacijske i međuljudske vještine Excellent communication skills gained through my experience on management positions and as a lecturer at ZSEM.

POSLOVNE VJEŠTINE

Poslovne vještine

Financial Analysis, Financial Planning, Financial Reporting, Financial Management, Financial Accounting, Accounting, Accounts Payable, Accounts Receivable, Cost Accounting, Tax, Tax Preparation, Tax & Fiscal representation, Payroll, Payroll Processing, Payroll Administration, Change Management, Risk Management, Management Consulting, Bookkeeping, Internal Audit, Internal Controls, Internal Reporting, Controlling, Public Speaking, Conference Speaking, Lecturing, XBRL, IT Audit, CMS, Website Development, Entrepreneurship Entrepreneurial Skills, Entrepreneurial Experience, Business Analysis Business Planning, LinkedIn, Facebook, Twitter, SAP knowledge, Apple Aperture, Mac OS, Forensic Accounting, Corporate Finance, Budgeting, Managerial Finance, Strategic Financial Planning, Analysis, Auditing, Budgets, Business Process

CERTIFIKATI

Certifikati

XBRL Foundation Certificate program from XII

ECQA Certified EU Project Manager

Certified Internal Auditor for the Business Sector and Information Systems