Contents

1. Bauer U., Weller S. ................................................................. 1
   **Controlling the Quality of Industrial Engineering and Management Education: Structural Analysis of Austrian Degree Programs and Implications for Higher Education Institutions**

2. Lukić R., Perović V. ............................................................... 7
   **The Analysis of Intangible Costs of Trade Companies in Serbia**

3. Osmanagić Bedenik N., Prebežac D., Strugar I., Barišić P. ........................................ 21
   **The Challenges of Controlling and IT Support in Non-financial Reporting**

4. Bieńkowska A. ..................................................................... 31
   **Controlling - Striving for Excellence Implementation of Model Solutions in Organizations Operating in Poland**

5. Kuzmanović T. ..................................................................... 41
   **The Importance of Financial Controlling in the Service Systems With Regard to Insurance**

6. Demko-Rihter J. .................................................................... 49
   **Impact of Decentralized Decision Making on Transfer Prices Models in a Multidivisional Company**

7. Tworek K., Bieńkowska A., Zablocka-Kluczka A. ...................................................... 57
   **Coexistence of Business Continuity Management and Controlling: Controlling use as a Moderator of Relation Between BCM Maturity and Organizational Results**

8. Cupać M., Gravorac S., Gligović D., Šijan G. .............................................................. 69
   **Control in Fiscal Responsibility – Two Roads to the Same Goal**

9. Osmanagić Bedenik N., Pejić Bach M. ..................................................................... 81
   **The Evolution of Controlling in Companies in Croatia – a Longitudinal Study**
10. Kozarević E., Delić A., Omerović M. ................................................................. 93

The Role of Controlling Credit Sales and Receivables in the Wood Processing Companies of Tuzla Canton, Bosnia and Herzegovina

11. Ivanisević A., Lošonc A., Morača S., Vrgović P., Katić I. .................................... 105

Exploring the Business Planning Practices in Smes in a Developing Country


Optimization of Cable Harness Assembly Systems Based on Lean Concept Application


Impact of a Pulsed Magnetic Field on a Hard Alloy During Machining on Heavy Machine Tools