

ZNAČAJ UVAŽAVNJA INTERNE REVIZIJE U SKLOPU DONOŠENJA ODLUKA TOP MENADŽMENTA POLJOPRIVREDNOG PREDUZEĆA

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Rezime

Donošenje upravljačkih odluka top menadžmenta u poljoprivrednom preduzeću treba da se zasniva na validnim informacijama koje su prikupeljene u samom preduzeću. Prikupljanje blagovremenih poslovnih informacija vrše svakodnevno svi sektori preduzeća. Samo unapredjenje sigurnosti prikupljanja informacija i sigurnosti rada svih delova preduzeća je zadatak koji obavljaju obučeni kadrovi interne kontrole i interne revizije u preduzeću, a koje je imenovao top menadžment. Prilikom redovnog obavljanja poslova interni revizori u svom radu treba da primenjuju procedure i metodologije koje su usklađene sa Međunarodnim standardima profesionalne prakse interne revizije. Cilj rada je isticanje značaja primene implementacije usvojene metodologije rada internih revizora u poljoprivrednim preduzećima. Autor ističe da je potrebno u radu interne revizije primeniti standarde koji su u skladu sa najboljom revizijskom praksom. Doprinos autora studije ogleda su isticanju značaja primene struke interne revizije u redovnom poslovanju poljoprivrednih preduzeća, a što je u skladu sa opštim ciljem unapredjenja redovnog poslovanja.

Ključne reči: *poljoprivredno preduzeće, interna revizija, menadžment.*

JEL: B26, B21, M49

Uvod

Top menadžment formira internu reviziju i kontrolu u skladu sa zacrtanim principima upravljanja koje primenjuje u redovnom poslovanju. Prilikom poslovanja top menadžment treba da se oslanja na primenu zakonskih rešenja čijom primenom se mogu poboljšati poslovne odluke (Milojević, Mihajlović i Vukša, 2018). Osim toga, top menadžment u svom radu koriste obradjene podatke svih sektora preduzeća (Milojević i Mihajlović, 2020; Zekić, 2015), a naročito računovodstvenog i finansijskog sektora preduzeća.

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Top menadžment poljoprivrednog preduzeća treba da prilikom donošenja odluke ko će konkretno obavljati poslove interne kontrole(Kostić, 2020) i interne revizije(Vukša, Anđelić i Milojević, 2020) u preduzeću razmotri stručnu osposobljenost radnika koji su već zaposleni u preduzeću, uvažavajući njihov stepen obrazovanja kao i dodatnu završenu edukaciju, a naročito edukaciju koja se odnosi na završene specijalističke kurseve kojim su zaposleni stekli nacionalne sertifikate, odnosno međunarodne sertifikate vezane za uspostavljanje kontrolnih funkcija u preduzeću.

U ovom delu rada autor je sistematizovao tri grupe faktora koji mogu uticati na uspešnost realnog poslovanja top menadžmenta i to: sam način prezentacije, prednosti i nedostaci u prezentaciji samih izveštaja kojeg dostavljaju odgovorni u sektorima prema top menadžmentu.

Cilj ovog rada je bio da se prikaže više mogućih tipova kontrole(Milojević, Mihajlović i Milanović, 2019) koje preduzeće može koristiti u svom redovnom poslovanju uz isticanje identifikovanih rizika kako bi se mogao osmisliti relevantna veličina uzoraka izveštavanja prema top menadžmentu.

U radu autor je prikazao sistematizaciju već prisutne primene pomenutih vrednosti, koje mogu poslužiti kako u praktičnom primenjivanju u velikom broju poljoprivrednih preduzeća, tako i u teorijskom stvaranju novih modela pomoću koje je moguće unaprediti upravljanje velikog broja preduzeća.

Pregled literature

Za izradu studije autor je koristio već objavljene stavove autora u vezi praktične primene internih kontrola i internih revizija u preduzećima (Chorafas, 2001; Northouse, 2008; Eremić-Đodić et al., 2013; Abernathy et. al., 2019). Osim praktične primene interne kontrole i interne revizije, veliki uticaj na donošenje kvalitetnih poslovnih odluka top menadžmenta ima uticaj praćenja rizika na upravljanje preduzeća (Jorion, 2001; Ljutić, B, 2005; Stanišić, 2006; Lynch, 2007; Ljubisavljević, 2011).

Mnogobrojni autori su istakli nepohodnost uvažavanja veoma heterogenih fakotra, jer isti mnogu imati snažan uticaj na upravljanje i donošenje upravljačkih odluka top menadžmenta (Soltani, 2009; Popović et al., 2015; Popović et al., 2015a; Popović et al., 2017; Auerbach, 2019). Izneto je uvažio autor ove studije sa ciljem da sačini osnovne postavke istraživanja u vezi primene interne revizije i kontrole u procesu donošenja validnih poslovnih odluka od strane top menadžmenta preduzeća.

Metodologija istraživanja

Za proveru iznetih teorijskih stavova u vezi primene internih kontrola i internih revizija u poljoprivrednim preduzećima, autor je u prvoj fazi koristio podatke dobijene od realnog poljoprivrednog preduzeća (Vasić, 2015) koje pozitivno posluje od 1963 godine, sa ciljem da se omogući otkrivanja relevantnih metoda izveštavanja od strane internog revizora prema top menadžmentu. Nakon toga, u drugoj fazi je putem sprovedene ankete u 13 poljoprivrednih preduzeća srednje veličine koja posluju u Republici Srbiji pozitivno više od 3 godine izvršio sistematizaciju 8 osnovnih tipova kontrole koje se sprovode u preduzećima u periodu januar 2017 do marta 2020. Anketu su popunili finansijski rukovodioci preduzeća kojima je garantovano da dobijeni podaci neće biti povezani sa generalijama preduzeća, već će se isti koristiti samo u naučne svrhe ove studije. U okviru ove faze traženo je od finansijskih rukovodioca da popune koji je vodeći rizik vezan za identifikovanih 8 tipova kontrole koja se sprovodi u preduzećima. Na kraju je traženo da se prikaže koji je optimalni broj finansijskih izveštaja neophodan da se dostavi top menadžmentu da bi mogli da donose validne poslovne odluke na dnevnom, nedeljnom i mesečnom nivou.

Izveštavanje internog revizora usmereno na top menadžment

Izveštavanje top menadžmenta od strane internog revizora u preduzeću je bilo polazište autora. Za potrebe takvog pristupa autor je koristio dve metode izveštavanja koje interni revizori koriste u svom radu (Li, Dai, & Vasarhelyi, 2018; Herrmann & Guenther, 2017). Prva korištena metoda je metoda prezentacije, a druga metoda je standardno izveštavanje. Za obe metode koje se koriste autor je istražio i prezentovao u vidu tabelarnog prikaza 1 prednosti i nedostatke pomenutih izveštavanja.

Tabela 1. Prikaz metoda izveštavanja internog revizora prema top menadžmentu preduzeća

| Korištene metode | Prednosti | Nedostaci |
|------------------|---|---|
| Prezentacija | <ul style="list-style-type: none">• Interaktivni• Fleksibilan• Lakše prihvatanje• Omogućava razumevanju teških pitanja• doprinosi rešenju uočenih slabosti po rad top menadžmenta• Može povećati šansu da se sprovede zakonsko izveštavanje preduzeća• Doprinosi fokusiranju na prioritetna pitanja | <ul style="list-style-type: none">• Ne mogu se izneti svi dokazi• Može dovesti do poteškoća u predstavljanju složenih podataka koji mogu dovesti do nesporazuma• Potrebne su veštine prezentacije i aktivno uključivanje više učesnika• Potrebna je dobra priprema• Mogućnost dominacije određenog problema |

| | | |
|---------------------|---|---|
| Standardni izveštaj | <ul style="list-style-type: none"> • Dobar za detaljno izveštavanje i složene podatke • Može pružiti opšte informacije i prikazati sažetak aktivnosti • Dokazi su odmah dostupni | <ul style="list-style-type: none"> • Oni mogu biti neblagovremeno predstavljeni zbog kašnjenja u pripremi • Ponekad je teško prihvatiti • Potrebno im je više vremena za pripremu • Dugi izveštaji mogu ostati nepročitani do kraja |
|---------------------|---|---|

Izvor: Autor (2020).

Smanjenje upravljačkog rizika

Izveštavanje internog revizora prema top menadžmentu treba da bude usmerene na definisanje kontrola i rizika (Schleich & Fleiter, 2019; Milojević i dr., 2020) koji su karakteristični za definisane kontrole, što je autor prikazao u tabelarnom prikazu 2.

Tabela 2. Kategorije koje mogu umanjiti rizik upravljanja

| Vrsta kontrole | Rizik |
|-------------------------------|---|
| Podeljene dužnosti | Rizik da je jedna osoba u potpunosti odgovorna za sve faze određenog procesa. |
| Organizacioni | Rizik da se određena dužnost rasporedi na neadekvatan način. |
| Odobrenja | Rizik od neovlašćenog i nevažećeg unosa podataka u sistem. |
| Fizički | Rizik od gubitka ili oštećenja materijalnih dobara organizacije. |
| Supervizija | Rizik da zaposleni ne sprovedu odgovarajuće procedure. |
| Osoblje | Rizik zapošljavanja ili imenovanja službenika koji nemaju odgovarajuće iskustvo i znanje za obavljanje svojih dužnosti. |
| Matematički i računovodstveni | Rizik od računovodstvenih grešaka, npr. pogrešno ispisivanje broja i drugi propusti. |
| Upravljački | Rizik kumulativnih grešaka ili nestandardnih transakcija koje druge kontrole nisu otkrile. |

Izvor: Autor (2020).

Učestalost izveštavanja top menadžmenta

Učestalost izveštavanja top menadžmenta je bio treći nivo istraživanja i predmet ovog rada. Autor je u tabeli 3 dao prikaz tri nivoa izveštavanja sa prikazom broja izveštaja prema top menadžmentu (Dias, Rodrigues & Ferreira, 2019) koji se koristi u više od 50% anketiranih preduzeća, kao i prikaz broja optimalnog izveštavanja koji se koristi u anketiranim preduzećima.

Tabela 3. Učestalost izveštavanja internog revizora prema top menadžmentu

| Učestalost izveštavanja internog revizora | Uzorak veličina | |
|---|---|--|
| | Broj izveštavanja prema top menadžmentu | Broj izveštavanja prema top menadžmentu koji omogućava ciklično proveravanje |
| Dnevno | 30 | 18 |
| Nedeljno | 5 | 5 |
| Mesečno | 2 | 4 |

Izvor: Autor (2020).

Na osnovu tabele 3 jasno se može videti da postoji razlika u broju izveštavanja internog revizora prema top menadžmentu i broja izveštavanja internog revizora prema top menadžmentu kada je moguće izvršiti ciklično proveravanje izveštavanja. To odstupanje je naročito vidljivo u dnevnom izveštavanju, jer se uočava odstupanje oko 60% u toku meseca između pomenuta dva izveštavanja ukoliko se uzima u obzir broj izveštavanja. Osim toga vidi se da se prilikom mesečnog izveštavanja uz moguću proveru izveštaja koji se dostavlja top menadžmentu to izveštavanje povećava 100%, odnosno top menadžment anketiranih poljoprivrednih preduzeća umesto standardna dva izveštavanja zahteva 4 izveštaja kako bi podigao sigurnost svog uveravanja u dobijene izveštaje.

Zaključak

Za sigurno upravljanje poljoprivrednim preduzećem top menadžment ima na raspolaganju čitav niz vrlo različitih instrumenata. Menadžment preduzeća neprestano traži načine da uspostavi optimalnu kontrolu u preduzeću. To je dug i kontinuiran proces koji je od velike važnosti jer se radi o proizvodnom poljoprivrednom preduzeću.

Jedna od mogućnosti koja je na raspolaganju menadžmentu preduzeća izneta je u ovom radu i predstavlja značaj implementacije interne kontrole i interne revizije u sklopu upravljanja poljoprivrednog preduzeća. Da bi se implementirala interna kontrola i interna revizija potrebno je postojanje profesionalnog i motivisanog osoblja, kojeg će rukovodstvo pažljivo organizovati kako bi se na osnovu rada internih revizora mogli ostvariti pozitivni efekti po preduzeće.

Prikazani rezultati u radu upućuju na to da uspešna preduzeća koriste dva oblika izveštavanja internog revizora i to: prezentaciju i standardne izveštaje, odnosno da se primenom pomenutih oblika izveštavanja mogu ostvariti pozitivni rezultati poslovanja. Drugi zaključak se odnosi na to da preduzeća moraju imati uspostavljeno više oblika kontrole u svakodnevnom poslovanju. Treći zaključak je da preduzeća treba da organizuju optimalan broj izveštavanja kako bi se moglo izvršiti proveravanje izveštavanja u realnom vremenu.

Na kraju autor smatra da se ovo istraživanje može nastaviti i u preduzećima koja posluju u drugim delatnostima, odnosno istraživanje je moguće nastaviti u drugim državama prvenstveno u državama nekada jedinstvene države (Jugoslavije), jer se u njima javljaju vrlo slični probleme vezani za upravljanje u preduzećima.

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THE IMPORTANCE OF CONSIDERING INTERNAL AUDIT AS A DECISION-MAKING BY TOP-MANAGEMENT OF AN AGRICULTURAL COMPANY

Miloš Jokić¹

Abstract

The top management's decision-making in an agricultural enterprise should be based on valid information gathered within the enterprise itself. Collecting timely business information is done daily by all sectors of the enterprise. Merely improving the security of information gathering and the safety of all parts of the enterprise is a task performed by trained internal control and internal audit personnel in the company, appointed by top management. In performing their duties on a regular basis, internal auditors should apply procedures and methodologies that are consistent with International Standards on the Professional Practice of Internal Auditing in their work. The aim of the paper is to emphasize the importance of implementing the adopted methodology of work of internal auditors in agricultural companies. The author points out those standards that are in line with best audit practice should be applied in internal audit work. The contribution of the study authors is to emphasize the importance of applying the internal audit profession in the regular operation of agricultural enterprises, which is in line with the general objective of improving the regular business operation.

Keywords: *agricultural enterprise, internal audit, management.*

Introduction

Top-management creates internal revision and control in accordance with defined management principles that they apply in regular business. When doing business, top management should rely on the application of legal solutions whose application can improve business decisions (Milojević, Mihajlović, Vukša, 2018). Other than that, top management uses processed data from all sectors in its business (Milojević, Mihajlović, 2020; Zekić, 2015), especially from the accounting and financial sector of the company.

Top management of an agricultural company should consider the professional qualification of employed workers when making decisions on who specifically will perform internal control (Kostić, 2020) and internal audit (Vukša, Anđelić, Milojević, 2020) tasks, taking into account their level of education as well as additionally completed courses, especially the one related to completed specialist

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courses by which they acquired national certificates that is, international certificates related to establishing control functions in the company.

In this part of the paper, the author systematized three groups of factors that can influence the real business success of top management: the way it's presented, advantages and disadvantages in presentation of reports that are delivered by the responsible to top management.

The aim of this paper is to show multiple possible types of control (Milojević, Mihajlović, Milanović, 2019) that a company can use in its regular business with highlighting identified risks in order to be able to devise a relevant sample size when creating a report to top management.

The author is showing systematization of an already present application of mentioned values in the paper, which can serve in practical application in large number of agricultural companies, as well as theoretical creation of new models through which it is possible to promote management of a large number of companies.

Literature overview

For the study purposes, the author used already published views of authors related to practical applications of internal control and internal audit in companies (Chorafas, 2001; Northouse, 2008; Eremić-Đođić et al., 2013; Abernathy et. al., 2019). Other than practical application of internal control and internal audit, a large influence on making quality business decision of the top management, is had by the influence of risk monitoring on business management (Jorion, 2001; Ljutić, B, 2005; Stanišić, 2006; Lynch, 2007; Ljubisavljević, 2011).

Multiple authors have pointed out the necessity of respecting very heterogeneous factors, because they can have a strong influence on management and decision making by top management (Soltani, 2009; Popović et al., 2015; Popović et al., 2015a; Popović et al., 2017; Auerbach, 2019). The author has taken into account the stated when performing this study with the goal to make basic research assumption related to the application of internal audit and control in the valid decision-making process by top management.

Research methodology

In order to check the already stated attitudes in application of internal control and internal audit in agricultural companies, in the first phase the author used data obtained from the real agricultural company (Vasić, 2015) which operates positively since 1963, with the goal of enabling the discovery of relative reporting methods by an internal auditor to top management. After this in the second phase, 13 middle-sized agricultural companies that operate on the positive side for more than 3 years in

Serbia were surveyed and they performed the systematization of 8 basic types of control which were conducted in companies in the time period from January 2017 to march 2020. The survey filled in by company’s financial managers that were guaranteed that obtained results are not going to be connected with company information, but will only be used in scientific purposes of this study. Within this phase, it was asked from financial managers to fill in what is the leading risk related to identified 8 types of control conducted in companies. Finally, they were asked to show what is the optimal number of financial reports necessary for top management to be able to make valid business decisions on a daily, weekly and monthly level.

Reporting by internal auditor directed at top management

Reporting top management by an internal auditor of a company was the starting point of the author. For the needs of this approach, the author used two reporting methods that internal auditors use in their work (Li, Dai, & Vasarhelyi. 2018; Herrmann & Guenther, 2017). First used method was presentation and the second one was standard reporting. For both methods used, the author researched and presented in Table 1 the advantages and disadvantages of the mentioned reporting methods.

Table 1. Review of internal audit reporting method towards company’s top management

| Used methods | Advantages | Disadvantages |
|-----------------|---|---|
| Presentation | <ul style="list-style-type: none"> • Interactive • Flexible • Easier acceptance • Allows understanding of difficult issue • contributes to solving observed weaknesses in the work of top management • Can increase the odds of conducting legal reporting of the company • Contributes to focusing on priority issues | <ul style="list-style-type: none"> • Can’t show all evidence • Can lead to difficulties in presenting complex data that can lead to misunderstandings • Presentation skills and active involvement of multiple participants is necessary • Good preparation is necessary • There is a possibility that a certain problem will dominate |
| Standard report | <ul style="list-style-type: none"> • It’s good for detailed reports and complex data • Can provide general information and show activity summary • Evidence is available immediately | <ul style="list-style-type: none"> • They can be presented untimely due to delays in preparation • Sometimes is difficult to accept • It needs more time to be prepared • Other reports can remain unread completely |

Source: Author (2020).

Reduction in management risk

Reports from the internal auditor to top management should be directed at defined control and risk (Schleich, Fleiter, 2019; Milojević et al, 2020) that are characteristic for defined control, which was shown by the author in Table 2.

Table 2. Categories that can reduce management risk

| Types of control | Risk |
|---------------------------|--|
| Division of duties | Risk than one person is completely responsible for all phases of a certain process |
| Organizational | Risk that a certain duty is divided at an inadequate way. |
| Approvals | Risk of unauthorized and invalid data entry in the system. |
| Physical | Risk of loss or damage of material goods of the organization. |
| Supervision | Risk that the employee won't conduct appropriate procedures. |
| Staff | Risk of employing or naming employees that don't have adequate experience and knowledge to perform their duties. |
| Mathematic and accounting | Risk from accounting mistakes for example, misspelling and other omissions. |
| Management | Risk of cumulative mistakes and non-standard transactions that other controls didn't reveal. |

Source: Author (2020).

Consistency of reporting top management

Consistency of reporting top management was the third level of research and subject of this paper. The author showed in Table 3 a representation of three levels of reporting with showing the number of reports to top management (Dias, Rodrigues & Ferreira, 2019) which is used in more than 50% of surveyed companies, as well as the optimal number of reports used in surveyed companies.

Table 3. Consistency of reports from the internal auditor to top management

| Consistency of reports from internal auditor | Size of the sample | |
|--|-------------------------------------|--|
| | Number of reports to top management | Number of reports to top management that enables cyclic checking |
| Daily | 30 | 18 |
| Weekly | 5 | 5 |
| Monthly | 2 | 4 |

Source: Author (2020).

Based on Table 3 it can be clearly seen that there is a difference in the number of reports by the internal auditor to top management and the number of reports

when it is possible to perform cyclical verification of reporting. This deviation is especially visible in daily reporting, because there is a deviation of around 60% a month between two mentioned reports if the number of reports is taken into account. Other than that, it can be seen during monthly reporting with possible check of reports delivered to top management, that this reporting is increased 100% i.e., top management of surveyed agricultural companies demands four reports instead of two standard reports in order to achieve certainty in the obtained reports.

Conclusion

In order to safely manage an agricultural company, top management has at its disposal an entire array of very different instruments. Company management is constantly looking for ways to establish optimal control in a company. This is a long and continuous process that is of great importance because it's about an agricultural company dealing with manufacturing.

On of the possibilities at the disposal of company's management is introduced in this paper and represents the significance of internal control and internal audit within managing an agricultural company. In order to implement internal control and internal audit, an existence of professional and motivated staff that the management will carefully organize is necessary, in order to achieve positive results for the company based on the internal auditor's work.

Results shown in the paper point to the fact that successful companies use two forms of reporting by an internal auditor: presentation and standard reports i.e., by applying the mentioned reporting form, positive business results can be achieved. The other conclusion relates to the fact that companies must have more forms of control established in their everyday business. The third conclusion is that companies should organize a minimum number of reports in order to be able to perform checks on reports in real time.

Finally, the author concludes that this research can be continued in companies that do business in other industries as well, i.e. the research can be continued in other countries, primarily in countries that were a part of one country (Yugoslavia), because similar problems related to company management can be found in them.

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