




## Ismet Kalić

**Citizenship:** Bosnian-  
Herzegovinian

**Gender:** Male

### CONTACT

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Doctor of Economic Sciences, University Professor

### EDUCATION AND TRAINING

**2020 – CURRENTLY**

**Associate professor**  
**University of FINRA Tuzla**

**2016 – 2024**

**University professor**  
College of Finance and Accounting FINra Tuzla

**02/07/2012 - Sarajevo, Bosna i Hercegovina**

**Doctor of Economic Sciences**

Faculty of Economics - University of Sarajevo

Topic of doctoral dissertation: "Strategic and operational aspects of cash flow management"

**25/03/2003 - Tuzla, Bosna i Hercegovina**

**Master of Economic Sciences**

Faculty of Economics - University of Tuzla

Master's thesis topic: "The role of modern methods and techniques in the management of receivables from customers"

**05/12/1991 - Sarajevo, Bosna i Hercegovina**

**Graduated in economics**

Faculty of Economics - University of Sarajevo

Major: Finance and accounting

### WORK EXPERIENCE

**2023 – CURRENTLY**

**Rector of University FINRA Tuzla, University professor**

**2016 – 2024.**

**Director of the FINra College**

University professor on subjects:

- Basics of business finance
- Introduction to financial management
- Application of financial management
- Advanced financial management
- Financial reporting

College of Finance and Accounting FINra, Tuzla, Bosnia and Herzegovina

**2007 – CURRENTLY**

## Director of the FINconsult doo Tuzla

- Finances
- Accounting
- Tax consulting
- Education
- Trainings

Education for obtaining a title in the financial and accounting profession in Bosnia and Herzegovina:

- authorized auditor (OR),
  - certified accountant (CR)
  - certified accounting technician (CRT)
  - Seminars within the framework of continuing professional education (CPE) of the financial and accounting profession in Bosnia and Herzegovina: authorized auditors, certified accountants and certified accounting technicians
  - Education for keeping business books on the computer
  - Chief and responsible editor of the internationally indexed scientific and professional journal "Business Consultant"
  - Consulting services in the field of: financial management, creation of business plans, bookkeeping, accounting, tax regulation and business management
  - Consulting services in the field of finance, accounting and tax consulting
  - Consulting services in the field of business management and leadership.
- All managerial jobs

**01/2003 – 10/2004**

## Executive Director for Economic and Financial Affairs

DD „Pekare Ljubače“

Organization of economic and financial affairs (financial, bookkeeping, commercial, marketing, etc.)

- Managing the execution of economic and financial affairs
- Planning, supervision and control of economic and financial affairs
- Creation of an Information System for financial and business reporting

**10/1997 – 12/2002 - Tuzla, Bosna i Hercegovina**

## Head of the department for financial operations

FMO-VF, Finance and Accounting

Financial affairs according to the SPPBI system (Planning, Programming, Budgeting and Execution System)

- Organizing the work of the financial and accounting department
- Managing the financial service
- Control of financial documentation

**07/1995 – 10/1997 - Živinice, Bosna i Hercegovina**

## Head of the department for financial and accounting affairs

FMO-VF, Finance and Accounting

- Financial affairs
- Bookkeeping and accounting jobs
- Control of financial documentation

**01/1992 – 04/1992 - Srebrenica, Bosna i Hercegovina**

Head of the service for planning and analysis

DD „Zeleni Jadar“

Business planning and analysis

## CERTIFICATES

**03/04/2018**

### Certified auditor

Commission for Accounting and Auditing BiH - Association of Accountants, Auditors and Financial

**06/03/2015**

## **Permanent court expert in the field of economics**

Federal Ministry of Justice

- Finances
- Market relations
- Financial reporting

**04/2012**

## **CMC- Certified management consultant**

ICMCI- The International Council of Management Consultants

Instituts

**04/2012**

## **Certificate for the performance of functions in the supervisory boards and administrations of companies with the participation of state capital in the FBiH**

FBiH Chamber of Commerce

**09/02/2007**

## **Certified EU TAC trainer/consultant for small and medium enterprises**

EU TAC - EU project to support small and medium enterprises in Bosnia and Herzegovina

**27/04/2006**

## **Trainer/Expert for Financial Management**

WIFI – Institute for Economic Development of the Republic of Austria;

ECOS - Institute for Education at the Foreign Trade Chamber of Bosnia and Herzegovina

**05/2004**

## **Certified accountant**

Institute for Accounting and Auditing of the Federation of Bosnia and Herzegovina

## **CONFERENCES AND SEMINARS**

**2003**

### **VI International Symposium "Finance, Accounting and Auditing"**

Participation in the 6th International Symposium "Finance, Accounting and Auditing" organized by the Federation of Accountants, Auditors and Financial Workers of the FBiH - presentation of the author's work: "Informative aspect of managing the collection of public revenues and claims in the public sector"

**2004**

### **VII International Symposium "Finance, Accounting and Auditing"**

◦ Participation in the VII International Symposium "Finance, Accounting and Auditing" organized by the Federation of Accountants, Auditors and Financial Workers of the FBiH - presentation of the author's work: "The place and role of public financial management in the conditions of the functioning of the treasury"

#### **◦ Conferences and seminars in 2005**

Author of the project and lecturer at the education-course on value added tax organized by UG "Drina-Srebrenica"

◦ Author of the project and lecturer at the education-course for keeping business books on the computer and financial affairs organized by UG "Drina-Srebrenica"

◦ Lecturer and consultant in the field of "Financial Management" on the project "Establishment of a Business Center at the University of Tuzla", organized by the University of Tuzla and UG Talda, with the support of the Ministry of Foreign Affairs of the Republic of Austria

◦ Trainer and consultant on the education of small entrepreneurs-users of economic grants - "Running a small business with the creation of a business plan" organized by Mercy Corps Scotland Tuzla

◦ Participation in the 8th International Symposium "Finance, Accounting and Auditing" organized by the Federation of Accountants, Auditors and Financial Workers of the FBiH - presentation of the author's work: "Accounting and information support for public financial management under the conditions of VAT implementation"

## 2006

### ◦ Conferences and seminars in 2006

- Lecturer and consultant in the field of "Financial Management" on the project "Establishment of a Business Center at the University of Tuzla", organized by the University of Tuzla and UG Talda, with the support of the Ministry of Foreign Affairs of the Republic of Austria
- Trainer and consultant on the education of small entrepreneurs-users of economic grants - "Running a small business with the creation of a business plan" organized by Mercy Corps Scotland Tuzla
- Participation in the IX International Symposium "Finance, Accounting and Auditing" organized by the Federation of Accountants, Auditors and Financial Workers of the FBiH - presentation of the author's work: "Modern methods and techniques for liquidity management"
- Specialization-study trip to the Republic of Austria organized by the Foreign Trade Chamber of BiH and WIFI - Institute for the improvement of the economy of the Republic of Austria
- Participation in the "Financial Management" seminar organized by the Foreign Trade Chamber of Bosnia and Herzegovina and WIFI - Institute for the Improvement of the Economy of the Republic of Austria - presentation of the author's work: "Cash flow management"

## 2007

### Conferences and seminars in 2007

- ◦ Participation in the 10th International Symposium "Finance, Accounting and Auditing" organized by the Federation of Accountants, Auditors and Financial Workers of FBiH - presentation of author's work: "Modern methods and techniques for cash flow management"
- ◦ Lecturer and consultant in the field of "Financial Management" on the project "Establishment of a Business Center at the University of Tuzla", organized by the University of Tuzla and UG Talda, with the support of the Ministry of Foreign Affairs of the Republic of Austria
- ◦ Trainer and consultant on the education of small entrepreneurs-users of economic grants - "Running a small business with the creation of a business plan" organized by Mercy Corps Scotland Tuzla
- ◦ Lecturer and organizer of seminars within the framework of Continuing Professional Education (CPE) of the financial-accounting profession in BiH, since the beginning of 2007, in accordance with the approval of the Board of Directors of the Federation of Accountants, Auditors and Financial Workers of FBiH. In 2007, 4 seminars/workshops were held in: Tuzla, Gračanica and Jelah-Tešnje, on the topic:
  - - "Annual accounting for the year 2006" on January 30 and 31, 2007, according to the decision of the Executive Board of the Federation of Accountants, Auditors and Financial Workers FBiH number: OD-4/07
  - - "Calculation of income tax for the year 2006" 03.13.2007. according to the decision of the Board of Directors of the Association of Accountants, Auditors and Financial Workers of FBiH number: OD-9/07
  - - "Half-year accounting in 2007 and adjustments with IAS/IFSI" 03.07.2007. year by decision of the Board of Directors of the Association of Accountants, Auditors and Financial Workers FBiH number: OD-22/07
  - - "Revision of financial statements (status and perspectives) and new systems of taxation of company profits and citizens' income" on November 13, 14 and 15, 2007. year by decision of the Board of Directors of the Federation of Accountants, Auditors and Financial Workers FBiH number: OD-29/07
    - Lecturer and organizer of education for candidates to obtain a title in the financial and accounting profession in Bosnia and Herzegovina. The Accounting and Auditing Commission of Bosnia and Herzegovina, by decision No. 31/07 of April 20, 2007. gave approval to FINconsult for the training of candidates for the acquisition of a title in the accounting profession in BiH, in accordance with the Unified training program for the acquisition of a title in the accounting profession (CRT, CR and OR). In the course of 2007, two cycles of training for candidates for the CRT and CR titles were realized (in the period May-June for the July exam period and in the period October-November for the November exam period).
      - Lecturer and organizer of Business Bookkeeping Education. Education for keeping business books has been implemented since October 2004 and continues. The education program consists of 6 modules, with a total of 50 hours: Financial accounting, Commercial (commodity) accounting, Material accounting, Cashier operations, VAT records and Financial reports. In 2007, two cycles were realized: May-July 2007 and November 2007-January 2008, in Tuzla and Brčko.

## 2008

### Conferences and seminars in 2008

- Lecturer and consultant in the field of "Financial Management" on the project "Establishment of a Business Center at the University of Tuzla", organized by the University of Tuzla and UG Talda, with the support of the Ministry of Foreign Affairs of the Republic of Austria
- Trainer and consultant on the education of small entrepreneurs-users of economic grants - "Running a small business with the creation of a business plan" organized by Mercy Corps Scotland Tuzla
- Lecturer and organizer of KPE seminars in 2008, 6 seminars/consultations each in: Tuzla, Gračanica, Jelah-Tešanje and Brčko. The seminars were held with the approval of the Board of Directors of the Federation of Accountants, Auditors and Financial Workers of FBiH under the name:
  - "Annual calculation and preparation of financial statements for 2007", approval no.: OD-3/08
  - "Profit tax calculation for the year 2007", approval no.: OD-8/08
  - "Accounting/tax treatment of fixed assets and direct taxes", approval no.: OD-15/08
  - "Half-year accounting in 2008", approval no.: OD-19/08
  - "Practical application of the Ordinance on the implementation of the Income Tax Act and the new calculation of contributions", approval No.: OD-26/08
  - "Calculation and payment of tax on salary/income and contributions from 01.01.2009." and preparatory actions for the annual calculation", approval no.: OD-33/08.
- Lecturer and organizer of education for candidates to obtain a title in the financial and accounting profession in Bosnia and Herzegovina. In the period from 15.03.2008 to 30.04.2008. successfully realized the third cycle of education for candidates to acquire a title in the accounting profession, namely: certified accounting technician (CRT), certified accountant (CR) and authorized auditor (OR). In the period from 15.09.2008 to 30.10.2008, he successfully completed the fourth cycle of education for candidates to acquire a title in the accounting profession, namely: certified accounting technician (CRT) and certified accountant (CR).
- Lecturer and organizer of training for keeping business books. Two cycles were realized in 2008: May-July 2008 and November 2008-January 2009, in Tuzla and Brčko.
- Participation in the XI International Symposium "Finance, Accounting and Auditing" organized by the Federation of Accountants, Auditors and Financial Workers of the FBiH - presentation of the author's work: "Cash flow management - international aspect"

## 2009

### ◦ Conferences and seminars in 2009

- Lecturer and consultant in the field of "Financial Management" on the project "Establishment of a Business Center at the University of Tuzla", organized by the University of Tuzla and UG Talda, with the support of the Ministry of Foreign Affairs of the Republic of Austria
- Trainer and consultant on the education of small entrepreneurs-users of economic grants - "Running a small business with the creation of a business plan" organized by Mercy Corps Scotland Tuzla
- Lecturer and organizer of KPE seminars in 2009, 6 seminars/consultations each in: Tuzla, Gračanica, Jelah-Tešanj and Brčko. The seminars were held with the approval of the Board of Directors of the Federation of Accountants, Auditors and Financial Workers of FBiH under the name:
  - "Annual accounting - compilation and submission of financial statements and tax returns for 2008". Approval no. OD-5/09 from 12.01.2009. years
  - "Calculation and declaration of profit tax for 2008 and changes to new taxes in Bosnia and Herzegovina". Approval no: OD-9/09 from 05.03.2009. years
  - "Inventory and cost management in conditions of economic crisis and income taxation in Bosnia and Herzegovina". Approval no.: OD-14/09 from 01.06.2009. years
  - "Semi-annual accounting in 2009, public procurement in BiH and tax news". Approval no: OD- 18/09 from 19.06.2009. years
  - "Tax environment in BiH - situation and perspectives and the new Law on Accounting and Auditing in FBiH". Approval no: OD-25/09 of 16.10.2009. years
  - "Practical application of the law on accounting and auditing and preparatory actions for the annual accounting of 2009". Approval no: OD-29/09 of 26.11.2009. years.

- Lecturer and organizer of education for candidates to obtain a title in the financial and accounting profession in Bosnia and Herzegovina. In the course of 2009, FINConsult realized the fifth and sixth cycle of education for candidates to acquire a title in the accounting profession. In accordance with the approval of the Commission for Accounting and Audit of Bosnia and Herzegovina number: 18-01 dated 05.02.2009. year, in the period from 03.01-04.30.2009. in 2008, the training of candidates for obtaining a title in the accounting profession was carried out, namely: certified accounting technician (CRT), certified accountant (CR) and authorized auditor (OR). Also in accordance with the approval of the Commission for Accounting and Audit of Bosnia and Herzegovina number: 85/09 of 26.08.2009. year, in the period from 01.09.-30.10.2009. in 2008, the education of candidates for obtaining a title in the accounting profession was carried out, namely: certified accounting technician (CRT) and certified accountant (CR)
- Lecturer and organizer of training for keeping business books. In 2009, two cycles were realized: May-July 2009 and November 2009-January 2010, in Tuzla and Brčko.

## 2010

### ◦ Conferences and seminars in 2010

- Lecturer and consultant in the field of "Financial Management" on the project "Establishment of a Business Center at the University of Tuzla", organized by the University of Tuzla and UG Talda, with the support of the Ministry of Foreign Affairs of the Republic of Austria.
- Trainer and consultant on the education of small entrepreneurs-users of economic grants - "Running a small business with the creation of a business plan" organized by Mercy Corps Scotland Tuzla
- Lecturer and organizer of KPE seminars in 2010, 5 seminars/consultations each in: Tuzla, Gračanica, Jelah-Tešanj, Brčko and Sarajevo. The seminars were held with the approval of the Board of Directors of the Federation of Accountants, Auditors and Financial Workers of FBiH under the name:
  - "Annual accounting - compilation and submission of financial statements and tax returns for 2009". Approval no. OD-3/10 from 11.01.2010. years
  - "Business environment and tax environment in Bosnia and Herzegovina - situation and perspectives". Approval no: OD-9/10 from 05.03.2010. years
  - "Risk management in business and strengthening the competitive ability of companies in Bosnia and Herzegovina". Approval no: OD-17/10 of 21.05.2010. years
  - "Fiscalization in the Federation of Bosnia and Herzegovina and other tax issues". Approval no: OD-29/10 of 09/27/2010. years
  - "Practical implementation of fiscalization in the Federation of Bosnia and Herzegovina, new accounting framework and forms of financial statements, preparatory actions for the 2010 annual accounting". Approval no: OD-42/10 of 26.11.2010. years
- Lecturer and organizer of education for candidates to obtain a title in the financial and accounting profession in Bosnia and Herzegovina. In the course of 2010, FINConsult realized the seventh and eighth cycle of education for candidates to obtain a title in the accounting profession. In accordance with the approval of the Commission for Accounting and Audit of Bosnia and Herzegovina number: 84-1/10 of 09/20/2010. year, in the period from 25.09-31.10.2010. in 2008, the education of candidates for obtaining a title in the accounting profession was carried out, namely: certified accounting technician (CRT), certified accountant (CR), seventh cycle and authorized auditor (OR), third cycle.
- Lecturer and organizer of training for keeping business books. In 2010, two cycles were realized: May-July 2010 and November 2010-January 2011, in Tuzla and Brčko.

## 2011

### ◦ Conferences and seminars in 2011

- Lecturer and organizer of KPE seminars. In 2011, he held 5 seminars/consultations in: Tuzla, Gračanica, Jelah-Tešnje and Brčko. The seminars were held with the approval of the Board of Directors of the Federation of Accountants, Auditors and Financial Workers of FBiH under the name:
  - - "Annual accounting - compilation and submission of financial and other reports and applications for the year 2010". Approval no. OD-3/11 from 12.01.2011. years
  - - "Calculation and reporting of profit tax and income tax for 2010 and practical application of the new Analytical Chart of Accounts". Approval no. OD-7/11 from 25.02.2011. years
  - - "Half-year accounting in 2011, capital budgeting, application of IT systems in accounting". Approval no. OD-20/11 from 01.06.2011. years
  - - "Practical application of the amended IAS/IFSI in BiH, the new look of financial statements in BiH and financial reporting in the EU, tax and other current events". Approval no. OD-32/11 from 21.10.2011. years
  - - "Calculation of finished and unfinished production of effects, preparatory actions for the annual calculation - pre-balance sheet actions and inventory for the year 2011 and tax current affairs". Approval no. OD-38/11 from 08.12.2011. years
- Lecturer and organizer of education for candidates to obtain a title in the financial and

accounting profession in Bosnia and Herzegovina. In the course of 2011, FINConsult realized the ninth and tenth cycle of education for candidates to obtain a title in the accounting profession. In accordance with the approval of the Commission for Accounting and Audit of Bosnia and Herzegovina number: 22-4/11 of 21.02.2011. year, in the period from 03.01-04.30.2011. in 2008, the training of candidates for obtaining a title in the accounting profession was carried out, namely: certified accounting technician (CRT) and certified accountant (CR). Also in accordance with the approval of the Commission for Accounting and Audit of BiH number: 95-2/11 of 13.09.2011. year, in the period from 15.09.-30.10.2011. in 2008, the training of candidates for obtaining a title in the accounting profession was carried out, namely: certified accounting technician (CRT) and certified accountant (CR).

- Lecturer and organizer of training for keeping business books. In 2011, two cycles were realized: May-July 2011 and November 2011-January 2012, in Tuzla and Brčko.

## 2012

### ◦ Conferences and seminars in 2012

◦ Lecturer and organizer of KPE seminars. In 2012, he held 5 seminars/consultations in: Tuzla, Gračanica, Jelah-Tešnje and Brčko. The seminars were held with the approval of the Board of Directors of the Federation of Accountants, Auditors and Financial Workers of FBiH under the name:

"Annual accounting - compilation and submission of financial and other reports and applications for the year 2011". Approval no. OD-4/12 of 10.01.2012. years

- "Calculation and reporting of profit tax and income tax for 2011 and application of IT systems in accounting and auditing. Approval No. OD-10/12 dated 02.23.2012. years

- "Half-year accounting in 2012, management of quality costs, accounting coverage of current assets, sources of financing of companies in BiH". Approval No. OD-23/12 dated May 23, 2012. years

- "Practical application of IFRS with SMEs, fixed assets, business interruption, management of current assets and changes in tax regulations". Approval no. OD-33/12 of September 28, 2012. years

- "Tax accounting, the role of finance and accounting in the practical application of the benchmarking system in BiH companies, preparatory actions for the annual calculation - pre-balance sheet actions and inventory for 2012, audit planning and pre-audit actions - practical experiences, changes and additions to regulations in the field of VAT - a, and current events related to customs and excise duties". Approval no. OD-43/12 of 30.11.2012. years.

◦ Lecturer and organizer of education for candidates to obtain a title in the financial and accounting profession in Bosnia and Herzegovina. In the course of 2012, FINConsult realized the eleventh and twelfth cycle of education for candidates to obtain a title in the accounting profession. In accordance with the approval of the Commission for Accounting and Audit of Bosnia and Herzegovina number: 19-2/12 dated 09.03.2012. year, in the period from 03.10-04.30.2012. in 2008, the training of candidates for obtaining a title in the accounting profession was carried out, namely: certified accounting technician (CRT) and certified accountant (CR). Also in accordance with the approval of the Commission for Accounting and Audit of Bosnia and Herzegovina number: 107-3/12 of 25.09.2012. year, in the period from September 25 to October 31, 2011. in 2008, the training of candidates for obtaining a title in the accounting profession was carried out, namely: certified accounting technician (CRT) and certified accountant (CR).

◦ Lecturer and organizer of training for keeping business books. In 2012, two were realized cycles: May-July 2012 and November 2012-January 2013, in Tuzla and Sarajevo.

◦ Participation in the XV International Symposium "Financial System and Economic Development" organized by the Federation of Accountants, Auditors and Financial Workers of FBiH, Neum, September 2012 - presentation of a paper co-authored with Prof. dr. Adnan Rovčanin: "Financial industry and sources of financing companies in BiH"

## 2013

### ◦ Conferences and seminars in 2013

◦ Lecturer and organizer of KPE seminars. In 2013, 6 seminars/consultations and one international symposium were held in: Tuzla, Gračanica, Jelah-Tešnje, Brčko and Sarajevo. The seminars were held with the approval of the Board of Directors of the Federation of Accountants, Auditors and Financial Workers of FBiH under the name:

- "Annual accounting - compilation and submission of financial, tax and other reports and applications for the year 2012". Approval no. OD-5/13 from 10.01.2013. years.

- "Calculation and declaration of profit tax and income tax for the year 2012 and preparation of consolidated ones

of financial statements". Approval no. OD-8/13 from 15.02.2013. years.

- "Semi-annual accounting in 2013, current affairs from the practice of the financial and accounting profession, changes in tax regulations". Approval no. OD-25/13 from 05/24/2013. years.

- "Accounting reporting in turbulent conditions, recording costs in production, service and commercial enterprises - problems in practice, the main causes of lack of money, and changes in tax regulations".

Approval no. OD-42/13 from 03.10.2013. years.

- "Preparatory activities for the annual accounting for 2013, place and role of external and internal audit and control, public procurement - problems in practice, changes in tax regulations". Approval no. OD-52/13 from 28.11.2013. years.

◦ Organizer of the 1st International Symposium within the KPE: "Strengthening the competitiveness of Bosnian enterprises and implementation of European Union standards in Bosnia and Herzegovina". Approval no. OD-16/13 from 08.03.2013. years. Symposium held in Vlačić, Bosnia and Herzegovina. Author's work presented at the Symposium: "Modern methods and techniques of strategic cash flow management as a factor in strengthening the competitiveness of enterprises in BiH".

◦ Lecturer and organizer of education for candidates to obtain a title in the financial and accounting profession in Bosnia and Herzegovina. In the course of 2013, FINConsult successfully realized the thirteenth and fourteenth cycle of education for candidates to obtain a title in the accounting profession. In accordance with the approval of the Commission for Accounting and Audit of Bosnia and Herzegovina number: 54-2/13 of 18.03.2013. year, in the period from 03.20-04.30.2013. in 2008, the training of candidates for obtaining a title in the accounting profession was carried out, namely: certified accounting technician (CRT) and certified accountant (CR). Also in accordance with the approval of the Commission for Accounting and Audit of Bosnia and Herzegovina number: 91/13 of 02.10.2013. year, in the period from 05.10.- 31.10.2013. in 2008, the training of candidates for obtaining a title in the accounting profession was carried out, namely: certified accounting technician (CRT) and certified accountant (CR).

◦ Lecturer and organizer of training for keeping business books. In 2013, two were realized cycles (19th and 20th cycle): May-July 2013 and November 2013-January 2014, in Tuzla and Sarajevo.

◦ International project - EBRD (TAM-BAS): "Introduction of local import customs clearance procedure in "ALFE MI" d.o.o. Živinice", contractor and financier EBRD (TAM-BAS), May-July 2013.

## 2014

### ◦ Conferences and seminars in 2014

◦ Lecturer and organizer of KPE seminars. In 2014, 5 seminars/consultations and one international symposium were held in: Tuzla, Gračanica, Jelah-Tešnje, Brčko and Sarajevo. The seminars were held with the approval of the Board of Directors of the Federation of Accountants, Auditors and Financial Workers of FBiH under the name:

- "Annual accounting - compilation and submission of financial, tax and other reports and applications for the year 2013". Approval no. OD-5/14 of 01/09/2014. years.

- "Calculation and reporting of profit tax and income tax for 2013 and preparation of consolidated of financial statements". Approval no. OD-9/14 from 25.02.2014. years.

- "Half-year accounting in 2014, current affairs from the practice of the financial and accounting profession, specific treatments in the VAT system and changes in tax regulations". Approval no. OD-27/14 of June 2, 2014. years

- "Practical application of IAS/IFSI in Bosnia and Herzegovina, financial management and financial consolidation, current regulations of importance for the work of the financial and accounting profession and tax current affairs". Approval no. OD-43/14 of October 3, 2014. years.

- "Preparatory actions for the annual calculation for 2014, cost calculation and cost management by projects, inspection supervision, new law on public procurement and other relevant regulations". Approval no. OD-53/14 from 02.12.2014. years.

◦ Organizer of the 2nd International Symposium within the KPE: "Challenges of the financial-accounting and managerial profession in BiH-opportunities and limitations", Fojnica, April 2014. Approval no. OD-15/14 from 13.03.2014. years. Author's work presented at the Symposium: "Possibilities and limitations of the financial and accounting profession in BiH".

◦ Lecturer and organizer of education for candidates to obtain a title in the financial and accounting profession in Bosnia and Herzegovina. In 2014, FINConsult realized the fifteenth and sixteenth cycle of education for candidates to acquire a title in the accounting profession. In accordance with the approval of the Commission for Accounting and Audit of Bosnia and Herzegovina number: 43-2/14 of 20.03.2014. year, in the period from 03.22-04.30.2014. in 2008, the training of candidates for obtaining a title in the accounting profession was carried out, namely: certified accounting technician (CRT) and certified accountant (CR). Also in accordance with the approval of the Commission for Accounting and Audit of Bosnia and Herzegovina number: 95-2/14 of 24.09.2014. year, in the period September-October 2014, the education of candidates for obtaining a title in the accounting profession was carried out, namely: certified accounting technician (CRT) and certified accountant (CR).

◦ Lecturer and organizer of training for keeping business books. In 2014, two cycles were realized (21st and 22nd cycle): May-July 2014 and November 2014-January 2015, in Tuzla and Sarajevo.

## 2015



## ◦ **Conferences and seminars in 2015**

◦ Lecturer and organizer of KPE seminars. In 2015, 5 seminars/consultations and one international symposium were held in: Tuzla, Gračanica, Jelah-Tešnje, Brčko and Sarajevo. The seminars were held with the approval of the Board of Directors of the Federation of Accountants, Auditors and Financial Workers of FBiH under the name:

- "Annual accounting - compilation and submission of financial, tax and other reports and applications for the year 2014". Approval no. OD-3/15 of 01/07/2015. years.

- "Calculation and reporting of profit tax and income tax and preparation of consolidated financial statements for 2014, internal audit and changes to current regulations". Approval no. OD-12/15 from 25.02.2015. years.

- "Half-year accounting in 2015, accruals, analysis of financial statements, tax assets and deferred tax liabilities, international agreements and withholding tax, changes in tax and other regulations". Approval no. OD-32/15 of May 26, 2015. years

◦ Organizer of the 3rd International Symposium within the KPE: "Preparations BH. economy for joining the EU", Fojnica, April 2015. Approval no. OD-19/15 from 20.03.2015. years. Author's work presented at the Symposium: "Financial management in BiH business conditions vs. EU".

◦ Lecturer and organizer of education for candidates to obtain a title in the financial and accounting profession in Bosnia and Herzegovina. In the course of 2015, he successfully realized the seventeenth cycle of education for candidates for

obtaining a title in the accounting profession. In accordance with the approval of the Commission for Accounting and Audit of Bosnia and Herzegovina number: 33/15 of 25.03.2015. year, in the period from 03.28-04.30.2015. year, the training of candidates for obtaining a title in the accounting profession was carried out, namely: certified accountant (CR).

◦ Lecturer and organizer of training for keeping business books. The realization of the 23rd Cycle in the period May-July 2015, in Tuzla and Sarajevo, is underway.

## ◦ **Conferences and seminars in 2016**

◦ Lecturer and organizer of KPE seminars. In 2016, 5 seminars/consultations and one international symposium were held in: Tuzla, Gračanica, Jelah-Tešnje, Brčko, Sarajevo. The seminars were held with the approval of the Board of Directors of the Federation of Accountants, Auditors and Financial Workers of FBiH under the name:

- Annual accounting - compilation and submission of financial, tax and other reports and applications for the year 2015". Approval no. OD-1/16 from 06.01.2016. years.

- "Calculation and declaration of profit tax and income tax for 2015, new Law on profit tax, new general collective agreement and other new regulations". Approval no. OD-10/16 from 10.02.2016. years.

◦ Organizer of the 4th International Symposium: "The role of the financial-accounting and managerial profession in the selection and implementation of the general concept of reforming the BiH economy". Approval no. OD- 14/16 from 04/07/2016. years.

◦ "New Law on Accounting and Auditing, practical application of the new Law on Profit Tax, preparations for the semi-annual calculation in 2016, collection of receivables by factoring, current changes and application of tax and other regulations". Approval no. OD-27/16 of June 30, 2016. years.

◦ "Financial and accounting operations according to new regulations, new regulations on profit tax and transfer prices and other relevant regulations". Approval no. OD-40/16 from September 20, 2016. years

◦ "New laws on income tax, contributions, accounting and auditing, regulations on the application of the law on profit tax and transfer prices, preparatory actions for the annual calculation for 2016". Approval no. OD-64/16 from 08.12.2016. years..

◦ Lecturer and organizer of education for candidates to obtain a title in the financial and accounting profession in Bosnia and Herzegovina. In the course of 2016, he successfully completed the nineteenth and twentieth cycle of education for candidates to obtain a title in the accounting profession. In accordance with the approval of the Commission for Accounting and Audit of Bosnia and Herzegovina number: OD-13-3/16 of 18.3.2016. year, in the period from

19.03-30.04.2016. year, the education of candidates for obtaining a title in the accounting profession was carried out, namely: certified accountant (CR). Also in accordance with the approval of the Commission for Accounting and Audit of Bosnia and Herzegovina number: OD-13-3/16 of 18.03.2016. year, in the period September-October 2016, the education of candidates for obtaining a title in the accounting profession was conducted, namely: certified accountant (CR). Lecturer and organizer of education for keeping business books.

◦ Lecturer and organizer of training for keeping business books.

## **2017**

## ◦ **Conferences and seminars in 2017**

- Lecturer and organizer of KPE seminars. In 2017, 5 seminars/consultations and one international symposium were held in: Tuzla, Gračanica, Jelah-Tešnje, Brčko, Gradačac and Sarajevo. The seminars were held with the approval of the Board of Directors of the Federation of Accountants, Auditors and Financial Workers of FBiH under the name:
  - Annual accounting - compilation and submission of financial, tax and other reports and applications for the year 2016 and new tax and other regulations". Approval No. OD-5/17 dated January 9, 2017.
  - "Preparation of the tax balance and income tax return for 2016, report on transfer prices, preparation of consolidated financial statements and application of new regulations". Approval no. OD-10/17 from 20.02.2017. years.
  - Organizer of the 5th International Symposium "Reform processes in Bosnia and Herzegovina - business environment and tax environment - situation and perspectives". Approval No. OD-26/17 dated March 23, 2017. years.
  - "Application of new and amended IAS/IFSI, semi-annual calculation in 2017, application of regulations from the aspect of inspection supervision, drafts of new laws on income tax and contributions, current changes in regulations". Approval no. OD-37/17 from 05.06.2017. years.
  - "Proposal of the new law on accounting and auditing, current inspection supervision in the field of direct taxes, current amendments and application of regulations and IAS/IFSI". Approval no. OD-51/17 of September 29, 2017. years
  - "Preparatory actions for the 2017 annual accounts, new IAS/IFSI and financial reporting, tax accounting, financial management and control and application of new regulations". Approval no. OD-73/17 from 16.11.2017. years.
- Lecturer and organizer of education for candidates to obtain a title in the financial and accounting profession in Bosnia and Herzegovina. In the course of 2017, FINConsult successfully realized the twenty-first and twenty-second cycles of education for candidates to acquire the title in the accounting profession and the fifth cycle of education for the acquisition of the title of Certified Auditor. In accordance with the approval of the Commission for Accounting and Audit of Bosnia and Herzegovina number: OD-30-2/17 of 30.3.2017. year, in the period from 03.19-04.30.2017. year, the education of candidates for obtaining a title in the accounting profession was carried out, namely: certified accountant (CR). Also in accordance with the approval of the Commission for Accounting and Audit of Bosnia and Herzegovina number: OD-30-2/17 of 30.3.2017. year, in the period September-October 2017, the education of candidates for obtaining titles in the accounting profession was carried out, namely: certified accountant (CR) and authorized auditor (OR).
- Lecturer and organizer of training for keeping business books.

## 2018

### ◦ Conferences and seminars in 2018

- Lecturer and organizer of KPE seminars. In 2018, 5 seminars were held in: Tuzla, Gračanica, Jelah-Tešnje, Brčko, Gradačac and Sarajevo and 1 International Symposium in Tuzla. The seminars were held with the approval of the Board of Directors of the Federation of Accountants, Auditors and Financial Workers of FBiH under the name:
  - Compilation of the tax balance and income tax return for 2017, report on transfer prices, application of the new law on PIO/MIO, preparation of consolidated financial statements and application of new regulations and standards". Approval No. OD-1/18 of 05.01.2018 . years
  - "Preparation of the tax balance and income tax return for 2017, report on transfer prices, application of the new law on PIO/MIO, preparation of consolidated financial statements and application of new regulations and standards". Approval no. OD-8/18 from 20.02.2018. years
- Organizer of the 6th International Symposium on Contemporary Finance and Accounting in the Context of Reform Processes in Bosnia and Herzegovina". Approval No. OD-23/18 dated April 9, 2018.
- Half-year calculation in 2018, application of regulations from the aspect of inspection supervision, current changes to regulations on taxes and contributions, as well as other regulations". Approval no. OD-33/18 from 04.06.2018. years.
- "Application of new IAS/IFSI and relevant, regulations and practice of financial management and control, internal audit and risk management in the public sector and expected changes in regulations." Approval no. OD-47/18 from September 26, 2018. years.
- "Preparatory actions for the 2018 annual accounting, and preparations for the application of the new IFRS 16, the place and role of accountants and auditors in public procurement in BiH and the application of new regulations. Approval no. OD-68/18 of November 29, 2018. years.
- Lecturer and organizer of education for candidates to obtain a title in the financial and accounting profession in Bosnia and Herzegovina. In the course of 2018, FINConsult successfully realized the twenty-third and twenty-fourth cycle of education for candidates to acquire the title in the accounting profession and the sixth cycle of education for the acquisition of the title of Certified Auditor. In accordance with the approval of the Commission for Accounting and Audit of Bosnia and Herzegovina number: OD-23-6/18 of 15.3.2018. year, in the period from 03.17-04.30.2018. year, the education of candidates for obtaining a title in the accounting profession was carried out, namely: certified accountant (CR). Also in accordance with the approval of the Commission for Accounting and Audit of Bosnia and Herzegovina number: OD-23-6/18 of 15 March 2018. year, in the period September-October 2018, the education of candidates for obtaining a title in the accounting profession was carried out, namely: certified accountant (CR) and authorized auditor (OR).
- Lecturer and organizer of training for keeping business books.

## 2019

### ◦ Conferences and seminars 2019

- Lecturer and organizer of KPE seminars. In 2019, 5 seminars were held in: Tuzla, Gračanica, Jelah-Tešnje, Brčko, Gradačac and Sarajevo and 1 International Symposium in Tuzla. The seminars were held with the approval of the Board of Directors of the Federation of Accountants, Auditors and Financial Workers of FBiH under the name:
  - Annual accounting - compilation and submission of financial, tax and other reports and applications for 2018 and application of new standards and regulations and renewal, expansion and modernization of knowledge and skills for the preparation of financial reports, tax returns and other annual reports and applications for 2018. year, and the introduction of fiscalization in the Brčko District of BiH. Approval no. OD-1/19 from 04.01.2019. years.
  - Compilation of the tax balance sheet and income tax return for 2018, report on transfer prices of consolidated FIs, application of new regulations and standards". Approval No. OD-14/19 of February 21, 2019
- Organizer of the 7th International Symposium - Expansion and modernization of knowledge and skills in the field of modern corporate management with a focus on finance, accounting, auditing and IT. Approval no. OD-25/19 from 04/03/2019. years.
- Semi-annual calculation in 2019, application of regulations in the field of radon legal relations, new regulations on VAT, expected changes in public procurement in BiH. Approval no. OD-35/19 from 05/28/2019. years.
- "Practical application of IAS/IFSI, inspection supervision in the application of market and other regulations, current issues in labor relations, accounting and taxes and new regulations and their application." Approval no. OD-55/19 of September 24, 2019. years.
- "Preparatory activities for the 2019 annual accounting, and preparations for the electronic submission of KUF and KIF, current affairs of financial management and control and application of new regulations. Approval no. OD-73/19 of 27.11.2019. years.
- Lecturer and organizer of education for candidates to obtain a title in the financial and accounting profession in Bosnia and Herzegovina. In the course of 2019, FINConsult successfully realized the twenty-fifth and twenty-sixth cycle of education for candidates to obtain a title in the accounting profession. In accordance with the approval of the Commission for Accounting and Audit of BiH number: OD-121-4/19 of 28.3.2019. year, in the period from 03.30-04.17.2018. year, the education of candidates for obtaining a title in the accounting profession was carried out, namely: certified accountant (CR). Also in accordance with the approval of the Commission for Accounting and Audit of BiH number: OD-121-4/19 dated 28.03.2019. 2019, in the period September-October 2019, the education of candidates for obtaining a title in the accounting profession was carried out, namely: certified accountant (CR) and authorized auditor (OR).
- Lecturer and organizer of training for keeping business books.

## 2020

### ◦ Conferences and seminars 2020

- Lecturer and organizer of KPE seminars. In 2020, 2 seminars were held in: Tuzla, Gračanica, Jelah-Tešnje, Brčko, Gradačac and Sarajevo and 4 online seminars and 1 International Symposium in Tuzla. The seminars were held with the approval of the Board of Directors of the Federation of Accountants, Auditors and Financial Workers of FBiH under the name:
  - Annual accounting - compilation and submission of financial, tax and other reports and applications for 2019 and application of new standards and regulations. Approval no. OD-3/20 from 13.01.2020. years.
  - "Compilation of the tax balance sheet and income tax return for 2019, report on transfer prices of consolidated FIs, accounting fraud and tax evasion, application of tax regulations". Approval No. OD-15/20 of March 31, 2020
  - Online seminar "Regulations and measures to mitigate the negative effects of the Covid 19 pandemic, specific labor and legal relations during the pandemic, current actions of inspection bodies and the tax administration, public procurement during the pandemic, application of new tax and other regulations". Approval no. OD-30/20 from 04/30/2020. years.
- Organizer of the 8th International Symposium - Finance, accounting and management in a crisis period. Approval no. OD-56/20 from September 2, 2020. years.
- Lecturer and organizer of education for candidates to obtain a title in the financial and accounting profession in Bosnia and Herzegovina. In the course of 2020, FINConsult successfully realized the twenty-seventh and twenty-eighth cycle of education for candidates to acquire a title in the accounting profession. In accordance with the approval of the Commission for Accounting and Audit of Bosnia and Herzegovina number: OD-16-3/20 of 03/28/2020. year, in the period from 30.03-30.04.2020. in 2008, the education of candidates for obtaining titles in the accounting profession was carried out, namely: certified accountant (CR) and authorized auditor (OR). Also in accordance with the approval of the Commission for Accounting and Audit of BiH number: OD-16-3/20 of 28.03.2020. 2020, in the period September-October 2020, the education of candidates for obtaining a title in the accounting profession was carried out, namely: certified accountant (CR) and authorized auditor (OR).

- Online seminar: "Electronic kif and kuf, new law on accounting and auditing, new corona regulation, other new relevant laws and regulations". Approval no. OD-72/20 of 21.10.2020.
- Online seminar: "Preparatory activities for the annual calculation and preparation of tax returns for 2020, the specifics of labor and legal relations in the age of COVID 19, the topicality of financial management and control and the application of new regulations."
- Lecturer and organizer of training for keeping business books.

## 2021

### Conferences and seminars in 2021

- ◦ Lecturer and organizer of the KPE seminar in 2021. The seminars were held with the approval of the Executive Board of the Federation of Accountants, Auditors and Financial Workers of FBiH under the name:
  - - Online seminar: "Annual accounting - compilation and submission of financial, tax and other reports and applications for the year 2020 and application of new standards and regulations." Approval no. OD-01/21 from 13.01.2021. years
  - - Online seminar: "Preparation of the tax balance sheet and income tax return for 2020, report on transfer prices, preparation of consolidated financial statements, application of the new law on accounting and auditing, and application of new tax and other regulations." Approval no. OD-19/21 from 19.02.2021. years.
  - - Online seminar: "Application of the new law on accounting and auditing in FBiH and new regulations, inspection supervision and application of new regulations in the field of direct and indirect taxes and other new regulations." Approval no. OD-50/21 from June 21, 2021. years.
- ◦ Organizer of the 9th International Symposium - "New "NORMAL" era in the financial-accounting and managerial profession. "Approval no. OD-60/21 of August 25, 2021
- ◦ Lecturer and organizer of education for candidates to obtain a title in the financial and accounting profession in Bosnia and Herzegovina. In the course of 2021, FINConsult has successfully realized the twenty-ninth and thirtieth cycle of education for candidates to acquire a title in the accounting profession. In accordance with the approval of the Commission for Accounting and Audit of Bosnia and Herzegovina number: OD-11-1/21 dated 03.03.2021. year, in the period from 30.03-30.04.2021. in 2008, the education of candidates for obtaining titles in the accounting profession was carried out, namely: certified accountant (CR) and authorized auditor (OR). Also in accordance with the approval of the Commission for Accounting and Audit of BiH number: OD-11-1/21 dated 03.03.2021. 2021, in the period September-October 2021, the education of candidates for obtaining a title in the accounting profession was carried out, namely: certified accountant (CR) and authorized auditor (OR).
- ◦ Online seminar: "New regulations prescribed by the Accounting and Auditing Act, new regulations on the application of the Income Tax Act, and other new regulations and their application" Approval no. OD-76/21 of October 13, 2021
- ◦ Online seminar: "Preparatory actions for the annual calculation for 2021, application of the new accounting framework for companies, submission of electronic VAT returns and ITA records and application of new regulations". Approval no. OD-97/21 from 03.12.2021. years.
- ◦ Lecturer and organizer of training for keeping business books.

## 2022

- **Conferences and seminars in 2022**
- Lecturer and organizer of the KPE seminar in 2022. The seminars were held with the approval of the Executive Board of the Federation of Accountants, Auditors and Financial Workers of FBiH under the name:
  - Online seminar: "Annual accounting for 2021 - compilation and submission of financial and other reports and applications for 2021, transfer to the new analytical chart of accounts, calculation and reconciliation with the lowest salary, application of new regulations." Approval no. OD-04/22 from 14.01.2022. years
  - Online seminar: "Preparation of tax balance and declaration of profit tax and income tax for 2021, preparation of transfer pricing reports and consolidated financial statements, new calculation of gross salary, application of new tax and other regulations." Approval no. OD-18/22 from 23.02.2022. years.
  - Online seminar: "Recording of receivables from customers, contractual assets, income and contractual obligations according to the new chart of accounts, differences in the application of MSF for SMEs and the full set of MRS/MSF, the specifics of labor-legal relations, and the application of new tax and other regulations." Approval no. OD-44/22 from 17.05.2022. years.
  - 10th International Symposium "FINANCE, ACCOUNTING AND MANAGEMENT -yesterday, today, tomorrow-". "Approval no. OD-66/22 dated September 8, 2022, which is scored with 10 Points KPE/KPR.
  - Online seminar: "Accounting and finance in inflationary conditions, application of new regulations on VAT, application of the Regulation on assistance to workers, amendments to the Law on Public Procurement in BiH and application of other new tax regulations". Approval no. OD- 76/22 of 10.10.2022. year, which is scored with 7 Points KPE/KPR.

- Online seminar: "Implementation of pre-balance sheet and preparatory activities for the preparation of financial statements and annual accounts for the year 2022, inventorying of companies and budget users, current events in the field of indirect taxes, and application of new regulations". Approval no. OD-96/22 of 02.12.2022. year, which is scored with 7 Points KPE/KPR.
- Lecturer and organizer of education for candidates to obtain a title in the financial and accounting profession in Bosnia and Herzegovina. In the course of 2022, FINConsult successfully completed the thirty-first and thirty-second cycles of education for candidates to acquire the title in the accounting profession and the eleventh and twelfth cycles of education for the acquisition of the title of Certified Auditor. In accordance with the approval of the Commission for accounting and auditing of Bosnia and Herzegovina from March 9, 2022.
  - Lecturer and organizer of training for keeping business books.

## 2023

### Conferences and seminars in 2023

- Lecturer and organizer of the KPE seminar in 2023. The seminars were held with the approval of the Executive Board of the Federation of Accountants, Auditors and Financial Workers of FBiH under the name:
  - Online seminar: "ANNUAL STATEMENT FOR 2022 - compilation and submission of financial and other reports and applications, prevention of accounting manipulations when preparing financial statements, application of new regulations" Approval no. OD- 06/23 of 19.01.2023, which is scored with 7 points of continuous education, 5 points are recognized as general education and 2 points are recognized as specialist education (OR, IR, OP). .
  - Online seminar: "Preparation of tax balance and profit tax declaration, income tax declaration 2022, property tax declaration, preparation of transfer pricing report, new calculation of gross salary, application of new tax and other regulations" Approval no. OD- 20/23 of 03/07/2023, which is scored with 7 points of continuous education, 5 points are recognized as general education and 2 points are recognized as specialist education (OR, IR, OP). .
  - Online seminar: "Preparation of consolidated financial statements for 2022, distribution and payment of profits and dividends, accounting fraud and tax evasion, new methodology of internal audit work in the public sector and application of new regulations". Approval no. OD- 35/23 of March 7, 2023, which is awarded with 7 points of continuous education, 5 points are recognized as general education and 2 points are recognized as specialist education (OR, IR, OP).
  - Online seminar: "Electronic signing of VAT returns and application of new regulations on VAT, new Trade Act, expenses of official trips, actuality of vacations and rights to recourse, application of other new regulations". Approval no. OD- 56/23 of 03/07/2023, which is scored with 7 points of continuous education, 5 points are recognized as general education and 2 points are recognized as specialist education (OR, IR, OP).
  - 11th International Symposium "GREEN ECONOMY AND DIGITAL TRANSFORMATION". Approval no. OD- 73/23 dated September 11, 2023, which is scored with 10 Points KPE/KPR.
  - Online seminar: "Digital signing of VAT returns, changes in e-KIF and e-KUF, application of regulations on price restrictions of certain products, financial management and control and internal audit in the public sector, application of regulations". Approval no. OD- 87/23 of October 20, 2023, which is awarded with 7 points of continuous education, 5 points are recognized as general education and 2 points are recognized as specialist education (OR, IR, OP). .
  - Online seminar: "Implementation of pre-balance sheet and preparatory actions for the preparation of financial statements and annual accounts for 2023, inventorying with companies and budget users, current affairs in the VAT system and the field of indirect taxes, and the application of new tax and other regulations". Approval no. OD- 116/23 of 12.12.2023. year, which is scored with 7 points of continuing education, 5 points are recognized as general education and 2 points are recognized as specialist education (OR, IR, OP). .
    - Lecturer and organizer of education for candidates to obtain a title in the financial and accounting profession in Bosnia and Herzegovina. In the course of 2023, FINConsult successfully realized the thirty-third and thirty-fourth cycle of education for candidates to acquire the title in the accounting profession and the thirteenth and fourteenth cycle of education for the acquisition of the title of Certified Auditor. In accordance with the approval of the Commission for accounting and auditing of BiH 10/23 of 03/20/2023.
    - Lecturer and organizer of training for keeping business books.

## 2024

### Conferences and seminars in 2024

- Lecturer and organizer of the KPE seminar in 2024. The seminars were held with the approval of the

Board of the Association of Accountants, Auditors and Financial Workers of the Federation of Bosnia and Herzegovina under the title:

- "ANNUAL ACCOUNT FOR 2023 - preparation and submission of financial and other reports and applications for 2023, prevention of accounting manipulations when preparing financial reports, application of new regulations" Approval No. OD- 08/24 dated 19.01.2024, which is scored with 7 points of continuing education, 5 points are recognized as general education and 2 points are recognized as specialist education (OR, IR, OP). .
- "Preparation of tax balance and application of profit tax and income tax in 2023, application of property tax, preparation of transfer pricing reports, new calculation of gross salary, application of new tax and other regulations" Approval No. OD- 25/24 dated 11.03.2024, which is scored with 7 points of continuing education, 5 points are recognized as general education and 2 points are recognized as specialist education (OR, IR, OP).
- "Preparation of consolidated financial statements for 2023, distribution and payment of profits and dividends, the place and role of accountants and auditors in the prevention of money laundering and financing of terrorist activities, accounting fraud and tax evasion, application of new regulations". Approval No. OD- 40/24 dated 17.04.2024, which is scored with 7 points of continuing education, 5 points are recognized as general education and 2 points are recognized as specialist education (OR, IR, OP). .
- "Amendments to the Labor Law, new Regulations on Tax Returns, amendments to the Regulations on Income Tax and Profit Tax, specifics of the application of the Law on Crafts and Related Activities, innovations in the public sector and the application of other new regulations". Approval No. OD- 58/24 of 12.06.2024, which is scored with 7 points of continuing education, 5 points are recognized as general education and 2 points are recognized as specialist education (OR, IR, OP).
- 12th International Symposium "CIRCULAR ECONOMY AND SUSTAINABLE DEVELOPMENT". Approval No. OD-75/24 of 04.09.2024, which is scored with 10. Points of KPE/KPR.
- "Accounting and management reporting on sustainability in the EU and BiH, New Trade Law in FBiH, Implementation of amendments to the Public Procurement Law in BiH, implementation of regulations in the field of labor relations and other new regulations". Approval No. OD- 94/24 dated 06.11.2024, which is scored with 7 points of continuing education, 5 points are recognized as general education and 2 points are recognized as specialist education (OR, IR, OP).
  
- "Implementation of pre-balance and preparatory activities for the preparation of financial statements and annual accounts for 2024, inventory of companies and budget users, current affairs in the VAT system and the field of indirect taxes, amendments to the transfer pricing regulations, and implementation of new tax and other regulations". Approval No. OD- 122/24 dated 16.12.2024. year, which is scored with 7 points of continuing education, 5 points are recognized as general education and 2 points are recognized as specialist education (OR, IR, OP). .
  
- Lecturer and organizer of education of candidates for obtaining a title in the financial and accounting profession in BiH. During 2024. FINConsult successfully implemented the thirty-fifth and thirty-sixth cycles of education of candidates for obtaining a title in the accounting profession and the thirteenth and fourteenth cycles of education for obtaining the title of Certified Auditor.. In accordance with the approval of the Commission for Accounting and Auditing of BiH 11/24 of 28.02.2023..
- Lecturer and organizer of education for keeping business books

## PUBLICATIONS

### Scientific and professional works 2003-2012

1. *Modern analytical instrumentation for the needs of managing the collection of accounts receivable from customers, Economic Review-Magazine for Economics and Business No. 2, Faculty of Economics, University of Tuzla, November 2003.*
2. *Informative aspect of management of collection of public revenues and claims in the public sector, Proceedings, Association of Accountants and Auditors FBiH, VI International Symposium: Finance, Accounting and Auditing, Neum, October 2003.*
3. *The place and role of public financial management in the conditions of treasury functioning, Proceedings, Association of Accountants and Auditors FBiH, VII International Symposium: Finances, Accounting and Auditing, Neum, October 2004.*
4. *Application of discrimination analysis in the selection of creditworthy customers, Economic Review - Journal of Economics and Business No. 4, Faculty of Economics, University of Tuzla, November 2004.*
5. *Accrual accounting, FEB Sarajevo-Accounting and Business Journal finance No. 12, December 2004.*
6. *Accounting and informational support for public financial management under conditions of VAT application, Proceedings, Association of Accountants and Auditors FBiH, VIII International Symposium: Finances, Accounting and Auditing, Neum, September 2005.*
7. *Cash flow management, Proceedings of the "Financial Management" seminar organized by the Foreign Trade Chamber of Bosnia and Herzegovina (ECOS-Institute for Education of Bosnia and Herzegovina) and WIFI (Institute for Economic Improvement of the Republic of Austria), Neum, May 2006.*

8. *Management of lending and collection of receivables from customers*, FEB Sarajevo-Journal for accounting and business finance No. 6, June/June 2006
9. *Modern methods and techniques for liquidity management*, Proceedings "Place and role of the accounting and financial profession in making effective business decisions", FBiH Association of Accountants and Auditors, IX International Symposium: Finance, Accounting and Auditing, Neum, September 2006. years.
10. *Modern methods and techniques for managing cash flows*, Proceedings "Financial and accounting efficiency in the function of achieving good business results", FBiH Association of Accountants and Auditors, X International Symposium: Finances, Accounting and Auditing, Neum, October 2007.
11. *Cash flow management - international aspect*, Proceedings "Economic Reforms in Bosnia and Herzegovina and European Integrations", Association-Association of Accountants and Auditors FBiH, XI International Symposium: Finances, Accounting and Auditing, Neum, October 2008.
12. *The financial market and its importance for the management of cash flows of companies in Bosnia and Herzegovina*, internationally indexed scientific and professional magazine "Business Consultant" number 12, published by the educational and consulting company "Finconsult" Tuzla, June 2011.
13. *Management of sources of financing of companies in Bosnia and Herzegovina*, internationally indexed scientific and professional magazine "Business Consultant", issues 18 and 19, published by educational and consulting company "Finconsult", Tuzla, August 2012.

### **Scientific and professional papers 2013-2015**

1. *Financial industry and sources of financing companies in Bosnia and Herzegovina*, Proceedings "Financial system and economic development", FBiH Association of Accountants and Auditors, XV International Symposium: Finances, Accounting and Auditing, Neum, September 2012.
2. *Modern methods and techniques of strategic cash flow management as a factor in strengthening the competitiveness of companies in BiH*, Proceedings "Strengthening the competitiveness of companies and the implementation of European Union standards in BiH - situation and perspectives", 1st International Symposium, Educational-consulting house "Finconsult" Tuzla , Vlašić, April 2013.
3. *Accounting and tax treatment of leases and investments on other people's fixed assets*, internationally indexed scientific and professional magazine "Business Consultant" number 27, published by educational and consulting company "Finconsult" Tuzla, August 2013
4. *Specifics of the presentation of financial reports for 2013*, internationally indexed scientific and professional magazine "Business Consultant" number 33, published by the educational and consulting company "Finconsult" Tuzla, February 2014.
5. *Specifics of semi-annual calculations in 2014*, internationally indexed scientific and professional magazine "Business Consultant" number 38, published by the educational and consulting company "Finconsult" Tuzla, July 2014.
6. *Possibilities and limitations of the financial and accounting profession in Bosnia and Herzegovina*, internationally indexed scientific and professional journal "Business Consultant" number 41, publisher educational and consulting house "Finconsult" Tuzla, December 2014.
7. *Specifics of preparatory actions and annual accounting for the year 2014*, internationally indexed scientific and professional magazine "Business Consultant" number 42, publisher educational-consulting house "Finconsult" Tuzla, January 2015.
8. *Annual calculation and presentation of the financial report for the year 2014*, internationally indexed scientific and professional journal "Business Consultant" number 43, publisher educational

- and consulting house "Finconsult" Tuzla, February 2015
9. Specifics of profit and income tax declarations for the year 2014, internationally indexed scientific and professional magazine "Business Consultant" number 44, published by educational and consulting company "Finconsult" Tuzla, March 2015.
  10. Profit distribution, loss coverage and dividend payment - tax and accounting aspect, internationally indexed scientific-professional magazine "Business Consultant" number 45, publisher educational-consulting house "Finconsult" Tuzla, April 2015.
  11. Financial management in BiH business conditions vs. EU, Proceedings "Preparation of the BiH economy for EU entry", 3rd International Symposium, Educational and consulting house "Finconsult" Tuzla, Fojnica, April 2015.
  12. Accounting and tax aspects of accruals, internationally indexed scientific and professional magazine "Business Consultant" number 47, published by the educational and consulting company "Finconsult" Tuzla, July 2015.

### **Scientific and professional papers 2015-2019**

1. Financial - accounting operations in the context of new regulations, the internationally indexed scientific and professional magazine "Business Consultant" number 50, published by the educational and consulting company "FINConsult Tuzla", November 2015.
2. Cash management - regulations and practice, internationally indexed scientific and professional magazine "Business Consultant" number 51, published by the educational and consulting company "FINConsult", Tuzla, December 2015.
3. Specificity of preparatory actions for the annual accounting for 2015, internationally indexed scientific and professional magazine "Business Consultant" number 52, published by the educational and consulting company "FINConsult" Tuzla, January 2016.
4. Specifics of the annual accounting and presentation of financial reports for 2015, internationally indexed scientific and professional magazine "Business Consultant" number 53, published by educational-consulting company "FINConsult" Tuzla, February 2016.
5. Specifics of the profit and income tax return for 2015, internationally indexed scientific and professional magazine "Business Consultant" number 54, published by the educational and consulting company "FINConsult" Tuzla, March 2016.
6. Changes in financial and accounting operations in the context of modern financial technologies, internationally indexed scientific and professional magazine "Business Consultant" number 61, published by the educational and consulting company "FINConsult" Tuzla, February 2017.
7. Specifics of the annual calculation and presentation of financial reports for 2016, internationally indexed scientific and professional magazine "Business Consultant" number 63, published by the educational and consulting company "FINConsult" Tuzla, February 2017.
8. Specifics of the annual calculation and presentation of financial reports for 2017, internationally indexed scientific and professional magazine "Business Consultant" number 73, published by educational and consulting company "FINConsult" Tuzla, February 2018.
9. Specifics of the half-yearly accounting in 2018 in the context of the new IFRS 9 and IFRS 15, internationally indexed scientific and professional magazine "Business Consultant" number 78, published by the educational and consulting company "FINConsult" Tuzla, July 2018. .
10. Specifics of the annual calculation and presentation of financial reports for 2018, internationally indexed scientific and professional magazine "Business Consultant" number 83, published by the educational and consulting company "FINConsult" Tuzla, February 2019.
11. Application of the new IFRS 16, internationally indexed scientific and professional magazine "Poslovni konsultant" number 84, published by the educational and consulting company "FINConsult" Tuzla, March 2019.

### **Scientific and professional papers 2019-**

1. Specifics of the half-year calculation in 2019 in the context of the new IFRS 16, internationally indexed scientific and professional magazine "Business Consultant" number 88, published by the educational and consulting company "FINConsult" Tuzla, July/August 2019.
2. Distribution of profit, coverage of loss and payment of profit to owners - accounting and tax aspect, internationally indexed scientific and professional magazine "Poslovni konsultant" No. 90, publisher educational-consulting house "FINConsult" Tuzla, October/November 2019 .
3. Specifics of the presentation of the financial statements for 2019 in the context of the application of IFRS 9 and 16, internationally indexed scientific and professional journal "Business Consultant" number: 93, published by the educational consulting house "Finconsult" Tuzla, February 2020.
4. Contemporary corporate financial management - possibilities and limitations, internationally indexed scientific and professional journal "Business Consultant" number: 96, publisher of educational consulting company "Finconsult" Tuzla, June 2020
5. Specifics of the half-yearly calculation in 2020, internationally indexed scientific and professional magazine "Business Consultant" number: 97, publisher educational consulting company "Finconsult" Tuzla, July/August 2020
6. Specifics of the presentation of financial statements for 2020 in the context of the application of IFRS 9, 15 and 16, internationally indexed scientific and professional journal "Business Consultant"



- number: 103, publisher of educational consulting house "Finconsult" Tuzla, February 2021. Year
7. Presentation of financial statements for 2021. In the context of the application of IFRS 9, IFRS 16 and IAS 10, the internationally indexed scientific and professional journal "Business Consultant" number: 113, published by the educational consulting company "Finconsult" Tuzla, February 2022. Year
  8. Cash flow management in times of economic crisis and inflation, internationally indexed scientific and professional magazine "Business Consultant" number: 120, published by educational consulting company "Finconsult" Tuzla, October - November 2022. Year
  9. Specifics of preparatory actions and control procedures for the annual calculation for 2022, internationally indexed scientific and professional journal "Business Consultant" number: 122, publisher educational consulting house "Finconsult" Tuzla, January 2023. Year
  10. Specifics of the presentation of financial statements for the year 2022, internationally indexed scientific and professional magazine "Business Consultant" number: 123, publisher educational consulting house "Finconsult" Tuzla, February 2023. Year
  11. Management of finances and risks in agriculture, Proceedings "GREEN ECONOMY AND DIGITAL TRANSFORMATION" Finconsult Tuzla, Tuzla, September 2023.
  12. Financial and Risk Management in Agriculture, internationally indexed scientific and professional journal "Business Consultant" No. 137, published by the educational consulting company "Finconsult" Tuzla, June 2024. Year
  13. The Place and Role of Financial Management in the Circular Economy and Sustainable Development., Proceedings of the "CIRCULAR ECONOMY AND SUSTAINABLE DEVELOPMENT" "Finconsult" Tuzla, Tuzla, September 2024.
  14. Scientific and Methodological Approaches to Forming the Financial Structure of Enterprises in the Hospitality Industry., Proceedings of the "CIRCULAR ECONOMY AND SUSTAINABLE DEVELOPMENT" "Finconsult" Tuzla, Tuzla, September 2024.

## Published Book

### 2017

CASH FLOW MANAGEMENT - Strategic and operational aspect, published by the College of Finance and Accounting FINra Tuzla, 2017.

## MANAGEMENT AND MANAGEMENT SKILLS

Scientific and professional competences

- 28 years of experience in education, training and consulting in the fields of: financial management, financial and management accounting, business management, business plan development, tax consulting
- 20 years, director of the educational and consulting company FINconsult, with headquarters in Tuzla and branch offices in Sarajevo and Srebrenica
- 16 years Chief and responsible editor of the internationally indexed scientific and professional magazine Poslovni konsultant with 10 editions during the year. Current 142nd edition, January 2025.
- 9 years director of the College of Finance and Accounting FINra Tuzla
- 9 years Professor of the FINRA College of Finance and Accounting
- 1 year rector of University FINRA Tuzla
- 1 yar University professor at University FINRA Tuzla
  
- **Mentor of more than 80 undergraduate theses**
- **Mentor for 4 master's theses**
- **Mentor on 1 doctoral dissertation: Mentor on the doctoral dissertation of Dr. Elmir Ramić on the topic: "Model of key factors influencing the reduction of the shadow economy in Bosnia and Herzegovina", which was defended on November 30, 2024 at the University "Vitez" in Travnik.**
- **Author of more than 70 scientific and professional papers**
- **Author of more than 120 business plans, successful businesses**

## INTERNATIONAL PROJECTS

EU4AGRI project, in cooperation with UNDP, organizer and lecturer at the Education "Preparation of business plans in the field of primary agricultural and processing production in Bosnia and Herzegovina", FINRA Tuzla, May-July 2023.

### NETWORKS AND MEMBERSHIPS

Memberships Association of Accountants, Auditors and Financial Workers of the FBiH, Association of Accountants and Auditors of the RS

### LANGUAGE SKILLS

MOTHER TONGUE/LANGUAGES: Bosnian

OTHER LANGUAGES: English

## DIGITAL SKILLS

### My digital skills

MS Office (Word Excel PowerPoint) / Internet / Corel / Skype / Zoom