



**Zbornik radova Ekonomskog fakulteta Brčko  
Proceedings of Faculty of Economics Brčko**

<http://zbornik.efb.ues.rs.ba>

Časopis Ekonomskog fakulteta Brčko  
Volumen 14, Sveska 1, 2020, str. x-x  
Journal of Faculty of Economics Brčko  
Volume 14, Issue 1, 2020, pp. x-x

Klasifikacija

Classification

UDK:

DOI:

**UPUTSTVO ZA PRIPREMU ČLANKA ZA ČASOPIS „ZBORNIK RADOVA  
EKONOMSKOG FAKULTETA BRČKO“**

**AUTORI SU DUŽNI ČLANKE UREĐIVATI PREMA DATOM UPUSTVU I  
OBRASCU ZA PRIPREMU**

**NASLOV [FONT CALIBRI, VELIČINA 13, VELIKA SLOVA, LIJEVO  
PORAVNANJE, NORMAL]**

**TITLE IN ENGLISH [FONT CALIBRI, FONT SIZE 13, ALL CAPS, LEFT  
ALIGNMENT, NORMAL]**

Ime i prezime autora 1<sup>a,1</sup> [font Calibri, veličina 10, lijevo poravnanje, normal, Ime i prezime autora 2<sup>a,2</sup> [font Calibri, veličina 10, lijevo poravnanje, normal, Ime i prezime autora 3<sup>b,3</sup> [font Calibri, veličina 10, lijevo poravnanje, normal

<sup>a</sup>Institucija autora 1 i 2 [font Calibri, font size 7, left alignment, normal]

<sup>b</sup>Institucija autora 3 [font Calibri, font size 7, left alignment, normal]

**PODACI O ČLANKU**

Primljen  
Dostavljen na recenziju  
Prihvaćen  
Dostupan online od  
*Ključne riječi:*  
dokument  
članak  
forma ... [font Calibri, veličina 7, lijevo poravnanje, normal] (najviše 5 riječi)

**ARTICLE INFO**

Received  
Sent to revision  
Accepted  
Available online

*Keywords:*  
document  
article  
forma... [font Calibri, font size 7, normal] (5 words at the most)

**APSTRAKT [FONT CALIBRI, VELIČINA 7, VELIKA SLOVA, LIJEVO PORAVNANJE, NORMAL]**

Apstrakt [font Calibri, veličina 7, obostrano poravnanje, normal] treba da sadrži od 100 do 250 riječi i nalazi se u drugoj koloni u odnosu na podatke o članku i ključnim riječima. U apstraktu se daje kratak informativni prikaz sadržaja članka koji omogućava čitaocu da brzo i tačno ocijeni relevantnost članka i koji sadrži termine za indeksiranje i pretraživanje. Sastavni dijelovi apstrakta su cilj, metode, rezultati i zaključak istraživanja. Ključne riječi navode u prvoj koloni, lijevo u odnosu na apstrakt. Članak mora sadržavati apstrakt i ključne riječi i na engleskom jeziku.

**ABSTRACT [FONT CALIBRI, FONT SIZE 7, ALL CAPS, LEFT ALIGNMENT, NORMAL]**

The Abstract [font Calibri, font size 7, justify, normal] should include 100 to 250 words and it is placed in the second column, on the right side in relation to Article info section and keywords. The abstract provides brief informative review of the article which enables the reader to quickly and accurately evaluate the relevance of the article and it includes the terms for indexing and searching. The goal, methods, results and conclusion of the research are an integral part of the abstract.

The keywords are placed in first column, on the left side in relation to Abstract.

<sup>1</sup> autor1@mail.com

<sup>2</sup> autor2@mail.com

<sup>3</sup> autor3@mail.com

## **Uvod [font Calibri, veličina 9, lijevo poravnanje, bold]**

U uvodu se jasno definiše problem, predmet i cilj istraživanja.

Članci se mogu napisati na srpskom, bosanskom, hrvatskom ili engleskom jeziku u programu Microsoft Word, u fontu Calibri, veličina 9, normal, format B5. Margine: lijeva 2,5 cm; gornja, donja i desna po 2 cm.

Maksimalni obim članka je 10 stranica, uključujući i slike, tabele, literaturu i ostale priloge. Članak dostaviti u elektronskoj formi na adresu: zbornik.efb@gmail.com. Naziv dokumenta u elektronskoj formi: Ime i prezime autora\_Naslov članka.

### **1. Naslov članka i podnaslovi**

Na prvoj stranici, navesti naslov članka na jeziku autora, a zatim i naslov na engleskom jeziku [font Calibri, veličina 13, velika slova, lijevo poravnanje, normal]. Naslov članka treba što vjernije da opiše sadržaj članka, prikladnim riječima za indeksiranje i pretraživanje.

Ispod naslova navesti ime i prezime (svih) autora članka [font Calibri, veličina 10, lijevo poravnanje, normal], bez funkcija i zvanja. Iza svakog autora umetnuti oznaku (a,b,c,...) za označavanje afilijacije i oznaku fusnote (redni broj, 1,2,3,...). U fusnoti navesti e-mail adresu autora. Naziv institucije autora (afiliacija) ispisuje se neposredno ispod imena autora shodno pripadajućoj oznaci (a,b,c,...) [font Calibri, veličina 7, lijevo poravnanje, normal] pri čemu se za složene institucije navodi ukupna hijerarhija.

Osnovni tekst članka pisati jednostrukim proredom i bez praznih redova između pasusa [font Calibri, veličina 9, first line 0,5 pt, normal]. Prvu liniju pasusa uvući od lijeve marge za 0,5 cm, a ostale linije pasusa pisati od početka. Podnaslove numerisati po nivoima, arapskim brojevima, po principu:

- 1. Prvi podnaslov** [font Calibri, veličina 9, lijevo poravnanje, bold],
- 2. Drugi podnaslov** [font Calibri, veličina 9, lijevo poravnanje, bold],
- 2.1. Prvi podnaslov drugog reda** [font Calibri, veličina 9, lijevo poravnanje, italic],
- 2.2. Drugi podnaslov drugog reda,**
- 3. Treći podnaslov...**

#### *1.1. Navođenje izvora u tekstu, ispod slike i tabela [font Calibri, veličina 9, lijevo poravnanje, italic]*

Izvori se navode po APA stilu (<http://www.apastyle.org/index.aspx>) prema kojem se skraćena identifikacija korišćenih izvora navodi u tekstu, odnosno ispod slike ili tabele, neposredno nakon dijela teksta na koji se autor poziva, a kompletna identifikacija korišćenog izvora nalazi se na kraju rada, u popisu referenci.

Za navođenje izvora u tekstu koristi se princip: prezime autora, godina izdanja. Primjer: (Krugman, 2014).

Kada se tekst citira direktno ili se navodi podatak s određene stranice, navodi se i stranica. Primjer: (Hammer & Champy, 1993: 123).

Ukoliko se citira autor koji ima dva ili više izdanja iste godine, iza godine stavlja se slovna oznaka (po abzuci: a, b, c ili abecedi a, b, c). Primjer: (Stankić, 2014a: 56). Ako knjiga ili članak iz časopisa ima dva autora navode se oba, npr. (Trifunović i Radovanović, 2014: 33). Za strane autore umjesto veznika i upotrebljava se znak za povezivanje & (Akerlof & Kranton, 2000), a više od dva autora navodi se prvi autor i dr. (za domaće knjige i članke), npr. (Petrović i dr., 2016: 123-144) ili et al. (za knjige i članke na stranom jeziku), primjer: (Campbell et al., 2001). U popisu literature, na kraju rada, navode se svi autori.

Ako se citira više autora u istom dijelu teksta, reference se odvajaju tačkom i zarezom i navode po alfabetском redoslijedu. Primjer: (Akerlof & Kranton, 2000; Krugman, 2014).

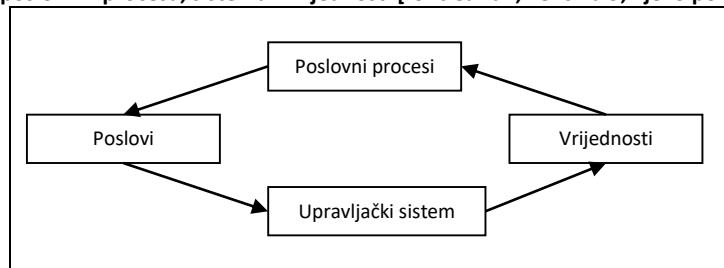
Ako rad nema imena autora, umjesto imena autora novodi se naziv ili skraćenica institucije, agencije ili organizacije koja je izdala rad. Primjer: (OECD, 2016).

Za izvore koji se preuzimaju s Interneta u tekstu koristi se forma (prezime, godina). Primjer: (Radovanović et al., 2011). Ukoliko je ime autora nepoznato, na prvom mjestu navodi se naziv dokumenta. Primjer u tekstu: (Vodič za citiranje, 2016).

## **1.2. Slike i tabele [font Calibri, veličina 9, lijevo poravnanje, italic]**

Slike i tabele prilagoditi širini teksta i ispod navesti izvor. Objekti koji sačinjavaju sliku moraju se grupisati. Ako se u objektu nalazi tekst, treba ga smjestiti u okvir i ostaviti mogućnost da se može lektorisati i korigovati, a jezik i pismo prilagoditi osnovnom tekstu članka. Članci ne smiju sadržavati skenirane slike, tabele i dijelove teksta.

**Slika 1: Odnos poslovnih procesa, sistema i vrijednosti [font Calibri, veličina 9, lijevo poravnanje, bold]**



Izvor: (Hammer & Champy, 1993: 34.) [font Calibri, veličina 8, lijevo poravnanje, normal]

**Tabela 1: Naslov tabele [font Calibri, veličina 9, bold, lijevo poravnanje]**

(Molimo Vas da unesete tabelu koju ste sami kreirali!)

Izvor: (Autor, godina: str.) [font Calibri, veličina 8, lijevo poravnanje, normal]

## **Zaključak [font Calibri, veličina 9, lijevo poravnanje, bold]**

Članak mora da sadrži zaključak koji se izvodi na osnovu obrađene problematike i postignutih rezultata. Zaključak ne smije da sadrži iste rečenice ni dijelove teksta iz članka.

Članak se mora lektorisati i napisati po pravopisnim pravilima odabranog jezika. Naslov, apstrakt i ključne riječi na engleskom jeziku takođe se moraju lektorisati.

## **Literatura [font Calibri, veličina 9, lijevo poravnanje, bold]**

Navesti samo literaturu koja je direktno vezana za problematiku članka po abecednom redu.

Koristiti sljedeće forme za navođenje:

- Knjiga: Prezime i prvo slovo imena autora. (Godina izdanja). *Naziv knjige*. Mjesto izdanja: Izdavač.
- Članak: Prezime i prvo slovo imena autora. (Godina izdanja). Naslov članka. *Naziv časopisa, broj* (volumen), stranica početka rada – stranica završetka rada.
- Internet izvora: Prezime i prvo slovo imena autora. (Godina izdanja). Naslov rada. Preuzeto dan, mjesec, godina sa <http://> (pogledati u popisu literature primjer pod br. 8)

Prilikom navođenja Internet izvora potrebno je navesti sva četiri URL elementa: 1) protokol (<http://>), 2) host name ([www.apa.org/](http://www.apa.org/)), 3) put do dokumenta ([monitor/oct00/](http://www.apa.org/monitor/oct00/)) i 4) naziv dokumeta ([workplace.html](http://www.apa.org/monitor/oct00/workplace.html)). Ukoliko referenca, preuzeta s Interneta, ima DOI (*Digital Object Identifier*), preferira se da se on navodi umjesto adrese Interneta, bez tačke na kraju.

Primjer popisa literature [font Calibri, veličina 9, lijevo poravnanje, normal]:

1. Akerlof, G. A., & Kranton, R. E. (2000). Economics and identity. *Quarterly journal of Economics*, 715-753.
2. Campbell, J. Y., Lettau, M., Malkiel, B. G., & Xu, Y. (2001). Have individual stocks become more volatile? An empirical exploration of idiosyncratic risk. *The Journal of Finance*, 56(1), 1-43.
3. Hammer, M., & Champy, J. (1993). *Business process reengineering*. London: Nicholas Brealey, 444.
4. Vodič za citiranje. Preuzeto 27. juna 2016. sa:  
[http://www.dksg.rs/biblioteka/vodicZaCitiranje/apa\\_format.html](http://www.dksg.rs/biblioteka/vodicZaCitiranje/apa_format.html)

5. Krugman, P. (2014). Currency regimes, Capital flows, and Crises. *IMF Economic Review*, 62(4), 470-493.
6. OECD. (2016). *OECD Business and Finance Outlook 2016*. Paris: OECD Publishing.
7. Petrović, T. M., Radovanović, L. K. i Petrović, D. D. (2012). Transferne cijene i njihove računovodstvene implikacije u divizionalnim organizacijama. *Business Consultant/Poslovni Konsultant*, br. 4, 35-50.
8. Radovanović, L., Petrović, T., & Matanović, S. (2011). Accounting software application in cost allocation and calculation of secondary cost elements in a manufacturing enterprise. Preuzeto 19. maja 2016. sa <http://www.tfzr.rs/emc/emc2011/Files/B%2006.pdf>.
9. Stankić, R. (2014a). *Elektronsko poslovanje*. Beograd: Ekonomski fakultet.
10. Stankić, R. (2014b). *Projektovanje informacionih sistema*. Beograd: Ekonomski fakultet.
11. Trifunović, Lj. i Radovanović, L. (2014). Karakteristike organizacije i menadžmenta digitalnih preduzeća. *Novi ekonomist*, br. 8, 23-26.

Redakcioni odbor



**INSTRUCTIONS FOR PREPARATION OF ARTICLES FOR THE JOURNAL  
"PROCEEDINGS OF FACULTY OF ECONOMICS BRCKO"  
IT IS NECESSARY THAT THE AUTHORS ABIDE BY THIS INSTRUCTION AND  
TEMPLATE**

**TITLE IN ENGLISH [FONT CALIBRI, FONT SIZE 13, ALL CAPS, LEFT  
ALIGNMENT, NORMAL]**

Full name of the author <sup>1<sup>a,1</sup></sup> [font Calibri, font size 10, left alignment, normal], Full name of the author <sup>2<sup>a,2</sup></sup> [font Calibri, font size 10, left alignment, normal], Full name of the author <sup>3<sup>b,3</sup></sup> [font Calibri, font size 10, left alignment, normal]

<sup>a</sup> Institutional affiliation for Author 1 and 2 [font Calibri, font size 7, left alignment, normal]

<sup>b</sup> Institutional affiliation for Author 3 [font Calibri, font size 7, left alignment, normal]

---

**ARTICLE INFO**

Received  
Sent to revision  
Accepted  
Available online

---

**Keywords:**  
document  
article  
form... [font Calibri, font size 7,  
normal] (5 words at the most)

---

---

**ABSTRACT [FONT CALIBRI, FONT SIZE 7, ALL CAPS, LEFT ALIGNMENT, NORMAL]**

The Abstract [font Calibri, font size 7, justify, normal] should include 100 to 250 words and it is placed in the second column, on the right side in relation to Article info section and keywords. The abstract provides brief informative review of the article which enables the reader to quickly and accurately evaluate the relevance of the article and it includes the terms for indexing and searching. The goal, methods, results and conclusion of the research are an integral part of the abstract.

The keywords are placed in first column, on the left side in relation to Abstract.

---

**Introduction [font Calibri, font size 9, left alignment, bold]**

The Introduction clearly defines the problem, subject and goal of the research.

The articles can be written in Serbian, Bosnian, Croatian or English language in program Microsoft Word, with font Calibri, font size 9, normal, format B5. Margins: left 2,5 cm; upper, lower and right 2 cm.

Maximum volume of the article is 10 pages, including the figures, tables, literature and other enclosures. The article should be sent to the address: [zbornik.ebf@gmail.com](mailto:zbornik.ebf@gmail.com). The document title in electronic form: Full name of the author\_Article title.

**1. Article title and subtitles**

On the first page, place the article title in English language [font Calibri, font size 13, all caps, left alignment, normal]. The article title should describe the contents of the article as precisely as possible, with words suitable for indexing and searching.

---

<sup>1</sup> autor1@mail.com

<sup>2</sup> autor2@mail.com

<sup>3</sup> autor3@mail.com

Under the title place the full name of (all) authors of the article [font Calibri, font size 10, left alignment, normal], without functions and titles. After that insert the tag (a, b, c, ...) to indicate the author's institutions (affiliation) and the footnote mark (regular number, 1,2,3, ...). In the footnote, specify the author's e-mail address. The name of the author's institution (affiliation) should be written directly below the author's name according to the corresponding tag (a, b, c, ...) [font Calibri, size 7, left alignment, normal], where for complex institutions the complete hierarchy should be included.

The main text of the article should be written with single line spacing and without empty row between the paragraphs [font Calibri, font size 9, justified, normal]. The first line of the paragraph should start indented with 0,5 pt and the remaining lines in the same paragraph should start at the beginning of the row. Subtitles, which do not need to be numbered, should be written in capital letters [font Times New Roman, bold, 11 pt].

It is recommended that the headings are numbered in Arabic numerals, eg:

- 1. The first heading** [font Calibri, font size 9, left alignment, bold],
- 2. The second heading** [font Calibri, font size 9, left alignment, bold],
- 2.1. The first heading of the second row** [font Calibri, font size 9, left alignment, italic],
- 2.2. The second heading of the second row,**
- 3. The third heading...** (like heading structure used in this instructions).

#### **1.1. Citing sources in the text, under the figures and tables** [font Calibri, font size 9, left alignment, italic]

The sources are cited according to the APA style (<http://www.apastyle.org/index.aspx>) according to which the abbreviated identification of used sources is stated in the text, i.e. under the figure or table, immediately after the part of the text the author is citing, and complete identification of the used source is at the end of the paper, in the list of references.

For citing of the sources in the text, the following principle shall be used: family name of the author, year of issue. Example: (Krugman, 2014).

When the text is cited directly, or information from a specific page is cited, also the page number is included. Example: (Hammer & Champy, 1993: 123).

If the author is cited who has two or more issues in the same year, after the year a letter is included in the alphabetical order. Example: (Stankić, 2014a: 56). If the book or the article from a journal has two authors, both authors shall be included (Akerlof & Kranton, 2000), and if there are more than two authors, the first author is stated followed by et al. Example: (Campbell et al., 2001). The list of the literature, at the end of the paper, shall include all authors.

If several authors are cited in the same part of the text, the references are separated by a semicolon and they are listed in the alphabetical order. Example: (Akerlof & Kranton, 2000; Krugman, 2014).

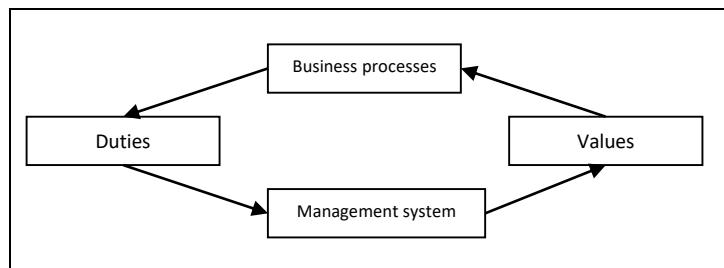
If the paper does not have the name of the author, instead of the name of the author, the name or abbreviation of the institution, agency or organization which issued the paper is included. Example: (OECD, 2016).

For sources taken over from the internet, the text shall use the form (family name, year). Example: (Radovanović et al., 2011). If the name of the author is unknown, the first place shall include the document title. Example in the text: (Citing Guide, 2016).

#### **1.2. Figures and tables** [font Calibri, font size 9, left alignment, italic]

Figures and tables should be adjusted to the text width and state the source under them. The objects forming the figure have to be grouped. If the object includes the text, it should be placed in a frame and leave the possibility of proofing and corrections, and the language and writing should correspond to the main text of the article. The articles cannot include scanned images, tables and parts of texts.

**Figure 1: Relationship of business processes, system and values** [font Calibri, font size 9, left alignment, bold]



Source: (Hammer & Champy, 1993: 34.) [font Calibri, font size 8, left alignment, normal]

**Table 1: Table title** [font Calibri, font size 9, left alignment, bold]

(Please insert the table you have created!)

Source: (Author, year: page.) [font Calibri, font size 8, left alignment, normal]

### **Conclusion** [font Calibri, font size 9, left alignment, bold]

The article has to include the conclusion which is derived on basis of the treated matter and achieved results. The conclusion cannot include the same sentences or parts of the text from the article.

The article has to be proofread and written in accordance with the writing rules of the English language.

### **References** [font Calibri, font size 9, left alignment, bold]

Include only the literature directly related to the subject matter of the article by alphabetical order.

Use the following form for listing:

- Book: Family name and first letter of the first name of the author. (Year of the issue). *Book title*. Place of issue: Publisher.
- Article: Family name and first letter of the first name of the author. (Year of the issue). Article title. *Journal name, number* (volume), page of the paper beginning – page of the paper end.
- Internet source: Family name and first letter of the first name of the author. (Year of the issue). Paper title. Downloaded on day, month, year from <http://> (see in the list of literature an example under number 8).

When citing the internet source it is necessary to state all four URL elements: 1) protocol (<http://>), 2) *host name* ([www.apa.org/](http://www.apa.org/)), 3) document path (monitor/oct00/) and 4) document title (workplace.html). If the reference, taken from the internet, has the DOI (Digital Object Identifier), it is preferred to sue it instead of the internet address, without the doi at the end.

An example of the list of references [font Calibri, font size 9, left alignment, normal]:

1. Akerlof, G. A., & Kranton, R. E. (2000). Economics and identity. *Quarterly journal of Economics*, 715-753.
2. Campbell, J. Y., Lettau, M., Malkiel, B. G., & Xu, Y. (2001). Have individual stocks become more volatile? An empirical exploration of idiosyncratic risk. *The Journal of Finance*, 56(1), 1-43.
3. Vodič za citiranje. Downloaded on June 27, 2016 from [http://www.dksg.rs/biblioteka/vodicZaCitiranje/apa\\_format.html](http://www.dksg.rs/biblioteka/vodicZaCitiranje/apa_format.html)
4. Hammer, M., & Champy, J. (1993). *Business process reengineering*. London: Nicholas Brealey, 444.
5. Krugman, P. (2014). Currency regimes, Capital flows, and Crises. *IMF Economic Review*, 62(4), 470-493.
6. OECD. (2016). *OECD Business and Finance Outlook 2016*. Paris: OECD Publishing.
7. Petrović, T. M., Radovanović, L. K. i Petrović, D. D. (2012). Transferne cijene i njihove računovodstvene implikacije u divizionalnim organizacijama. *Business Consultant/Poslovni Konsultant*, br. 4, 35-50.
8. Radovanović, L., Petrović, T., & Matanović, S. (2011). Accounting software application in cost allocation and calculation of secondary cost elements in a manufacturing enterprise. Downloaded on May 19, 2016 from <http://www.tfzr.rs/emc/emc2011/Files/B%2006.pdf>.
9. Stankić, R. (2014a). *Elektronsko poslovanje*. Beograd: Ekonomski fakultet.

10. Stankić, R. (2014b). *Projektovanje informacionih sistema*. Beograd: Ekonomski fakultet.
11. Trifunović, Lj. i Radovanović, L. (2014). Karakteristike organizacije i menadžmenta digitalnih preduzeća. *Novi ekonomist*, br. 8, 23-26.

Editorial board