



**STUDIJA O UVOĐENJU  
PREDUZETNIČKOG UČENJA  
U SREDNJOŠKOLSKO  
OBRAZOVANJE U SRBIJI I CRNOJ  
GORI**

Preduzetništvo je glavni motor inovacija, konkurentnosti i rasta. Preduzetničke kompetencije su nezaobilazne za pojedince koji samostalno obavljaju neku privrednu djelatnost, ali isto tako i za zaposlene u kompanijama različitih veličina. Zato je preduzetništvo prepoznato kao jedna od opštih kompetencija, koja se smatra neophodnošću za bilo kog pojedinca koji živi i radi u društvu zasnovanom na znanju.

Iskustva u Evropi, ali i u Crnoj Gori i Srbiji upućuju na poseban značaj aktivnosti u okviru kojih učenici osnivaju i vode učenička preduzeća. Ovaj koncept preduzetničkog obrazovanja je prepoznat kao najefektivnija metodologija za širenje preduzetničke kulture i načina razmišljanja, s obzirom da se bazira na učenju kroz rad, i sticanje neposrednog iskustva u preduzetništvu.

Učeničko preduzeće je pedagoško sredstvo usmjereni na razvoj praktičnog iskustva kroz sprovođenje konkretne preduzetničke ideje, te kroz interakciju sa spoljnjim okruženjem. Cilj ovakve male kompanije kojom upravljaju učenici je razvoj stvarne ekonomske aktivnosti malih razmjera, ili simuliranje djelatnosti stvarnih firmi na realističan način. Sve ove aktivnosti omogućuju učenicima da razviju osnovne poslovne vještine, ali i da istovremeno razviju lične i multidisciplinarnе sposobnosti neophodne za uspješan rad i život u savremenom društvu znanja. Štaviše, kroz učešće u mini-kompanijama, učenici ispoljavaju svoju kreativnost, uče kako da rade u timu, lako preuzimaju odgovornost za svoje postupke i

**STUDY ON INTRODUCTION OF  
ENTREPRENEURIAL LEARNING  
INTO SECONDARY SCHOOL  
EDUCATION IN SERBIA AND  
MONTENEGRO**

Entrepreneurship is the main engine for innovation, competitiveness and growth. Entrepreneurial competencies are a must for anyone performing an economic activity individually, but also for the employees in companies of various sizes. This is why entrepreneurship has been recognized as one of general competencies, considered to be a necessity for every individual living and working in a knowledge based society.

Experiences in Europe, but also in Montenegro and Serbia point to special importance of the activities within which students found and lead student companies. This concept of entrepreneurial education has been recognized as the most effective methodology for spreading the entrepreneurial culture and the way of thinking, since it is based on learning through doing, and acquiring firsthand experience in entrepreneurship.

Student company is a pedagogical instrument directed towards development of practical experience through implementation of a concrete entrepreneurial idea and through interaction with the outside environment. The goal of this small company run by students is the development of real small scale economic activity or simulation of the activities of real companies in a realistic manner. All these activities enable the students to develop basic business skills, but also at the same time to develop personal and multidisciplinary competencies necessary to successfully work and live in modern knowledge based society. Moreover, through participation in mini-companies, students apply their creativity, learn

pokazuju viši nivo samoinicijative.

Uprkos svim navedenim prednostima koncepta učeničkih preduzeća njihov broj u školama u regionu je još uvek skroman. U Crnoj Gori je u ovoj školskoj godini bilo registrovano 76 preduzeća za vježbu u okviru Eco Net Projekta i 20 preduzeća u okviru projekta „Prekogranično preduzetništvo mladih“. U istom periodu, u Srbiji su u okviru Junior Achievement programa radila 83 učenička preduzeća i još 21 preduzeće u okviru projekta „Prekogranično preduzetništvo mladih“. Pozitivne rezultate koncepta učeničkih preduzeća možemo u najvećoj mjeri pripisati:

- Fleksibilnosti i prilagodljivosti programa različitim tipovima obrazovanja i raznovrsnim lokalnim okolnostima;
- Entuzijazmu i ličnoj motivaciji učenika i njihovih nastavnika-mentora;
- Potencijalu samih programa da u mlađima "otključaju" kreativnost, inicijativu i inovativni pristup;
- Podršci roditelja, lokalnih biznisa i pojedinih lokalnih samouprava koje su prepoznale značaj preduzetničkog obrazovanja za budući ekonomski razvoj zajednice.

Iako su prilagodljivi svim nivoima i tipovima obrazovanja programi mini-preduzeća su najzastupljeniji na srednjoškolskom nivou i to u formi nastavnih, vannastavnih ili vanškolskih aktivnosti. Takođe, treba istaći da je dosadašnjom strategijom preduzetništvo bilo, prije svega, podsticano u stručnim školama, a vrlo malo u gimnazijama i školama opšteg tipa. U Srbiji i Crnoj Gori učeničko preduzeće nije uvršteno u nacionalni plan i program kao

how to work as a part of a team, take responsibility for their actions more easily and show higher level of self initiative.

In spite of all the mentioned advantages of student company concept, the number of these in schools in the region is modest. There are 76 practice companies registered as a part of Eco Net Project, and 20 companies within the project „Cross-Border Youth Entrepreneurship“ in this school year in Montenegro. In the same period in Serbia, 83 student companies worked within Junior Achievement programme, and 21 within the project „Cross-Border Youth Entrepreneurship“. Positive results of the student company concept can dominantly be attributed to:

- Flexibility and adaptability of the programme to different types of education and various local circumstances;
- Enthusiasm and personal motivation of students and their teachers-mentors;
- Potential of the programme itself to "unlock" creativity, initiative and innovative approach in young people;
- Support of parents, local businesses, and some local self management authorities that recognized the importance of entrepreneurial education for the future economic development of the community.

Although adaptable to all levels and types of education, mini-companies programmes are most present on the secondary school level, in the form of curricular and extracurricular activities. Also, it should be pointed out that within the current strategy, the entrepreneurship has been mostly promoted in vocational education schools, and very little in grammar schools and general type schools. In Serbia and Montenegro student companies are not

metod za sprovođenje preduzetničkog obrazovanja, iako nastavnici preduzetništva imaju određen stepen autonomije prilikom izbora metodologije koju će koristiti u okviru svojih časova.

Po pravilu, školske aktivnosti nisu dovoljne za uspješno vođenje učeničkog preduzeća, te su, stoga, dopunjene raznovrsnim radom van škole i posle nastave. Usled toga, dio svog slobodnog vremena učenici posvećuju preduzetničkim aktivnostima što potvrđuje njihovu posvećenost i istinski entuzijazam.

Istraživanja o uticaju programa učeničkog preduzetništva na zapošljavanje i samozapošljavanje učenika koji su prošli ove programe po završetku školovanja su rijetka i nedovoljno reprezentativna. Razlog tome je činjenica da se ovi programi relativno kratko primjenjuju u našim zemljama, te da još uvijek nije proteklo dovoljno vremena, niti postoji dovoljan reprezentativni uzorak nekadašnjih učesnika tih programa, da bi se razmotrili stvarni uticaji preduzetničkog obrazovanja i dobili relevantni podaci. U tom smislu najrelevantnije istraživanje je u Srbiji izvršila organizacija Business Innovation Programs 2010. Osnovni nalazi ovog istraživanja su ukazivali na sljedeće:

- Nedostaju poslovne obuke koje bi bile pristupačne mlađima odmah po završetku škole, da bi nastavili učenje i kapitalizirali znanje stečeno za vrijeme programa;
- Program učeničkog preduzetništva je jako dobro primljen, a njegovi korisnici ga smatraju pozitivnim i korisnim;
- Uticaj Programa učeničkog preduzetništva na mlađe u Srbiji je značajan, najviše zbog dva glavna faktora:
- Vrlo visok procenat mladih koji su pobol-

included in the national plan and program as a method of implementation of entrepreneurial education, although teachers that teach entrepreneurship have a certain degree of autonomy in selection of methodology they use within their classes.

As a rule, school activities are not sufficient for successful running of the students' company, therefore they are supplemented with various extracurricular and work after classes. As a result, students dedicate part of their free time to entrepreneurial activities, which confirms their dedication and true enthusiasm.

Research on the influence of student's entrepreneurship on employment and self employment of the students that attended these programmes upon completion of education are rare and not representative enough. Reason behind that is the fact that these programmes have been applied for a relatively short time in our countries, therefore not enough time has passed, or there is a large enough representative test sample of former participants of those programmes in order to be able to consider real impact of entrepreneurial education and obtain relevant data. The most relevant research in Serbia from this aspect has been completed in 2010 by the organization Business Innovation Programs. Most important findings of this research have pointed out the following:

- There is no business training available for youth immediately after graduation, in order to continue with the learning and capitalize on the knowledge acquired during the programme;
- Student entrepreneurship programme has been very well received, and its users consider it positive and useful;
- The influence of the student entrepre-

jšali poslovna znanja i vještine.

• Vrlo visok procenat mladih koji planiraju da započnu sopstveni posao.

Prema ovom istraživanju oko 4% mladih, koji su kao učenici učestvovali u programu učeničkih preduzeća, kasnije otvorilo svoje preduzeće ili radnju. Ovo se objašnjava, pre svega, činjenicom da ih je oko 80% nastavilo sa obrazovanjem na univerzitetu po završetku srednje škole.

U zemljama u kojima postoji duža praksa implementacije programa učeničkog preduzetništva statistika pokazuje da je preko 25 % korisnika u dobi od 25 do 34 godine života započelo sopstveni posao. Takođe, istraživanja pokazuju da programi imaju pozitivan uticaj i na distribuciju jednakih mogućnosti između polova.

Nastavnici koji rade sa učeničkim kompanijama ne samo da moraju posjedovati specifična znanja, već moraju i primjenjivati novu nastavnu metodologiju. Preduzetništvo se ne može predavati na isti način kao drugi tradicionalni predmeti (iako može biti djelimično integrисано u nastavu tih predmeta). Zato nastavnici moraju proći kroz posebnu obuku. S druge strane, rad sa učeničkim preduzećima zahtijeva i određeni angažman van nastave, pa i van škole. Ovaj dodatni rad nastavnika najčešće nije dodatno plaćen, ponekad ni dovoljno prepoznat. Sve to obeshrabruje nastavnike da se upuštaju u rad sa učeničkim preduzećima.

Po pravilu, razvoj programa je pokretan inicijativama aktera van sistema prosветe (u najvećoj

neurship programme on youth in Serbia is significant, mostly for two main factors:

- Very high percentage of youth that have improved their business knowledge and skills.
- Very high percentage of youth planning to start their own business.

According to this research, around 4% of youth that participated in the student company programmes have later started their company or shop. This is primarily explained by the fact that 80% of them have continued education at universities after graduation from high school.

In the countries with a longer practice in implementation of the student entrepreneurship programme the statistics show that more than 25 % of users aged 25 to 34 have started a business. Also, research show that the programmes have a positive influence on the distribution of equal opportunities in regards to gender.

Teachers working with students' companies not only have to have special knowledge, but also have to apply new teaching methods. Entrepreneurship can not be taught in the same manner as other traditional subjects (although it can partly be integrated in the teaching of those subjects). Therefore teachers have to complete specific training. On the other side, work with students' companies requires certain extracurricular, and even after school work. This additional work of teachers, in most cases, is not paid, and often not even sufficiently recognized. All of that discourages teachers to participate in the work with student companies.

As a rule, the development of the programme has been initiated by agents outside the

meri NVO) sproveđenim mimo samog sistema, iako su povremeno podržavani od strane javnog sektora. Zahvaljujući ovoj činjenici, kao i okolnosti da se često radi o vannastavnim aktivnostima, programi učeničkih preduzeća su, po pravilu, suočeni sa problemom nedovoljnih i nestalnih izvora finansiranja.

S druge strane, treba pomenuti aktivnosti privatnog sektora, koji podržava, najčešće neformalno, učenička preduzeća kroz finansijske donacije ili učešće u naturi (kroz mentorstvo, davanje na korišćenje mašina i tehnologije, te razne druge usluge).

Finansijska podrška javnog sektora programima koji uključuju učeničke mini-kompanije je u Srbiji i Crnoj Gori marginalna i ad hoc, najčešće u okviru pojedinih projekata finansiranih od nevladinog sektora. Nefinansijska podrška institucija uključuje: integraciju u zvanične nastavne planove i programe, saradnju sa organizacijama koje sprovode programe, kao i promociju među nastavnicima i učenicima. Ovi vidovi podrške su razvijeniji, iako i dalje nedovoljno integrisani u sistem.

U nekim evropskim zemljama, prosvjetne vlasti su ustanovile institucionalnu saradnju sa nevladnim organizacijama odgovornim za sproveđenje programa. Naime, poslove organizacije, sproveđenja i evaluacije programskih aktivnosti obavlja sektor civilnog društva u ime nadležnog ministarstva, koje pruža finansijsku i regulatornu podršku.

Jedan od najvećih problema vezanih za razvoj preduzetništva u Srbiji i Crnoj Gori jeste ne postojeći pravni i administrativni okvir, preciznije nedostatak propisa vezan za oporezivanje,

educational system (mainly NGO), carried out outside of the very system, although occasionally supported by the public sector. Due to this fact, as well as the circumstance that often these are extracurricular activities, student company programmes are, as a general rule, faced with a problem of insufficient and inconsistent sources of funding.

On the other hand, one has to mention private sector activities, supporting, most often informally, student companies through financial donations or in-kind contribution (mentoring, allowing the use of machines and technology, various services.).

Financial support of the public sector for the programmes including student mini-companies in Serbia and Montenegro is marginal and ad hoc, most frequently within the projects financed by non governmental sector. Non financial support of the institutions include: integration into official educational plans and programs, cooperation with organizations implementing the programmes, as well as promotion among teachers and students. These aspects of support are the most developed, although not yet fully integrated into the system.

In some European countries education authorities have established institutional cooperation with the non governmental organizations responsible for the implementation of the programmes. Namely, organizational work, implementation and evaluation of the programme activities are performed by the civil society sector in the name of the ministry in charge, which is providing financial and regulatory support.

One of the main problems related to the development of entrepreneurship in Serbia and Montenegro is the non existing legal and administrative framework, more precisely the

kao i poslovanje sa postojećim stvarnim kompanijama. Nasuprot tome, u nekim evropskim zemljama postoji poseban pravni okvir koji se odnosi na učenička preduzeća, ili su zaključeni sporazumi između finansijskih vlasti i organizacija koje vode programe učeničkog preduzetništva.

Osim što predstavljaju važan segment strategija za podsticanje preduzetničkih stavova i vještina, programi koji uključuju učeničke firme su bitan instrument regionalnih razvojnih politika. Ovo se posebno odnosi na ona područja koja su pogođena iseljavanjem. Naime, aktivnosti vezane za učeničko preduzetništvo mogu imati pozitivne efekte na odluku da se po završetku škole ne napusti zavičaj, pošto se kroz njih stvaraju direktnе veze sa lokalnim tržistem i poslovним mogućnostima.

U ovom trenutku, najveću prepreku razvoju ovog koncepta predstavljaju: nedovoljno prepoznavanje značaja ovog pristupa; izostanak značajnije uloge u okviru školskih kurikulum-a; nedostatak motivacije nastavnika, kao i programa obuke za njih; nedovoljna podrška školama od strane nadležnih javnih vlasti; i napisletku, nedovoljni izvori finansiranja radi osiguranja dugoročnog planiranja i održivosti. Cilj je da se obezbjeđivanjem ovih nedostajućih elemenata dopriene da svi zainteresovani učenici dobiju priliku da učestvuju u ovakvim programima.

*Lack of regulation regarding taxing and business transactions with real, existing companies. Contrary to this, in some European countries there is a special legal framework related to student companies, or there are agreements between financial authorities and organizations implementing student entrepreneurship programmes.*

*Besides being an important segment of strategies for enhancing entrepreneurial attitude and skills, programmes that include student companies are an important instrument of regional development policies. This is especially related to areas affected with depopulation. Namely, activities related to student entrepreneurship can have positive effects on the decision to not leave home town after completing education, since they create direct links with the local market and business opportunities.*

*At present, the biggest obstacle for the development of this concept is: insufficient recognition of the importance of this approach; absence of a more important role in the educational curriculum; lack of motivation of teachers and teachers' training programmes; insufficient support for schools from relevant authorities; and finally, insufficient funding sources in order to secure long term planning and sustainability. The aim is to contribute, through providing the lacking elements, to provision of an opportunity for all the interested students to participate in programmes of this kind.*

Iz tog razloga, upućujemo svim zainteresovanim stranama niz preporuka s ciljem da se proširi i ojača pozicija pristupa zasnovanog na učeničkim mini-kompanijama u obrazovnim sistemima Srbije i Crne Gore. U odnosu prema zainteresovanim stranama, ove preporuke uključuju:

## 1. Institucijama sistema

- Razvoj strategije za preduzetničko obrazovanje u školama, u kojima će koncept učeničkih preduzeća dobiti istaknuto mjesto.
- Uspostavljanje saradnje između različitih ministarstava, preduzetničkih udruženja, nevladinih organizacija, obrazovnih institucija i lokalne samouprave radi razvoja ovog koncepta.
- Saradnja sa onim organizacijama (posebno nevladinim) koje se bave promocijom i diseminacijom programa i njihovo uključivanje u nacionalne planove za preduzetničko obrazovanje.
- Podrška i promocija programa učeničkih preduzeća u školama, među direktorima i nastavnicima.
- Otklanjanje pravnih i administrativnih prepreka za osnivanje i vođenje učeničkih preduzeća.

**2. Školama** se preporučuje da se uključe u ove programe pošto se kroz njih učenici obogaćuju raznovrsnim znanjima i vještinama koje se mogu produbljivati i vježbati u okviru različitih nastavnih predmeta. Rad sa učeničkim preduzećem ispunjava ciljeve različitih predmeta, te kao takav predstavlja dodatnu vrijednost u odnosu na ostale predmete.

For that reason, we give to all the stakeholders a set of recommendations with the aim to spread and strengthen the position of the approach based on student mini-companies in educational systems of Serbia and Montenegro. Related to the stakeholders, these recommendations include:

## 1. Institutions of the system

- Development of the strategy for entrepreneurial education in schools, that provides a prominent position for the student company concept.
- Establishing cooperation between various ministries, entrepreneurs' associations, NGOs, educational institutions, and local authorities for the development of this concept.
- Cooperation with those institutions (especially non governmental) that promote and disseminate the programmes and their inclusion into the national plans for entrepreneurial education.
- Support and promotion of student companies programmes in schools, among school principals and teachers.
- Removing the legal and administrative obstacles for the establishment and functioning of student companies.

**2. Schools** are recommended to be included in these programmes, since they enrich the students with various skills and knowledge that can be further deepened and practiced within various educational subjects. Work with students' company fulfills the goals of various subjects, and as such represents additional value in regards to other subjects.

3. Potrebno je ohrabriti **poslovna udruženja i kompanije** da se uključe u podršku ovim programima, u okviru svojih aktivnosti za ostvarenje poslovnih strategija o podsticanju društvene odgovornosti. Njihova podrška može biti kako finansijska, tako i u uslugama (uključujući savjetovanje i mentorstvo). Dodatna korist za kompanije se može ogledati u mogućnosti budućeg zapošljavanja motivisanih mladih ljudi, opremljenih vještinama koje se odnose na kreativnost, preduzetništvo i inovacije.

3. It is necessary to encourage **business associations and companies** to get involved in support of these programmes, within their activities for achievement of business strategies in enhancing corporate social responsibility. Their support can be both financial and in-kind (including counselling and mentoring). Additional value for the companies may be represented in the possibility of future hiring motivated young people, equipped with skills regarding creativity, entrepreneurship and innovation.

Mjesto preduzetničkog obrazovanja u Evropi  
Preduzetničko obrazovanje je zastupljeno u svim zemljama Evropske Unije, kao i mnogim drugim zemljama Evrope. Može se primjetiti nekoliko pristupa u integraciji preduzetničkog obrazovanja (vidjeti mapu):

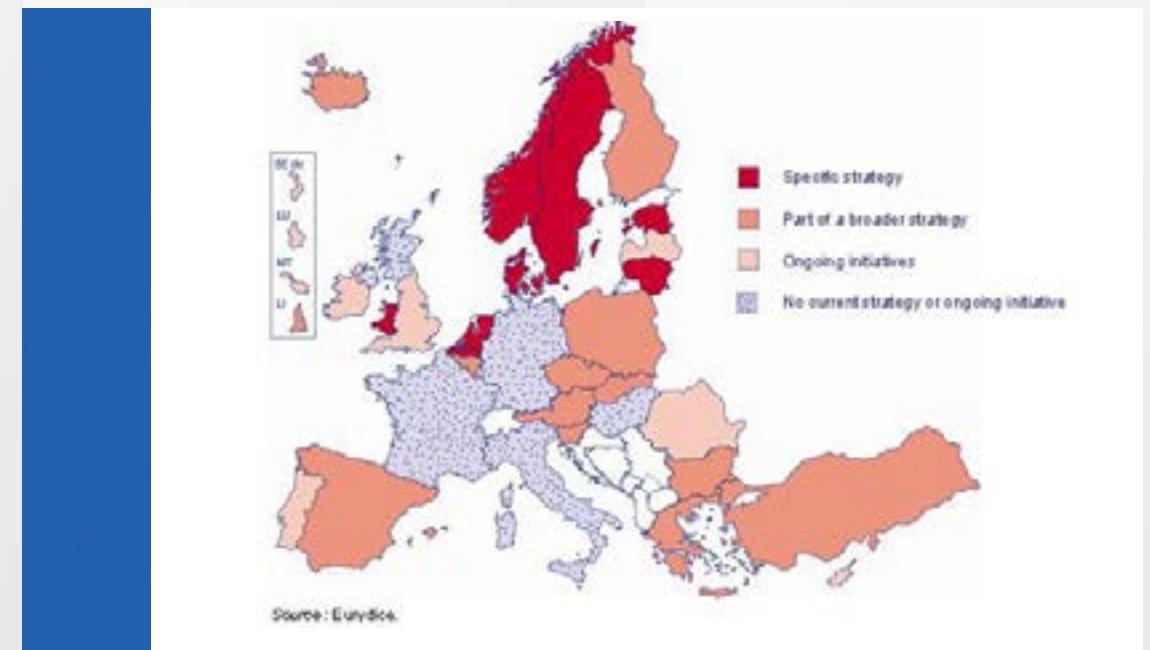
- usvojene posebne strategije/akcioni planovi fokusirani isključivo na integraciju preduzetničkog obrazovanja;
- postoje šire obrazovne ili privredne strategije koje uključuju ciljeve vezane za preduzetničko učenje;
- pojedinačne inicijative koje se odnose na preduzetničko učenje

#### Nacionalne/regionalne strategije i inicijative integracije preduzetništva u sistem obrazovanja<sup>1</sup>

The role of entrepreneurial education in Europe  
Entrepreneurial education is present in all EU countries, as well as in many other European countries. Several approaches can be noticed in integration of the entrepreneurial education (see map):

- various special strategies/action plans adopted, focused exclusively on integration of entrepreneurial education;
- broader educational and economic strategies existing, including goals related to entrepreneurial learning;
- individual initiatives related to entrepreneurial learning

#### National/regional strategies and initiatives for integration of entrepreneurship into the educational system<sup>1</sup>



<sup>1</sup> Mapa i pojedini podaci preuzeti iz publikacije "Entrepreneurship Education at School in Europe", izdavač Education, Audiovisual and Culture Executive Agency, 2012.

<sup>1</sup> Map and data taken from the publication "Entrepreneurship Education at School in Europe", publisher Education, Audiovisual and Culture Executive Agency, 2012.

## **Integracija preduzetničkog obrazovanja u nacionalne sisteme evropskih zemalja**

Različiti su načini na koje preduzetništvo može biti integrisano u obrazovni sistem:

- horizontalno kroz čitav plan i program,
- u pojedinačne postojeće predmete,
- ili kroz poseban predmet.

Tamo gdje je integrisano kroz postojeće predmete, preduzetništvo je opcionalni modul, iako je u nekim zemljama predviđeno kao obavezni modul. U različitim zemljama se primjećuju različita rešenja za preduzetništvo kao dio formalnog obrazovanja na osnovnom i srednjoškolskom nivou.

### **Osnovne škole**

Oko dvije trećine evropskih zemalja prepoznaće preduzetničko obrazovanje u svom obrazovnom sistemu, i to najčešće integrisano horizontalno, ukrštajući se sa različitim postojećim predmetima. Unutar ovog pristupa, ciljevi preduzetničkog obrazovanja se izražavaju transverzalno, horizontalno i kroz različite predmete. Dakle, preduzetničke vrijednosti i kompetencije se razvijaju u okviru svih predmeta i nastavnih aktivnosti. Za razliku od ovog sistema, ima država u kojima postoji posebni moduli u okviru predmeta koji služe za postizanje ciljeva preduzetničkog obrazovanja. U tim sistemima gde je preduzetništvo inkorporisano u druge predmete, najčešće se radi o obaveznim predmetima. U većini zemalja, preduzetništvo je uključeno u društvene predmete, poput istorije, geografije, društva i građanskog vaspitanja, kao i drugih društvenih nauka. Na osnovnoškolskom nivou ne postoji preduzetništvo kao poseban predmet, ali postoji kao vannastavna aktivnost.

## **Integration of entrepreneurial education in national educational systems in European countries**

There are different ways of integration of entrepreneurship into the educational system:

- horizontally through the whole educational plan and program,
- in individual existing teaching subjects,
- through a specific teaching subject.

In cases where it is integrated through existing subject, entrepreneurship is an optional module, although in some countries it is a compulsory module. In various countries different solutions can be noticed in entrepreneurship being the part of formal education on primary and secondary school level.

### **Primary schools**

Around two thirds of European countries recognize entrepreneurial education in their educational systems, most frequently horizontally integrated, intertwining with various other existing subjects. Within this approach the goals of entrepreneurial education are presented transversally, horizontally and through various subjects. Therefore, entrepreneurial values and competencies are developed within all subjects and teaching activities. Contrary to this system, there are countries where specific modules within subject exist in order to achieve the goals of entrepreneurial education. In these systems where entrepreneurship is incorporated into other subjects, those are in most cases compulsory subjects. In most countries, entrepreneurship is included in social studies subjects, like history, geography, society and civic education, and other social sciences. On primary school level there is no entrepreneurship as a separate subject, but exists as extracurricular activity.

## **Opšte niže srednje obrazovanje**

U mnogim zemljama je podrška preduzetništvu daleko izraženija na ovom nivou, nego u osnovnim školama. Horizontalni pristup, u kojem se preduzetništvo ukršta sa drugim predmetima je i dalje zastupljeno u većini sistema. U dvije trećine zemalja, radi se o obaveznim predmetima. U preostalim zemljama, radi se o opcionalnim predmetima. Ovaj horizontalni pristup je u nekim zemljama kombinovan sa sistemom integracije posebnih preduzetničkih modula u pojedine predmete.

Za razliku od osnovnoškolskog nivoa, u nekim zemljama je preduzetništvo poseban predmet na nivou nižeg srednjeg obrazovanja. U Litvaniji i Rumuniji, preduzetništvo je obvezan predmet. U Bugarskoj, obavezan je za učenike tehničkih stručnih profila, dok je u Danskoj i Španiji to izborni predmet. Na ovom nivou, oblasti u koje se po pravilu inkorporiše preduzetništvo su ekonomija, poslovne studije i karijerno vođenje, sa, otplikle, podjednakim brojem zemalja koje preduzetništvo tretiraju kao obavezni, odnosno izborni predmet. Naposletku, i dalje se mjesto preuzetništva u većoj mjeri vidi u oblasti društvenih nauka.

## **Opšte više srednje obrazovanje**

Sve zemlje u Evropi prepoznaju preduzetničko obrazovanje u svojim programskim dokumentima na nivou višeg srednjeg obrazovanja, iako se ne koristi svugdje termin „preduzetništvo“. Situacija je slična onoj na nivou nižeg srednjeg obrazovanja kad se radi o broju zemalja koje su se opredijelile za horizontalni pristup. Neke, pak, zemlje su se opredijelile za preduzetništvo kao poseban predmet. U svim tim zemljama ono je izborni predmet, osim u Poljskoj, gde je obavezno. Istovremeno, u različitim zemljama preduzetništvo se izučava u svim oblastima, odnosno u nekim od njih, kao u

## **General lower secondary education**

In many countries the support to entrepreneurship is much more present at this level than primary school level. Horizontal approach, intertwining the entrepreneurship with other subjects is still represented in majority of systems. In two thirds of the countries those are compulsory subjects. In the remaining countries the subjects are optional. This horizontal approach is in some countries combined with the system of integration of specific entrepreneurship modules in individual subjects.

As opposed to primary school level, in some countries entrepreneurship is a separate subject on the lower secondary school level. In Lithuania and Romania entrepreneurship is compulsory subject. In Bulgaria it is compulsory for the students of technical vocational profiles, while in Denmark and Spain it is an optional subject. At this level, areas where entrepreneurship is, by rule, incorporated are economics, business studies, and career counselling, with approximately equal number of countries treating entrepreneurship as compulsory or optional subject. Finally, the place of entrepreneurship is still more often perceived within the area of social sciences.

## **General higher secondary education**

All European countries recognize entrepreneurship in their programme documents on the level of higher secondary education, although not all use the term “entrepreneurship”. Situation is similar to that on the level of lower secondary education regarding the number of countries that chose horizontal approach. Some countries though have opted for entrepreneurship as a specific subject. In all of these it is an optional subject, with the exception of Poland, where it is compulsory. At the same time, in various countries entrepreneurship is taught in all areas, or in

Švedskoj, gdje je preduzetništvo uvedeno samo u ekonomskim školama kao poseban predmet.

## Ishodi učenja za preduzetničko obrazovanje i smernice u nastavi za nastavnike

Ishodi učenja se definišu kao odrednice o tome šta se od učenika očekuje da zna i razumije, odnosno da je sposoban da demonstrira na kraju određenog procesa učenja. Oni uključuju sve stecene posebne intelektualne i praktične vještine. Opšti cilj preduzetničkog učenja je da obezbijedi učenicima stavove, znanje i vještine da se ponašaju na preduzetnički način. Ovi stavovi, znanja, i vještine mogu da se klasifikuju na sledeći način:

### Stavovi

Kategorija 1. Samosvijest i samopouzdanje su preduzetnički stavovi koji su osnov svakog aspekta preduzetništva. Oni podrazumijevaju otkrivanje i vjeru u sopstvene sposobnosti, što zauzvrat označuje pojedinca da preobrazi svoje ideje u akciju. U mnogim zemljama se ovi stavovi uvršćuju u opšte obrazovne ciljeve. Kategorija 2. Preuzimanje inicijative i preuzimanje rizika, kritičko razmišljanje, kreativnost, te rješavanje problema su takođe specifični atributi preduzetničke ličnosti.

### Znanja

Kategorija 1. Znanje o mogućnostima za razvoj karijere i znanje o svijetu rada su ishodi koji nisu ekskluzivno vezani za preduzetništvo, već predstavljaju dio opšte pripreme učenika za izbor njihove buduće karijere. Ipak, razvijeno znanje o prirodi rada i različitim vrstama rada uključuje je i razumijevanje toga što znači biti preduzetnik. Ovo znanje dopušta učenicima da definišu i pripreme svoje mjesto u svijetu

some of them, as in the example of Sweden, where entrepreneurship is introduced only in economic schools as a compulsory subject.

## Outputs of entrepreneurial education learning and teaching guidelines for teachers

Outputs of learning are defined as determinants of what is expected that a student knows and understands, or is capable to demonstrate at the end of a certain learning process. This includes all acquired special intellectual and practical skills. General goal of entrepreneurial learning is to provide students with attitudes, knowledge and skills to be able to act in an entrepreneurial manner. These attitudes, knowledge and skills can be classified as following:

### Attitudes

Category 1. Self-consciousness and self-confidence are entrepreneurial attitudes that are basis for any aspect of entrepreneurship. They imply discovering and trust into one's own abilities, which in return strengthen the individual to turn ideas into practice. In many countries these attitudes are included into general educational goals.  
Category 2. Taking over the initiative and risk, critical thinking, creativity, problem solving are also specific attributes of an entrepreneurial personality.

### Knowledge

Category 1. Knowledge on career development opportunities and knowledge on the world of work are the outputs not exclusively linked to entrepreneurship, but represent a part of the general preparation of the student for their selection of future career. Nevertheless, developed knowledge on the nature of work includes also the understanding of what being an entrepreneur means. This knowledge

rada uz dobro razvijenu svijest o mogućnostima i ograničenjima.

Kategorija 2. Ekonomski i finansijski pis-menost uključuje znanje o konceptima i procesima koji mogu da se primijene na preduzetništvo.

Kategorija 3. Znanje o organizaciji poslovanja i procesa je posebno znanje o okruženju u kojem se preduzetništvo najčešće odvija.

enables the students to define and prepare their place in the world of work with well developed awareness on possibilities and limitations.

Category 2. Economic and financial literacy includes knowledge on concepts and processes that are also applicable to entrepreneurship.

Category 3. Knowledge on business organization and process is a specific knowledge on the environment in which the entrepreneurship usually takes place.

### Skills

Category 1. Communication, presentation and planning skills, as well as team work are comprehensive skills necessary for entrepreneurs. Category 2. Practical research of entrepreneurial opportunities consists of different stages in business establishment, including business plan creation and implementation.

## Providing guidelines and teaching material for the work of teachers

Uopšteno govoreći, praktično sprovodenje preduzetničkog obrazovanja oslanja se u najvećem dijelu na nastavnike, škole i lokalne samouprave. Ipak, centralne vlasti mogu podržati nastavnike kroz obezbjeđivanje određenih uputstava/smjernica za rad, kao i priručnika za organizaciju nastave. Jedna trećina evropskih zemalja je obezbijedila ova praktična uputstva radi pomoći nastavnicima koji sprovode nastavu preduzetništva. Ova uputstva su u nekim slučajevima sastavni dio uputstava za predmete u koje je preduzetništvo integrисано, ili mogu da se povežu sa preduzetničkim obrazovanjem kao opšteobrazovnim ciljem.

Strategije za sprovodenje učeničkog preduzetništva, kao materijali za pripremu nastave su u nekim zemljama obezbijedeni i razvijeni u partnerstvu različitih ministarstava (najčešće prosvjete ili finansija), organizacija određenih od strane vlada, neprofitnih organizacija civil-

General speaking, practical implementation of entrepreneurial education relies mostly on teachers, schools and local self management authorities. Nevertheless, national authorities can support the teachers through providing certain instructions/guidelines for the work, as well as rulebooks for the organization of teaching. One third of European countries provided these practical instructions in order to help the teachers implementing entrepreneurship teaching. These instructions are in some cases an integral part of instructions for the subject as a part of which the entrepreneurship is taught, or can be related to entrepreneurship education as general educational goal.  
Strategies for implementation of student entrepreneurship, as a teaching preparation material, are in some countries provided and developed in the partnership of various ministries (most often of education or finances), organizations

nog sektora, te predstavnicima svijeta biznisa. I pored raznolikosti koja odlikuje ove napore u različitim zemljama, neke zajedničke odlike mogu da se primijete. Prije svega, da je nastava preduzetništva zasnovana na proaktivnim i participativnim nastavnim metodama. Njene glavne odlike su: praktični pristup zasnovan na pojedinačnim projektima, promocija praktičnog iskustva kroz radionice, saradnja sa različitim organizacijama i preduzećima, koja uključuje i vanškolske aktivnosti, i napisletku, osnivanje učeničkih preduzeća.

## Izvori finansiranja i podrška iz privatnog sektora

U mnogim slučajevima programi koji uključuju učeničke kompanije su češće vođeni od strane spoljnih organizacija (na primer organizacija civilnog društva) nego od strane samog obrazovnog sistema, mada su ove organizacije često imale značajnu podršku od javnog sektora. Iz ovog razloga, kao i zato što se oni ponekad nalaze izvan zvaničnog školskog programa, ovi programi generalno pate od nedostatka finansijskih resursa.

Aktivnosti učeničkih preduzeća se vrlo često oslanjaju na snažno učešće privatnog sektora, u formi finansiranja ili doprinosa u naturu. U zavisnosti od zemlje i specifičnih programa, u nekim slučajevima dostupni finansijski resursi su pretežno iz javnih izvora (ovo je na primer slučaj u Austriji, Francuskoj i Norveškoj); u drugim slučajevima većinom su obezbijeđeni od privatnog sektora (na primer u Češkoj, Litvaniji, Holandiji i Poljskoj). Pregled izvora finansiranja pokazuje veliku raznovrsnost situacija i različitih rješenja u vezi porijekla finansijskih resursa raspoloživih za ovu vrstu programa. Najčešće, veliki procenat finansiranja (na primer 80% i više) dolazi ili iz javnog ili iz privatnog sektora, dok samo u nekoliko slučajeva se čini da je više izbalansirano

founded by governments, non profit civil society organizations and representatives from the business world. In spite of the diversity characterizing these efforts in different countries, some common characteristics can be noticed. Primarily, that entrepreneurship teaching is based on proactive and participative teaching methods. Its main characteristics are: practical approach based on individual projects, promotion of practical experience through workshops, cooperation with various organizations and companies, including extracurricular activities, and finally establishment of student companies.

## Sources of funding and private sector support

In many cases programmes that include student companies are more often led by external organizations (for example civil society organizations) than the educational system itself, although these organizations often were supported by the public sector. For that reason, and also because programmes are often not in the official educational plans, these programmes generally suffer from lack of financial resources.

Activities of student companies often rely on strong participation of the public sector, in the form of finances, or in kind contribution. Depending on the country and specific programme, in some cases available financial resources predominantly come from public sources (this is for example the case in Austria, France and Norway); in other cases they are provided mainly from private sector (for example in Czech Republic, Lithuania, The Netherlands and Poland). The overview of the financing sources reveals great diversity of situations and different solutions regarding the origin of the financial resources available for this kind of programmes. Most commonly, great share of financing (for example 80% or more) comes from either public or private sector, while only

između javnog i privatnog sektora (na primer u Danskoj, Irskoj i Švedskoj). Ova situacija može pokazati neke poteškoće u uklapanju javnih i privatnih fondova.

Kao dio javnog finansiranja, resursi EU fondova mogu igrati važnu ulogu u razvoju ovih aktivnosti, kao što je slučaj sa Evropskim društvenim fondom (EDF) i programima kao „Leonardo Da Vinci“. Na primer, u Francuskoj podrška EDF-a obezbjeđuje značajan doprinos ubrzavanju prilagođavanja stručnog obrazovanja novom ekonomskom i društvenom kontekstu. Zahvaljujući finansijskom doprinosu EDF-a moguće je obezbijediti sistematsku podršku za stvaranje veza između škola i kompanija i razvoj preduzetničkih projekata u Francuskoj, uključujući i one bazirane na konceptu učeničkih preduzeća u tehničkim i stručnim srednjim školama.

Što se tiče privatnog sektora, finansijska podrška dolazi uglavnom iz individualnih kompanija, fondacija i biznis asocijacija. Banke imaju važnu ulogu u brojnim zemljama. U nekim slučajevima, glavni izvor finansiranja je članarina za učešće od škola i učenika.

Međutim, pored finansijske podrške, doprinosi poslovног svijeta u naturu su jednako, ili čak značajniji. Tu se misli na obezbeđivanje ekspertize i znanja za organizaciju aktivnosti programa, direktno učešće kroz poslovne savetnike, konsultante ili tutore, obezbeđivanje posebnog treninga nastavnika; davanje slobodnog pristupa poslovnim prostorijama i kancelarijama; pomaganje u organizaciji događaja kao što su sajmovi i slično.

Pored navedenog, najveću korist ovi programi dobijaju kroz mogućnost korišćenja usluga poslovnih savjetnika, koji daju svoja stručna mišljenja, podstiču zainteresovanost učenika za preduzetnički svijet i direktno učestvuju u

in few cases it seems to be more balanced between public and private sector (for example in Denmark, Ireland and Sweden). This situation can show some difficulties in harmonization of public and private funds.

As a part of public financing, resources of EU funds can play an important role in the development of these activities, as it is the case with European Social Fund (ESF) and programmes like “Leonardo Da Vinci”. For example, in France, the support of ESF contributes significantly to faster adaptation of vocational education to the new economic and social context. Due to financial contribution of ESF it is possible to provide systematic support to creation of links between schools and companies and to development of entrepreneurial projects in France, including ones based on the concept of student companies in technical and vocational secondary schools.

When private sector is concerned, financial support comes mainly from individual companies, foundations and business associations. Banks play an important role in many countries. In some cases, main source of financing is the membership fee for participation by schools and students.

However, besides financial support, in kind contribution of the business sector is equally, or even more important. This ranges over expertise and knowledge in organization of programme activities, direct participation through business councillors, consultants or tutors; provision of specific training for teachers; allowing free access to business premises and offices; help with organization of events, like fairs or similar.

In addition to mentioned, the biggest benefit these programmes receive through the possibility to use the services of business advisors, giving their professional opinions, stimulating interest of students for the world of entrepre-

programu kao stručna lica.

Treba naglasiti da učenici koji učestvuju u programima mini-kompanija predstavljaju kompanijama jedinstven izvor za regutaciju novih zapolsenih, pošto su dobili direktno iskustvo o kompanijama i set vještina koje mogu biti izuzetno korisne u dinamičnoj organizaciji. Ovo je često važan argument za kompanije da se uključe u ovakve programe.

## Podrška iz javnog sektora

Integracija u plan i program

Aktivnosti učeničke kompanije mogu biti razvijene ili u okviru nastavnog plata ili kao vannastavna aktivnost. Dok se u nekim zemljama koriste oba rješenja, u drugim ovi programi postoje uglavnom u okviru nastavnog programa (kao u Češkoj, Finskoj, Irskoj, Austriji ili Norveškoj) ili uglavnom van njega (kao u Belgiji, Estoniji, Nemačkoj ili Švedskoj). Takođe, mini-kompanije mogu biti vodene za vrijeme standardnih školskih časova ili kao aktivnost nakon školskih časova ili van škole, kada učenici sprovode svoje programe kompanija nakon bloka predavanja. Dok u mnogim slučajevima ova dva pristupa koegzistiraju, u nekim državama, kao u Belgiji (francuska zajednica), Estoniji i Luksemburgu, programi učeničkih kompanija se odvijaju uglavnom van nastave. Kada su aktivnosti potpuno vannastavne, glavni nedostatak je taj što nastavnici treba da ulože neko dodatno vrijeme za program i možda neće uvijek biti nagrađeni za dodatni posao.

Iako su programi učeničkih kompanija u mnogim, možda čak u svim slučajevima, razvjeni u okviru školskog programa, generalno oni nisu dovoljno prepoznati ili promovisani od strane predstavnika obrazovanja i ima

neurship and direct expert participation in the programme.

It needs to be emphasized that for the companies, the students participating in mini-companies programmes represent a unique source for recruitment of new employees, since they have direct experience with the companies and have a set of skills that can be extremely valuable in a dynamic organization. This is often a very important argument for the companies to get involved into programmes of this sort.

## Public sector support

Integration in educational plan and program

Activities of a student company can be developed within the framework of an educational plan or as an extracurricular activity. While in some countries both solutions are used, in other these programmes exist mainly within educational program (as in Czech Republic, Finland, Ireland, Austria or Norway). Also, mini-companies can be run during regular school classes or as a part of after class activities, or outside of the school, when students implement their companies' programmes after blocks of lectures. While in many cases these two approaches coexist, in some countries, like Belgium (French community), Estonia and Luxembourg programmes of student companies take place mainly separate from classes. When the activities are completely extracurricular, the main shortcoming is the fact that the teachers have to put in additional time for the programme, and might not always be compensated for the extra work.

Although the programmes of student companies have in many, if not all cases been developed within the educational program, they have not been generally recognized or promoted by the representatives of education

poteškoća u njihovoj integraciji u redovne časove. Praktični problemi u sprovođenju ovih aktivnosti su povezani sa zahtjevima da se one slažu sa ciljevima programa svakog predmeta, preopterećenosti programa i nedovoljno časova da se razvije sadržaj predmeta, poteškoća u uklapanju poprečnog pristupa u određene programe i nedostatak motivacije među nastavnim osobljem.

Dok izvjestan nedostatak fleksibilnosti može izazvati probleme u pojedinim slučajevima, vidljivo je da u svim državama škole imaju dovoljan stepen autonomije, koja im dozvoljava da sprovode programe učeničkog preduzetništva kao nastavnu ili vannastavnu aktivnost. Glavna prepreka je odbijanje škola i nastavnika da budu uključeni kada programi nisu podržani, preporučeni ili prepoznati od strane predstavnika obrazovanja.

Zvanično uključivanje programa učeničkog preduzetništva kao opcije u postojeći kurikulum na nacionalnom ili regionalnim nivou, pozitivno utiče na sposobnost programa da dobiju na popularnosti i njihov opšti uspjeh, na primjer kroz podizanje motivacije nastavnika i obezbjeđivanjem dovoljnog broja nastavnih časova. Međutim, često je potreban izvjestan broj dodatnih časova i vanškolski rad učenika, posebno kada se učenička kompanija bavi stvarnim proizvodima ili uslugama.

Formalno prepoznavanje ovih programa u nacionalnom kurikulumu češće je u srednjim stručnim školama, u kojima programi češće obuhvataju virtualne firme nego realne kompanije (ovo je slučaj, na primer, u Austriji, Češkoj i Finskoj). U manjem broju zemalja, programi učeničkih kompanija su prepoznati ili preporučeni u okviru nacionalnog kurikuluma za sveobuhvatno srednje obrazovanje (na primer u Irskoj, Letoniji i Norveškoj).

system, and there are difficulties in their introduction in regular classes. Practical problems in implementation of these activities are related to requests that they correspond with the goals of every individual subject, overstrain of the programme and not enough classes to develop the content of the subject, difficulties in fitting in the horizontal approach into certain subjects and lack of motivation among the teaching staff.

While certain lack of flexibility can cause problems in some cases, it is visible that in all the countries school have sufficient level of autonomy, enabling them to conduct programmes of student entrepreneurship as a curricular or extracurricular activity. The main obstacle is the refusal of schools and teachers to be involved in the cases when the programmes are not supported, recommended or recognized by the representatives of education.

Official including of the programme of entrepreneurial education as an option within the existing curriculum on national or regional level, has a positive influence on the ability of the programme to gain popularity and its general success, for example through rising the level of motivation of teachers and provision of sufficient number of classes. However, a certain number of additional classes and after school work of students is often necessary, especially when student company deals with real products or services.

Formal recognition of these programmes in the national curriculum is more frequent in secondary vocational schools, where programmes more often have virtual than real companies (this is the case, for example in Austria, Czech Republic and Finland). In a smaller number of countries, student company programmes are recognized or recommended within the national curriculum of comprehensive secondary education (for example

U ovom kontekstu, eksperti se slažu da – dok preduzetničko obrazovanje kao glavni cilj treba da bude eksplicitno uključeno u formiran kurikulum – aktivnosti učeničkih kompanija treba da budu opcija u tom okviru kurikuluma. Aktivnosti učeničke kompanije stoga ne treba da budu nametnute, već jasno preporučene. Njihovo preuzimanje treba da bude istaknuta opcija u zvaničnom kurikulumu.

### Obuka i podrška nastavnicima

Glavna prepreka daljem širenju aktivnosti učeničkih kompanija je nedostatak relevantnih vještina nastavnika (i posljedično, motivacije) o tome kako da uključe preduzetništvo i rad na preduzetničkim projektima u učioniku. Ove aktivnosti zahtijevaju ne samo posebno znanje, već i promjene u metodologiji predavanja, pošto se uloga nastavnika pomjera ka facilitaciji. Nastavnici moraju da budu pažljivo selektovani i obučeni da se uključe u razvoj mini kompanija u školama. Ovo uključuje trening o proaktivnoj nastavi i novim metodologijama, sa fokusom na grupni rad. Limit finansijskih i ličnih resursa u školama, posebno kada programi učeničkih kompanija nisu prepoznata opcija u programu, ograničavaju mogućnosti da se obuka i podrška pruže svim nastavnicima kojima su neophodni.

Dok osnovni trening nastavnicima obično obezbjeđuju spoljne organizacije koje promovisu ove programe (npr. organizacije civilnog društva), u mnogim zemljama nedostaju sistemske obuke o sprovođenju preduzetničkih projekata u školi (i inicijalni i in-service treninzi), sprovedeni ili podržani od strane javnih vlasti. Takođe, ponekad škole nedovoljno ohrabruju nastavnike da iskoriste ponuđene treninge. Pored ovoga, dodatni rad nastavnika na učeničkim kompanijama često nije prepozнат,

in Ireland, Latvia and Norway).

In this context, experts agree that- while entrepreneurial education as a main goal should be explicitly included in the formed curriculum- activities of student companies should be an option within that curriculum. Activities of a student company, therefore, should not be imposed, but clearly recommended. Their implementation should be a displayed option in an official curriculum.

### Training and the support for teachers

Mon how to ain obstacle for further spreading of activities of student companies is the lack of relevant skills of teachers (and, as a consequence, motivation)on how to introduce entrepreneurship and work on entrepreneurial projects into the classroom. These activities demand not only special knowledge, but also changes in teaching methodology, since the role of the teacher is shifting towards facilitation. Teachers have to be carefully selected, and trained to be included into the development of mini companies in schools. This includes training on proactive teaching and new methodology, with focus on teamwork. The limitations of financial and human resources in schools, especially when student company programmes are not recognized as an option in the educational plan, restricts the possibility to offer training and support to all the teachers that it is necessary for.

While basic training for teachers is usually provided by outside organizations promoting these programmes(for example civil society organizations), in many countries there is a shortage of systematic training on implementation of entrepreneurial projects in schools(both initial and in-service training) provided or supported by public authorities. Also, sometimes the schools do not sufficiently encourage teachers to use available training. Besides, additional work of teachers on

ni nagrađen, i tako još više obeshrablije nastavnike da se uključe u ove aktivnosti. Javna podrška programima učeničkih kompanija

### U mnogim zemljama programi

učeničkih kompanija primaju izvjesnu podršku od javnih vlasti (finansijsku ili drugu). Međutim, nivo ove podrške se često doživljava kao nedovoljan za dalje širenje ovih aktivnosti.

Najčešća forma podrške od strane javnih vlasti je finansijska. Međutim, javna podrška u mnogim slučajevima nije sistematska, već češće projektno bazirana ili se dešava samo na lokalnom nivou i tako ne ohrabruje dugoročno planiranje i buduću ekspanziju ovih programa. U nekoliko zemalja, javne vlasti imaju strukturisanu saradnju sa NVO-ima odgovornim za organizaciju programa učeničkih kompanija, uključujući ih u razvoj nacionalne strategije za preduzetničko obrazovanje (Danska, Norveška).

Najzad, a kako je prethodno naglašeno, zvanično prepoznavanje aktivnosti vezanih za preduzetničko obrazovanje je ključno za njihov uspjeh. Dok su neke forme prepoznavanja obezbijedene u brojnim zemljama, one mogu da idu od jednostavne moralne podrške (npr. deklaracija ili izjava od Ministarstva) do konkretnijih i efektivnijih mjera, kao što je eksplicitno uključivanje učeničkih kompanija kao preporučene opcije u nastavni plan.

U Austriji, programi učeničkih kompanija su obavezni ili preporučeni u programu za sve tipove srednjih tehničkih i stručnih škola, koleđa i akademskih ustanova. U ovom slučaju, javne vlasti plaćaju i nagrađuju nastavnike za vođenje ovih aktivnosti i obezbjeđuju im buduće obuke. Takođe, uslužni centri za oba postojeća programa u Austriji (Practice Firms i Junior) su

student companies is often not recognized, or awarded, which further discourages the teachers to become involved in these activities.

### Public support to student company

programmes In many countries student company programmes receive certain support from public authorities (financial or other). However, the level of this support is often perceived as insufficient for further broadening of these activities

The most common form of support from public authorities is financial. However, public support in many cases is not systematic, but more often project based or occurring only on local level and thus not encouraging long term planning and future expansion of these programmes. In several countries public authorities have a structured cooperation with NGOs responsible for organization of student company programmes, including them into the development of national strategy for entrepreneurial education (Denmark, Norway).

In the end, and as previously pointed out, official recognition of activities related to entrepreneurial education is crucial for their success. While some forms of recognition are provided in numerous countries, they can go from simple moral support (for example a declaration or statement by Ministry) to concrete and effective measures, like including student companies as recommended option into the educational plan.

In Austria, programmes of student companies are compulsory or recommended for all types of secondary technical and vocational schools, colleges and academic institutions. In this case, public authorities pay and award teachers for leading these activities and provide future training for them. Also, service centres for both existing programmes in Austria (Practice Firms

finansirani od strane javnog sektora. U nekim zemljama, organizacija programa učeničkih kompanija kao glavnu praktičnu poteškoću prepoznaće nejasnoće pravnog i administrativnog okvira (na primer, porez mini kompanija).

Indikatori politike podrške programima preduzetničkog obrazovanja:

- 1) Opšta strategija za promociju preduzetničkog obrazovanja u školama je razvijena od strane vlade;
- 2) Postoji poseban pravni ili administrativni okvir ili sporazum koji prepoznaje učeničke kompanije kao pedagoško sredstvo i obezbijeđuje njihovo nesmetano djelovanje;
- 3) Programi učeničkih kompanija su zvanično prepoznati ili preporučeni od strane predstavnika obrazovanja za primjenu u opštem i stručnom obrazovanju i obezbijedeni su vodiči za njihovo sprovođenje;
- 4) Škole su fleksibilne, autonomne i slobodne da formiraju učeničke kompanije u okviru školskog programa ili kao vanškolsku aktivnost i ohrabrene su da preuzmu ovu metodologiju;
- 5) Nastavnicima je omogućena početna obuka za uključivanje programa učeničkih kompanija u redovne časove, kao deo osnovnog početnog ili in-service treninga;
- 6) Prepoznati su i nagrađeni napor i dodatni rad koji nastavnici posvećuju programima učeničkih kompanija;
- 7) Eksterne organizacije civilnog društva koje promovišu programe učeničkih kompanija su podržane od strane javnih vlasti i/ili imaju sporazum sa njima za sprovođenje ovih programa u školama.

## Pravni status i administracija

**učeničkih kompanija** U nekim zemljama, programi učeničkih kompanija se susreću sa problemima vezanim za administraciju i poreska pravila, zbog nejasnog pravnog statu-

and Junior) are financed by the public sector. In some countries, organization of student company programme recognizes as the main practical obstacle the ambiguity of legal and administrative framework (for example taxing of the mini-companies).

Indicators of the policy of support to programmes of entrepreneurial education:

1. General strategy for promotion of entrepreneurial education in schools is developed by the government;
2. A specific legal or administrative framework exists, recognizing student companies as an educational instrument and enables their unobstructed operation;
3. Programmes of student companies are officially recognized by the representatives of education for application in general and vocational education and guidelines for their implementation are provided;
4. Schools are flexible, autonomous and free to form student companies within the school programme or as an extracurricular activity, and are encouraged to implement this methodology;
5. Teachers are provided with basic training for inclusion of student company programmes in regular classes, as a part of a basic initial or in-service training;
6. Additional effort and work that teachers dedicate to student company programmes are recognized and awarded;
7. External organizations of civil society promoting the student company programmes are supported by public authorities and/or have an agreement with them for the implementation of these programmes in schools.

**Legal status and administration of student companies** In some countries, student company programmes run into problems related to administration and tax rules, because of ambiguous legal status of mini

sa mini kompanija kada one sprovode realne ekonomske aktivnosti.

Ako od strane finansijskih vlasti nisu prepoznate kao obrazovno sredstvo, i/ili nema posebnih pravila koja se odnose na njih, od mini kompanija se može tražiti da se prilagode istim administrativnim zahtevima kao stvarne kompanije.

Problemi su zabeleženi, u različitom stepenu, u Češkoj, Estoniji, Letoniji, Poljskoj, Španiji i Švedskoj.

Nedostatak posebnog pravnog ili administrativnog okvira, ili bilo kakvog sporazuma sa finansijskim vlastima, može imati presudan uticaj na uključenost škola i omesti sprovođenje ovih programa kad god je briga nastavnika i direktora fokusirana na ekonomske i pravne aspekte ovih aktivnosti.

Glavni praktični problemi mogu se sažeti na sledeći način:

- Usaglašavanje sa birokratijom i administrativnim procedurama;
- Poreski problemi: plaćanje poreza na dobit i poreza na dodatu vrijednost;
- Računovodstveni problemi;
- Obaveze i odgovornost mini kompanija, učenika koji učestvuju i nastavnika;
- Nemogućnost saradnje sa stvarnim preduzetnicima i izvođenja bankarskih transakcija;
- Mogući prigovori postojećih stvarnih kompanija (problem konkurenkcije).

Postoje slučajevi direktora škola koji ne dozvoljavaju aktivnosti učeničkih kompanija u školama, plašeći se problema sa javnim vlastima koje proveravaju postojanje protivpravnih aktivnosti. Postoje, takođe, primeri lokalnih javnih vlasti koje intervenišu u pogledu svakodnevnih aktivnosti učeničkih kompanija

companies when those perform real economic activities.

If by fiscal authorities they are not recognized as an educational instrument, and/or if there are no special rules that apply to them, mini companies can be asked to comply with the same administrative regulations as real companies.

Problems are, to different extent, recorded in Czech Republic, Estonia, Latvia, Poland, Spain and Sweden.

The lack of special legal or administrative framework or any kind of agreement with financial authorities can have crucial impact on the involvement of schools and obstruct the implementation of the programmes whenever the concern of teachers and principals is focused on economic and legal aspects of these activities.

Main practical problems can be condensed as following:

- Harmonization with bureaucracy and administrative procedures;
- Problems with taxes: paying income tax and VAT;
- Accounting problems;
- Obligations and responsibilities of mini companies, involved students and teachers;
- Impossible cooperation with real entrepreneurs and performing banking transactions;
- Possible complaints from existing real companies (problem of competition).

There are cases where school principals do not allow activities of student companies in schools, being afraid of problems they might have with public authorities that control the existence of illegal activities. There are also examples of local public authorities that react regarding everyday activities of student

ili povodom sajmova, naglašavajući potrebu poštovanja istih pravila i kompletiranja iste dokumentacije koja se zakonom zahtijeva za zvanično registrovane komercijalne kompanije. U ovako nepovoljnom scenariju, učeničke kompanije ne mogu u potpunosti učestvovati u ekonomskom životu.

Ovakve situacije stvaraju značajne barijere razvoju mini kompanija i procesu učenja, pošto je u ovim metodologijama učenje bazirano na praktičnom iskustvu. S obzirom da učenička preduzeća ne postoje kao pravni entiteti, ona ne mogu da izdaju ili prime sopstvene račune u svoje ime. U ovim slučajevima, obično su administrativne i finansijske procedure u okviru odgovornosti organizacije koja vodi program ili učenici rade kao samostalna privatna lica. Takođe, učenici možda nemaju prilike da legalno sarađuju sa drugim komercijalnim kompanijama (na primer, da prodaju proizvode radnjama, da poručuju veće porudžbine, da kupuju jeftinije zalihe materijala u distributivnim centrima itd.). Konačno, mini kompanije možda neće moći da otvore bankovni račun i tako neće imati prilike da plaćaju putem bankovnih transfera.

Obaveze i prava učeničkih kompanija treba da budu definisana i onda će ovi programi moći da se razvijaju i rastu. Zakonodavstvo ili administrativne procedure treba da omoguće učenicima da trguju sa realnim kompanijama (na primer, da prodaju njihove proizvode radnjama), obezbjeđujući im niži nivo rizika od onog koji imaju stvarne kompanije. Na ovaj način učenici mogu da nauče više o djelovanju u stvarnom poslovnom svijetu.

Dok je u nekim zemljama napravljen poseban regulatorni okvir za učeničke kompanije, ili postoji sporazum između organizacija koje sprovode programe i finansijskih vlasti (npr. Belgija, Nemačka, Finska, Holadnija i Norveška), u drugima nije bila potrebna nikakva

companies or during fairs, stressing the need of obeying the same rules and completing the same documentation legally requested for officially registered commercial companies. In such an unfavourable scenario, student companies can not fully participate in economic life.

These situations create significant barriers to development of mini companies and learning process, since in these methodologies learning is based on practical experience. Since student companies do not exist as legal entities, they can not issue or accept their own invoices in their name. In these cases, administrative and financial procedures are usually in the responsibility of the organization that implement the programme or the students work as individual private persons. Also, students may not have the opportunity to legally cooperate with other commercial companies (for example to sell products to shops, to make bigger orders, to buy cheaper stocks of material in distribution centres etc.). Finally, mini companies may not be able to open a bank account and thus will not be able to pay via bank transfers.

Obligations and rights of student companies should be defined, and that these programmes will be able to grow and develop. Legal framework or administrative procedures should enable the students to trade with real companies (for example to sell their products to shops), providing them with the lower level of risk than that of real companies. This way the students can learn more about activities in real business world.

While in some countries a special regulatory framework was designed for student companies, or an agreement exists between the organizations implementing the programmes and financial authorities (for example Belgium, Germany, Finland, the Netherlands and Nor-

way), in other no special action was needed, because the existing framework does not constrain the activities of student companies in any way. In Belgium, Tax Office has allowed students exemption from VAT through a formal administrative decision. In Finland, tax authorities have established the rules for mini companies participating in student company programmes. In order to ensure that there are no difficulties with tax authorities, tax declaration explains the procedure for reporting of mini companies. These rules also prevent the abuse of mini company status in the case of "real" activities of the company and define limits for mini company. Student company programme can be implemented in school with real money, and when the turnover exceeds 3000 EUR, mini company is advised to visit local tax authorities. VAT number is also available, if needed by student companies.

In the Netherlands student companies are registered not within the official register, but with Jong Ondernemen - organization that promotes mini companies and there is an agreement with tax authorities that student companies pay taxes to Jong Ondernemen organization, to avoid administrative complications (since student companies are organized only for one year). Also there is insurance, in order to protect student companies from liability, and offer legal aid.

In Norway, student companies do not pay income tax or VAT. They do not have to be registered in central registering office for private companies, or publish balance sheet etc. Tax rules allow exemption from any taxation under certain profit limit.

In many cases student company programme is organized in cooperation with the institution providing legal affidavit for student company and covers the insurance. Institution pro-

Institucija daje pravila procedure učeničkoj kompaniji čije se ispunjavanje prati. Ovo je, na primer, slučaj u Nemačkoj sa Deutsche Kinder und Jugendstiftung i program „Schuler unternehmert was!“. Takođe, u Austriji su pravni status i administrativna organizacija učeničkih kompanija obezbijedeni od strane nacionalne promotivne organizacijom - ACT, Junior na osnovu posebnih ugovora sa državnim vlastima, da bi se izbjegli bilo kakvi pravni problemi.

Međutim, u zemljama gde je mnogo programa, ne treba osnivati rigidni pravni okvir, koji je validan za sve, pošto bi ovo pretpostavilo unifikaciju različitih programa, što ne bi nužno bilo praktično za škole. U ovom trenutku one mogu da biraju koncept koji im najviše odgovara. Posebni aranžmani za mini kompanije su poželjni u vezi sa porezom na dobit i PDV-om.

Uključenost i koordinacija svih različitih učesnika su osnovni elementi. Organizacije koje promovišu učeničke kompanije, ministarstva prosvete, finansija i industrije treba da se dogovore o zajedničkim principima i da ih dosljedno sprovode.

Određen pravni okvir, posebno pravilo ili sporazum bi mogao da slijedi sledeće ciljeve:

- Prepoznati učeničke kompanije zvanično kao nastavno sredstvo;
- Definisati obim aktivnosti učeničkih kompanija (uzeti u obzir razlike između postojećih programa);
- Omogućiti izdavanje računa, činjenje novčanih transakcija i otvaranje bankovnog računa pod imenom učeničke kompanije;
- Stvoriti pravno jemstvo za članove učeničkih kompanija kada posluju da stvarnim kompanijama ili obavljaju projektni posao za privatni sektor;
- Dati oslobođanje od PDV-a i drugih pore-

vides the student company with procedure rules whose fulfilment is controlled. This, for example, is the case in Germany with Deutsche Kinder und Jugendstiftung and „Schuler unternehmert was!“ programme. Also, in Austria, legal status and administrative organization of student companies are provided from national promotional organization ACT-Junior, based on special agreements with national authorities, to avoid any kind of legal problems.

However, in countries where there are many programmes, establishment of a rigid legal framework valid for all is not necessary, since that would represent unification of different programmes, which would not necessary be practical for schools. At the moment they can choose the concept most suitable for them. Special arrangements for mini companies regarding VAT and income tax are desirable.

Involvement and coordination of various stakeholders are basic elements. Organizations promoting student companies, ministries of education, finances and industry have to reach an agreement on common principles and implement them strictly.

Specific legal framework, special rule or agreement could focus on following goals:

- Official recognition of student companies as educational instrument;
- Defining of the scope of student companies' activities(taking into account the differences between existing programmes);
- Enable issuing of invoices, performing money transactions and opening of a bank account on students company name;
- Creation of legal affidavit for the members of student companies when dealing with real companies and performing project work for private sector;
- Allow VAT and other taxes exemption

za kad god obim poslovanja ne prekoračuje određeni limit (ili povećati ovaj limit kada je neophodno);

- Jasno definisati i razdvojiti obaveze učeničkih kompanija, škola i nastavnika.

## Zaključci

Preduzetničko obrazovanje treba da se sagleda u širem smislu. Ovo uključuje razvoj kvaliteta potrebnih da biste bili preduzetnik – kao što je sposobnost da se preuzme inicijativa, da se ne odustajte u vrijeme poteškoća, da se sa problemima suočava, da se nađu rješenja, da se bude fleksibilan i kreativan itd. Ciljevi bilo kog programa učeničkih kompanija treba da uključe ne samo znanje o procedurama za osnivanje biznisa, već takođe razvoj širokog spektra vještina i preduzetničkih osobina. Učeničke kompanije su jedna od najboljih metoda, i izvesno vrlo efikasan instrument za podsticanje preduzetničkog duha u školi. Ponuda ovih programa doprinosi stvaranju učenika svesnih mogućnosti preduzetništva i njihovo opremanje širokim spektrom vještina koje će im pomoći ne samo u budućoj profesionalnoj karijeri, već takođe u ličnom životu, kao odgovornim i aktivnim članovima društva. Značajan efekat učešća u učeničkim kompanijama može biti ohrabruvanje više mlađih ljudi da istraže moguće poslovne prilike i započnu sopstvenu aktivnost, ili da se odluče za dinamičan start sopstvenih karijera u malim preduzećima koja žele da se razvijaju. Ovo je ključni faktor, na duže staze, za rast i konkurenčnost u Crnoj Gori i Srbiji.

Ovi programi mogu biti važan instrument u politici regionalnog razvoja. Zapravo, posebno u manje razvijenim ili izolovanim regionima, ove aktivnosti mogu da imaju pozitivne efekte na povećanje broja onih koji završavaju školu da bi ostali u toj oblasti gradeći direktnе veze sa lokalnom zajednicom.

wherever the amount does not exceed certain limit( or increase this limit when necessary);

- Clearly define and separate responsibilities of student companies, schools and teachers.

## Conclusions

Entrepreneurial education should be considered in broader sense. This includes development of qualities necessary for being an entrepreneur- like the ability to take initiative, not to give up in difficult times, to face problems, find solutions, be flexible, creative etc. Goals of any student company programme should include not only knowledge on procedures for establishment of a business, but also the development of a wide range of skills and entrepreneurial characteristics. Student companies are one of the best methods, and certainly very efficient instrument for stimulation of entrepreneurial spirit in schools. Offer of these programmes contributes to creation of students aware of the possibilities of entrepreneurship and their commissioning with a wide spectre of skills that would help them not only in future professional career, but also in their personal life, as responsible and active members of the society. Significant effect of participation in student companies can be the encouragement of more young people to investigate possible business opportunities and start their own activity, or choose a dynamic start of their careers in small companies that wish to grow. This is a key factor, in a long term, for growth and competitiveness in Montenegro and Serbia.

These programmes can be a very important instrument in regional development policy. In fact, in less developed and more isolated regions, these activities can have positive effects on increasing the number of those that finish education to stay in that area building direct links with the local community.

Da bi dozvolili da što veći broj učenika učestvuje u ovim aktivnostima, ključno je da postoje neki osnovni uslovi kao što su: nastavni plan koji podržava preduzetničko obrazovanje, visok stepen autonomije škola u organizaciji nastave, adekvatno finansiranje, obuka i motivacija nastavnika.

Dalje promovisanje ovih programa ne treba da bude odgovornost samo predstavnika obrazovnog sistema, već plod saradnje između različitih ministarstava, lokalnih vlasti, poslovnih struktura, nevladinog sektora i obrazovnih institucija.

Razvoj veza sa lokalnom zajednicom i sa poslovnim svijetom i aktivno učešće poslovnih partnera kao mentora i savjetnika su ključni elementi uspješnih programa učeničkih kompanija.

Uloga predstavnika obrazovanja je ključna u prepoznavanju značaja ovih programa i u njihovoј percepцији kao prihvatljive i vidljive opcije u nastavnom planu u okviru šireg cilja promovisanja preduzetničkog obrazovanja.

Većina vještina koje se podržavaju učešćem u učeničkoj kompaniji imaju horizontalnu dimenziju. Zbog toga, rad u učeničkoj kompaniji ispunjava mnoge ciljeve i mete određene za druge predmete, i kao takav ima dodatnu vrijednost u odnosu na ove predmete. Ovo je važan argument u korist promocije učeničkih kompanija koji može biti predstavljen skeptičnim donosiocima odluka i direktorima škola.

Učeničke kompanije mogu se posmatrati kao važan dio dugoročnog učenja. Preduzetničko obrazovanje treba da postoji u kontekstu

To allow as large a number of students as possible to participate in these activities, it is crucial that some basic conditions exist, such as: educational plan supporting entrepreneurial education, high level of autonomy of schools in the organization of teaching, adequate financing, training and motivation of teachers.

Further promotion of these programmes should not be exclusively the responsibility of representatives of the educational system, but the outcome of cooperation of various ministries, local authorities, business structures, non governmental sector and educational institutions.

Development of links with the local community and with the business world and active participation of business partners as mentors and advisers are key elements of successful student companies programmes.

The role of representatives of education is crucial for recognition of the importance of these programmes and their perception as an acceptable and visible option in the educational plan within the more general goal of promoting entrepreneurial education.

Most skills that are supported with participation in a student company have a horizontal dimension. Because of that, work in a student company fulfils many goals and targets set within other subjects, and as such has an additional value in relation to those subjects. This is a very important argument in favour of promotion of student companies that can be presented to sceptical decision makers and school principals.

Student companies can be observed as an important part of long term learning. Entrepreneurial education should exist in the context

cijeloživotnog učenja, i treba da bude podstaknuto na svim nivoima, od osnovnih škola do postdiplomskog obrazovanja.

### Metodologija

Moguća su dva pristupa razvoju preduzetničkih kompetencija kroz učeničke mini-kompanije, stvarno i virtualno preduzeće. Oba pristupa mogu biti efektivno iskorишћena, pod uslovom da virtualna aktivnost nije previše apstraktna i izvedena u izolaciji. Interakcija sa drugim učenicima, nastavnicima i savjetnicima, te kontakti sa svijetom van škole su esencijalne komponente programa učeničkih kompanija.

Većina identifikovanih programa traje jednu školsku godinu (9 do 10 meseci): ovo se čini kao dovoljno vreme za istraživanje kompleksnog svijeta vođenja biznisa. Međutim, kraći programi (3 do 5 meseci) su takođe efektivno iskoristivi.

Najbolja prakse u vođenju programa učeničkih kompanija naglašavaju aspekte kao što su timski rad i sloboda učenika da razviju sopstvene ideje. Takođe, razvoj veza sa poslovnim svijetom i lokalnom zajednicom, dostupnost mentora i savjetnika iz poslovnog svijeta su ključni elementi uspješnih programa učeničkih kompanija. Međutim, regrutovanje dovoljnog broja volontera iz poslovnog svijeta često je glavna poteškoća, posebno u manje razvijenim ili izolovanim oblastima.

### Širenje

Učeničko učešće u programima mini kompanija je još uvek malo. U Srbiji je u ovoj školskoj godini u programima učeničkih kompanija učestvovalo 8700 učenika, a u Crnoj Gori preko 500. Aktivnosti mini kompanija ne treba da budu nametnute svim učenicima, već češće promovisane i preporučene kao opcija u širem okviru

of lifelong learning, and should be stimulated on all levels, from primary schools to master studies.

### Methodology

There are two possible approaches to development of entrepreneurial competencies through student mini-companies, real and virtual company. Both can be effectively used, if virtual activity is not too abstract and performed in isolation. Interaction with other students, teachers and advisers, and contacts with the world outside the school are essential components of student company programmes.

Most identified programmes last for one school year (9 to 10 months): this seems to be sufficient time for research of the complex world of running a business. However, shorter programmes (3 to 5 months) are also effectively usable.

Best practices in implementation of student company programmes stress the aspects like team work and students' freedom to develop their own ideas. Also, development of links to the business world and local community, availability of mentors and advisers from the world of business are key elements of successful student company programmes. However, recruiting a sufficient number of volunteers from the business world is often the main obstacle, especially in less developed or more isolated areas.

### Expanding

Students' participation in mini company programmes is still low. In Serbia in this school year 8700 students participated in student companies programmes, and in Montenegro more than 500. Activities of mini companies should not be imposed on all students, but more often promoted and recommended as an option

preduzetničkog obrazovanja. Stoga, značajan pokazatelj je broj škola koje nude ove programe. U Srbiji je u ove godine u programima preduzetničkog obrazovanja učestvovalo 235 srednjih škola, a u Crnoj Gori 20 srednjih škola.

Dostupne ograničene informacije o učešću po polovima pokazuju dobar balans između muškog i ženskog pola, gdje su ženski učesnici čak u većini u nekim programima. Ovi programi mogu da budu primjenjeni na svim nivoima edukacije (uključujući osnovno i više obrazovanje) i u svim tipovima škola: u opštem srednjem obrazovanju kao i u stručnim, poslovnim ili trgovinskim školama. Međutim, u gotovo svim zemljama velika većina učenika koji učestvuju u ovim aktivnostima je u višem srednjem obrazovanju. Programi učeničkih kompanija su sprovedeni i kao dio nastavnog programa i za vrijeme redovne nastave, i kao vannastavne ili vanškolske aktivnosti.

## Evaluacija i uticaj

Iako se osnovna evaluaciona sredstva, kao što su skupljanje povratne informacije od učenika i nastavnika (putem samoevaluacija, izvještaja, ocjene nastavničkog rada, itd) generalno koriste u većini programa, mnogo prefinjenije tehnike (kao na primjer nezavisne evaluacije, ispitivanje na kraju programa, itd) još uvijek nisu šire rasprostranjene. Postoji potreba za daljim širenjem kapaciteta škola da pregledaju i ocjene programe u kojima su angažovani. Efektivna evaluacija će naglasiti uspehe i ukloniti slabosti.

Do sada je u Evropi nedovoljno razvijeno istraživanje o uticaju koji je učešće u programima mini kompanija imalo na buduću karijeru učenika. Međutim, ograničeni, dostupni dokazi podržavaju ocjenu da su ovi programi efikasni u promociji preduzetničkog duha kod mladih ljudi. Takođe, čini se da ovi programi imaju pozitivan uticaj na jednake šanse između polova.

in a wider frame of entrepreneurial education. Therefore, a significant indicator is the number of schools offering these programmes. In Serbia, 235 schools participated in programmes of entrepreneurial education, and in Montenegro 20 secondary schools.

Limited available information on participation per gender show a good balance between male and female students, with female students even being a majority in some programmes. These programmes are applicable to all educational levels (including primary and higher education) and in all types of schools: in general secondary education as well as vocational, business and commercial schools. However, in almost all countries the great majority of students participating in these activities are in higher secondary education. Student companies programmes are implemented both as a part of educational programme, and during regular classes and as extracurricular and after school activities.

## Evaluation and impact

Although basic evaluation instruments, like collecting feedback from students and teachers (through self evaluation, reports, grading of teachers' work, etc.) are generally used by most programmes, much more sophisticated techniques (for example independent evaluation, testing at the end of the programme etc.) are still not widely spread. There is a need for further increase of the capacities of schools to examine and evaluate programmes they are involved in. Effective evaluation will point out successes and eliminate weaknesses.

So far in Europe the research on the impact that participation in mini companies programmes had on the future career of students is not sufficiently developed. However, limited available evidence supports the opinion that these programmes are efficient in promotion of entrepreneurial spirit among young people. Also, it seems that these programmes have a positive influence on equal gender opportunities.

## Uključivanje u kurikulum i prilagođavanje školskom nivou

Generalno se osjeća da u našim dvjema zemljama škole imaju dovoljan stepen autonomije i slobode, koja im dopušta da sprovode programe mini kompanija, ili kao nastavnu ili kao vannastavnu aktivnost. Prepreka leži u opiranju škola i nastavnika da se uključe kada programi nisu podržani, prepoznati ili preporučeni od strane predstavnika sistema obrazovanja. Iako su aktivnosti učeničkih kompanija u većini slučajeva preporučeni od strane škola, u okviru njihovih programa, one generalno pate od nedovoljnog prepoznavanja i od poteškoća u uključivanju u redovnu nastavu. Praktični problemi oko sprovodenja ovih aktivnosti su povezani sa zahtjevima da se sretnu sa programskim ciljevima za svaki nastavni predmet, nedovoljno časova da razviju sadržaj predmeta, poteškoćama oko prilagođavanja horizontalnog pristupa određenim programima, nedostatkom motivacije i svjesnosti o obrazovnim vrijednostima ovih aktivnosti među nastavnim osobljem.

## Finansiranje i mjere podrške

U Srbiji i Crnoj Gori programi učeničkih kompanija dosada su vođeni i organizovani od strane nevladinih sektora, češće nego od samog obrazovnog sistema, mada su ovi programi primili značajnu podršku od javnog sektora. Zbog navedenih razloga, i pošto ovi programi postoje van zvaničnog školskog programa, oni generalno pate od nedostatka finansijskih resursa.

Aktivnosti su fokusirane i na značajnije uključivanje privatnog sektora, i to u formi finansiranja ili doprinosa kroz mentorstvo i omogućavanje korišćenja proizvodnih resursa. U obje zemlje programi učeničkih kompanija imaju izvjestan stepen podrške od javnih vlas-

## Inclusion in curriculum and adaptation to school level

General feeling is that in our two countries schools have sufficient level of autonomy and freedom, allowing them to implement student company programmes either as curricular or extracurricular activity. The obstacle stands in the resistance of schools and teachers to get included when programmes are not supported, recognized or recommended by the educational system representatives. Although activities of student companies are in most cases recommended by schools, within their educational plans, they generally suffer from insufficient recognition and difficulties in inclusion into regular teaching activity. Practical problems with implementation of these activities are related to requirements to meet programme goals for each subject, not enough classes to develop the contents of the subject, difficulties with adapting the horizontal approach to certain programmes, lack of motivation and awareness on educational value of these activities among the teaching staff.

## Financing and support measures

In Serbia and Montenegro student company programmes have so far been implemented and organized by the non governmental sector, more often than the educational system itself, although these programmes received significant support from public sector. For mentioned reasons, and because these programmes exist outside of the official school programme, they generally suffer from lack of financial resources.

Activities are focused to more significant involvement of private sector, in the form of financing or contribution through mentoring and enabling the use of production resources. In both countries student company programmes have a certain level of support from

ti. Međutim, nivo ove podrške je nedovoljan za dalje širenje ovih metodologija. Javna podrška uzima formu aktivne promocije nastavnicima i školama, zvaničnog prepoznavanja, uključivanja kao preporučene opcije u okvirnom kurikulumu, saradnje sa promotivnim organizacijama, ali do sada nije bilo primjera finansijske podrške ili uklanjanja pravnih i administrativnih barijera.

U Crnoj Gori i Srbiji organizacija programa učeničkih kompanija se susreće kao sa glavnom praktičnom poteškoćom sa nejasnim i nedovoljnih pravnim i administrativnim okvirom, posebno u pogledu poreza, prodaje, izdavanja računa, otvaranja računa u banci, odgovornosti prema trećim licima, i slično. U drugim zemljama, postoji poseban regulatorni okvir za učeničke kompanije ili postoji sporazum između promotivnih organizacija i finansijskih vlasti.

## Buduće perspektive

Ovi programi imaju rastući uspjeh u Evropi, ali oni nisu još uvek generalno dostupni učenicima. Ne zanemarujući efektivnost drugih pedagoških sredstava, može se potvrditi da su ovi programi važna opcija u bilo kojoj strategiji za podsticaj preduzetničkih stavova i vještina, pošto su zasnovani na metodi učenja kroz praksu.

Ko god da posmatra učeničku kompaniju dok radi ili izlaže svoje proizvode, biće impresioniran njihovim entuzijazmom, inovacijom, kreativnošću, samopouzdanjem i komunikacijskim vještinama, između ostalih osobina koje ovi programi pomažu mладимa da ispolje. Ovi razvijeni stavovi i postignuća su u skladu sa onim da treba da budu ciljevi bilo kog obrazovnog puta, posebno na srednjoškolskom nivou.

Potencijalni uticaj ovih programa (ako su

public authorities. However, the level of this support is insufficient for further expansion of these methodologies. Public support takes the form of active promotion to teachers and schools, official recognition, including as a recommended option in general curriculum, cooperation with promotional organizations, but so far there has been no examples of financial support or elimination of legal and administrative barriers.

In Montenegro and Serbia the organization of student company programme faces the main practical difficulty in the form of ambiguous and insufficient legal and administrative framework, particularly regarding to taxation, sale, issuing invoices, opening a bank account, liability towards third parties etc. In other countries there is a special regulatory framework for student companies or there is an agreement between promotional organizations and financial authorities.

## Future perspectives

These programmes are a growing success in Europe, but they are not yet generally available to students. Without ignoring the effectiveness of other pedagogical instruments, it can be stated that these programmes are an important option in any strategy for stimulation of entrepreneurial attitudes and skills, since they are based on learning through doing method.

Anyone who observes students' company while they work or display their products will be impressed their enthusiasm, innovation, creativity, self-confidence and communicational skills, among other characteristics these programmes are helping youth to exert. These developed attitudes and achievements are in line with what should be the goals of any educational way, especially on secondary school level.

Potential impact of these programmes( if

široko primjenjeni) u smislu značaja preduzetništva kao održive opcije, te praktičnog iskustva što to znači istražiti poslovnu ideju i biti preduzetnik, može biti veliki na naša društva.

U ovom trenutku, glavne prepreke povećaju primjene ovih programa su: nedovoljno prepoznavanje, izostanak vidljive uloge u školskom programu, nedostatak motivacije nastavnika i posebne obuke za njih, nedovoljne promocije od strane prosvjetnih vlasti, nedovoljno finansijskih resursa da obezbijede dugoročno planiranje i održivost. Mnogi od ovih problema i prepreka sa kojima se ovi programi susreću (rascjepkanost, nedovoljno prepoznavanje, itd) su zapravo bliski razvoju preduzetničkog obrazovanja uopšte. Predstavnici obrazovanja zapravo imaju ključnu ulogu u prepoznavanju koristi od ovih programa u smislu dostizanja nad-predmetnih kompetencija i vještina koje su neophodne za lični razvoj mladih ljudi. Na ovaj način se, takođe, doprinosi poboljšanju uspjeha učenika u drugim predmetima, njihovoj proaktivnosti, odgovornosti i uspjehu kao članova društva. Naponsetku nekima od njih ovi programi otvaraju priliku da jednog dana postanu dinamični i kreativni menadžeri i preduzetnici.

Pošto je prepoznato da preduzetništvo treba da bude shvaćeno kao osnovna vještina da bi bilo ostvareno kroz obavezno i kasnije optionalno obrazovanje, a kao cilj učenja da bude uključeno u okvir programa na svim nivoima, predstavnici obrazovanja su ohrabreni da primijene ove metodologije koristeći učeničke kompanije i učenje kroz projektni rad kao vidljivu opciju u nastavnom planu.

Štaviše, oni su pozvani da promovišu ovaj koncept onim školama, direktorima i na-

widely implemented) in the sense of the importance of entrepreneurship as a sustainable option, and practical experience of what it means to investigate a business idea and be an entrepreneur, can be great on our societies.

At the moment, main obstacles for expanded implementation of these programmes are: insufficient recognition, lack of visible role in school curriculum, lack of motivation of teachers and special training for them, insufficient promotion from educational authorities, not enough financial resources, to provide long term planning and sustainability. Many of these problems and obstacles these programmes encounter (fragmentation, insufficient recognition, etc.) are similar to development of entrepreneurial education in general. Representatives of education in fact have a key role in recognizing the benefits of these programmes in the sense of achievement more than subject competencies and skills crucial for personal development of young people. This also contributes to improving students' success in other subjects, their proactive behaviour, responsibility and success as member of the society. In the end, to some of them, these programmes open the possibility to some day become dynamic and creative managers and entrepreneurs.

Since it is recognized that entrepreneurship should be observed as a basic skill in order to be realized through compulsory and then later optional education, and as learning goal to be included in programme framework on all levels, representatives of education are encouraged to apply these methodologies using student companies and learning through project work as a visible option in educational plan.

Furthermore, they are called to promote this concept to those schools, principals and

tavnicima koji nisu čuli za takve programe ili se ne osjećaju dovoljno motivisanim ili ohrabrenim da ih usvoje. U tom pogledu, širenje iskustava i primjera dobre prakse mogu da budu efektivan instrument.

teachers that have not heard of such programmes or do not feel motivated or encouraged enough to adopt them. In that respect, dissemination of experiences and best practice examples can be an effective instrument.