



UNIVERSITY OF NIŠ
Faculty of Economics
Trg kralja Aleksandra 11
18000 Niš, SERBIA

DEJAN SPASIĆ, PhD

E-mail: dejan.spasic@eknfak.ni.ac.rs; spasicdejan@gmail.com

Website: [University of Niš, Faculty of Economics](#)

Research interest: *Financial Reporting, IFRS, Sustainability Reporting, M&A Accounting*



Work experience

2019 – present

Full professor at the University of Niš – Faculty of Economics (Department of Accounting, Auditing and Business Finance) – part-time

Courses: Financial Accounting; Special-Purpose Financial Statements (Undergraduate level); Corporate and Financial Restructuring (Master level); Financial Reporting in Inflationary Conditions (Doctoral level)

2019 – present

Associate professor at the University of Belgrade – Faculty of Economics (Department of Accounting and Business Finance) – part-time

Courses: Special-Purpose Financial Statements (Undergraduate level); Consolidated Financial Statements (Master level)

2007 – 2019

Assistant professor / Associate professor at the University of Belgrade – Faculty of Economics (Department of Accounting and Business Finance) – contract professor

Courses: Special-Purpose Financial Statements (Undergraduate level); Consolidated Financial Statements (Master level)

2014 – 2019

Associate professor at the University of Niš – Faculty of Economics (Department of Accounting, Auditing and Business Finance)

Courses: Financial Accounting; Special-Purpose Financial Statements (Undergraduate level); Corporate and Financial Restructuring (Master level); Financial Reporting in Inflationary Conditions (Doctoral level)

2007 - 2014

Assistant professor at the University of Niš – Faculty of Economics (Department of Accounting, Auditing and Business Finance)

Courses: Financial Accounting; Auditing; Special-Purpose Financial Statements; General Accounting and Auditing (Undergraduate level); Corporate and Financial Restructuring (Master level)

1994 – 2007

Teaching assistant at the University of Niš – Faculty of Economics (Department of Accounting, Auditing and Business Finance)

Courses: Financial Accounting; Auditing (Undergraduate level)

Education

2000 – 2006

University of Belgrade – Faculty of Economics

PhD in Economics

Accounting

1994 - 1999

University of Belgrade – Faculty of Economics

Master of Science (in Economics)

Accounting

2001 - 2005

University of Niš – Faculty of Economics

Bachelor of Economics

Business Administration

Scientific profile

Research profiles

ORCID: [0000-0002-8540-579X](https://orcid.org/0000-0002-8540-579X)

Publons: [W-1838-2017](#)

Scopus Author ID: [57219474770](#)

Google Scholar: [Dejan Spasić](#)

ResearchGate: [Dejan Spasić](#)

Editorial board memberships

- [Facta Universitatis, Series: Economics and Organization](#) (Editor-in-Chief, since 01.01.2016)
- [Economic Horizons](#) (since 2011)
- Editor of a conference proceedings:
 - Stanković, Lj., & Spasić, D., Eds. (2011). *Problems of Competitiveness of Contemporary Economies*. Niš: Faculty of Economics, University of Niš, pp. 1-502. ISBN 978-86-6139-040-1, Niš:Ekonomski fakultet Niš, 14. October, 2011.
 - Stanković, Lj., & Spasić, D., Eds. (2010). *The Challenges of Economic Science and Practice in the 21st Century*. Faculty of Economics, University of Niš, pp. 1-699, ISBN 978-86-6139-019-7, Niš: Ekonomski fakultet Niš, 14-15. October, 2010
 - Stanković, Lj., & Spasić, D., Eds. (2009). *Challenges of the World Economic Crisis*. Niš: Faculty of Economics, University of Niš, ISBN: 978-86-85099-98-4, COBISS.SR-ID 172252940 Niš: Ekonomski fakultet Niš, 15-16. October, 2009.

Review activities

- Scientific journals: [Organizacija](#), [Ekonomika preduzeća](#), [Teme](#), [Economic Themes](#), [Facta Universitatis](#), [Series: Economics and Organization](#), [Economics and Business](#), [Economic Horizons](#), [Ekonomске ideje i praksa \(Economic Ideas and Practice\)](#), [Ekonomika](#), [Novi ekonomist](#), etc.
- Reviewer of papers from international scientific conferences:
 - "3rd International Business Conference - How to prosper until 2020: Business and Social Challenges of the Modern World", Celje, Slovenia, 15.05.2014
 - "The 10th Workshop on European Financial Reporting (EUFIN2014)", University of Regensburg, Germany, 25-26th of September 2014
 - 4th Accounting and Audit Convergence, Cluj, Romania November 2009
 - 5th Accounting and Audit Convergence, Cluj, Romania 21-23.09.2011
 - Reviewer of papers from the International Scientific Conferences organized by the Faculty of Economics in Nis since 2007 until now
 - other conferences
- Reviewer of 4 monographs of national importance

Major publications

Monograph of national significance (National classification: M42):

Spasić, D., & Denčić-Mihajlov, K. (2018). *Merdžeri i akvizicije: izazovi za finansijsko izveštavanje i upravljanje [Mergers and Acquisitions: The Challenges for Financial Reporting and Management]*. Ekonomski fakultet Niš, ISBN 978-86-6139-162-0; COBISS.SR-ID 267758092, 242 pages. Author's part by Dejan Spasić: pp. 85–218.

Articles:

Stojanović-Blab, M., Blab, D., & Spasić, D. (2016). Sustainability reporting - A challenge for Serbian companies. *Teme*, 40 (4), 1349-1366. <https://doi.org/10.22190/TEME1604349S>

Denčić-Mihajlov, K., Krstić, M., & Spasić, D. (2020). Sensitivity Analysis as a Tool in Environmental Policy for Sustainability: The Case of Waste Recycling Projects in the Republic of Serbia. *Sustainability*, 12 (19), 7995. <https://doi.org/10.3390/su12197995> (WoS)

Denčić-Mihajlov, K., & Spasić, D. (2015). Enhancing competitiveness of enterprises through voluntary disclosure: Empirical evidence from Serbia. In: *Improving the competitiveness of the public and private sector by networking competence* (pp. 83-106), Niš: Ekonomski fakultet Niš. ISBN 978-86-6139-100-2.

Spasić, D., & Vorina, A. (2018). Intangible assets in consolidated financial statements of Serbian and Slovenian listed companies: A preliminary overview of the reporting practices. *Teme*, 42 (1), 167-184. <https://doi.org/10.22190/TEME1801167S>

Spasić, D. (2018). Do Serbian companies provide relevant disclosures about Goodwill?. *Ekonomске teme*, 56 (1), 127-138. <https://doi.org/10.2478/ethemes-2018-0008>

A complete list of publications is available on (the same content of both databases):

[Bibliographic Database of the University of Niš](#)

or

[Bibliographic Database of the University of Belgrade](#)

Projects

a) Participation in the national research projects, funded by the Ministry of Science:

- Project of the Ministry of Science and Technology of the Republic of Serbia within the macro project "Management of enterprise transformation", sub-project: "Efficiency of enterprise transformation" (1996-2000)
- Project of the Ministry of Science, Technology and Development of the Republic of Serbia no. 1908: "Realization of the dimensions of corporate governance in Serbia in the conditions of liberalization and globalization" (2002-2005)
- Project of the Ministry of Science and Environmental Protection No. 149052 "Development of competitive advantage in Serbia in terms of European integration" (2006-2010)

b) Participation in the implementation of scientific research projects of the Faculty of Economics, University of Nis:

- "Harmonization of economic and systemic solutions of Serbia with the European Union" (2008-2009)
- "Science and the world economic crisis" (2009-2012)
- "Post-crisis processes and anti-crisis policies: challenges of economics" (2012-2015)
- "Competitiveness and sustainable development of the economy of the Republic of Serbia" (2015-2018)
- "Digital transformation in the function of economic development of the Republic of Serbia" (2018-2021)

c) Participation in the international projects:

- TEMPUS JEP CD 19087 - 2004: "Reorganization of economics study in Serbia" (2004-2008)
- TEMPUS JEP CD 41103 - 2006: "Master of Science: International Business Development" (2006-2009)
- TEMPUS JEP CD 41146 - 2006: "Rationalization of the postgraduate studies in business management and economics in Serbia" (2006-2009)
- 158999-TEMPUS-ES-TEMPUS-SMGR - 2010: "CUBRIK" (member of the expert team)
- Jean Monnet-Project: European Multilateral Research Group (E.R.S.G) on the Political Economy of the E.M.U. (01/09/2012-31/08/2014), Project Number - 528832-LLP-2012-GR-AJM-RE
- Erasmus + Program Jean Monnet: "Sustainable, Intelligent and Environment Friendly Transport and Logistic in Urban Context: Promoting EU Standards and Principles in the Southeast region of Serbia", Project No - 574591-EPP-1-2016-1-RS-EPPJMO- Module (2016-2018)
- Project: World Bank Center for Financial Reporting Reform (CFRR), as a part of the STAR-CFR program: "Reform of Corporate Financial Reporting Project, Component 4: Improving Accounting and Auditing Curricula for University and Professional Education Programs" (2017 -2019).

Training

- Lecture: *"Rechnungslegungstheorie und -Praxis in Serbien: Historische Entwicklungen und aktuelle Herausforderungen"*, Johannes Kepler Universität Linz, Austria, Institut für Revisions- Treuhand- und Rechnungswesen, 26.05.2004
- Lecture: *"International harmonization of Financial Reporting as effect of Globalization"* - 7th International Economic Sommer School, Donetsk National University, Ukraina, Slavyanogorsk, 05.07.2003
- Lecture: *"Anwendung des DCF-Verfahrens in der serbischen Praxis der Unternehmensbewertung"* Johannes Kepler Universität Linz, Austria, Institut für Revisions- Treuhand- und Rechnungswesen, 01.02.2002
- Regional Agency for SME: Training: "How to prepare business plan"

Honours, stipends and awards

- Institut für Revisions- Treuhand- u.Rechnungswesen Universität Linz, Austria; Research stay - 6 months (2001/2002)
- Institut für Rechnungs- und Prüfungswesen, Universität Göttingen, Germany; Research stay - 1 month (2004)
- Institut für Revisions- Treuhand- u.RechnungswesenUniversität Linz, Austria; Research stay - 1 week (2004)
- Institut für Revisions- u.Rechnungswesen, Wirtschaftsuniversität Wien, Austria; Research stay - 1 month (2007),
- Department of Financial Accounting and Auditing, Universität Regensburg, Germany; Research stay - 3 months (2008)
- University of Krakow, Poland; Research stay - 1 week (2009)
- University of Ljubljana, Faculty of Economics, Slovenia; Research stay - 2 weeks (2009)
- Charter of the Serbian Association of Accountants and Auditors - Nis Branch, for exceptional contribution to achieving the goals and tasks of the Serbian Association of Accountants and Auditors - Branch Nis, 04/21/2017

Memberships and other activities

- Membership: *European Accounting Association* (since 2011)
- Membership: *Serbian Association of Accountants and Auditors*
- Membership: *Scientific Society of Economists (Serbia)*

Skills

Languages

- **Serbian** - native
- **German** (understanding – B2; speaking – B2; writing – B2)
- **English** (understanding – B2; speaking – B1 writing – B2)

IT skills

- Microsoft Office

Driving skills

- Driving licence – B

Other information

Participation in faculty and university boards

- President of the Council of the Faculty of Economics in Nis (December 2018 - December 2022);
- Member of the Council of the University of Nis (March 2016-March 2019);
- President of the Council of the Faculty of Economics, University of Nis (30.10.2012-30.10.2015);
- Vice Dean for Scientific Work of the Faculty of Economics in Nis (01.10.2009-30.09.2012);
- Head of the Center for Economic Research of the Faculty of Economics in Nis (01.10.2009-30.09.2012);
- Deputy President of the Teaching and Scientific Council of the Faculty of Economics in Nis (01.10.2009-30.09.2012);
- President of the Commission for Doctoral Studies of the Faculty of Economics in Nis (01.10.2009-30.09.2012);
- President of the Commission for Scientific Work and Cooperation with Institutions in the Country of the Faculty of Economics in Nis (01.10.2009-30.09.2012);
- Coordinator for the International Cooperation of the Faculty of Economics in Nis, (15.11.2006-30.09.2009);
- President of the Team for preparation of the Report on self-evaluation of the Faculty of Economics in Nis (2016);
- etc.

Other Professional Engagements

- Member of the Committee for the Review of International Financial Reporting Standards (IFRS/IAS) at the Serbian Association of Accountants and Auditors
- Member of the Examination Commission of the Ministry of Education and Science for obtaining a license for teachers of secondary schools in economics
- Member of the Commission for evaluation of the quality of textbooks for secondary schools in economics
- etc.