

Introduction

Memoir entitled as **“Contemporary issues in accounting and management research and education, No. 2”** includes papers that are presented at the International Conference named **“Current issues in Management, Accounting and Finance in terms of crisis”** held in Budva from 14th to 17th May 2009.

The conference was organized within the framework of the Tempus project: **„Development of BSC (Hons) Accounting and Finance Degree for University of Montenegro“**. Members of the consortium engaged in the implementation of the project are the following institutions:

- University of Ljubljana, Faculty of Economics, Slovenia;
- University of Greenwich Business School, London, UK;
- Leon Kozminski Academy of Entrepreneurship and Management, Warsaw, Poland;
- University of Montenegro, Faculty of Economics, Podgorica, Montenegro.

In addition to the team members involved in the Tempus project as participants of this International Conference were presented leading experts in the field of accounting, auditing, finance and corporate governance in Montenegro and a number of regional countries.

Conference which was held in May 2009 had the aim to gather in one place scientists and professionals from the fields of accounting, finance and auditing which will analyze the number of open questions from these areas. These questions have become important in terms of the global financial crisis. In that sense, Summer School which was organized inside Tempus project at the Faculty of Economics Podgorica, has preceded the Conference where were presented more than twenty papers from different topics, but essentially related fields.

Through constructive and open discussions, the conference proved as appropriate, where the accounting and auditing profession were recognized as essential significant in Montenegro in terms of transition to market economy. It is once more confirmed the implementation of the Tempus project goal which is the promotion of the BSC Accounting degree at the Faculty of Economics in Podgorica.

II

Previous course of activities in the implementation of Tempus project was presented in the initial part of the Conference. Tempus project is assessed as an example of "good practices" in the information Tempus days at the University of Montenegro.

In the framework of the Conference, once again was discussed the curriculum of the BSC Accounting degree, which is fully compliant and which will be submitted to the University of Montenegro.

Finally, with respect to the expressed interests of the participants, their renown and number, as well as achieved work, it is concluded that it would be justified that this conference should be traditional and organized in the following years.

Podgorica, August 2009
Prof. Andjelko S.Lojpur
Faculty of Economics Podgorica

Predgovor

Predmetni zbornik radova naslovljen kao „**Savremena pitanja u računovodstvenim i menadžment istraživanjima i obrazovanju**“, broj 2, obuhvata radove koji su prezentirani na međunarodnoj konferenciji pod nazivom:

„*Current issues in Management, Accounting and Finance in term of crisis*“, održanoj u Budvi, Montenegro, 15-16. maja 2009. godine.

Konferencija je organizovana u okviru Tempus projekta: „**Development of BSC (Hons) Accounting and Finance Degree for University of Montenegro**“. Članovi konzorcijuma angažovanog na implementaciji projekta su sljedeće institucije:

- University of Ljubljana, Faculty of Economics, Slovenia;
- University of Greenwich Business School, London, UK;
- Leon Kozminski Academy of Entrepreneurship and Management, Warsaw, Poland;
- University of Montenegro, faculty of economics, Podgorica, Montenegro.

Kao učesnici na ovoj međunarodnoj konferenciji, pored članova tima koji su angažovani u okviru Tempus projekta, bili su prisutni vodeći eksperti iz oblasti računovodstva, revizije, finansija i korporacijskog upravljanja iz Crne Gore i jednog broja zemalja iz okruženja.

Konferencija koja je održana u maju 2009. godine imala je za cilj da na jednom mjestu okupi naučnike i profesionalce iz oblasti računovodstva, finansija i revizije, koji će analizirati brojna otvorena pitanja iz oblasti računovodstva, revizije i finansija, koja su posebno dobila na značaju sa nastupajućom globalnom finansijskom krizom. U tom smislu, u kombinaciji sa programom ljetnje škole koja je u okviru Tempus projekta organizovana na Ekonomskom fakultetu

Podgorica i time prethodila održavanju ove konferencije, u toku trodnevnog rada prezentirano je više od dvadeset radova iz tematski različitih, ali suštinski povezanih oblasti. Kroz konstruktivnu i otvorenu diskusiju, konferencija se pokazala kao svrsishodna, pri čemu je još jednom

računovodstvena i revizorska profesija prepoznata kao faktor od esencijalnog značaja u Crnoj Gori u uslovima prelaska na tržišnu ekonomiju. Ovim je, ujedno, još jednom potvrđena puna opravdanost pokretanja Tempus projekta gdje je kao krajnji rezultat označeno uvođenje novog smjera „Računovodstvo“ u nastavni plan Ekonomskog fakulteta u Podgorici.

U početnom dijelu konferencije je prezentiran dosadašnji tok aktivnosti na implementaciji Tempus projekta, koji je inače ocijenjen kao primjer „dobre prakse“ u okviru informativnog Temus dana na Univerzitetu Crne Gore. Pored navedenog, u okviru programa konferencije još jednom je razmotren nastavni plan smjera „Računovodstvo“ koji je definitivno usaglašen i koji će nakon toga biti proslijeđen Univerzitetu crne Gore.

Na kraju, s obzirom na ispoljenu zainteresovanost učesnika, njihov stručni renome i brojnost, te iskazanu ozbiljnost u radu, zaključeno je da bi bilo opravdano da ova konferencija postane tradicionalna i da bude organizovana i naredne godine.

Podgorica, avgust 2009. godine
Prof. dr Anđelko S.Lojpur
Ekonomski fakultet Podgorica