

RAZVOJ MALIH I SREDNJIH PREDUZEĆA U SRBIJI

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Sažetak

Rad predstavlja analizu stavova menadžmeta ili menadžment tima preduzetnika u Srbiji, koji se odnose na ispitivanje stavova u vezi inovacija u budućnosti. U radu je korišćen upitnik koga su autori koncipirali na osnovu već postojećih istraživanja i prilagodili ga ovom istraživanju. Istraživanje je sprovedeno na teritoriji cele Srbije. Ukupan broj ispitanika u Srbiji je 50. Obrada podataka urađena je uz pomoć statističkog programa SPSS verzija 23. Na osnovu iskazanih stavova anketiranih ispitanika došlo se do određenih zaključaka šta je sve neophodno uraditi u budućem periodu, s obzirom da se 2020. godine država usvaja novi plan strategija razvoja malih i srednjih preduzeća.

Ključne reči: mala i srednja preduzeća, inovacije, istraživanje i strategija.

Uvod

Svoj razvoj MSP beleže 70-tih godina prošlog veka. Tako da se ona danas zasigurno uključuju i prate nove savremene tehnologije. Jedan manji deo je zasnovan na tradiciji, a sve je više onih koji koriste novu visoku tehnologiju u svom poslovanju i naj taj način pridobijaju nove korisnike. MPS su pretežno usmerena na lokalno tržište, ali zbog novih tehnologija ona uspevaju da prošire svoje poslovanje na okruženje (Ožegović & Sajfert, 2009; Ožegović & Pavlović, 2012).

Mala i srednja preduzeća (MSP) imaju karakteristiku da povećavaju stepen i obim korišćenja novih resursa jedne privrede, uz visok stepen fleksibilnosti i adaptivnosti novim tržišnim i drugim uslovima. Problemi sa kojima se suočavaju MSP odnose se na poslovanje na teritorijalno ograničenom prostoru, te ograničenom broju kupaca sa kojima raspolažu, pa samim tim ostaju zavisna o ciklusima lokalne privrede, ograničenim ljudskim resursima čiji nedostatak onemogućava

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zapošljavanje marketinških specijalista te izdvajanje većih iznosa za marketing (Mihić, Andrejević, & Mihajlović, 2012; Stošković, Nikolić, & Đukić, 2012).

Da bi mala i srednja preduzeća dobro poslovala, neophodno je da se angažuju eksperti i da se prenese značajan obim odlučivanja na njih. Preduzeća sa grupom nevlasnika u menadžerskoj ulozi bolje će se snalaziti u kompleksnom okruženju, ali iskustvo je pokazalo da čak i u takvim organizacijama vlasnici svojim menadžerima samo povremeno daju slobodu u donošenju odluka, dobro čuvajući autoritet svoje vlasničke funkcije. Činjenica da najveći broj vlasnika preduzeća nije sklon da delegira važne odluke na zaposlene menadžere nesumnjivo predstavlja značajan ograničavajući faktor njihovom uspešnijem razvoju (Drucker, 1996; Paunović, 2017).

Klasifikacija preduzeća u Republici Srbiji se uređuje po Zakonu o računovodstvu, koji je objavljen u Službenom glasniku broj 62/2013. Prema ovom zakonu pravna lica obuhvataju privredna društva. Preduzetnici su fizička lica koja samostalno obavljaju privrednu delatnost radi sticanja dobiti i oni po ovoj klasifikaciji pripadaju grupi mikro preduzeća. Pravna lica na osnovu člana 6. navedenog Zakona klasifikuju se na mikro, mala, srednja i velika, i to u zavisnosti od prosečnog broja zaposlenih, poslovnog prihoda i prosečne vrednosti poslovne imovine utvrđenih na dan sastavljanja redovnog godišnjeg finansijskog izveštaja u poslovnoj godini (Vlada Republike Srbije, Zakon o računovodstvu 2013).

Hipoteze u ovim radu su:

H₀ Srbija ima potencijala za razvoj MSP;

H₁ Inovacije u preduzećima događaju se ne planski;

H₂ Preduzeća imaju definisanu strategiju uvođenja inovacija;

H₃ Postojeće znanje kao resurs koriste svi zaposleni;

H₄ Za inovacije koriste se određeni osmišljeni patenti;

H₅ Preduzeća su marketinški orijentisani;

Pokazatelji razvoja MSP u Srbiji

U 2016. godini u okviru preduzetničkog sektora poslovalo je 340.112 preduzeća, koja su generisala 1.222,5 mili. dinara novoostvarene vrednosti i zapošljavala 837.532 radnika (Izveštaj o malim i srednjim preduzećima RS 2017, str. 3). Tako da je ovaj sektor činilo 65,7% zaposlenosti, 56,2% bruto dodatne vrednosti, 65,1% prometa, 50,5% profita i 40,8% izvoza nefinansijskog sektora.

Poboljšanje ukupne poslovne klime 2016. godine pozitivno je uticala na osnovne performanse poslovanja preduzetničkog sektora rast posmatranih pokazatelja u

odnosu na prethodan period. Tako da je broj MSP povećan za oko 4,8%, broj zaposlenih oko 4,5%, rast BDV od 10,1% a promet za 3,6%, stopa profitabilnosti iznosila je 37,2%.

Slika 1: Indikatori i razvijenosti MSP

	МСПП		Велка		Укупно		Учешће МСПП %	
	2015	2016	2015	2016	2015	2016	2015	2016
Број предузећа	324.600	340.112	494	501	325.094	340.613	99,8	99,9
Број запослених	801.719	837.532	418.538	437.910	1.220.257	1.275.442	65,7	65,7
Промет (мил. дин.)	6.302.870	6.609.879	3.197.616	3.539.947	9.500.486	10.149.826	66,3	65,1
БДВ (мил. дин.)	1.096.750	1.222.519	805.147	953.383	1.901.897	2.175.902	57,7	56,2
Извоз (мил. дин.)	635.312	669.259	804.486	969.179	1.439.798	1.638.438	44,1	40,8
Увоз (мил. дин.)	1.087.080	1.180.263	835.919	914.431	1.922.999	2.094.694	56,5	56,3
Робни биланс (мил. дин.)	-451.768	-511.005	-31.433	54.749	-483.201	-456.256	93,5	-
Инвестиције* (мил. дин.)	300.621,8	-	244.081,5	-	544.703,3	-	55,2	-

Izvor: Ministarstvo privrede na osnovu podataka RZS

Mala i srednja preduzeća dominiraju po svim posmatranim pokazateljima (12.417 preduzeća generiše 51,7% zaposlenosti, 61,9% prometa, 60,6% BDV, 77,0% izvoza, 76,9 % uvoza. U odnosu na 2015. godinu nije bilo značajnih promena u strukturi MSP. Rast kod mikro i malih preduzeća, a pad kod srednjih uticao je na porast učešća prometa mikro sa 38,1% na 39,2% i malih preduzeća sa 28,3% na 29,5% u prometu. Izvoz je povećan kod malih preduzeća, a smanjen kod srednjih preduzeća, tako da je učešće izvoza malih porastao sa 24,7% na 27,5% dok je kod srednjih smanjen sa 52,2% na 49,5%.

Slika 2: Pokazatelji poslovanja sektora MSP u 2016. Godini prema veličini

	Микро		Мала		Средња		МСПП	
	вредност	%	вредност	%	вредност	%	вредност	%
Број предузећа	327.695	96,3	10.154	3,0	2.263	0,7	340.112	100,0
Број запослених	401.848	48,0	203.681	24,3	232.003	27,7	837.532	100,0
Промет (мил. дин.)	2.592.424	39,2	1.952.475	29,5	2.064.981	31,2	6.609.879	100,0
БДВ (мил. дин.)	472.675	38,7	338.364	27,7	411.480	33,7	1.222.519	100,0
Запосленост по предузећу	1,2	-	20,1	-	102,5	-	2,5	-
Бруто зарада по запосленом (хиљ. дин.)	832,8	-	915,1	-	1064,1	-	916,9	-
Промет по предузећу (мил. дин.)	7,9	-	192,3	-	912,5	-	19,4	-
БДВ по предузећу (мил. дин.)	1,4	-	33,3	-	181,8	-	3,6	-
Извоз (мил. дин.)	153.832	23,0	183.997	27,5	331.430	49,5	669.259	100,0
Увоз (мил. дин.)	264.130	22,4	409.609	34,7	506.525	42,9	1.180.263	100,0
Робни биланс (мил. дин.)	-110.298	21,6	-225.612	44,2	-175.095	34,3	-511.005	100,0
Коефицијент извоз/увоз		58,2		44,9		65,4		56,7

Izvor: Ministarstvo privrede na osnovu podataka RZS

2016. godine u Srbiji poslovalo je 340.613 privrednih subjekata koji su registrovani, što je za 15.519 više u odnosu na 2015. godinu. Povećan je broj preduzetnika za 10.825, kao i malih za 623, mikro za 3.983, srednjih za 81 i velikih za 7. Sektor MSP u 2016. Godini obuhvata 340.112 privrednih subjekata I učestvuje 99,9% u ukupnom broju preduzeća u Srbiji.

Slika 3: Broj i struktura privrednih subjekata u nefinansijskom sektoru 2016. god

Облик организовања	МСПП	Велика	Укупно	
	Број	Број	Број	Структура (%)
Предузећа	96.522	501	97.023	28,5
Предузетници	243.590	-	243.590	71,5
Укупно	340.112	501	340.613	100
Структура (%)	99,9	0,1	100	

Izvor: RZS

U strukturi sektora MSP dominiraju mikro preduzeća 327.695 sa učešćem od 96,3% a pream obliku organizovanja najbrojniji su preduzetnici 243.590 i DOO 90.956 sektora MSP.

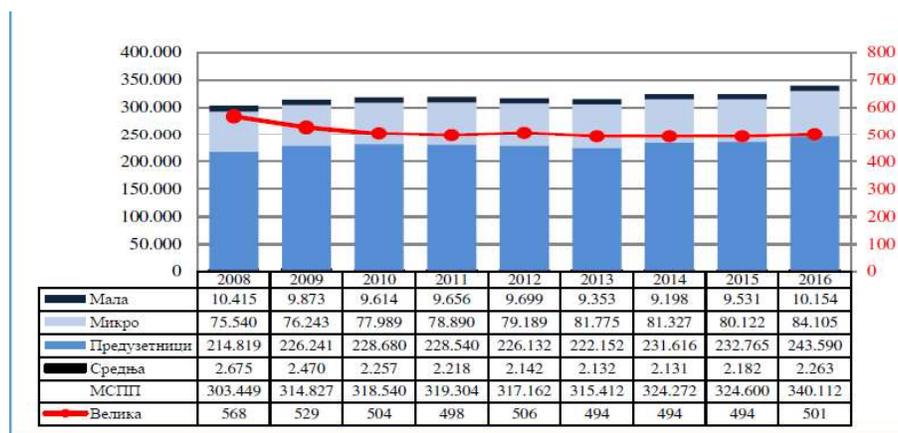
Slika 4: Broj i struktura privrednih subjekata u sektoru MSP u 2016. godini

Облик организовања	Микро	Мала	Средња	Укупно	
	Број	Број	Број	Број	Структура (%)
Предузећа	84.105	10.154	2.263	96.522	28,4
АД	902	237	213	1.352	0,4
ДОО	79.649	9.502	1.805	90.956	26,7
Остало ³	3.554	415	245	4.214	1,2
Предузетници	243.590	0	0	243.590	71,6
Укупно	327.695	10.154	2.263	340.112	100
Структура (%)	96,3	3,0	0,7	100	

Izvor: RZS

Rast sektora MSP je posebno značajan ekonomski faktor razvoja srpske ekonomije i poseduje potencijal za dalji rast i razvoj.

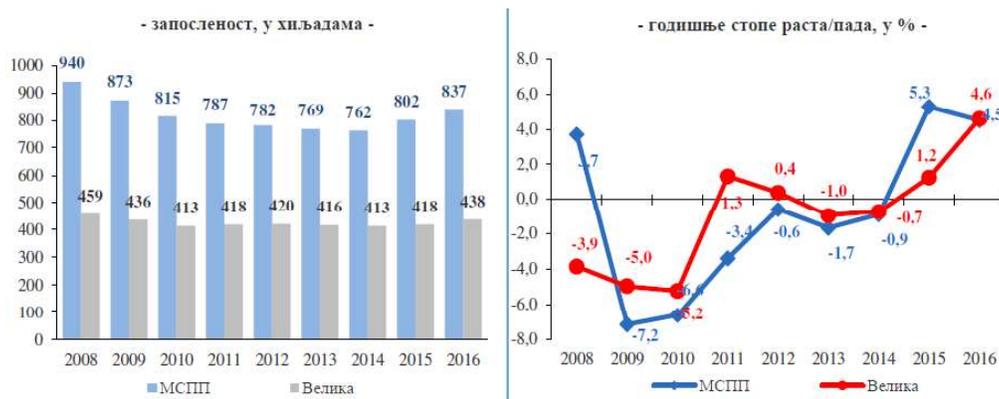
Slika 5: Broj privrednih subjekata u periodu od 2008-2016 godine



Izvor: Ministarstvo privrede 2017. Str. 5

Od 2015. godine beleži se tendencija rasta ukupne zaposlenosti nefinansijskog sektora koja je nastaljena i u 2016. godini, što predstavlja rezultat povećanja zaposlenih u svim preduzećima, ali još nije dostignut nivo zaposlenosti iz predkriznog perioda. Zaposlenost nefinansijskog sektora u 2016. godini povećana je za 55.185 radnika i to isključivo u sektoru MSP za 35.813 radnika, mirko za 3.154 radnika, malim za 12.745 radnika, srednjim za 8.498 radnika i velikim za 19.372 radnika.

Slika 6: Kretanje zaposlenosti u periodu od 2008-2016. godine



Izvor: Ministarstvo privrede i RZS

Nastavljena su pozitivna kretanja pokazatelja efikasnosti poslovanja sektora MSP i nefinansijskog sektora privrede. U 2016. godini sektor MSP je povećao efikasnost poslovanja u poređenju sa 2015. godinom, kao i rast efikasnosti sporiji u odnosu na prosek neefikasnosti sektora i velikih preduzeća: Promet MSP povećan je 3,6%, BDV MSP povećan je na 10,1% kao i profit MSP je povećan na 15,6%. Dok je ukupan promet sektora MSP u 2016. godini dostigao je vrednost 6.609,9 mil.din do 19,4mil.dinara po preduzeću i 7,9 mil. dinara po zaposlenom.

Slika 7: Komparativni pokazatelj poslovanja sektora MSP sa EU u državama regiona

Земља	Година	Број предузећа, хиљ.	Број запослених радника, хиљ.	БДВ, млрд. EUR	Број радника по предузећу	БДВ по раднику, хиљ. EUR	УЧЕШЋЕ МСП У НЕФИНАНСИЈСКОМ СЕКТОРУ		
							Број предузећа	Запосленост	БДВ
ЕУ 28	2016	23.172,3	91.738,8	4.045,4	4,0	44,1	99,8	66,8	57,4
	2015	22.418,8	90.668,9	3.836,6	4,0	42,3	99,8	67,0	57,9
Бугарска	2016	319,8	1.467,1	13,5	4,6	9,2	99,8	75,9	66,3
	2015	310,2	1.423,2	11,8	4,6	8,3	99,8	76,5	62,6
Хрватска	2016	154,5	721,1	11,7	4,6	16,2	99,7	66,6	56,2
	2015	153,4	700,9	10,9	4,6	15,5	99,7	67,2	55,0
Мађарска	2016	518,1	1.733,1	27,9	3,3	16,1	99,8	69,7	52,5
	2015	504,8	1.693,7	26,1	3,4	15,4	99,8	69,5	53,3
Румунија	2016	447,9	2.623,9	31,9	5,9	12,1	99,7	67,5	49,9
	2015	462,4	2.773,6	29,4	6,0	10,6	99,6	67,6	50,4
Словенија	2016	133,2	427,0	12,3	3,2	28,8	99,8	72,2	62,6
	2015	127,6	416,0	11,5	3,3	27,7	99,8	72,2	63,2
Србија	2016	340,1	837,5	9,9	2,5	11,8	99,9	65,7	56,2
	2015	324,6	801,7	9,1	2,5	11,3	99,8	65,7	57,7

Izvor: RZS, Ministarstvo privrede, Izveštaj o MSP pokazateljio za 2016. Godinu

U 2016. Godini sektor MSP u Srbiji manje je razvijen u odnosu na prosek EU-28 i većinu država EU iz okruženja. Visoko učešće sektora MSP u osnovnim pokazateljima poslovanja privrede, rezultat je usporene dinamike sprovođenja strukturnih reformi i razvijenih problema velikih privrednih sistema, a ne visokog nivoa razvijenosti i konkurentnosti sektora MSP.

Reformski zadatak u pojedinim oblastima utiče na konkurenciju. Po konkurentnosti iz 2017. Godine Srbija u odnosu na države iz okruženja, plasirana je bolje od Grčke i BiH, ali taj se jaz smanjuje. Zaostaje za Slovenijom, Bugarskom, Mađarkom, Rumunijom, Hrvatskom, Albanijom a i Crnom Gorom.

Uzorak istraživanja

Ukupan uzorak istraživanja čini 50 ispitanika, članova menadžmenta ili menadžment tima preduzeća u kojima rade. Istraživanje je sprovedeno u periodu od početka oktobra do kraja novembra 2019 godine na taj način što je ispitanicima putem e-maila poslat upit za učestvovanje u istraživanju uz detaljno objašnjenje u koju svrhu se istraživanje vrši. Ispitanicima je u upitu predloženo da je istraživanje potpuno anonimno i da će dobijeni podaci biti korišćeni isključivo u svrhu izrade ovog naučnog rada. Takođe, jedan manji deo uzorka ispitanika prikupljen je putem telefonske ankete koju je vršio autor rada.

Svi ispitanici obuhvaćeni ovim istraživanjem su vlasnici ili zaposleni u preduzećima koja su nastala osnivanjem, a u istraživanju nisu zastupljeni

ispitanici koji rade u ili su vlasnici firmi koje su nastale privatizacijom, delimičnom privatizacijom ili stečajem.

Grafikon 1. Struktura uzorka u odnosu na vlasničku strukturu preduzeća



U odnosu na vlasničku strukturu firmi u kojima rade ispitanici (Grafikon 1), znatno veći deo uzorka čine ispitanici koji rade ili su vlasnici preduzetničkih radnji (SR, SZR, SZTR...)- 86,0% a manji deo uzorka čine ispitanici koji su zaposleni ili su u menadžmentu preduzeća koja su društva sa ograničenom odgovornošću (D.O.O.)- 14,0%.

Tabela 1. Struktura uzorka u odnosu na veličinu preduzeća

Veličina preduzeća	f	%
Mikro od 1 do 10 zaposlenih	40	80,0
Malo do 49 zaposlenih	10	20,0
Ukupno (Σ)	50	100,0

Kada je u pitanju veličina preduzeća (Tabela 1), veći deo ispitanika potiče iz firmi koje imaju do 10 zaposlenih (mikro preduzeća)- 80,0% a znatno manji deo ispitanika je iz firmi koje se po veličini smatraju malim preduzećima od 11 do 49 zaposlenih (20,0%). U istraživanju nisu zastupljeni ispitanici koji potiču iz preduzeća srednje veličine (50 do 249 zaposlenih) ili iz velikih preduzeća (preko 250 zaposlenih).

Tabela 2. Struktura uzorka u odnosu na delatnost preduzeća

Vrsta delatnosti	f	%
Proizvodnja	8	16,0
Trgovina	8	16,0
Usluge	26	52,0
Mešovito	8	16,0
Ukupno (Σ)	50	100,0

U odnosu na vrstu delatnosti koju obavljaju preduzeća (Tabela 2), najviše ispitanika, više od polovine uzorka, potiče iz firmi koje se bave uslužnom delatnošću (52,0%) a u istom procentu su zastupljeni ispitanici koji potiču iz firmi koje se bave proizvodnjom (16,0%), trgovinom (16,0%) ili imaju mešovitu delatnost (16,0%).

Tabela 3. Struktura uzorka u odnosu na nivo obrazovanja većine zaposlenih u preduzeću

Nivo obrazovanja zaposlenih	f	%
Uglavnom visoka stručna sprema	37	74,0
Visoka i viša škola	13	26,0
Ukupno (Σ)	50	100,0

Kada je u pitanju nivo obrazovanja zaposlenih u preduzeću (Tabela 3), najviše ispitanika potiče iz firmi koje zapošljavaju uglavnom radnike sa višom stručnom spremom (74,0%) a jedna trećina ispitanika potiče iz firmi čiji zaposleni imaju pretežno visoko i više obrazovanje (26,0%).

Rezultati istraživanja

Cilj istraživanja je ispitivanje inovativnih kapaciteta mikro i malih preduzeća u Srbiji. U svrhu sprovođenja istraživanja formirana je skala, zatvorenog tipa, koja je za cilj imala da proceni kakvi su stavovi zaposlenih ili vlasnika preduzeća prema inovacijama, inovativnim rešenjima i uvođenju inovativnih proizvoda i/ili usluga. Ova skala je nazvana Ocena inovativnih kapaciteta preduzeća. Upitnik se sastojao od 25 tvrdnji sa rasponom ocena ispitanika od 1 do 5. Tvrdnje 1. O inovacijama u preduzeću se ne razmišlja, realizuju se veoma retko i 2. U preduzeću postoje određena znanja o inovacijama, ali inovacije su ipak slučajne, povremene, nastaju kroz neformalne procese, su invertne i boduju se obrnuto. Viši skor na skali označava veće slaganje sa tvrdnjama odnosno pozitivnije ocene inovativnim rešenjima.

Druga skala u istraživanju je imala za cilj da ispita značaj inovativnih faktora preduzeća iz ugla odnosa prema kupcima. Navedena skala se sastoji iz 6

pitanja, sa rasponom odgovora ispitanika od 1-beznačajan do 5- izuzetno značajan. Veći skor na ovoj skali označava da ispitanici pridaju veći značaj navedenom faktoru. Ova skala je nazvana Ocena značaja inovativnih faktora preduzeća.

Takođe, pored navedenih skala u istraživanju je korišćen i upitnik, zatvorenog tipa, sa dihotomnim odgovorima (Da/Ne) koji je imao za cilj da ispita da li je u toku predhodne godine ili tekuće godine firma u kojoj ispitanici rade imala neku inovaciju proizvoda ili usluga ili je na neki način unapredila poslovne procese.

Pouzdanost instrumenata

Prema dobijenim rezultatima, skala ocene inovativnih kapaciteta preduzeća (OIK) ja pokazala vrlo visoku pouzdanost- $\alpha=0,949$ ($\alpha>0.90$) a skala ocene značaja inovativnih faktora preduzeća je pokazala pouzdanost ispod arbitrarne granice ($\alpha\geq 0.70$)- $\alpha=0,620$. Dobijeni koeficijent pouzdanost se ipak može smatrati prihvatljivim ako se uzme u obzir da ova skala ima samo 6 tvrdnji ili ajtema a takvo stanovište je potpuno opravdano prema nekim autorima (svaka vrednost Kronbahovog alfa koeficijenta iznad 0.60 je prihvatljiva (Bishop, 2003)).

Tabela 4. Pouzdanost instrumenata

Skala	Kronbahov koeficijent (α)	Broj ajtema (N)
Ocena inovativnih kapaciteta (OIK)	0,949	25
Ocena značaja inovativnih faktora (OZIF)	0,620	6

Deskriptivna statistika

Kada je u pitanju ocena inovativnih kapaciteta preduzeća (Tabela 2), potvrđeno je da postoji iznad prosečna izraženost ovone inovativnih preduzeća. Dobijeni prosek je $AS=3,86$, $SD=0,550$. Minimalna ocena je 2 a maksimalna ocena je 5. Dobijeni prosek ukazuje na visoko izražene inovativne kapacitete preduzeća u kojima ispitanici rade ili su vlasnici.

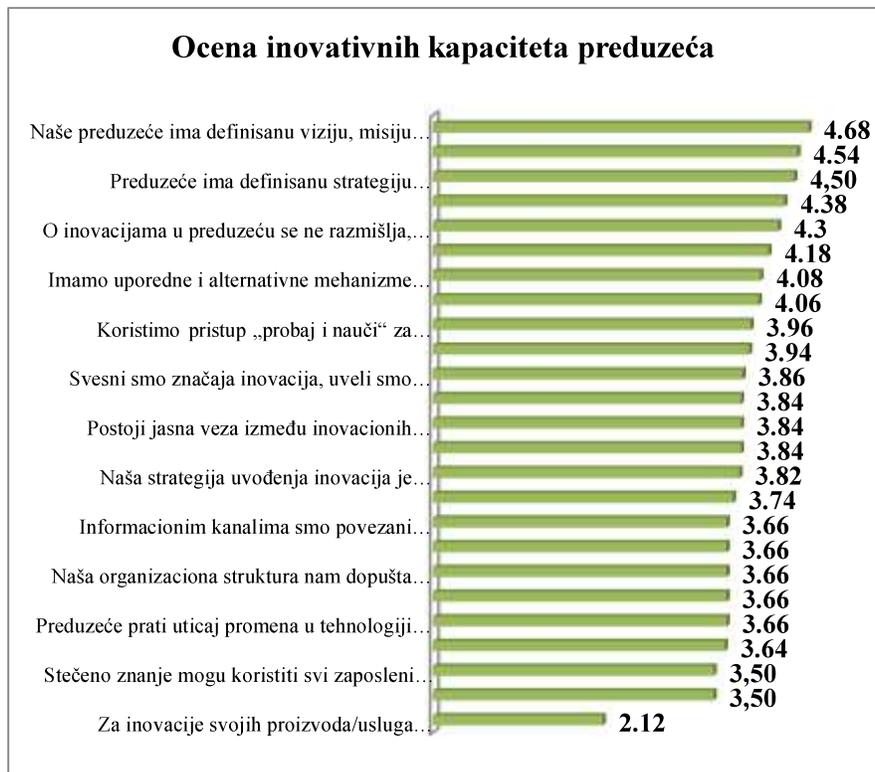
Tabela 5. Deskriptivni statistički pokazatelji ocene inovativnih kapaciteta preduzeća

Skala	MIN	MAX	AS	SD
OIK	2	5	3,86	0,550

$N=50$;

U odnosu na izraženost na pojedinim tvrdnjama skale OIK (Grafikon 1), najveća izraženost, blizu teorijskog maksimuma, dobijena je za tvrdnje 6. Naše preduzeće ima definisanu viziju, misiju i ciljeve (AS=4,68, SD=0,471), 2. U preduzeću postoje određena znanja o inovacijama, ali inovacije su ipak slučajne, povremene, nastaju kroz neformalne procese, koja se buduće invertno (AS=4,54, SD=0,503) i tvrdnju 8. Preduzeće ima definisanu strategiju uvođenja inovacija (AS=4,50, SD=0,580). Jedina tvrdnja iz ove skale za koju je dobijena ocena ispod teorijskog proseka je tvrdnja 25. Za inovacije svojih proizvoda/usluga koristimo patente drugih preduzeća uz njihovo odobrenje (AS=2,12, SD=0,895) a nešto niža izraženost u odnosu na proseke dobijene na ostalim tvrdnjama doobijena je i za tvrdnje 12. Naše preduzeće za razvoj novih proizvoda sa visokim stepenom noviteta koristi iste procese i mehanizme kao i za razvoj proizvoda sa niskim stepenom noviteta (AS=3,50, SD=1,035) i 16. Stečeno znanje mogu koristiti svi zaposleni u preduzeću (AS=3,50, SD=0,974).

Grafikon 2. Ocena inovativnih kapaciteta preduzeća



Kada je u pitanju ocena značaja inovativnih faktora preduzeća (Tabela 3), dobijena je vrlo visoka ocena- AS=4,83, SD=0,196. Empirijski minimum je 4

a maksimum 5 i ukazuje da kod ispitanika postoji vrlo visoko vrednovanje inovativnih faktora.

Tabela 6. Deskriptivni statistički pokazatelji ocene značaja inovativnih faktora preduzeća

Skala	MIN	MAX	AS	SD
OZIF	4	5	4,83	0,196

$N=50$;

Faktor sa najvećom ocenom je 3. Marketing aktivnosti (orijentisane ka kupcima) (AS=4,98, SD=1,41), zatim sledi 1. Zadovoljstvo kupaca karakteristikama novog proizvoda/usluge (AS=4,96, SD=0,198), 4. Distribucija proizvoda/usluga (AS=4,94, SD=0,240), nakon toga faktor 2. Stopa rasta (povećanje broja) novih kupaca uz održavanje kvaliteta (AS=4,82, SD=0,438), 6. Sposobnost novog proizvoda/usluge da reši probleme kupcima (AS=4,78, SD=0,418) a najniža izraženost na ovoj skali je dobijena za faktor 5. Broj ideja pristiglih od kupaca (AS=4,48, SD=0,626) (Grafikon 2).

Grafikon 3. Ocena značaja inovativnih faktora preduzeća



Kada su u pitanju inovativne aktivnosti na nivou predhodne ili ove godine (Tabela 4), po 84,0% ispitanika je navelo da je u toku ove ili predhodne godine u njihovom preduzeću bilo inovacija u vidu Novog proizvoda i/ili usluge na području RS a 80,0% ispitanika navodi da su u toku prošle ili ove godine imali Novi ili znatno unapređeni način nastupa na tržište. Takođe, 76,0% ispitanika je navelo da je imalo inovacije u vidu Novog dizajna proizvoda/usluge, a po 74,0% je navelo da je u toku tekuće ili predhodne

godine imalo inovacije u vidu Male promena, varijacije proizvoda/uslugei Novog ili znatno unapređenog načina proizvodnje proizvoda/usluge.

Tabela 7. Inovativne aktivnosti na nivou prošle ili tekuće godine

Aktivnost	Da		Ne	
	f	%	f	%
Novi proizvod/usluga na području RS	42	84,0	8	16,0
Novi proizvod/usluga samo za Vaše preduzeće	22	44,0	28	56,0
Mala promena, varijacija proizvoda/usluge	37	74,0	13	26,0
Novi dizajn proizvoda/usluge	38	76,0	12	24,0
Novi ili znatno unapređen način proizvodnje proizvoda/usluge	37	74,0	13	26,0
Novi ili znatno unapređeni načini nastupa na tržište	40	80,0	10	20,0
Novi ili znatno unapređeni menadžment aktivnosti i logistike	25	50,0	25	50,0

U manjem procentu, ispitanici su navodili da je u toku ove ili predhodne godine u njihovom preduzeću bilo inovativnih aktivnosti u vidu Novog proizvoda/usluge samo za njihovo preduzeće (44,0%) ili Novih ili znatno unapređenih menadžment aktivnosti i logistike(50,0%) (Grafikon 3).

Grafikon 4. Inovativne aktivnosti na nivou ove ili prošle godine



Razlike u ocenama inovativnih kapaciteta i značaju inovativnih faktora u odnosu na vlasničku strukturu preduzeća

Kada su u pitanju razlike u izraženosti ocene inovativnih kapaciteta i značaja inovativnih faktora u odnosu na vlasničku strukturu preduzeća (Tabela 5), nisu potvrđene statistički značajne razlike u izraženosti skorova na ove skale. Ovaj

nalaz se može tumačiti u u svjetlu neujdnačenosti u strukturi uzorka u odnosu na vlasničku strukturu preduzeća, prema kojoj je je kategoriji Društvo sa ograničenom odgovornošću (D.O.O.) raspoređeno samo 14,0% celokupnog uzorka ispitanika, dok se u drugoj kategoriji (Samostalni preduzetnik- SR) nalazi preostalih 86,0% ispitanika.

Tabela 8. Razlike u OIK i OZIF u odnosu na vlasničku strukturu preduzeća

Skala	Vlasničkastruktura preduzeća	AS	SD	t	p
OIK	D.O.O.	3,81	0,835	-0,274	0,785
	SR	3,87	0,503		
OZFI	D.O.O.	4,71	0,369	-1,663	0,103
	SR	4,84	0,152		

df=50;

Na obe skale je veća izraženost dobijena na poduzorku ispitanika koji su iz Preduzetničkih radnji (OIK- AS=3,87, SD=0,503; OZFI- AS=4,84, SD=0,152) a niža izraženost je dobijena kod ispitanika iz preduzeća koja su po vlasničkoj strukturi D.O.O. (OIK- AS=3,81, SD=0,835; OZFI- AS=4,71, SD=0,369). Kao što je već pomenuto razlike u izraženosti su minimalne i nisu pokazale statističku značajnost (OIK- $t=-0,274$, $p=0,785$; OZFI- $t=-1,663$, $p=0,103$).

Razlike u ocenama inovativnih kapaciteta i značaju inovativnih faktora u odnosu na veličinu preduzeća

U odnosu na veličinu preduzeća (Tabela 6) nisu potvrđene statistički značajne razlike u izraženosti skorova na skalama OIK ($t=1,114$, $p=0,271$) i OZFI ($t=-1,332$, $p=,189$). Na skali ocena inovativnih kapaciteta preduzeća, veća izraženost je dobijena kod ispitanika koji potiču iz mikro firmi sa do 10 zaposlenih (AS=3,91, SD=0,558) u odnosu na ispitanika iz malih preduzeća do 11 do 49 zaposlenih kod koji je dobijena niža ocena inovativnih kapaciteta (AS=3,69, SD=0,505).

Tabela 9. Razlike u OIK i OZIF u odnosu na veličinu preduzeća

Skala	Veličina preduzeća	AS	SD	t	p
OIK	Mikro (1-10)	3,91	0,558	1,114	0,271
	Malo (11-49)	3,69	0,505		
OZFI	Mikro (1-10)	4,81	0,209	-1,332	0,189
	Malo (11-49)	4,90	0,117		

df=50;

Na skali OZFI veća ocena je dobijena kod ispitanika iz malih preduzeća (AS=4,90, SD=0,117) a manja ocena kod ispitanika koji potiču iz mikro preduzeća (AS=4,81, SD=0,209). U pitanju su minimalne razlike u izraženosti ocena inovativnosti koje nisu pokazale statističku značajnost.

Razlike u ocenama inovativnih kapaciteta i značaju inovativnih faktora u odnosu na vrstu delatnosti koju preduzeće obavlja

Kada su u pitanju razlike u izraženosti ocena inovativnosti preduzeća u odnosu na vrstu delatnosti koju preduzeće obavlja (Tabela 7), takođe nisu potvrđene statistički značajne razlike. Na skali ocene inovativnih kapaciteta preduzeća veća (F=0,782, p=0,510) najveća izraženost dobijena je kod ispitanika koji potiču iz firmi koje se bave proizvodnjom (AS=4,13, SD=0,480) a najniža izraženost je dobijena kod ispitanika iz firmi koje se bave uslužnim delatnostima (AS=3,79, SD=0,574).

Tabela 10. Razlike u OIK i OZIF u odnosu na vrstu delatnosti

Skala	Vrsta delatnosti	AS	SD	F	p
OIK	Proizvodnja	4,13	0,480	0,782	0,510
	Trgovina	3,83	0,533		
	Usluge	3,79	0,574		
	Mešovito	3,90	0,568		
OZFI	Proizvodnja	4,79	0,148	0,727	0,541
	Trgovina	4,79	0,194		
	Usluge	4,82	0,231		
	Mešovito	4,92	0,189		

$df=3$;

Na skali ocene značaja inovativnih faktora (F=0,727, p=0,541) najveća izraženost je dobijena kod ispitanika koji potiču iz firmi koje imaju mešovitu delatnost (AS=4,92, SD=0,189) a najniža izraženost je dobijena kod ispitanika koji su iz preduzeća koja se bave proizvodnjom (AS=4,79, SD=0,148) ili trgovinom (AS=4,79, SD=0,194). Dobijene razlike u izraženosti ocena inovativnosti preduzeća su minimalne i nisu pokazale statističku značajnost a razlog tome može biti i neujednačenost u strukturi uzorka u odnosu na vrstu delatnosti koju preduzeća obavljaju, naime više od polovine preduzeća iz uzorka istraživanja (52,0%) obavlja uslužnu delatnost a preostale tri kategorije imaju po 16,0% ispitanika iz celokupnog uzorka istraživanja.

Razlike u ocenama inovativnih kapaciteta i značaju inovativnih faktora u odnosu na nivo obrazovanja zaposlenih u preduzeću

U odnosu na nivo obrazovanja zaposlenih u preduzeću nisu potvrđene statistički značajne razlike u izraženosti ocena inovativnih kapaciteta ($t=-0,254$, $p=0,801$) ili ocena značaja inovativnih faktora u preduzeću ($t=-0,141$, $p=0,888$) (Tabela 8).

Tabela 11. Razlike u OIK i OZIF u odnosu na nivo obrazovanja zaposlenih

Skala	Nivo obrazovanja zaposlenih	AS	SD	t	p
OIK	Uglavnom visoka SS	3,85	0,567	-0,254	0,801
	Visoka i viša škola	3,90	0,520		
OZFI	Uglavnom visoka SS	4,82	0,208	-0,141	0,888
	Visoka i viša škola	4,83	0,167		

$df=50$;

Na obe korišćene skale, veća izraženost je dobijena kod ispitanika koji potiču iz firmi čiji zaposlni imaju visoko i više obrazovanje (OIK- AS=3,90, SD=0,520; OZFI- AS=4,83, SD=0,167) u odnosu na firme koje imaju zaposlene sa uglavnom visokom stručnom spremom (OIK- AS=3,85, SD=0,567; OZFI- AS=4,82, SD=0,208).

Diskusija rezultata i zaključak

Osnovni cilj istraživanja bio je ispitivanje inovativnih kapaciteta mikro i malih preduzeća u Srbiji. U istraživanju su korišćene dve skale: skala Ocene inovativnih kapaciteta preduzeća (OIK) i skala Ocene značaja inovativnih faktora preduzeća (OZIF). Skala OIK je merila inovativne kapacitete kroz ispitivanje stavova članova menadžmenta ili vlasnika preduzeća prema inovativnim rešenjima, uvođenju inovativnih proizvoda i usluga ili inovativnih strategija koje preduzeće primenjuje. Skala OZIF se bavila ispitivanjem ocene značaja inovativnih faktora iz ugla osnosa preduzeća prema kupcima ili korisnicima usluga. Prva skala korišćena u istraživanju je pokazala vrlo visoku pouzdanost ($\alpha > 0,90$), mereno Kronsbaumovim alfa koeficijentom a druga skala je pokazala prihvatljivu pouzdanost imajući u vidu da se sastoji od samo 6 tvrdnji.

Pored ove dve skale u istraživanju je korišćen i upitnik sa dihotomnim odgovorima (Da/Ne) kojim je ispitivano da li je u toku predhodne godine ili tekuće godine firma u kojoj ispitanici rade imala neku inovaciju proizvoda ili usluga ili je na neki način unapredila poslovne procese.

Ukupan uzorak istraživanja činilo je 50 ispitanika (N=50). Svi ispitanici su članovi menadžmenta ili vlasnici firmi a sve obuhvaćane firme su nastale osnivanjem. Rezultati istraživanja su pokazali da postoji visoka, iznad prosečna izraženost ocene inovativnih kapaciteta. Najveće ocene na nivou pojedinih ajtema dobijene su za

tvrdnje Naše preduzeće ima definisanu viziju, misiju i ciljeve, U preduzeću postoje određena znanja o inovacijama, ali inovacije su ipak slučajne, povremene, nastaju kroz neformalne procese i Preduzeće ima definisanu strategiju uvođenja inovacija. Jedina tvrdnja iz ove skale za koju je dobijena ocena ispod teorijskog proseka je tvrdnja Za inovacije svojih proizvoda/usluga koristimo patente drugih preduzeća uz njihovo odobrenje a nešto niža izraženost u odnosu na proseke dobijene na ostalim tvrdnjama doobijena je i za tvrdnje Naše preduzeće za razvoj novih proizvoda sa visokim stepenom noviteta koristi iste procese i mehanizme kao i za razvoj proizvoda sa niskim stepenom noviteta i Stečeno znanje mogu koristiti svi zaposleni u preduzeću.

Na skali Ocene značaja inovativnih faktora preduzeća je dobijena vrlo visoka izraženost, blizu teorijskog maksimuma. Faktor sa najvećom ocenom je Marketing aktivnosti (orijentisane ka kupcima, a nakon toga slede faktori: Zadovoljstvo kupaca karakteristikama novog proizvoda/usluge, Distribucija proizvoda/usluga, Stopa rasta (povećanje broja) novih kupaca uz održavanje kvaliteta i Sposobnost novog proizvoda/usluge da reši probleme kupcima. Najniža ocena dobijena je za faktor Broj ideja pristiglih od kupaca.

Rezultati istraživanja su takođe pokazali da u su ispitanici prehodnoj ili ovog godini u najvećoj meri (više od dve trećine uzorka ispitanika) sprovodii inovacije u vidu: Novih proizvoda i/ili usluge na području RS, Novih ili znatno unapređenih načina nastupa na tržište, Novog dizajna proizvoda/usluge, Male promene, varijacije proizvoda/uslugei Novog ili znatno unapređenog načina proizvodnje proizvoda/usluge. Takođe, nesho manje od polovine uzorak ispitanika je sprovodilo inovativne aktivnosti u vidu Novog proizvoda/usluge samo za njihovo preduzeća jedna polovina je sprovodila aktivnosti u vidu Novih ili znatno unapređenih menadžment aktivnosti i logistike.

Pored ispitivanja ocena inovativnih kapaciteta preduzeća, ocena značaja inovativnih faktora iz ugla odnosa prema kupcima ili korisnicima i ispitivanja konkretnih inovativnih aktivnosti koje su firme sprovodile u predhodnoj ili tekućoj godini, istraživanje se bavilo i ispitivanjem postojanja razlika u izraženosti ocena inovativnosti u odnosu na vlasničku strukturu preduzeća, veličinu preduzeća, delatnost koju preduzeće obavlja i nivo obrazovanja zaposlenih u preduzeću. Nažalost, rezultati istraživanja nisu pokazali statistički značajne razlike u ocenama inovativnosti ni za jednu od navedenih kategoričkih varijabli. Uzrok tome može biti relativno mali uzorak ispitanika, kao i postojanje neujdnačenosti u strukturi uzorka u odnosu na sve navedene kategoričke varijable.

U odnosu na iszraženost skorova prema veličini preduzeća, na pbe korišćene skale su više ocene dobijene kod ispitanika koji su valsnici predutetničkih radnji u odnosu na društva sa ograničenom odgovornošću. Premaveličini preduzeća, na skali OIK je

veća izraženost dobijena kod ispitanika iz mikro preduzeća (1 do 10 zaposlenih) a na skali OZNIF je viša ocena dobijena kod ispitanika iz malih preduzeća (11 do 49 zaposlenih). Kada je u pitanju izraženost ocena inovativnih kapaciteta preduzeća u odnosu na vrstu delatnosti najveća ocena je dobijena kod ispitanika iz proizvodne delatnosti a najniža kod ispitanika iz uslužne delatnosti, dok je u odnosu na ocenu značaja inovativnih faktora najveća ocena dobijena kod ispitanika koji potiču iz firmi koje se bave mešovitom delatnošću a najniže ocene su dobijene kod ispitanika koji su iz preduzeća koja se bave proizvodnjom ili trgovinom. U odnosu na nivo obrazovanja zaposlenih, veće ocene inovativnih kapaciteta preduzeća i veće ocene značaja inovativnih preduzeća dobijene su kod ispitanika koji potiču iz firmi koji u strukturi imaju zaposlene sa višom i visokom stručnom spremom u odnosu na ispitanike iz firmi koje zapošljavaju uglavnom osobe sa visokom stručnom spremom kod kojih je dobijena niža izraženost.

Na samom kraju bitno je istaći da su ovakvi nalazi, posebno visoko izražene ocene inovativnih kapaciteta i vrlo visoko izražene ocene značaja inovativnih faktora, očekivani jer su ocene davali upravo članovi menadžmenta ili vlasnici (osnivači i direktori) preduzeća. Preporuka za neka buduća istraživanja je svakako ponovljeno istraživanje koje bi uključilo i operativni deo firme (radnike i niži menadžment) i poređenje njihovih ocena. Predpostavka istraživača je da bi tako koncipirano istraživanje potvrdilo postojanje razlika u ocenama inovativnosti.

U Srbiji mala i srednja preduzeća raspoređena su po brojnim sektorima ekonomije, pa sam tim zauzimaju važnu ulogu u ekonomskom rastu i razvoju srpske privrede. Srbija ima dobar potencijal za razvoj malih i srednjih preduzeća.

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DEVELOPMENT OF SMALL AND MEDIUM ENTERPRISES IN SERBIA

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Original scientific paper

Abstract

The paper presents an analysis of attitudes of management or the management team of entrepreneurs in Serbia, which relate to examining attitudes regarding innovations in the future. The paper used a questionnaire, conceived by the authors on the basis of existing research and adapted it to this research. The research was conducted on the entire territory of Serbia. The total number of respondents in Serbia is 50. Data processing was done with the help of the statistical program SPSS version 23. Based on views of respondents, certain conclusions were reached on what is necessary to do in the future, given that in 2020 the country adopts a new small and medium enterprise development strategy plan.

Key words: *small and medium enterprises, innovations, research and strategy.*

Introduction

SMEs recorded their development in the 1970s. So today they are definitely getting involved and following new modern technologies. One smaller part is based on tradition, and increasing number of people are using new high technology in their business and thus gaining new users. SMEs are predominantly focused on the local market, but due to new technologies they manage to expand their business to the surrounding territory (Ožegović & Sajfert, 2009; Ožegović & Pavlović, 2012).

Small and medium enterprises (SMEs) have the characteristic of increasing the degree and scope of use of new resources of an economy, with a high degree of flexibility and adaptability to a new market and other conditions. The problems faced by SMEs relate to doing business in a territorially limited area, and limited number of customers they have, and thus remain dependent on the cycles of the local economy, limited human resources whose deficiency prevents employment of

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marketing specialists and allocating larger amounts of money for marketing (Mihic , Andrejević, & Mihajlović, 2012; Stošković, Nikolić, & Đukić, 2012).

In order for small and medium enterprises to do well, it is necessary to hire experts and transfer a significant amount of decision-making to them. Companies with a group of non-owners in a managerial role will cope better in a complex environment, but experience has shown that even in such organizations, owners only occasionally give their managers the freedom to make decisions, well preserving the authority of their ownership function. The fact that most business owners are reluctant to delegate important decisions to employed managers is undoubtedly a significant limiting factor to their more successful development (Drucker, 1996; Paunović, 2017).

Classification of companies in the Republic of Serbia is regulated by the Law on Accounting, which was published in the Official Gazette No. 62/2013. According to this law, legal entities include companies. Entrepreneurs are natural persons who independently perform economic activities for the purpose of gaining profit, and according to this classification, they belong to the group of micro enterprises. Based on Article 6 of the said Law, legal entities are classified into micro, small, medium and large enterprises based on the average number of employees, business income and average value of business assets determined on the day of compiling the regular annual financial report in the business year (Government of Republic of Serbia, Law on Accounting 2013).

The hypotheses in this paper are:

H₀ Serbia has the potential to develop SMEs;

H₁ Invasions in companies do not happen according to plan;

H₂ Companies have a defined strategy for introducing innovations;

H₃ Existing knowledge is used as a resource by all employees;

H₄ Certain designed patents are used for innovation;

H₅ Companies are marketing oriented;

Indicators of SME development in Serbia

In 2016, 340,112 companies operated within the entrepreneurial sector, which generated 1,222.5 million dinars of newly realized value and employed 837,532 workers (Report on Small and Medium Enterprises in the Republic of Serbia 2017). Thus, this sector accounted for 65.7% of employment, 56.2% of gross value added, 65.1% of turnover, 50.5% of profits and 40.8% of exports of the non-financial sector.

Improvement of the overall business climate in 2016 had a positive impact on the basic business performance of the entrepreneurial sector, the growth of the observed

indicators compared to the previous period. Thus, the number of SMEs increased by about 4.8%, number of employees by around 4.5%, GVA growth of 10.1% and turnover by 3.6%, the profitability rate was 37.2%.

Figure 1: Indicators and development of SMEs

	SMEs		Large Enterprises		Total		Participation of SMEs %	
	2015	2016	2015	2016	2015	2016	2015	2016
Number of Enterprises	324.600	340.112	494	501	325.094	340.613	99,8	99,9
Number of employees	801.719	837.532	418.538	437.910	1.220.257	1.275.442	65,7	65,7
Turnover (millions of dinars)	6.302.870	6.609.879	3.197.616	3.539.947	9.500.486	10.149.826	66,3	65,1
GVA (millions of dinars)	1.096.750	1.222.519	805.147	953.383	1.901.897	2.175.902	57,7	56,2
Export (millions of dinars)	635.312	669.259	804.486	969.179	1.439.798	1.638.438	44,1	40,8
Import (millions of dinars)	1.087.080	1.180.263	835.919	914.431	1.922.999	2.094.694	56,5	56,3
Goods balance (mil. of dinars)	-451.768	-511.005	-31.433	54.749	-483.201	-456.256	93,5	-
Investments* (millions of dinars)	300.621,8	-	244.081,5	-	544.703,3	-	55,2	-

Source: Ministry of Economy based on data from Statistical Office of the Republic of Serbia

Small and medium enterprises are dominating, according to all observed indicators (12,417 companies generate 51.7% of employment, 61.9% of turnover, 60.6% of GVA, 77.0% of exports, 76.9% of imports). Compared to 2015, there were no significant changes in the structure of SMEs. Growth in micro and small enterprises, and a decrease in medium enterprises affected the increase in share of micro turnover from 38.1% to 39.2% and small enterprises from 28.3% to 29.5% in turnover. Exports increased in small enterprises and decreased in medium - sized enterprises, so the share of exports of small enterprises increased from 24.7% to 27.5%, while in medium - sized enterprises it decreased from 52.2% to 49.5%.

Figure 2: Business performance indicators of the SME sector in 2016 by size

	Micro		Small		Medium		SMEs	
	value	%	value	%	value	%	value	%
Number of companies	327.695	96,3	10.154	3,0	2.263	0,7	340.112	100,0
Number of employees	401.848	48,0	203.681	24,3	232.003	27,7	837.532	100,0
Turnover (millions of dinars)	2.592.424	39,2	1.952.475	29,5	2.064.981	31,2	6.609.879	100,0
GVA (millions of dinars)	472.675	38,7	338.364	27,7	411.480	33,7	1.222.519	100,0
Employment per company	1,2	-	20,1	-	102,5	-	2,5	-
Gross earnings per employee (thousands of dinars)	832,8	-	915,1	-	1064,1	-	916,9	-
Turnover per company (mil. of dinars)	7,9	-	192,3	-	912,5	-	19,4	-
GVA per company (mil. of dinars)	1,4	-	33,3	-	181,8	-	3,6	-
Export (mil. of dinars)	153.832	23,0	183.997	27,5	331.430	49,5	669.259	100,0
Import	264.130	22,4	409.609	34,7	506.525	42,9	1.180.263	100,0
Goods balance (mil. of dinars)	-110.298	21,6	-225.612	44,2	-175.095	34,3	-511.005	100,0
Coefficient export/import		58,2		44,9		65,4		56,7

Source: Ministry of Economy based on data from Statistical Office of the Republic of Serbia

In 2016, 340,613 registered business entities operated in Serbia, which is 15,519 more than in 2015. The number of entrepreneurs increased by 10,825,

as well as small by 623, micro by 3,983, medium by 81 and large by 7. The SME sector in 2016 included 340,112 economic entities and participated with 99.9% in the total number of companies in Serbia.

Figure 3: Number and structure of economic entities in the non-financial sector in 2016

Form of organization	SMEs	Large	TOTAL	
	Number	Number	Number	Structure (%)
Companies	96.522	501	97.023	28,5
Entrepreneurs	243.590	-	243.590	71,5
Total	340.112	501	340.613	100
Structure (%)	99,9	0,1	100	

Source: Statistical Office of the Republic of Serbia

The structure of the SME sector is dominated by micro-enterprises 327,695 with a share of 96.3%, and according to the form of organization, the most numerous are entrepreneurs 243,590 and LLC 90,956 of the SME sector.

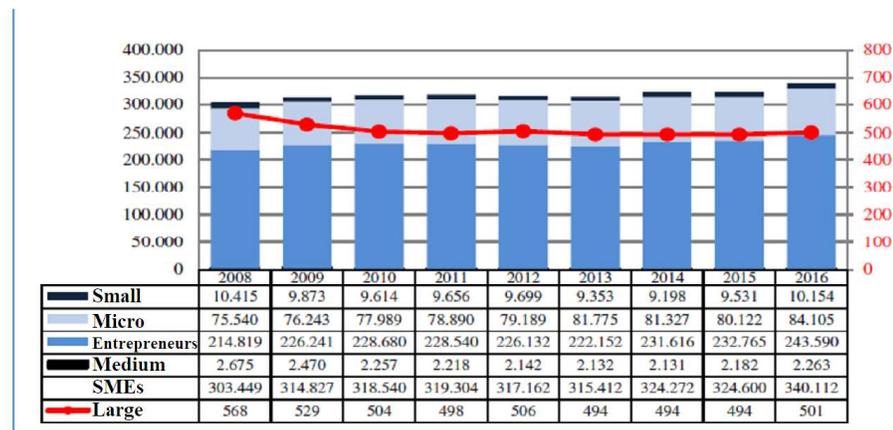
Figure 4: Number and structure of economic entities in the SME sector in 2016

Form of organization	Micro	Small	Medium	TOTAL	
	Number	Number	Number	Number	Structure (%)
Companies	84.105	10.154	2.263	96.522	28,4
Stock company	902	237	213	1.352	0,4
LLC	79.649	9.502	1.805	90.956	26,7
Other	3.554	415	245	4.214	1,2
Entrepreneurs	243.590	0	0	243.590	71,6
Total	327.695	10.154	2.263	340.112	100
Structure	96,3	3,0	0,7	100	

Source: Statistical Office of the Republic of Serbia

Growth of the SME sector is a particularly important economic factor in the development of the Serbian economy and has potential for further growth and development.

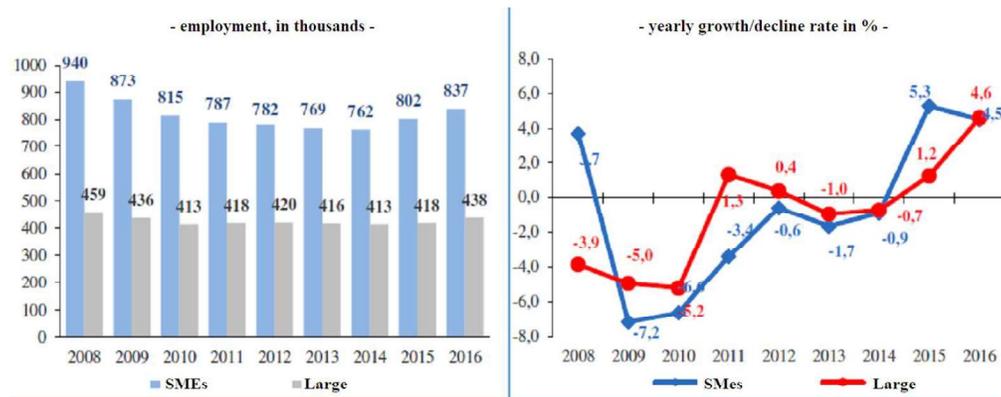
Figure 5: Number of economic entities in the period from 2008-2016



Source: Ministry of Economy 2017.

Since 2015, there has been a tendency to increase total employment of the non-financial sector, which continued in 2016, which is the result of an increase in employees in all companies, but the level of employment from the pre-crisis period has not yet been reached. The employment of the non-financial sector in 2016 increased by 55,185 workers, exclusively in the SME sector by 35,813 workers, micro by 3,154 workers, small by 12,745 workers, medium by 8,498 workers and large by 19,372 workers.

Figure 6: Employment trends in the period 2008-2016. years



Source: Ministry of Economy and Statistical Office of the Republic of Serbia

Positive developments in performance indicators of the SME sector and the non-financial sector of the economy continued. In 2016, the SME sector had an increase in business efficiency compared to 2015, as well as slower efficiency growth compared to the average inefficiency of the sector and large enterprises: SME turnover increased by 3.6%, GVA of SMEs increased to 10.1% as well as SME profits increased to 15.6%. While the total turnover of the SME sector in 2016 reached the value of 6,609.9 million dinars to 19.4 million dinars per company and 7.9 million dinars per employee.

Figure 7: Comparative indicator of the business of the SME sector with the EU in the countries of the region

Country	Year	Number of companies (thousands)	Number of employees (thousands)	GVA billions of EUR	Number of employees per company	GVA per employee, thousands of EUR	PARTICIPATION OF SMEs IN THENONFINANCIAL SECTOR		
							Number of companies	Employment	GVA
EU 28	2016	23.172,3	91.738,8	4.045,4	4,0	44,1	99,8	66,8	57,4
	2015	22.418,8	90.668,9	3.836,6	4,0	42,3	99,8	67,0	57,9
Bulgaria	2016	319,8	1.467,1	13,5	4,6	9,2	99,8	75,9	66,3
	2015	310,2	1.423,2	11,8	4,6	8,3	99,8	76,5	62,6
Croatia	2016	154,5	721,1	11,7	4,6	16,2	99,7	66,6	56,2
	2015	153,4	700,9	10,9	4,6	15,5	99,7	67,2	55,0
Hungary	2016	518,1	1.733,1	27,9	3,3	16,1	99,8	69,7	52,5
	2015	504,8	1.693,7	26,1	3,4	15,4	99,8	69,5	53,3
Romania	2016	447,9	2.623,9	31,9	5,9	12,1	99,7	67,5	49,9
	2015	462,4	2.773,6	29,4	6,0	10,6	99,6	67,6	50,4
Slovenia	2016	133,2	427,0	12,3	3,2	28,8	99,8	72,2	62,6
	2015	127,6	416,0	11,5	3,3	27,7	99,8	72,2	63,2
Serbia	2016	340,1	837,5	9,9	2,5	11,8	99,9	65,7	56,2
	2015	324,6	801,7	9,1	2,5	11,3	99,8	65,7	57,7

Source: Ministry of Economy, Statistical Office of the Republic of Serbia, Report on SMEs, indicators for 2016.

In 2016, the SME sector in Serbia was less developed compared to the EU-28 average and most of EU countries in the region. High participation of the SME sector in basic indicators of economic performance is the result of slow dynamics of implementation of structural reforms and developed problems of large economic systems, and not the high level of development and competitiveness of the SME sector.

The reform task in some areas affects competition. According to competitiveness from 2017, Serbia is better than surrounding countries, such as Greece and Bosnia and Herzegovina, but that gap is narrowing. It lags behind Slovenia, Bulgaria, Hungary, Romania, Croatia, Albania and Montenegro.

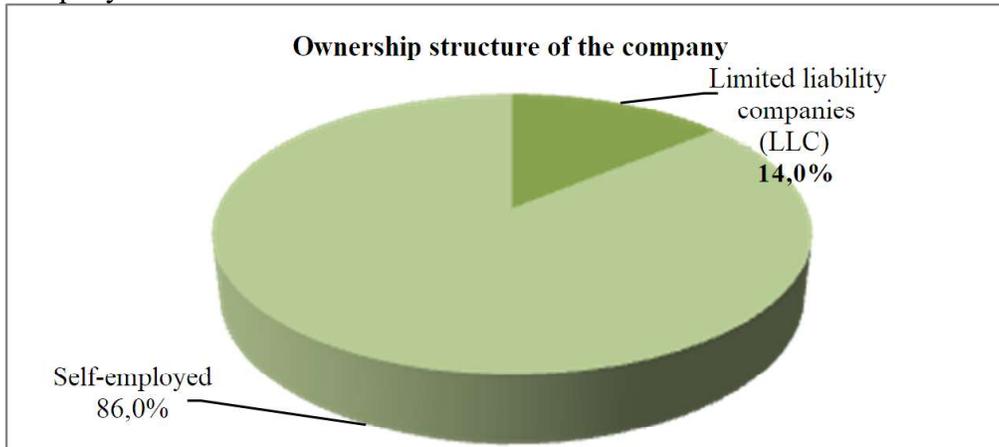
Research sample

Total sample of the research consists of 50 respondents, members of management or the management team of companies in which they work. The research was conducted in the period from the beginning of October to the end of November 2019 in such a way that respondents were sent an e-mail request to participate in the research with a detailed explanation of the purpose for which the research is conducted. Respondents were informed in the inquiry that the research is completely anonymous and that the obtained data will be used exclusively for the purpose of preparing this scientific paper. Also, a

small part of the sample of respondents was collected through a telephone survey conducted by the author of the paper.

All respondents included in this survey are owners or employees of companies that were created by establishment, and the survey does not represent respondents who work in or are owners of companies that were created by privatization, partial privatization or bankruptcy.

Graph 1. Sample structure in relation to the ownership structure of the company



Related to ownership structure of companies in which respondents work (Chart 1), a significantly larger part of the sample consists of respondents who work or are owners of entrepreneurial activities - 86.0% and a smaller part of the sample are respondents who are employed or are in the management of limited liability companies (LLCs) - 14.0%.

Table 1. Sample structure in relation to the size of the company

Size of the company	f	%
Micro: from 1 to 10 employees	40	80,0
Small: up to 49 employees	10	20,0
Total (Σ)	50	100,0

When it comes to size of companies (Table 1), majority of respondents come from companies with up to 10 employees (micro companies) - 80.0% and a significantly smaller proportion of respondents are from companies that are considered to be small companies from 11 to 49 employees (20.0%). The survey did not include respondents from medium-sized companies (50 to 249 employees) or large companies (over 250 employees).

Table 2. Sample structure in relation to the activity of the company

Type of activity	f	%
Production	8	16,0
Trade	8	16,0
Services	26	52,0
Mixed	8	16,0
Total (Σ)	50	100,0

Related to the type of activity performed by enterprises (Table 2), most respondents, more than half of the sample, come from companies engaged in service activities (52.0%) and the same percentage are respondents originating from companies engaged in production (16.0%), trade (16.0%) or have a mixed activity (16.0%).

Table 3. Sample structure in relation to the level of education of the majority of employees in the company

Level of education of employees	f	%
Mostly university degree	37	74,0
High school	13	26,0
Total (Σ)	50	100,0

When it comes to the level of education of employees in a company (Table 3), most respondents come from companies that employ mostly workers with higher education (74.0%) and one third of respondents come from companies whose employees have mostly higher education (26, 0%).

Research results

Aim of the research is to examine the innovative capacities of micro and small enterprises in Serbia. For the purpose of conducting the research, a closed scale was formed, which aimed to assess the attitudes of employees or business owners towards innovations, innovative solutions and the introduction of innovative products and/or services. This scale is called the Assessment of Innovative Capacities of Enterprises. The questionnaire consisted of 25 statements with a range of respondents from 1 to 5. Statements 1. Innovations in the company are not considered, they are realized very rarely and 2. In the company there is some knowledge about innovations, but innovations are random, occasional, occur through informal processes, are inverted and scored in reverse. A higher score on the scale means greater agreement with statements, i.e. more positive evaluations with innovative solutions.

The second scale in the research aimed to examine the importance of innovative factors of the company from the point of view of customer relations. The mentioned scale consists of 6 questions, with the range of answers of the respondents from 1-insignificant to 5-extremely significant. A higher score on this scale means that respondents attach more importance to this factor. This scale is called the Assessment of the Importance of Innovative Factors of the Company.

Also, in addition to the above scales, the research used a closed type of questionnaire with dichotomous answers (Yes/No) which aimed to examine whether during the previous or current year the company in which the respondents work had product or service innovation or has in some way improved business processes.

Reliability of instruments

According to the obtained results, the scale of assessment of innovative capacities of enterprises (AIC) showed very high reliability - $\alpha = 0.949$ ($\alpha > 0.90$) and the scale of assessment of importance of innovative factors of enterprises showed reliability below the arbitrary limit ($\alpha \geq 0.70$) - $\alpha = 0.620$. Obtained reliability coefficient can still be considered acceptable if we take into account that this scale has only 6 statements or items and such a position is completely justified according to some authors (any value of Cronbach's alpha coefficient above 0.60 is acceptable) (Bishop, 2003).

Table 4. Reliability of instruments

Scale	Cronbach's coefficient (α)	Number of items (N)
Assessment of innovative capacities (AIC)	0.949	25
Assessment of importance of innovative factors (AIF)	0.620	6

Descriptive statistics

When it comes to assessment of innovative capacities of enterprises (Table 2), it was confirmed that there is an above-average expression of innovative enterprises. The obtained average is $AS = 3.86$, $SD = 0.550$. The minimum grade is 2 and the maximum grade is 5. Obtained average indicates highly expressed innovative capacities of companies in which the respondents work or are owners.

Table 5. Descriptive statistical indicators for assessing the innovative capacity of enterprises

Scale	MIN	MAX	AS	SD
AIC	2	5	3.86	0.550

N=50;

Related to the expressiveness on certain statements of the AIC scale (Chart 1), the highest expression, close to the theoretical maximum, was obtained for statements 6. Our company has a defined vision, mission and goals (AS = 4.68, SD = 0.471), 2. There is some knowledge about innovations in the company, but innovations are still random, occasional, they occur through informal processes, which is scored invert (AS = 4.54, SD = 0.503) and claim 8. The company has a defined strategy for introducing innovations (AS = 4, 50, SD = 0.580). The only statement from this scale for which the grade was obtained below the theoretical average is statement 25. For innovations of our products/services we use patents of other companies with their approval (AS = 2.12, SD = 0.895) and slightly lower expression compared to the averages obtained on other claims it was obtained for claims 12. Our company uses the same processes and mechanisms for the development of new products with a high degree of novelty as for the development of products with a low degree of novelty (AS = 3.50, SD = 1.035) and 16. The acquired knowledge can be used by all employees in the company, 50, SD = 0.974).

When it comes to the assessment of the importance of innovative factors of the company, a very high grade was obtained - AS = 4.83, SD = 0.196. The empirical minimum is 4 and the maximum is 5 and indicates that the respondents have a very high evaluation of innovative factors.

Table 6. Descriptive statistical indicators for assessing the importance of innovative factors of the company

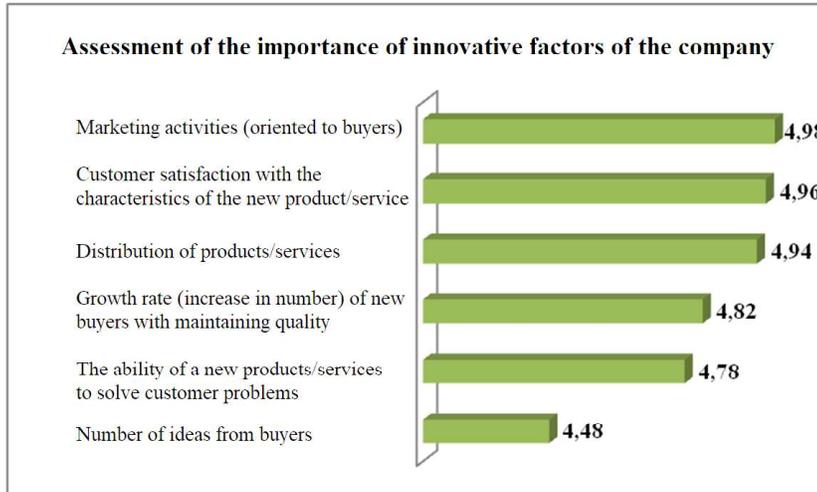
Scale	MIN	MAX	AS	SD
AIF	4	5	4,83	0,196

N=50;

Factor with the highest score is 3. Marketing activities (customer-oriented) (AS = 4.98, SD = 1.41), followed by 1. Customer satisfaction with the characteristics of the new product/service (AS = 4.96, SD = 0.198) , 4. Distribution of products/services (AS = 4.94, SD = 0.240), followed by factor 2. Growth rate (increase in the number) of new customers while maintaining quality (AS = 4.82, SD = 0.438), 6. Ability of new product/service to solve problems for customers (AS = 4.78, SD = 0.418) and the lowest expression on

this scale was obtained for factor 5. Number of ideas received from customers (AS = 4.48, SD = 0.626) (Graph 2).

Graph 2. Assessment of the importance of innovative factors of the company



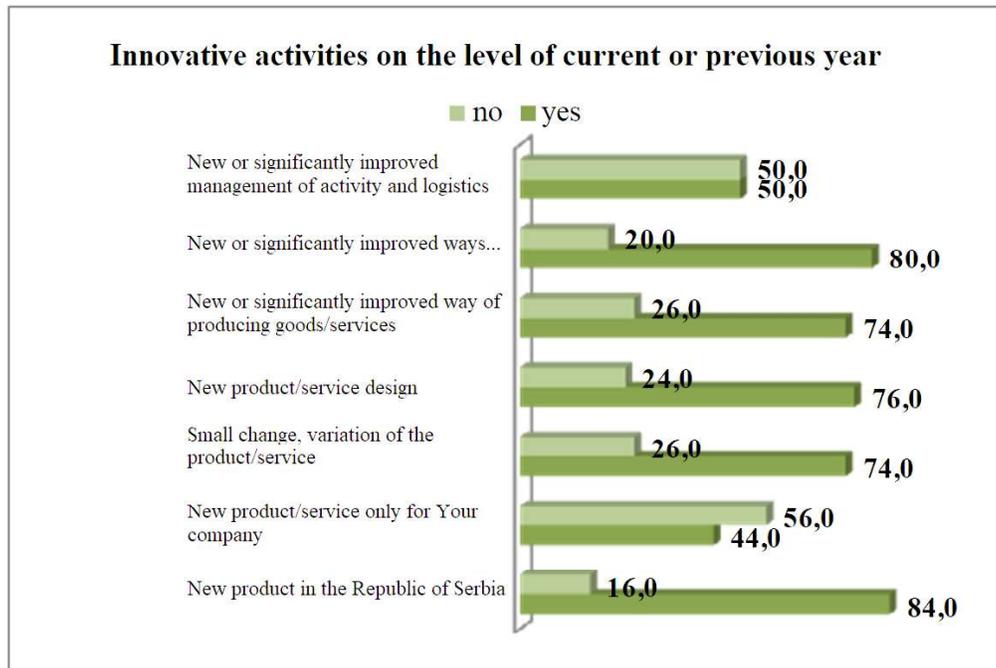
When it comes to innovative activities at the level of the previous or this year (Table 4), 84.0% of respondents stated that during this or the previous year in their company there were innovations in the form of a new product and/or service in the Republic of Serbia and 80.0% of respondents state that they had a new or significantly improved way of entering the market last year or this year. Also, 76.0% of respondents stated that they had innovations in the form of New product/service design, and 74.0% stated that during the current or previous year they had innovations in the form of Small changes, product/service variations and New or significantly improved way of producing a product/service.

Table 7. Innovative activities at the level of the last or current year

Activity	Yes		No	
	f	%	f	%
New product/service in the Republic of Serbia	42	84.0	8	16.0
New product/service only for Your company	22	44.0	28	56.0
Small change, product/service variation	37	74.0	13	26.0
New product/service design	38	76.0	12	24.0
New or significantly improved way of producing a product/service	37	74.0	13	26.0
New or significantly improved ways of market performance	40	80.0	10	20.0
New or significantly improved activity and logistics management	25	50.0	25	50.0

In a smaller percentage, respondents stated that during this or the previous year in their company there were innovative activities in the form of a New product/service only for their company (44.0%) or New or significantly improved management activities and logistics (50.0 %) (Graph 3).

Graph 3. Innovative activities at the level of this or last year



Differences in assessments of innovative capacities and the importance of innovative factors in relation to the ownership structure of the company

When it comes to differences in expression of the assessment of innovative capacities and the importance of innovative factors in relation to the ownership structure of the company (Table 5), no statistically significant differences in the expression of scores on these scales were confirmed. This finding can be interpreted in light of inconsistencies in the structure of the sample in relation to the ownership structure of the company, according to which only 14.0% of the total sample of respondents is distributed to the category Limited Liability Company (LLC), while 86.0% of respondents are found in the second category (Self-employed).

Table 8. Differences in AIC and AIIF in relation to the ownership structure of the company

Scale	Ownership structure of the company	AS	SD	t	p
AIC	LLC	3.81	0.835	-0.274	0.785
	Self-owned	3.87	0.503		
AIIF	LLC	4.71	0.369	-1.663	0.103
	Self-owned	4.84	0.152		

df=50;

On both scales, a higher expression was obtained on a subsample of respondents from Entrepreneurial Actions (AIC-AS = 3.87, SD = 0.503; AIIF-AS = 4.84, SD = 0.152) and a lower expression was obtained with respondents from companies that are LLC according to the ownership structure (AIC-AS = 3.81, SD = 0.835; AIIF-AS = 4.71, SD = 0.369). As already mentioned, the differences in expression are minimal and did not show statistical significance (AIC- t = -0.274, p = 0.785; AIIF- t = -1.663, p = 0.103).

Differences in assessments of innovative capacities and the importance of innovative factors in relation to the size of the company

Related to the size of the company (Table 9), no statistically significant differences in the expression of scores on the scales AIC (t = 1.114, p = 0.271) and AIIF (t = -1.332, p =, 189) were confirmed. On the scale of assessment of innovative capacities of enterprises, higher expression was obtained in respondents from micro firms with up to 10 employees (AS = 3.91, SD = 0.558) compared to respondents from small enterprises up to 11 to 49 employees who received lower assessment of innovative capacities (AS = 3.69, SD = 0.505).

Table 9. Differences in AIC and AIIF in relation to enterprise size

Scale	Size of the company	AS	SD	t	p
AIC	Micro (1-10)	3.91	0.558	1.114	0.271
	Small (11-49)	3.69	0.505		
AIIF	Micro (1-10)	4.81	0.209	-1.332	0.189
	Small (11-49)	4.90	0.117		

df=50;

On the AIIF scale, a higher score was obtained for respondents from small enterprises (AS = 4.90, SD = 0.117) and a lower score for respondents from micro enterprises (AS = 4.81, SD = 0.209). These are minimal differences in

the expression of innovation assessments that did not show statistical significance.

Differences in assessments of innovative capacities and the importance of innovative factors in relation to the type of activity performed by the company

When it comes to differences in the expression of assessments of the company's innovation in relation to the type of activity that the company performs (Table 7), statistically significant differences were also not confirmed. On the scale of assessment of innovative capacities of companies ($F = 0.782$, $p = 0.510$) the highest expression was obtained from respondents from companies engaged in production ($AS = 4.13$, $SD = 0.480$) and the lowest expression was obtained from respondents from companies engaged in service activities ($AS = 3.79$, $SD = 0.574$).

Table 10. Differences in AIC and AIIF in relation to the type of activity

Scale	Type of activity	AS	SD	F	p
AIC	Production	4.13	0.480	0.782	0.510
	Trade	3.83	0.533		
	Services	3.79	0.574		
	Mixed	3.90	0.568		
AIIF	Production	4.79	0.148	0.727	0.541
	Trade	4.79	0.194		
	Services	4.82	0.231		
	Mixed	4.92	0.189		

$df=3$;

On the scale of assessing the importance of innovative factors ($F = 0.727$, $p = 0.541$), the highest expression was obtained from respondents who come from companies with mixed activities ($AS = 4.92$, $SD = 0.189$) and the lowest expression was obtained from respondents who are from enterprises engaged in production ($AS = 4.79$, $SD = 0.148$) or trade ($AS = 4.79$, $SD = 0.194$). The obtained differences in the expression of company innovation assessments are minimal and did not show statistical significance, and the reason for this may be inconsistency in the sample structure in relation to the type of activity performed by companies, namely more than half of companies from the survey sample (52.0%) perform service activities and the remaining three categories have 16.0% of respondents from the entire research sample.

Differences in assessments of innovative capacities and the importance of innovative factors in relation to the level of education of employees in the company

Related to the level of education of employees in the company, no statistically significant differences were confirmed in the expression of assessments of innovative capacities ($t = -0.254$, $p = 0.801$) or assessment of the importance of innovative factors in the company ($t = -0.141$, $p = 0.888$) (Table 11).

Table 11. Differences in AIC and AIIF in relation to the level of education of employees

Scale	Level of education	AS	SD	t	p
AIC	Mostly higher education	3.85	0.567	-0.254	0.801
	High school	3.90	0.520		
AIIF	Mostly higher education	4.82	0.208	-0.141	0.888
	High school	4.83	0.167		

$df=50$;

On both scales used, higher expression was obtained from respondents who come from companies whose employees have high school education (AIC-AS = 3.90, SD = 0.520; AIIF-AS = 4.83, SD = 0.167) compared to firms that have employees with mostly higher education (AIC-AS = 3.85, SD = 0.567; AIIF-AS = 4.82, SD = 0.208).

Discussion of results and conclusion

Main goal of the research was to examine innovative capacities of micro and small enterprises in Serbia. Two scales were used in the research: the scale of Assessment of Innovative Capacities of Enterprises (AIC) and the scale of Assessment of Significance of Innovative Factors of Enterprises (AIIF). The AIC scale measured innovative capacities by examining the attitudes of members of management or business owners towards innovative solutions, introduction of innovative products and services or innovative strategies that the company applies. The AIIF scale examined the assessment of the importance of innovative factors from the point of view of the company's attitude towards customers or service users. The first scale used in the research showed a very high reliability ($\alpha > 0.90$), measured by the Cronbach's alpha coefficient, and the second scale showed an acceptable reliability, bearing in mind that it consists of only 6 statements.

In addition to these two scales, the research also used a questionnaire with dichotomous answers (Yes/No) which examined whether during the previous or current year the company in which the respondents work had some

innovation of products or services or in some way improved business processes.

The total sample consisted of 50 subjects (N = 50). All respondents are members of management or owners of companies and all covered companies were established. Research results showed that there is a high, above average expression of the assessment of innovative capacities. The highest scores at the level of individual items were obtained for the claims: Our company has a defined vision, mission and goal; The company has some knowledge about innovations, but innovations are random, occasional, occur through informal processes; and The company has a defined strategy for innovation. Only statement from this scale for which the grade was obtained below the theoretical average is the statement: For innovations of our products/services we use patents of other companies with their approval and slightly lower expression compared to the averages obtained on other statements Our company uses the same processes and mechanisms for the development of new products with a high degree of novelty as for the development of products with a low degree of novelty and Acquired knowledge can be used by all employees in the company.

On the scale of Assessment of the importance of innovative factors of the company, a very high expression was obtained, close to the theoretical maximum. The factor with the highest score is Customer-oriented marketing activities, followed by the following factors: Customer satisfaction with the characteristics of the new product/service, Distribution of products/services, Growth rate (increase in number) of new customers while maintaining quality and Ability of new product/service to solve problems The lowest score was obtained for the factor Number of ideas received from customers.

Research results also showed that in the previous or this year the majority (more than two thirds of the sample of respondents) implemented innovations in the form of: New products and/or services in the Republic of Serbia, New or significantly improved ways of entering the market, New product/service design, Small changes, product/service variations and a new or significantly improved way of producing a product/service. Also, slightly less than half of the sample of respondents conducted innovative activities in the form of a new product/service only for their companies, and one half conducted activities in the form of new or significantly improved management activities and logistics.

In addition to examining the assessment of innovative capacities of companies, assessing the importance of innovative factors in terms of customer relations and examining specific innovative activities carried out by companies in the previous or current year, the study also examined the differences in the

expression of innovative assessments, the size of the company, the activity that the company performs and the level of education of employees in the company. Unfortunately, research results did not show statistically significant differences in the evaluations of innovation for any of the stated categorical variables. The reason for this may be relatively small sample of respondents, as well as existence of inconsistencies in the sample structure in relation to all above categorical variables.

In relation to the expressiveness of scores according to the size of the company, the scales used were higher than the scores obtained by respondents who are owners of entrepreneurial activities in relation to limited liability companies. According to the size of the company, on the AIC scale, a higher score was obtained by respondents from micro companies (1 to 10 employees) and on the OZNIF scale, a higher score was obtained for respondents from small companies (11 to 49 employees). When it comes to expression of assessments of innovative capacities of companies in relation to the type of activity, the highest grade was obtained by respondents from manufacturing and the lowest by respondents from service activities, while in relation to the assessment of the importance of innovative factors, the highest score was obtained from respondents from are engaged in mixed activities and the lowest scores were obtained from respondents who are from companies engaged in production or trade. In relation to the level of education of employees, higher assessments of innovative capacities of companies and higher assessments of the importance of innovative companies were obtained among respondents who come from companies that have employees with higher and high school education compared to respondents from forms employed mainly by people with higher education, where there was lower expression.

At the very end, it is important to point out that such findings, especially highly expressed assessments of innovative capacities and very highly expressed assessments of the importance of innovative factors, were expected because the assessments were given by members of management or owners (founders and directors). The recommendation for some future research is certainly repeated research that would include the operational part of the company (workers and lower management) and a comparison of their assessments. The assumption of the researchers is that the research conceived in this way would confirm the existence of differences in the assessments of innovation.

In Serbia, small and medium enterprises are distributed in numerous sectors of the economy, so they themselves play an important role in economic growth

and development of the Serbian economy. Serbia has good potential for the development of small and medium enterprises.

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