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PRETHODNO SAOPŠTENJE

Sinergija marketinga i računovodstva u svjetlu BSC modela evaluacije poslovanja malih preduzeća

Synergy of marketing and accounting in light of BSC models of small business valuation

Rezime

Potrebno je uložiti mnogo truda da bi preduzeća koja posluju u današnjem poslovnom okruženju, kao prvo, opstala, a potom i bila uspješna. Izazovi tehnologije, regulacije i velike konkurencije podrazumijevaju novi način razmišljanja i postupanja koji prevazilaze tradicionalno poslovanje. Biti izvrstan u svim funkcijama kompanije ostaje imperativ, ali ne i dovoljna formula za uspjeh. Da bi preživjela u savremenom, turbulentnom okruženju, preduzeća treba da se okrenu integraciji pojedinačnih funkcija u preduzeću i usvajanju novih poslovnih koncepata kao što je *Balanced Scorecard*.

Predmet ovog rada je *Balanced Scorecard*, koncept poslovanja koji proističe iz integracije pojedinačnih poslovnih funkcija preduzeća, sa posebnim naglaskom na integraciji računovodstva i marketinga. Istraživanje je obuhvatilo mala preduzeća u Brčko Distriktu Bosne i Hercegovine. Cilj ovog rada je ukazati na neophodnost korišćenja koncepta *Balanced Scorecard* u malim preduzećima i dokazati da se, iako možda ne nominalno, ovaj koncept već koristi u preduzećima.

Ključne riječi: marketing, računovodstvo, BSC, mala preduzeća.

Abstract

It takes a lot of effort for companies operating in today's business environment to survive, and then to be successful. Challenges of technology, regulation and big competition imply a new way of thinking and acting that goes beyond traditional business. Being excellent in all the functions of the company remains an imperative, but not a sufficient formula for success. In order to survive in a modern, turbulent environment, businesses need to turn to the integration of individual functions in the company and the adoption of new business concepts such as a *balanced scorecard*.

The subject of this paper is the *Balanced Scorecard*, the concept of business arising from the integration of individual business functions of the company, with a special emphasis on the integration of accounting and marketing. The survey covered small enterprises in the Brcko District of Bosnia and Herzegovina. The aim of this paper is to point out the necessity of using the *Balanced Scorecard* concept in small enterprises and to prove that, although not nominally, this concept is already used in enterprises.

Keywords: marketing, accounting, BSC, small enterprises.

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UVOD

Praćenje kupaca postavlja se kao neophodna kontinuirana aktivnost koja mora biti preduzeta kao preduslov za uspješno poslovanje. Imperativ razumijevanja potreba i želja kupaca se naročito nameće malim preduzećima. Izrazito velika konkurencija u sektoru malih preduzeća nameće pronalazak novih rješenja, kojim će poslovni entiteti prvenstveno privući, ali i zadržati svoje kupce. Marketinški naponi, prvenstveno kroz aktivnosti promocije, usmjereni su na privlačenje potrošača i kupaca, ali za mala preduzeća ti naponi mogu biti veoma „skupi“. Aktivnosti u okviru promocije dopiru do mnogobrojnih ciljnih potrošača i kupaca, ali što je veći opseg djelovanja promocije, to su i veći troškovi iste. Upravo u tom trenutku je od ključne važnosti prepoznati koji opseg promocije je dovoljan, a ta činjenica postaje još bitnija u uslovima u kojima posluju mala preduzeća. Budžeti navedenih preduzeća su limitirani i potrebno je pronaći način kako iz njih izvući najbolje moguće rezultate. Da bi se postigli ovi rezultati, potrebno je da se funkciji marketinga pridruži i funkcija računovodstva. Cilj svakog preduzeća jesu zadovoljni kupci, ali se postavlja pitanje koja je cijena tog zadovoljstva.

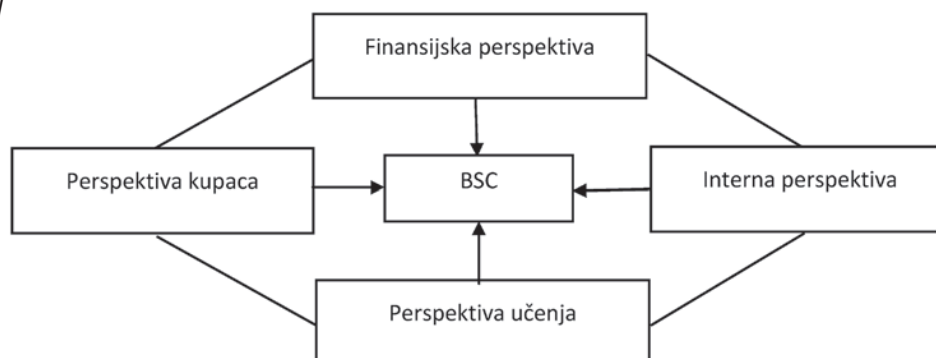
U preduzećima, pored eksternog računovodstva, koje informiše eksterne korisnike putem svojih finansijskih izvještaja, treba da postoji i interno računovodstvo. Upravo to interno računovodstvo je ono koje nije propisano zakonom i koje je u funkciji efikasnijeg poslovanja u preduzeću. Izazovi internog računovodstva su od ključnog značaja za preduzeća i bez adekvatnih alata internog računovodstva, preduzeća mogu samo izgubiti u trci sa svojom konkurencijom.

Prema Kaplanu i Andersonu (2005), „srećni kupci su dobri, ali su profitabilni kupci još bolji“. Isti autor slikovito navodi da često na zapovijest kupaca koji kažu: „Skači“, preduzeća odgovaraju sa: „Koliko visoko?“ Ova slikovito objašnjena situacija nastaje iz razloga što preduzeća, u prevelikoj želji da usvoje marketing orijentaciju, dolaze do stanja opsjednutosti kupcem. Da bi se navedeno izbjeglo, potrebno je uvesti finansijska mjerenja koja će svim marketinškim naporima dati i dimenziju profitabilnosti.

1. PREGLED LITERATURE

Kao plod uske saradnje funkcija računovodstva i marketinga se javlja, između ostalih, i koncept poznat kao Balanced Scorecard (BSC). Pored Balanced Scorecarda, saradnja računovodstva i marketinga dovela je i do pojave Activity-Based Costinga (ABC), koji je razvijen s ciljem da ispravi anomaliju nemogućnosti tradicionalnih sistema upravljanja troškovima da ustanove nosioce troškova (Kaplan i Cooper, 1998). Prema Kaplanu i Nortonu (2001), postoji tri nivoa povezanosti između BSC i ABC modela. Ti nivoi obuhvataju operativni nivo, nivo profitabilnosti kupaca i nivo budžetiranja.

Slika 1. BSC model



Izvor: Prilagođeno prema Kaplan, R. S., Norton, D. P., 1996. *The Balanced Scorecard: Translating Strategy into Action*. Harvard Business School Press, Boston, MA.

Pored ABC modela, BSC model je takođe povezan i sa Total Quality Management (TQM) modelom. Atkinson i ostali (1997) navode da BSC model pruža mnogobrojne prednosti prilikom evaluacije finansijskih rezultata, ali i da je potrebno odraditi više istraživanja koja će doprinijeti tome da se i empirijski dokaže navedena činjenica uz poređenje rezultata preduzeća koja koriste BSC sa onim preduzećima koja ne koriste BSC.

Kaplan i Norton (1996) navode da se BSC model sastoji iz četiri perspektive (slika 1): perspektiva finansija, perspektiva praćenja kupaca, perspektiva internih procesa i perspektiva učenja i inovacija. U radu autora Chena i ostalih (2010) navode se pojedinačne aktivnosti svake od navedenih perspektiva. Finansijska perspektiva sastoji se od praćenja povrata na investicije (ROI), praćenja povrata na imovinu (ROA), praćenja tržišnog udjela i praćenja operativnih troškova. Perspektiva kupaca obuhvata praćenje kvaliteta proizvoda, satisfakcije kupaca i prepoznatljivosti brenda. Perspektiva internih procesa bavi se kvalitetom operativnih procesa, menadžmentom kupaca i inovacijama u operativnim procesima. Perspektiva učenja i inovacija mjeri vještine zaposlenih, ljudski kapital i stimuliše stvaranje zajedničke vizije zaposlenih. O benefitima primjene BSC modela govore, između ostalih, u svojim radovima i Hoque i James (2000) i Malina i Selto (2001), ali postoje i radovi u kojima je dokazano da postoji negativna povezanost između upotrebe BSC-a i finansijskih performansi (Ittner i ostali, 2003). Čizmić i Veselinović (2008) navode da, iako je BSC model prvenstveno namijenjen za preduzeća koja stvaraju profit, model može biti primijenjen i u neprofitnom sektoru. Javni sektor može koristiti BSC model za unapređenje poslovanja, te ostvarivanje kratkoročnih i dugoročnih ciljeva. Zaključak istraživanja navedenih autora je da postoji pozitivna korelacija između perspektive edukacije, perspektive tehnologije, perspektive zakona i ekonomske perspektive. Atafar i ostali (2013) pišu o primjeni BSC modela u mjerenju performansi univerziteta primjenjujući perspektive koje koriste profitna preduzeća. Čizmić i Crnkčić (2010) u svom istraživanju u Bosni i Hercegovini potvrđuju hipotezu o direktnom pozitivnom uticaju upotrebe BSC-a na bolje poslovne performanse. Kim i ostali (2003) opisuju povezanost BSC modela sa metrikom CRM-a (Customer Relationship Management). Autori predlažu model sa četiri perspektive: znanje o kupcima, interakcija sa kupcima, zadovoljstvo kupaca i vrijednost kupaca. Wu (2005) dovodi u vezu BSC i upravljanje intelektualnim kapitalom i zaključuje da BSC model može dovesti do kreiranja, mjerenja, ali i jačanja intelektualnog kapitala. Cheng i Humpreys (2012) zaključuju da BSC model doprinosi da menadžeri lakše uočavaju šanse iz eksternog okruženja preduzeća. Prema Cooper, Ezzamel i Qu (2017), nije teško zaključiti da BSC model ima brojne koristi upravo iz razloga što ga koriste sve vodeće kompanije na svijetu. Coe i Letza (2014) navode da je „Harvard Business Review labelled BSC concept as one of the most influential management ideas of the twentieth century“. Rigby and Bilodeau (2011) ističu da 54% od 1.230 preduzeća u svom uzorku koriste BSC model.

INTRODUCTION

Customer tracking is set as a necessary continuous activity that must be taken as a prerequisite for successful business. The imperative of understanding needs and wants of customers is especially imposed on small businesses. Excessive competition in the small business sector imposes the discovery of new solutions, by which business entities will primarily attract, but also retain, their customers. Marketing efforts, primarily through promotional activities, are aimed at attracting consumers and customers, but for small businesses these efforts can be very “expensive”. Promotional activities reach many targeted consumers and customers, but as the scope of promotion increases, the cost of the promotion increase as well. At this very point, the recognition of the sufficient extent of promotion becomes crucial. This fact becomes even more important for the small businesses environment. The budgets of these companies are limited and it is necessary to find a way to get the best possible results. In order to achieve these results, it is necessary to fuse marketing and accounting function. Customer satisfaction remains every prime goal of every company, but there is a question of its price.

In enterprises, in addition to external accounting, which informs external users through their financial statements, there should be internal accounting as well. It is precisely this internal accounting that is not prescribed by law and ensures more efficient business operations to the company. The challenges of internal accounting are of crucial importance for companies and without adequate internal accounting tools, companies can only fall behind the competition.

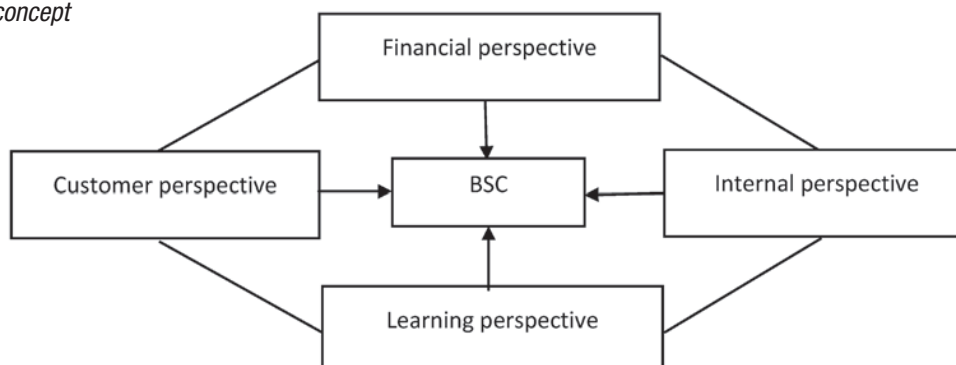
According to Kaplan and Anderson (2005) “happy customers are good, but profitable customers are much better”. The same author states that, when customer says “jump”, companies often respond with “how high? This situation occurs because, in an overwhelming desire to adopt marketing orientation, companies become obsessed with customers. In order to avoid this, it is necessary to introduce financial measurements that will provide a dimension of profitability for all marketing efforts.

1. LITERATURE REVIEW

As a result of close co-operation between accounting and marketing functions, among many other things, emerges the concept called the Balanced Scorecard (BSC). In addition to the Balanced Scorecard, accounting and marketing cooperation has also led to the emergence of Activity-Based Costing (ABC), which was developed to correct the anomaly of the inability of traditional cost management systems to establish cost drivers (Cooper and Kaplan 1998). According to Kaplan and Norton (2001), there are three levels of connection between the BSC and the ABC model. These levels include the operational level, the level of customer profitability and the level of budgeting. In addition to the ABC mo-

del, the BSC model is also linked to the Total Quality Management (TQM) model. Atkinson et al. (1997) state that the BSC model provides many advantages in evaluating financial results, but also claim that more research is necessary in order to empirically prove this fact, as well as the comparison of the results obtained from companies that apply and those that don't use the BSC. Kaplan and Norton (1996) state that the BSC model consists of four perspectives (Figure 1): Finance perspective, Customer tracking perspective, Internal processes perspective, and the Learning and Innovation perspective. In the work of the author Chen et al. (2010), the individual activities of each of these prospects are listed. Finance perspective consists of tracking return on investment (ROI), tracking return on assets (ROA), tracking market share and tracking operational costs. Customer perspective includes the monitoring of product quality, customer satisfaction and brand recognition. Internal processes perspective deals with the quality of operational processes, customer management and innovation in operational processes. Learning and innovation perspective measures employee skills, human capital and stimulates the creation of a shared vision. The benefits the BSC model, among others, emphasize both Hoque and James (2000) and Malina and Selto (2001), but there are also papers that have proven the existence a negative correlation between the application of BSC and financial performances (Ittner et al. 2003). Čizmić and Veselinović (2008) state that although the BSC model is primarily intended for profitable enterprises, this model can be applied in the non-profit sector. The public sector can use the BSC model to improve business, and achieve short-term and long-term goals. As a conclusion of their research, they present the existence of positive correlation between education, technological, economic and law perspective. Atafar et al. (2013) describe the application of the BSC model in measuring the performance of universities by applying perspectives that are used by profit firms. In their research in Bosnia and Herzegovina Čizmić and Crnkić (2010) confirm the hypothesis of the direct positive impact of the BSC on better business performance. Kim et al. (2003) describe the relationship between the BSC model and the CRM metric (Customer Relationship Management). The authors propose a model with four perspectives: Customer knowledge, Customer interaction, Customer satisfaction and Customer value. Wu (2005) links the BSC and the management of intellectual capital and concludes that the BSC model can lead to the creation, measurement, and strengthening of intellectual capital. Cheng and Humpreys (2012) conclude that the BSC model helps managers become aware of the chances from external environment of an enterprise. According to Cooper, Ezzamel and Qu (2017) it is not difficult to conclude that the BSC model has many benefits precisely because it is used by all the leading companies in the world. Coe and Letza (2014) state that “Harvard Business Review labeled the BSC concept as one of the most influential management ideas of the twentieth century”. Rigby and Bilodeau (2011) point out that 54% of 1,230 enterprises use their BSC model in their sample.

Figure 1. BSC concept



Source: Customized by Kaplan, R.S., Norton, D. P., 1996. *The Balanced Scorecard: Translating Strategy into Action*. Harvard Business School Press, Boston, MA

2. PRIKUPLJANJE PODATAKA

BSC model je našao primjenu u preduzećima razvijenih kapitalističkih zemalja, ali je još u fazi povoja kada govorimo o zemljama u tranziciji. Da bismo provjerili navedenu konstataciju, izvršili smo istraživanje o korišćenju i stavu prema BSC modelu u Bosni i Hercegovini.

Istraživanje je sprovedeno na teritoriji Brčko Distrikta Bosne i Hercegovine. Brčko Distrikt predstavlja samostalnu jedinicu lokalne samouprave i kao takav ima svoju skupštinu. Shodno navedenom, privrednici, tj. preduzeća na prostoru Brčko Distrikta poštuju zakone Brčko Distrikta i usklađuju svoje poslovanje s njima.

Uzorak istraživanja obuhvata mala preduzeća svih privrednih djelatnosti u Brčko Distriktu Bosne i Hercegovine. Kao kriterijum za klasifikaciju preduzeća uzeta je veličina preduzeća na osnovu broja radnika. Prema navedenoj klasifikaciji, razlikujemo mala preduzeća (do 50 radnika), srednja preduzeća (od 50 do 250 radnika) i velika preduzeća (preko 250 radnika). Određene metodologije klasifikacije preduzeća prema veličini poznaju i mikropreduzeća (do 10 radnika), a mi smo u svom istraživanju ova preduzeća podveli pod mala preduzeća. Prema podacima Privredne komore Brčko Distrikta, postoji oko 1000 registrovanih malih i srednjih preduzeća. Većinski dio (oko 90%) u ovoj kategoriji čine mala preduzeća.

Za prikupljanje podataka je korišćen anketni metod, a upitnik je poslat na 300 adresa slučajno odabranih malih preduzeća u Brčko Distriktu. Slučajni odabir preduzeća je izvršen na osnovu registra Privredne komore Brčko Distrikta BiH. Podaci su većinom prikupljeni putem onlajn ankete, a manji dio istih putem pošte i ličnim kontaktom. Za istraživanje je bio predviđen period od oktobra 2017. godine do marta 2018. godine. Relativno dug period prikupljanja podataka je uslovio i relativno dobar odziv za ovakva istraživanja od 13,67%. U apsolutnom iznosu dobili smo popunjene upitnike od 41 (četrdeset jednog) preduzeća. Ovaj broj popunjenih upitnika je dovoljan za adekvatnu statističku analizu, a treba napomenuti i da su svi upitnici bili potpuni, tj. bez nedostajućih podataka.

Tabela 1. Broj zaposlenih u uzorku

| Uzorak | N | Minimum | Maksimum | Srednja vrijednost | Standardna devijacija |
|-----------------|----|---------|----------|--------------------|-----------------------|
| Broj zaposlenih | 41 | 1 | 50 | 21,71 | 15,974 |

Izvor: Kalkulacija autora

U tabeli 2. su prikazani podaci o upotrebi BSC modela u anketiranim preduzećima. Ispitanici su imali opciju da u vidu dihotomnog izbora (da/ne) daju odgovor na pitanje da li koriste BSC model u preduzeću. Od 41 preduzeća, 13 preduzeća (31,70%) odgovorilo je da koristi BSC model, a 28 preduzeća (68,30%) odgovorilo je da ne koristi BSC model.

Tabela 2. Upotreba BSC modela

| Upotreba BSC modela | Frekvencija | Procenat | Kumulativni procenat |
|---------------------|-------------|----------|----------------------|
| Da | 13 | 31,7 | 31,7 |
| Ne | 28 | 68,3 | 100,0 |
| Ukupno | 41 | 100,0 | |

Izvor: Kalkulacija autora

Podaci o stavu ispitanika o BSC modelu kao zaokruženoj cjelini, ali i o pojedinačnim perspektivama BSC modela dati su u tabeli 3. Za potrebe analize rezultata za navedene stavove smo postavili hipoteze o neutralnosti stavova, gdje smo za „neutralan“ stav postavili hipotezu da je srednja vrijednost varijable, koja govori o određeno-

Za statističku obradu podataka korišćen je programski paket SPSS, te je korišćena deskriptivna i inferencijalna statistika. Deskriptivna statistika je korišćena za predstavljanje frekvencija, a inferencijalna statistika je korišćena za ustanovljavanje povezanosti između promjenljivih obuhvaćenim istraživanjem. Upitnik se sastojao od 13 pitanja, a kreiran je na osnovu pregleda literature koja se bavila problematikom BSC modela, sa posebnim aspektom na perspektivu BSC modela koja prati kupce. Na osnovu ovoga, ispitanici su trebali da odgovore na pitanja u vezi sa brojem zaposlenih, upotrebom BSC modela, stavom o BSC modelu bez obzira na činjenicu da li ga koriste ili ne koriste, stavom o perspektivama BSC modela, zadovoljstvu prodajom postojećih i novih proizvoda, praćenjem zadovoljstva kupaca, saradnjom sa strateški bitnim kupcima, pažnjom koja se posvjećuje žalbama kupaca i prilagođavanju zahtjevima kupaca. Mogući odgovor na pitanje o broju zaposlenih je dato na omjernoj skali, mogući odgovori o upotrebi BSC modela, praćenju zadovoljstva kupaca i ostvarivanju saradnje sa strateški bitnim kupcima su dati na nominalnoj skali (da/ne), a mogući odgovori na ostala pitanja su dati na intervalnoj skali. Kao intervalna skala je korišćena petostepena Likertova skala u dvije forme, zavisno od pitanja, i to: 1) 1 – apsolutno nebitan, 2 – nebitan, 3 – niti nebitan niti bitan, 4 – bitan, 5 – apsolutno bitan; 2) 1 – nikada, 2 – rijetko, 3 – ponekad, 4 – često, 5 – uvijek.

3. REZULTATI ISTRAŽIVANJA I DISKUSIJA

Na osnovu prikupljenih podataka, došlo se do sljedećih rezultata. U tabeli 1. su prikazani podaci o broju zaposlenih u preduzećima koja su obuhvaćena istraživanjem. Srednja vrijednost varijable broj zaposlenih je 21,71 radnika, sa standardnom devijacijom 15,97. Minimalna vrijednost varijable je 1 radnik, a maksimalna 50 radnika.

nom stavu ispitanika prema BSC-u ili nekoj njegovoj perspektivi, jednaka konstantnoj vrijednosti 3 (tri), a kao alternativnu hipotezu da je srednja vrijednost različita od konstantne vrijednosti 3 (tri). Na osnovu dvostranog t-testa došli smo do sljedećih rezultata. Kod svih pet hipoteza vezanih za neutralnost navedenih varijabli prihvatamo nultu hipotezu o „neutralnosti“ ispitanika prema BSC modelu i njegovim pojedinačnim perspektivama. Stav o BSC-u ima srednju vrijednost 3,17 sa standardnom devijacijom 1,52. Ne možemo odbaciti hipotezu o neutralnosti ove varijable ($t = 0,722$; $p = 0,475 > 0,05$). Stav o perspektivi BSC-a koji prati finansije ima srednju vrijednost 3,07 sa standardnom devijacijom 1,40. Ne možemo odbaciti hipotezu o neutralnosti varijable ($t = 0,334$; $p = 0,740 > 0,05$). Stav o perspektivi BSC-a koja prati kupce ima srednju vrijednost 3,22 sa standardnom devijacijom 1,53. Ne možemo odbaciti hipotezu o neutralnosti varijable ($t = 0,922$; $p = 0,362 > 0,05$). Stav o perspektivi BSC-a koja prati interne procese ima srednju vrijednost 2,95 sa standardnom devijacijom 1,50. Ne možemo odbaciti hipotezu o neutralnosti varijable ($t = -0,208$; $p = 0,836 > 0,05$). Stav o dijelu BSC-a koji prati organizaciju (učenje i inovacije) ima srednju vrijednost 2,90 sa standardnom devijacijom 1,51. Ne možemo odbaciti hipotezu o neutralnosti ($t = -0,413$; $p = 0,682 > 0,05$).

2. DATA COLLECTION

The BSC model has found its application in companies operating in developed capitalist countries, but it is still in an initial phase when it comes to countries in transition. In order to prove this statement, we conducted a survey on the use and attitude towards the BSC model in Bosnia and Herzegovina.

The survey was conducted in the territory of the Brcko District of Bosnia and Herzegovina. Brcko District is an independent unit of local government and, as such, has its own government. Accordingly, entrepreneurs i.e. the companies in Brcko District obey the laws of Brcko District and harmonize their business with them.

The survey sample includes small enterprises of all types in the Brcko District of Bosnia and Herzegovina. As a criterion for the classification of enterprises, the size of the enterprise was taken, based on the number of employees. According to the above classification, we distinguish small enterprises (up to 50 workers), medium-sized enterprises (50 to 250 workers) and large enterprises (over 250 workers). Certain classification methodologies recognize micro-enterprises (up to 10 workers) but, in our research, these companies have been classified as small enterprises. According to the data of the Chamber of Commerce of Brcko District, there are about 1000 registered small and medium enterprises. The vast majority (about 90%) in this category are small enterprises.

Data collection was based on a survey method, and the questionnaire was sent to 300 addresses of randomly selected small enterprises in the Brcko District. The random selection of the company was carried out on the basis of the register of the Chamber of Commerce of the Brcko District of B&H. The data is mostly collected through online surveys, and a small part was delivered by mail and through personal contact. The survey was scheduled for the period October, 2017 – March, 2018. The relatively long period of data collection led to a relatively good response (13.67%). Forty-one (41) completed questionnaires were received from various companies. This number of the aforementioned questionnaire proved sufficient for adequate statistical analysis, and it should be noted that all questionnaires were complete, i.e., without any missing data.

Table 1. Number of employees in the sample

| Sample | N | Minimum | Maximum | Mean | Std. Deviation |
|---------------------|----|---------|---------|-------|----------------|
| Number of employees | 41 | 1 | 50 | 21,71 | 15,974 |

Source: Authors own calculation

Table 2 presents the data on the use of the BSC model in the surveyed enterprises. Respondents had the option, in the form of a dichotomous choice (yes / no), to answer the question of whether or not they use the BSC model in the company. In the total of 41 companies, 13 companies (31.70%) answered that they use the BSC model, and 28 companies (68.30%) replied that they did not use the model.

Table 2. Use of the BSC model

| Use of BSC | Frequency | Valid Percent | Cumulative Percent |
|------------|-----------|---------------|--------------------|
| Yes | 13 | 31,7 | 31,7 |
| No | 28 | 68,3 | 100,0 |
| Total | 41 | 100,0 | |

Source: Authors own calculation

The data on the attitude of the respondents regarding the BSC model as a rounded entity, but also on the individual perspectives

Statistical data processing was conducted by the SPSS software package, combined with descriptive and inferential statistics. Descriptive statistics were used to present the frequencies, and the inferential statistics were used to establish the connection between the variables included in the survey. The questionnaire consisted of 13 questions, and it was created on the basis of a literature covering the issues of the BSC model, with a special focus on the perspective of the BSC model that covers customers. Based on this, respondents were asked to answer questions regarding the number of employees, the use of the BSC model, the attitude toward the BSC model, regardless of whether they use it or not, their position on the perspectives of the BSC model, questions regarding satisfaction with the sale of existing and new products, monitoring customer satisfaction, cooperation with strategically important customers, the way they approach customer complaints and adapt to customer requirements.

Answer to the question about the number of employees is given on the scale, possible answers about the use of BSC models, monitoring customer satisfaction and achieving cooperation with strategically important customers were given on a nominal scale (yes / no), and possible answers to other questions were given on interval scale. The five-step Likert scale was used as an interval scale in two forms, depending on the question: (1) 1-absolutely non-essential, 2-non-essential, 3-nither relevant nor irrelevant, 4-essential, 5-absolutely essential; (2) 1-never, 2-rarely, 3-sometimes, 4-often, 5-always.

3. RESEARCH RESULTS AND DISCUSSION

Based on the data collected, the following results were obtained. Table 1 shows the data regarding the number of employees in the companies covered by the survey. The average value of the variable number of employees is 21.71 workers, with a standard deviation of 15.97. The minimum value of the variable is 1 employee and maximum 50 workers.

of the BSC model, are presented in Table 3. For the purpose of analyzing the results for the given attitudes, we set hypotheses on the neutrality of attitudes, where for a "neutral" attitudes we set the hypothesis that the mean value of the variable, which reflects a particular attitude of the respondent to the BSC or some of its perspectives, is equal to a constant value of 3 (three) and, as an alternative hypothesis, that the mean value differs from the constant value of 3 (three). Based on the two-sided t-test, we have come up with the following results: all five hypotheses related to the neutrality of these variables we accept the zero hypothesis of the "neutrality" of the respondents according to the BSC model and its individual perspectives. The attitude towards the BSC has a mean value of 3.17, with a standard deviation of 1.52. We cannot reject the hypothesis of the neutrality of this variable ($t = 0.722$; $p = 0.475 > 0.05$). The attitude towards the BSC's perspective that covers finances has a mean value of 3.07, with a standard deviation of 1.40. We cannot reject the hypothesis of the neutrality of this variable ($t = 0.334$; $p = 0.740 > 0.05$). The attitude towards the part of the BSC that covers customers has a mean value of 3.22, with a standard deviation of 1.53. We cannot reject the hypothesis of

Tabela 3. Stav prema perspektivama BSC modela

| Stavovi | N | Minimum | Maksimum | Srednja vrijednost | Standardna devijacija |
|---|----|---------|----------|--------------------|-----------------------|
| Stav prema BSC modelu | 41 | 1 | 5 | 3,17 | 1,515 |
| Stav prema BSC modelu (finansije) | 41 | 1 | 5 | 3,07 | 1,403 |
| Stav prema BSC modelu (kupci) | 41 | 1 | 5 | 3,22 | 1,525 |
| Stav prema BSC modelu (interni procesi) | 41 | 1 | 5 | 2,95 | 1,499 |
| Stav prema BSC modelu (organizacija) | 41 | 1 | 5 | 2,90 | 1,513 |

Izvor: Kalkulacija autora

U tabeli 4. prikazani su podaci o zadovoljstvu ispitanika prodajom postojećih i novih proizvoda. Novi proizvodi se odnose na inovacije ispitanih preduzeća, koje se periodično komercijalizuju. Kao i u prethodnom dijelu, za potrebe analize smo postavili hipoteze o neutralnosti (testna vrijednost = 3). Srednja vrijednost varijable zadovoljstvo prodajom postojećih proizvoda je 3,66 sa standardnom

devijacijom 0,911. U ovom slučaju, odbacujemo nulte hipoteze o neutralnosti i zaključujemo da ispitanici imaju veći stepen zadovoljstva prodajom postojećih proizvoda ($t = 4,627$; $p = 0,000 < 0,05$) i veći stepen zadovoljstva prodajom novih proizvoda ($t = 2,572$; $p = 0,014 < 0,05$).

Tabela 4. Zadovoljstvo prodajom postojećih i novih proizvoda

| Zadovoljstvo | N | Minimum | Maksimum | Srednja vrijednost | Standardna devijacija |
|--|----|---------|----------|--------------------|-----------------------|
| Zadovoljstvo prodajom postojećih proizvoda | 41 | 2 | 5 | 3,66 | ,911 |
| Zadovoljstvo prodajom novih proizvoda | 41 | 2 | 5 | 3,39 | ,972 |

Izvor: Kalkulacija autora

U tabeli 5. i tabeli 6. prikazani su podaci o tome da li ispitana preduzeća prate zadovoljstvo kupaca i da li ostvaruju stratešku saradnju sa važnim kupcima. Na pitanje o praćenju zadovoljstva kupaca, od 41 ispitanika, odgovor „da“ je dalo 38 ispitanika (92,70%), a odgovor „ne“ su dala tri ispitanika (7,30%). Kada je riječ o ostvarivanju strateške saradnje sa važnim kupcima, na istom uzorku od 41 ispitanika, njih 36 je odgovorilo da ostvaruje stratešku saradnju sa važnim kupcima (87,80%), a njih pet je odgovorilo da ne ostvaruje stratešku saradnju sa važnim kupcima (12,20%).

Tabela 6. Strateška saradnja sa važnim kupcima

| Strateška saradnja | Frekvencija | Procenat | Kumulativni procenat |
|--------------------|-------------|----------|----------------------|
| Da | 36 | 87,8 | 87,8 |
| Ne | 5 | 12,2 | 100,0 |
| Ukupno | 41 | 100,0 | |

Izvor: Kalkulacija autora

Tabela 5. Praćenje zadovoljstva kupaca

| Praćenje zadovoljstva | Frekvencija | Procenat | Kumulativni procenat |
|-----------------------|-------------|----------|----------------------|
| Da | 38 | 92,7 | 92,7 |
| Ne | 3 | 7,3 | 100,0 |
| Ukupno | 41 | 100,0 | |

Izvor: Kalkulacija autora

Na kraju analize podataka dobijenih na osnovu uzorka ispitanika, dolazimo i do tabele 7, u kojoj su prikazani podaci o posvećivanju pažnje žalbama kupaca i prilagođavanju proizvoda zahtjevima kupaca. Nulta hipoteza o neutralnosti navedene dvije varijable je postavljena kao i u prethodnim slučajevima kada se radilo o stavovima ispitanika o BSC modelu i njegovim perspektivama. U oba slučaja odbacujemo nultu hipotezu o „neutralnosti“. Srednja vrijednost varijable koja opisuje posvećivanje pažnje žalbama kupaca je 3,98 sa standardnom devijacijom 1,01. Srednja vrijednost varijable koja govori o prilagođavanju ispitanika zahtjevima kupaca je 4,10 sa standardnom devijacijom 0,10. Možemo zaključiti da ispitanici posvećuju pažnju žalbama kupaca ($t = 6,172$; $p = 0,000 < 0,05$) i da ispitanici prilagođavaju proizvode zahtjevima kupaca ($t = 7,062$; $p = 0,000 < 0,05$).

Tabela 7. Posvećivanje pažnje kupcima i prilagođavanje zahtjevima kupaca

| Prilagođavanje | N | Minimum | Maksimum | Srednja vrijednost | Standardna devijacija |
|------------------------------------|----|---------|----------|--------------------|-----------------------|
| Posvećivanje pažnje žalbama kupaca | 41 | 2 | 5 | 3,98 | 1,012 |
| Prilagođavanje zahtjevima kupaca | 41 | 2 | 5 | 4,10 | ,995 |

Izvor: Kalkulacija autora

U radu nisu postavljane klasične hipoteze, već je pušteno da analiza podataka sama vodi do određenih zaključaka. U tu svrhu je izvršena analiza povezanosti između metričkih varijabli istraživanja. Tako na osnovu tablice korelacija (tabela 8) dolazimo do sljedećih zaključaka. Statistički značajna povezanost na nivou značajnosti 0,01 javlja se između stava o BSC modelu sa svakom pojedinačnom perspektivom BSC modela. Stoga možemo reći da postoji jaka korelacija između stava o BSC modelu sa stavom o perspektivi finansija BSC modela

($r = 0,888$; $p = 0,000$), stava o BSC modelu sa stavom o perspektivi praćenja kupaca ($r = 0,838$; $p = 0,000$), stava o BSC modelu sa stavom o internoj perspektivi BSC modela ($r = 0,807$; $p = 0,000$) i stava o BSC modelu sa stavom o perspektivi inovacija i učenja ($r = 0,793$; $p = 0,000$). U ovom dijelu rada moramo napomenuti i da postoji statistički značajna jaka korelacija između stavova o perspektivama BSC modela na način da svaka sa svakom ima jaku povezanost. Osrednja povezanost je prisutna između varijabli

neutrality of this variable ($t = 0.922$; $p = 0.362 > 0.05$). The attitude towards the BSC that follows the internal processes has an average value of 2.95 with a standard deviation of 1.50. We cannot reject the neutrality of the hypothesis of this variable ($t = -0.208$; $p =$

$0.836 > 0.05$). The attitude towards the part of the BSC that follows the organization (learning and innovation) has a mean value of 2.90, with a standard deviation of 1.51. We cannot reject the hypothesis of neutrality ($t = -0.413$; $p = 0.682 > 0.05$).

Table 3. Attitude towards the BSC and its perspectives

| Attitudes | N | Minimum | Maximum | Mean | Std. Deviation |
|---|----|---------|---------|------|----------------|
| Attitude towards the BSC | 41 | 1 | 5 | 3,17 | 1,515 |
| Attitude towards the BSC (finances) | 41 | 1 | 5 | 3,07 | 1,403 |
| Attitude towards the BSC (customers) | 41 | 1 | 5 | 3,22 | 1,525 |
| Attitude towards the BSC (internal processes) | 41 | 1 | 5 | 2,95 | 1,499 |
| Attitude towards the BSC (organization) | 41 | 1 | 5 | 2,90 | 1,513 |

Source: Authors own calculation

Table 4 presents the data regarding the of respondents' satisfaction with the sale of existing and new products. New products cover the innovations in companies, which are periodically commercialized. As in the previous section, for the purposes of the analysis we set the hypotheses regarding neutrality (test value = 3). The mean value of the variable satisfaction with the sale of existing products

is 3.66, with a standard deviation of 0.911. In this case, we reject zero hypotheses on neutrality and we conclude that the respondents have a higher level of satisfaction with the sale of existing products ($t = 4,627$; $p = 0,000 < 0,05$) and a higher degree of satisfaction with the sale of new products ($t = 2,572$; $p = 0,014 < 0, 05$).

Table 4. Satisfaction with the sale of existing and new products

| Satisfaction | N | Minimum | Maximum | Mean | Std. Deviation |
|--|----|---------|---------|------|----------------|
| Sale of existing products | 41 | 2 | 5 | 3,66 | ,911 |
| Satisfaction with the sale of new products | 41 | 2 | 5 | 3,39 | ,972 |

Source: Authors own calculation

Table 5 and Table 6 present the data on whether the surveyed companies monitor customers' satisfaction and whether they establish strategic cooperation with important customers. The question on monitoring customer satisfaction revealed that 38 out of 41 respondents (92.70%), confirmed that they do monitor customer

satisfaction, while three respondents (7.30%) replied that they do not. When it comes to achieving strategic cooperation with important customers, on the same sample of 41 respondents, 36 of them responded positively (87.80%), while 5 of them said that they did not realize strategic cooperation with important customers (12,20%).

Table 5. Monitoring customer satisfaction

| Monitoring | Frequency | Valid Percent | Cumulative Percent |
|------------|-----------|---------------|--------------------|
| Yes | 38 | 92,7 | 92,7 |
| No | 3 | 7,3 | 100,0 |
| Total | 41 | 100,0 | |

Source: Authors own calculation

We close our analysis with Table 7, which shows the data on paying proper attention to customer complaints and adapting the products to customer requirements. The zero hypothesis on the neutrality of these two variables was set as in the previous cases that covered the attitudes of the respondents regarding the BSC model and its perspectives. In both cases, we reject the zero hypothesis on neutrality. The mean value of the variable that describes the attention

Table 6. Strategic cooperation with important customers

| Cooperation | Frequency | Valid Percent | Cumulative Percent |
|-------------|-----------|---------------|--------------------|
| Yes | 36 | 87,8 | 87,8 |
| No | 5 | 12,2 | 100,0 |
| Total | 41 | 100,0 | |

Source: Authors own calculation

paid to customer complaints is 3.98, with a standard deviation of 1.01. The mean value of the variable that addresses the respondents' adjustment to customer requirements is 4.10, with a standard deviation of 0.10. We can conclude that the respondents pay attention to customer complaints ($t = 6,172$; $p = 0,000 < 0,05$) and that the respondents adjust their products to customer requirements ($t = 7,062$; $p = 0,000 < 0,05$).

Table 7. Attention to customer complaints and adapting the products to customer requirements

| Adjustment | N | Minimum | Maximum | Mean | Std. Deviation |
|---|----|---------|---------|------|----------------|
| Paying attention to customer complaints | 41 | 2 | 5 | 3,98 | 1,012 |
| Adjusting products to customer requirements | 41 | 2 | 5 | 4,10 | ,995 |

Source: Authors own calculation

koje opisuju stepen zadovoljstva prodajom postojećih proizvoda sa: stepenom zadovoljstva prodajom novih proizvoda ($r = 0,691$; $p = 0,000$), stepenom pridavanja značaja žalbama kupaca ($r = 0,479$; $p = 0,002$) i stepenom prilagođavanja zahtjevima kupaca ($r = 0,451$; $p = 0,003$). Osrednja povezanost je takođe primjetna i kod varijable koja govori o zadovoljstvu prodajom novih proizvoda sa:

stepenom posvećivanja pažnje žalbama kupaca ($r = 0,493$; $p = 0,001$) i stepenom prilagođavanja zahtjevima kupaca ($r = 0,503$; $p = 0,001$). Srednje jaka povezanost je prisutna i između stepena posvećivanja pažnje žalbama kupaca sa stepenom prilagođavanja zahtjevima kupaca ($r = 0,499$; $p = 0,001$).

Tabela 8. Korelacije

| | | Broj zaposlenih | BSC | BSC finansije | BSC kupci | BSC interno | BSC organizacija | Postojeći proizvodi | Novi proizvodi | Žalbe | Prilagođavanje |
|---------------------|-----------------|-----------------|--------|---------------|-----------|-------------|------------------|---------------------|----------------|--------|----------------|
| Broj zaposlenih | Pearson Corr. | 1 | -,218 | -,186 | -,189 | -,196 | -,195 | ,213 | ,222 | ,235 | ,213 |
| | Sig. (2-tailed) | | ,171 | ,243 | ,236 | ,220 | ,223 | ,182 | ,163 | ,140 | ,182 |
| BSC | Pearson Corr. | -,218 | 1 | ,888** | ,838** | ,807** | ,793** | -,065 | -,063 | -,209 | ,171 |
| | Sig. (2-tailed) | ,171 | | ,000 | ,000 | ,000 | ,000 | ,685 | ,694 | ,189 | ,285 |
| BSC finansije | Pearson Corr. | -,186 | ,888** | 1 | ,857** | ,881** | ,875** | -,039 | ,070 | -,069 | ,156 |
| | Sig. (2-tailed) | ,243 | ,000 | | ,000 | ,000 | ,000 | ,811 | ,663 | ,668 | ,330 |
| BSC kupci | Pearson Corr. | -,189 | ,838** | ,857** | 1 | ,880** | ,844** | -,089 | -,042 | -,094 | ,167 |
| | Sig. (2-tailed) | ,236 | ,000 | ,000 | | ,000 | ,000 | ,582 | ,792 | ,560 | ,297 |
| BSC interno | Pearson Corr. | -,196 | ,807** | ,881** | ,880** | 1 | ,945** | -,049 | ,048 | -,034 | ,204 |
| | Sig. (2-tailed) | ,220 | ,000 | ,000 | ,000 | | ,000 | ,761 | ,767 | ,834 | ,200 |
| BSC organizacija | Pearson Corr. | -,195 | ,793** | ,875** | ,844** | ,945** | 1 | -,079 | ,095 | ,015 | ,255 |
| | Sig. (2-tailed) | ,223 | ,000 | ,000 | ,000 | ,000 | | ,623 | ,557 | ,927 | ,107 |
| Postojeći proizvodi | Pearson Corr. | ,213 | -,065 | -,039 | -,089 | -,049 | -,079 | 1 | ,691** | ,479** | ,451** |
| | Sig. (2-tailed) | ,182 | ,685 | ,811 | ,582 | ,761 | ,623 | | ,000 | ,002 | ,003 |
| Novi proizvodi | Pearson Corr. | ,222 | -,063 | ,070 | -,042 | ,048 | ,095 | ,691** | 1 | ,493** | ,503** |
| | Sig. (2-tailed) | ,163 | ,694 | ,663 | ,792 | ,767 | ,557 | ,000 | | ,001 | ,001 |
| Žalbe | Pearson Corr. | ,235 | -,209 | -,069 | -,094 | -,034 | ,015 | ,479** | ,493** | 1 | ,499** |
| | Sig. (2-tailed) | ,140 | ,189 | ,668 | ,560 | ,834 | ,927 | ,002 | ,001 | | ,001 |
| Prilagođavanje | Pearson Corr. | ,213 | ,171 | ,156 | ,167 | ,204 | ,255 | ,451** | ,503** | ,499** | 1 |
| | Sig. (2-tailed) | ,182 | ,285 | ,330 | ,297 | ,200 | ,107 | ,003 | ,001 | ,001 | |

** Korelacija je značajna na 0,01 (dvostrano).

Izvor: Kalkulacija autora

The paper does not formulate classical hypotheses, but the analysis of data itself leads to certain conclusions. For this purpose, an analysis of the relationship between the metric variables of the study was carried out. Thus, based on the table of correlations (Table 8), we arrive at the following conclusions. A statistically significant relationship at the significance level of 0.01 occurs between the attitude towards the BSC model with each individual perspective of the BSC model. Therefore, we can say that there is a strong correlation between the attitude towards the BSC model with the attitude towards the BSC model's financial perspective ($r = 0,888$; $p = 0,000$), the attitude towards the BSC model with the attitude towards the prospects of customer monitoring ($r = 0,838$; $p = 0,000$), the attitude towards the BSC model with the attitude towards the internal perspective of the BSC model ($r = 0,807$; $p = 0,000$) and the attitude towards the BSC model with the attitude towards the perspective of innovation and learning ($r = 0,793$; $p =$

$0,000$). In this part of the paper, we also have to note that there is a statistically significant strong correlation between attitudes towards the perspectives of the BSC model in a way that each of them has a strong connection. A medium level of connection is present among the variables that describe the degree of satisfaction with the sale of existing products with: the degree of satisfaction with the sale of new products ($r = 0,691$; $p = 0,000$); the degree of importance of customer complaints ($r = 0,479$; $p = 0,002$) and the degree of adjustment to customer requirements $r = 0,451$; $p = 0,003$). A medium connection is also noticeable in the variable that deals with the satisfaction with the sale of new products with: the degree of attention paid to customer complaints ($r = 0,493$; $p = 0,001$) and the degree of adjustment to customer requirements ($r = 0,503$; $p = 0,001$). A medium level of connection is also present between the degree of attention paid to customer complaints and the degree of adjustment of customer requirements ($r = 0,499$; $p = 0,001$).

Table 8. Correlations

| | | Number of employees | BSC | BSC finance | BSC customer | BSC internal | BSC organization | Existing products | New products | Complaints | adjustment |
|---------------------|-----------------|---------------------|--------|-------------|--------------|--------------|------------------|-------------------|--------------|------------|------------|
| Number of employees | Pearson Corr. | 1 | -,218 | -,186 | -,189 | -,196 | -,195 | ,213 | ,222 | ,235 | ,213 |
| | Sig. (2-tailed) | | ,171 | ,243 | ,236 | ,220 | ,223 | ,182 | ,163 | ,140 | ,182 |
| BSC | Pearson Corr. | -,218 | 1 | ,888** | ,838** | ,807** | ,793** | -,065 | -,063 | -,209 | ,171 |
| | Sig. (2-tailed) | ,171 | | ,000 | ,000 | ,000 | ,000 | ,685 | ,694 | ,189 | ,285 |
| BSC finance | Pearson Corr. | -,186 | ,888** | 1 | ,857** | ,881** | ,875** | -,039 | ,070 | -,069 | ,156 |
| | Sig. (2-tailed) | ,243 | ,000 | | ,000 | ,000 | ,000 | ,811 | ,663 | ,668 | ,330 |
| BSC customer | Pearson Corr. | -,189 | ,838** | ,857** | 1 | ,880** | ,844** | -,089 | -,042 | -,094 | ,167 |
| | Sig. (2-tailed) | ,236 | ,000 | ,000 | | ,000 | ,000 | ,582 | ,792 | ,560 | ,297 |
| BSC internal | Pearson Corr. | -,196 | ,807** | ,881** | ,880** | 1 | ,945** | -,049 | ,048 | -,034 | ,204 |
| | Sig. (2-tailed) | ,220 | ,000 | ,000 | ,000 | | ,000 | ,761 | ,767 | ,834 | ,200 |
| BSC organization | Pearson Corr. | -,195 | ,793** | ,875** | ,844** | ,945** | 1 | -,079 | ,095 | ,015 | ,255 |
| | Sig. (2-tailed) | ,223 | ,000 | ,000 | ,000 | ,000 | | ,623 | ,557 | ,927 | ,107 |
| Existing products | Pearson Corr. | ,213 | -,065 | -,039 | -,089 | -,049 | -,079 | 1 | ,691** | ,479** | ,451** |
| | Sig. (2-tailed) | ,182 | ,685 | ,811 | ,582 | ,761 | ,623 | | ,000 | ,002 | ,003 |
| New products | Pearson Corr. | ,222 | -,063 | ,070 | -,042 | ,048 | ,095 | ,691** | 1 | ,493** | ,503** |
| | Sig. (2-tailed) | ,163 | ,694 | ,663 | ,792 | ,767 | ,557 | ,000 | | ,001 | ,001 |
| Complaints | Pearson Corr. | ,235 | -,209 | -,069 | -,094 | -,034 | ,015 | ,479** | ,493** | 1 | ,499** |
| | Sig. (2-tailed) | ,140 | ,189 | ,668 | ,560 | ,834 | ,927 | ,002 | ,001 | | ,001 |

Prethodna analiza nas upućuje na zaključak da preduzeća pridaju pažnju žalbama kupaca i shvataju da ta pažnja zajedno sa prilagođavanjem proizvoda/usluga žalbama kupaca doprinosi zadovoljstvu prodajom postojećih i novih proizvoda. Uprkos tome, rezultati istraživanja ne pokazuju da je stav o BSC modelu povezan sa zadovoljstvom prodajom postojećih i novih proizvoda, te da stav o BSC modelu nije povezan sa posvećivanjem pažnje žalbama kupaca i prilagođavanjem proizvoda/usluga kupcima. Na osnovu ovoga, možemo zaključiti da ispitanici, u stvari, koriste dijelove BSC modela iako nisu „svjesni“ toga. Isti zaključak možemo donijeti i na osnovu toga da upotreba BSC modela ne utiče značajno na različite stavove o zadovoljstvu prodajom postojećih proizvoda ($t = 0,896$; $p = 0,376 > 0,05$), stavove o zadovoljstvu prodajom novih proizvoda ($t = 0,661$; $p = 0,513$), posvećivanju pažnje žalbama kupaca ($t = 0,104$; $p = 0,918$) i prilagođavanju zahtjevima kupaca ($t = 0,244$; $p = 0,809$). Veza između nemetričkih varijabli, posmatrajući svaku sa svakom, nije ispitivana (upotreba BSC modela, praćenje zadovoljstva kupaca i ostvarivanje saradnje sa strateški bitnim kupcima) jer nisu ispunjeni uslovi za primjenu hi-kvadrat testa. Zanimljivi rezultati dolaze kada provjeravamo povezanost između upotrebe BSC-a sa intervalnim varijablama. Biserijal koeficijent korelacije između upotrebe BSC-a sa: stavom o BSC-u ($r_b = -0,483$; $p = 0,001$), stavom o finansijskoj perspektivi BSC-a ($r_b = -0,531$; $p = 0,000$), stavom o perspektivi koja prati kupce ($r_b = -0,562$; $p = 0,000$), stavom o internoj perspektivi ($r_b = -0,553$; $p = 0,000$) i stavom o perspektivi koja prati učenje i inovacije ($r_b = -0,465$; $p = 0,002$), ukazuju da oni koji upotrebljavaju BSC model u preduzećima imaju niže stavove o važnosti BSC modela i njegovih perspektiva (srednje jaka negativna korelacija). Ostvarivanje strateške saradnje sa bitnim kupcima je srednje jako negativno povezano sa zadovoljstvom prodajom postojećih proizvoda ($r_b = -0,521$; $p = 0,000$), posvećivanjem pažnje žalbama kupaca ($r_b = -0,438$; $p = 0,004$), prilagođavanjem proizvoda/usluga zahtjevima kupaca ($r_b = -0,416$; $p = 0,007$) i zadovoljstvom prodajom novih proizvoda ($r_b = -0,385$; $p = 0,013$). Ispitanici koji ostvaruju stratešku saradnju sa bitnim kupcima manje su zadovoljni prodajom postojećih i novih proizvoda, te manje pažnje posvećuju žalbama kupaca i manje se prilagođavaju zahtjevima kupaca.

4. OGRANIČENJA I PREPORUKE ZA BUDUĆA ISTRAŽIVANJA

U ovom radu postoje neka ograničenja. Prvo, uzorkom su obuhvaćena samo mala preduzeća. Uobičajeno je da se istraživanjem obuhvataju mala i srednja preduzeća kao cjelina koja je prepoznata kao jedan entitet. Drugo, veličina uzorka je relativno mala, iako je odziv za istraživanje u rangu prihvatljivog na osnovu mnogih istraživanja na istu temu. Veći uzorak bi donio realniju sliku u sagledavanju korelacija između varijabli o kojima je bilo riječi u dijelu koji se bavi rezultatima istraživanja i diskusijom. Četrto, većina pitanja u upitniku je formirana tako da se daju odgovori na Likertovoj skali i nije bilo mogućnosti da ispitanici daju odgovore u drugim formama. Peto, obuhvaćene su različite privredne grane, što takođe može narušiti validnost dobijenih rezultata

Jedna od preporuka za buduća istraživanja bi bila da se u uzorku obuhvate i srednja preduzeća. Na taj način bi se istraživanje moglo porediti sa sličnim istraživanjima u Evropskoj uniji. Takođe, potrebno je i povećati uzorak i istražiti posebno fenomen BSC-a u različitim privrednim granama, te različitim zemljama i izvršiti komparaciju rezultata. Zanimljivo bi bilo napraviti komparaciju rezultata u zemljama regiona. Finansijski efekti primjene BSC modela bi dali još detaljniju sliku o ovom poslovnom fenomenu.

ZAKLJUČAK

Na osnovu navedenog možemo zaključiti da BSC model ima široku primjenjivost i da je u funkciji unapređenja poslovanja, bilo profitnih bilo neprofitnih preduzeća. BSC model predstavlja sinergiju četiri perspektive, koja svaka na svoj način doprinosi evaluaciji poslovanja preduzeća. BSC model nije ekskluzivno rezervisan za velike kompanije, već je odlika onih kompanija koje žele napredak. Pitanje napretka više nije osnovno pitanje u preduzećima, nego kako možemo vidjeti iz različitih izvora relevantne literature, osnovno pitanje postaje opstanak preduzeća. Preduzeća koja ne prepoznaju pravovremenu potrebu za primjenom BSC modela se brzo suočavaju sa pitanjem opstanka.

Računovodstvena i marketinška funkcija u preduzeću ne smiju biti konkurentne jedna drugoj. Naprotiv, njihova saradnja je jedini način na koji mogu egzistirati. Upravo BSC model nudi rješenje kada govorimo o prethodno navedenom. Bsc model nudi četiri perspektive gdje udio marketinga možemo vidjeti u perspektivi koja se bavi kupcima, a udio računovodstva u perspektivi koja se bavi praćenjem finansija.

Rezultati istraživanja su donijeli određene zaključke koji upućuju na činjenicu da BSC model nema široku primjenu u preduzećima Brčko Distrikta Bosne i Hercegovine. Ipak, određeni rezultati upućuju na to da preduzeća koriste određene perspektive BSC modela iako nisu „svjesna“ te činjenice. Na osnovu istraživanja možemo vidjeti da 31,70% ispitanih preduzeća koristi BSC model. Stav ispitanika o važnosti BSC modela, kao i o važnosti njegovih perspektiva je neutralan. Pored toga, ispitanici su zadovoljni prodajom postojećih i novih proizvoda, te se u većoj mjeri posvećuju žalbama kupaca i prilagođavanju proizvoda/usluga kupcima. U velikim procentima ispitanici prate zadovoljstvo kupaca (92,70%) i ostvaruju stratešku saradnju sa bitnim kupcima (87,80%).

Veza između varijabli koje su obuhvaćene istraživanjem nas upućuje na sljedeće zaključake. Prvi zaključak je da postoji jaka povezanost između varijabli koje opisuju stav o BSC modelu sa njegovim perspektivama, kao i između svih perspektiva međusobno. Zadovoljstvo prodajom postojećih i novih proizvoda/usluga su srednje jako povezani sa stepenom posvećivanja pažnje žalbama kupaca i stepenom prilagođavanja proizvoda/usluga kupcima. Nažalost, isto ne možemo reći i za povezanost stava o BSC modelu sa zadovoljstvom prodajom postojećih i novih proizvoda, te posvećivanju pažnje žalbama kupaca i prilagođavanju zahtjevima kupaca. Upotreba BSC modela je u negativnoj korelaciji sa stavom o BSC modelu i njegovim perspektivama. Srednje jaka negativna korelacija je prisutna i između ostvarivanja strateške saradnje sa bitnim kupcima i zadovoljstvom prodajom postojećih proizvoda, posvećivanjem pažnje žalbama kupaca prilagođavanjem proizvoda/usluga zahtjevima kupaca i zadovoljstvom prodajom novih proizvoda.

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|------------|-----------------|------|------|------|------|------|------|--------|--------|--------|---|
| adjustment | Pearson Corr. | ,213 | ,171 | ,156 | ,167 | ,204 | ,255 | ,451** | ,503** | ,499** | 1 |
| | Sig. (2-tailed) | ,182 | ,285 | ,330 | ,297 | ,200 | ,107 | ,003 | ,001 | ,001 | |

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

Source: Authors own calculation

The previous analysis leads to the conclusion that companies pay attention to customer complaints and that they realize that this attention, alongside with the adjustment of products / services to customer complaints, contributes to the overall satisfaction with the sale of both existing and new products. In spite of this, the results of the survey do not show that the attitude towards the BSC model is related to the satisfaction of selling existing and new products, and that the attitude towards the BSC model is not related to paying attention to customer complaints and adapting products / services to customers. Based on this, we can conclude that the respondents actually use parts of the BSC model, although they are not "aware" of it. The same conclusion can be drawn from the fact that the use of the BSC model does not significantly affect the different attitudes towards satisfaction with the sale of existing products ($t = 0,896$; $p = 0,376 > 0,05$), attitudes towards satisfaction with the sale of new products ($t = 0,661$; $p = 0,513$), paying attention to customer complaints ($t = 0,104$; $p = 0,918$) and adapting to customer requirements ($t = 0,244$; $p = 0,809$). The relationship between non-metric variables, taken into consideration mutual relations between each one of them, was not explored (using BSC models, tracking customer satisfaction and achieving cooperation with strategically important customers) because the conditions for the application of the chi-square test were not met. Interesting results emerged when we checked the correlation between the use of BSC and interval variables. Biserial correlation coefficient between the use of BSC with: the attitude towards the BSC ($r_b = -0,483$; $p = 0,001$), the attitude toward the financial perspective of the BSC ($r_b = -0,531$; $p = 0,000$), the attitude toward the perspective that monitors customers ($r_b = -0,562$; $p = 0,000$), the attitude towards the internal perspective ($r_b = -0,553$; $p = 0,000$) and the attitude towards the perspective on learning and innovation ($r_b = -0,465$; $p = 0,002$) indicate that those who use the BSC models in companies have lower attitudes towards the importance of the BSC model and its perspectives (moderate strong negative correlation). The realization of strategic cooperation with important customers is in the domain of medium strong negative correlation with the satisfaction of the sale of existing products ($r_b = -0,521$; $p = 0,000$), paying attention to customer complaints ($r_b = -0,438$; $p = 0,004$), adjusting products / services to customer demands = $-0,416$; $p = 0,007$) and the satisfaction with the sale of new products ($r_b = -0,385$; $p = 0,013$). Respondents who achieve strategic cooperation with important customers are less satisfied with the sale of existing and new products and, therefore, pay less attention to customer complaints and customer demands.

4. LIMITATIONS AND RECOMMENDATIONS FOR FUTURE RESEARCH

This paper is not without limitations. Firstly, the sample includes only small enterprises. It is customary for the research to include small and medium enterprises as a whole that is recognized as one entity. Secondly, the size of the sample is relatively small, although the research response is in the acceptable range, compared to

other papers on the same topic. A larger sample would create a more realistic picture when it comes to the correlations between the variables discussed in the section dealing with research results and discussion. Thirdly, most of the questions in the questionnaire were formed to provide answers on the Likert scale and there was no possibility for the respondents to provide answers in other forms. Finally, various economic branches are covered, which can also undermine the validity of the results obtained.

One of the recommendations for future research would be to include medium-sized enterprises in the sample. This way, the research could be compared with similar research in the European Union. Also, it is necessary to increase the sample and explore the particular phenomenon of the BSC in different economic branches and different countries, and to include a comparison of results. It would be interesting to make a comparison of results between the countries of the region. The financial effects of applying the BSC model would give an even more detailed picture of this business phenomenon.

CONCLUSION

On the basis of the all above-mentioned, we can conclude that the BSC model has wide applicability and that it is a means of improving the business, both in profit and non-profit enterprises. The BSC model represents a synergy of four perspectives that, each in its own way, contribute to the evaluation of the company's operations. The BSC model is not exclusively reserved for large companies and it is characteristic of those companies that want to make progress. The question of progress is no longer a fundamental issue in companies but, as we can see from different sources of relevant literature, the fundamental question becomes the survival of the company. Companies that do not recognize the timely need for the application of the BSC models quickly face the problem of survival.

The accounting and marketing function of the company must not be competitive to each other. On the contrary, their cooperation is the only way to exist. The BSC model offers a solution for this problem. The BSC model offers four perspectives where the share of marketing can be seen in the customer-focused perspective, and the share of accounting in the perspective that deals with the monitoring of finance.

The results of the research have brought certain conclusions that point to the fact that the BSC model does not have wide application in companies of the Brcko District of Bosnia and Herzegovina. However, certain results indicate that companies use some perspectives of BSC models, although they are not "aware" of that. Based on the research, we can see that 31.70% of surveyed companies use the BSC model. The attitude of the respondents towards the importance of the BSC model, as well as the importance of its perspectives is neutral. In addition, the respondents are satisfied with the sale of existing and new products, and increasingly devote their attention to customer complaints and customization of products / services. In large percentages, the respondents monitor customer satisfac-

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tion (92.70%) and establish strategic cooperation with important customers (87.80%).

The relationship between the variables included in the research leads us to the following conclusions. The first conclusion is that there is a strong connection between the variables that describe the attitude towards the BSC model with its perspectives, and between all perspectives among themselves. Satisfaction with the sale of existing and new products/services is moderately linked to the degree of attention paid to customer complaints and the degree of customization of products/services according to customer demands. Unfortunately, the same cannot be said about the relationship between the attitude towards the BSC model and the satisfaction with the sale of existing and new products, paying attention to customer complaints and adapting to customer requirements. The use of the BSC model is in a negative correlation with the attitude toward the BSC model and its perspectives. A medium strong negative correlation is also present between achieving strategic cooperation with key customers and satisfaction with the sale of existing products, paying attention to customer complaints by adapting products/services to customer requirements and the satisfaction with the sale of new products.

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