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JOSIP JURAJ STROSSMAYER UNIVERSITY OF OSIJEK
HOCHSCHULE PFORZHEIM UNIVERSITY

INTERDISCIPLINARY MANAGEMENT RESEARCH XII
INTERDISZIPLINÄRE MANAGEMENTFORSCHUNG XII

Dražen Barković Bodo Runzheimer

THE JOSIP JURAJ STROSSMAYER UNIVERSITY OF OSIJEK
FACULTY OF ECONOMICS IN OSIJEK - CROATIA
HOCHSCHULE PFORZHEIM UNIVERSITY

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VORWORT

Es ist uns ein Vergnügen, das Konferenzband "Interdisciplinary Management Research XII/ Interdisziplinäre Managementforschung XII" vorstellen zu können. Ein Buch aus dieser Reihe ist zum ersten Mal 2005 erschienen, als Resultat der Zusammenarbeit zwischen der Wirtschaftsfakultät in Osijek, Kroatien und der Hochschule Pforzheim, Deutschland, und insbesondere durch das Magisterstudium des Management. Die Zusammenarbeit der zwei genannten Partnerinstitutionen ist unter anderem durch jährliche wissenschaftliche Symposien gekennzeichnet, auf welchen interessante Themen aus verschiedenen Bereichen der Wirtschaft und des Managements vorgestellt und folglich in einem Band veröffentlicht werden. Jedes Jahr ziehen die wissenschaftlichen Symposien Akademiker anderer kroatischer, sowie ausländischer Universitäten, einschließlich Australien, Deutschland, Ungarn, Polen, Rumänien, Slovenien, Montenegro, Bosnien und Herzegovina, Serbien, Indien, Irland, Czechien, Israel, Italien, Sudafrica, Belgien, Schweiz, USA, Slowakei, Dänemark, Mazedonien, Mexico, Zypern und Großbritannien an, die ihren wissenschaftlichen und professionellen Beitrag zur Diskussion über zeitgenössische Fragen aus dem Bereich des Managements leisten. Die Aktualität der behandelten Fragen, der internationale Charakter im Hinblick auf Themen und Autoren, die höchsten Standards der Forschungsmethodologie sowie die Kontinuität dieser Konferenzreihe wurden auch von der internationalen akademischen Gemeinde erkannt, weswegen sie auch in internationalen Datenbanken, wie Web of Science, Thomson ISI, RePEc, EconPapers und Socionet, zu finden ist.

Die neueste Ausgabe von "Interdisciplinary Management Research XII/ Interdisziplinäre Managementforschung XII" umfasst 96 Arbeiten geschrieben von 211 Autoren. Der Erfolg früherer Ausgaben ging über die Grenzen der Länder hinaus, deren Autoren schon traditionell Teil der Reihe waren und zog neue Autoren aus Taiwan und Tunesien an. Jedes der Autoren leistete einen bedeutenden Beitrag zu diesem fachübergreifenden Managementforum.

Als Herausgeber dieses Bandes hoffen wir, dass diese Reihe auch weiterhin Akademiker und Professionelle dazu bewegen wird, in Forschung und Beruf die höchsten Standards zu beanspruchen, und dass es weiterhin als Ansporn zu weiteren Formen von Zusammenarbeit unter Teilnehmern dieses Projektes dienen wird.

Dražen Barković, professor emeritus

Prof. Dr. Bodo Runzheimer

FOREWORD

It is our pleasure to introduce the book "Interdisciplinary Management Research XII/ Interdisziplinäre Managementforschung XII" to you. The first volume appeared in 2005 as a result of co-operation between the Faculty of Economics in Osijek (Croatia) and Pforzheim University (Germany), particularly through the postgraduate programme "Management". The co-operation between these partnering institutions has been nurtured, amongst else, through annual scientific colloquiums at which interesting topics in various fields of economics and management have been presented and later published in the proceedings. Over the years, the scientific colloquiums have drawn the attention of academic scholars from other Croatian universities, as well as from other countries including Australia, Germany, Hungary, Poland, Romania, Slovenia, Montenegro, Bosnia and Herzegovina, Serbia, India, Ireland, Czech Republic, Israel, Italy, South Africa, Belgium, Switzerland, USA, Slovakia, Denmark, Macedonia, Mexico, Cyprus and the United Kingdom each making a contribution in academic and professional discussion about contemporary management issues. Actuality and importance of the issues discussed, the international character of the book in terms of authors and topics, the highest standards of research methodology and continuity in publishing have been recognized by the international academic community, resulting in the book now being indexed in world-known data bases such as Web of Science, Thomson ISI, RePEc, EconPapers, and Socionet.

The latest edition, i.e. "Interdisciplinary Management Research XII/ Interdisziplinäre Managementforschung XII" encompasses 96 papers written by 211 authors. The success of former editions has echoed beyond the traditionally participative countries and authors and now includes new authors from Taiwan and Tunisia, each providing a valuable contribution to this interdisciplinary management forum.

As editors we hope that this book will continue to encourage academic scholars and professionals to pursue excellence in their work and research, and to provide an incentive for developing various forms of co-operation among all involved in this project.

Dražen Barković, professor emeritus

Prof. Dr. Bodo Runzheimer

PROJECT MANAGEMENT WITH REFERENCE TO THE SIMPLIFIED COSTS CALCULATING METHODS OF PROJECT ACTIVITIES

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Abstract

European structural and investment funds can significantly contribute to the development of the Croatian economy. For the application of European structural and investment funds – ESI funds are of great importance to users with strategic documents which they can use for implementation of their projects. Project management represents the backbone of the overall process for the implementation of EU funds. An important part of the preparation of a project is a budget which has a detailed analysis of costs by the planned activities in a project. It also means that the budget of a project is a link between the planning, implementation and control of project activities. Therefore within the framework of ESI Funds is provided a possibility that the eligible costs are financed using the simplified method of cost accounting and not only on the basis of actual cost. Goal of the research is to determine the views of users of non-refundable grants from European structural and investment funds on the method of project management and methods of calculating the costs of the project activities.

Keywords: *ESI funds, project management, simplified costs calculating methods*

JEL Classification: L67, H43

1. INTRODUCTION

European Funds as financial instruments support the implementation of certain EU policies in Member States and in this way enable the realization of non-refundable grant to their users. For the implementation of EU funds in Republic of Croatia an appropriate institutional framework is required, as well as certain strategic documents which facilitate the process of preparation and implementation of project activities. With the presentation of strategic guidelines and the main features for managing the project activities, the work shows an overview of simplified costs calculating methods as well as the most common irregularities during their application.

2. STRATEGIC GUIDELINES FOR REALIZATION OF GRANTS FROM THE ESI FUNDS

European funds are conceived as financial instruments that support the implementation of certain EU policies in Member States. One of the most important policy is the Cohesion Policy, for which the European Union has allocated 376 billion euros from its budget during the financial period from 2014 to 2020, while in the financial period from 2007 to 2013 have been allocated 347 billion euros for the same purpose (EU funds; 2012). In the financial period from 2014 to 2020 the term European structural and investment funds (ESI funds) was first introduced and has unified EU funds. European structural and investment funds encompass ERDF – European Regional Development Fund, ESF – European Social Fund, CF – Cohesion Fund, EAFRD – Agricultural Fund for Rural Development and EMFF – European Maritime and Fisheries Fund (Bešlić et al; 2014, 16).

Fundamental strategic documents are defined during the process of defining the national development objectives, priority areas for investments and financial allocations. The most important strategic documents resulting from the ESI Funds are: the Europe 2020 Strategy, The Partnership Agreement, Common Strategic Framework, National Reform Programme and the Operational Programmes. Within the framework of Europe 2020 Strategy, the European Commission has presented the seven major initiatives to accelerate progress which include Union of innovations, increase in the efficiency of educational systems and facilitation of entry of young people on the labor market, digital program

for Europe, resource-efficient Europe, industrial policy for the globalization era, program for new skills and jobs and European platform against poverty. One of the major strategic documents is the The Partnership Agreement that has emerged from the objectives of the Strategy EUROPE 2020 where an EU Member State plans investments from European funds for the financial period from 2014 to 2020. During the preparation of the Partnership Agreement for the Republic of Croatia, six strategic areas have been determined: competitiveness, green life, connectivity, employability, poverty and public services (Maletić et al; 2016, 12-19). Within these areas potential beneficiaries can, by applying to the published tenders, seek to withdraw non-refundable grant in order to improve their business.

The aim of the Common Strategic Framework is to facilitate sectoral and territorial coordination of EU intervention within the framework of ESI Funds and coordination with other relevant policies and instruments of the Union. On the basis of aforementioned strategic documents each member state makes operational program documents that in specific sectoral areas define the key measures for the achievement of priorities identified in the Partnership Agreement. Republic of Croatia has adopted a number of operational programs (Table 1) in order to implement investments from the ESI Funds (Maletić et al; 2016, 17-20).

Table 1. Operational programs of Croatia

Operational Programs	ESI FUND
Operational program: Competitiveness and cohesion 2014.-2020.	The European Regional Development Fund and the Cohesion Fund
Operational program: Effective Human Resources 2014.-2020.	European Social Fund
Rural Development Program 2014.-2020.	Agricultural Fund for Rural Development
Operational program for Maritime Affairs and Fisheries 2014.-2020.	European Maritime and Fisheries Fund

Source: adapted from Maletić, I., Kosor, K., Copic, M., Ivanković Knežević, K., Zrinušić, N., Bešlić, B., Bukovac, S., Kulakowski, N., Karačić, M., Rajaković, M., Tufekčić, M., Petričko, I., Valić, S., EU projekti – od ideje do realizacije, Zagreb, TIM4PIN d.o.o., 2016, 21

Projects of the European Commission should in part be in accordance with national development policies (including poverty reduction strategies), EU development policy and the strategy of the European Commission for the beneficiary country, programs of governments (eg. in the health, education, criminal law) and / or development priorities and programs of non-state participants

(European Commission; 2008, 16). In order for potential beneficiaries to get the most financial benefits from ESI Funds, they should be informed about all activities concerning realization of funding from funds, but they also have to manage project well because these skills are the backbone of the overall process for the implementation of the EU funds to an institution, company or beneficiary.

All EU funds available to applicants from the Republic of Croatia may be of great help and importance as a new source of financing for the projects of applicants: Local and regional governments, associations, cooperatives, foundations, public entities and others. EU funds can be used to build or rebuild infrastructure, improve agricultural production, strengthen entrepreneurship, improve education, culture, social and gender equality, strengthen tourism and international cooperation (Bešlić et al; 2014, 90-91). Development projects of the EU may differ in their objectives, scope and scale; and thus smaller projects can involve modest financial resources and last for several months, while large projects can be worth millions of euros and last a year or longer. The way in which projects will be prepared and implemented from various European funds and programs of the EU is determined in the Guidelines for Project Cycle Management¹. The basis of successful implementation of each project is good preparation, involvement of all relevant stakeholders such as users (coordinators), project partners, the relevant authority and various subcontractors and associates. Project management stems from the management of activities, people management, process management and management of financial flows (Maletić et al; 2016, 296-351). Project includes a series of activities aimed at meeting the needs of users in a given period of time and requires the participation of various stakeholders in order to create a unique product and / or service (Project Management Institute; 2016, 67).

Project management includes primarily distribution of information (reporting), communication management, change management and risk management (Omazić&Baljkas; 2005, 254-260). Professional discipline of project management must have rigorous standards and guidelines in order to define the work of staff that manages projects. The quality of the project implies meeting the requirements agreed upon for the project (Skenderović&Dunović; 2008, 2). Structure of roles of project management is defined as a result of the construc-

¹ More on the Guidelines for Project Cycle Management is available at: https://razvoj.gov.hr/UserDocsImages//arhiva/Publikacije//Smjernice_za_.pdf, (20.02.2016.)

tion of a database (Bezák&Nahod; 2011, 37). Available tools for managing project activities certainly make implementation of the project easier. In every project an indispensable step is the preparation and drafting of project budget with the aim of comprehensive elaboration of costs for all planned activities

3. ASSESSMENT, BUDGETING AND COSTS CONTROL OF PROJECT ACTIVITIES

In order to be fully able to implement all project activities, it is necessary to elaborate a detailed project budget that represents a link between the planning, implementation and control of project activities themselves. Since all transactions are recorded in accounting of project beneficiaries it is necessary to have a timely informed and educated person in charge of finances and accounting. For each project activity it is necessary to establish the necessary financial resources and define the costs and time frame of the eligible costs arising from these activities. Even though categories of costs vary depending on the individual tender, practice has shown that the most common cost categories are human resources (personnel costs), travel, capital investment, services and administrative (utility) costs (Bešlić et al; 2014, 90-93). A prerequisite for a simpler and better implementation of all project activities is a well structured project budget, and that means, among other things: knowledge of how the funds will be spent, how the control of their spending will be carried out and for what purpose.

The value of a project does not determine the actual level of work that is required to carry out project activities in full even though the budgeting of costs is indispensable measure of project management (Meredith & Mantel; 2012, 286). All costs associated with the project must be transparent and must be easily identifiable at any time regardless of whether they are created by separate instances of the project costs, or as is the case with budget users by applying budgetary classifications (Bešlić et al; 2014, 124). Considering that costs management includes cost estimates, their budgeting and ultimately cost control, the cost management occurs at different execution phases of the project.

3.1. SIMPLIFIED METHODS OF DISPLAYING AND CALCULATING COSTS

As part of the ESI funds is a possibility that the eligible costs are financed by using simplified costs, and not just on the basis of actual costs. The term simpli-

fied costs means the use of funding by applying a fixed rate, standard size of unit costs and fixed sums (EU, European Commission, ESI, 2015.,7). Simplified costs are used only in cases when it comes to non-refundable grants for which support does not exceed 50,000 eura², and when the project is implemented exclusively by public procurement then simplified costs should not be used unless the user is fully overseeing, managing and implementing the project³.

Method of calculating the costs that were actually incurred has formerly led to numerous problems such as losing parts of earmarked funds despite having achieved the objectives of the project thus an alternative way to manage costs was sought. In recent times simplified representation of costs is enabled because of the complexity of the project management which is usually defined in the tender documents during project application, and this is especially important for small grant beneficiaries. Based on a simplified presentation of costs, three types of simplified methods of cost accounting have been developed (Simplified cost methods):

1. Method of calculating the flat rate (Flat rate),
2. Standard scales of unit costs,
3. Method of pre-determined amount of cost (Lump sum) (Bešlić et al.; 2014, 139-140).

Each of these methods must be verifiable and calculation must be realistic.

Flat rate calculation of indirect costs refers to the possibility that after the correct amount of direct costs is defined a certain percentage of eligible cost up to a maximum of 25% is recognised (Maletić et al.; 2016, 405). Use of this feature requires a clear delimitation of costs. Specifics of using this method for calculating costs are defined, it is possible to without any justification by the governing body of the project, direct personnel costs can be used to calculate all other eligible project costs using the fixed rates of up to 40%⁴. **Standard scales of unit costs** refers to a method by which a determined standard unit cost is multiplied by the number of units, usually with the number of participants (Maletić et al.; 2016, 407). Eligible costs are calculated on the basis of quantified activities, funds invested or based on the process and / or are calculated on

² EU, Regulation on common provisions no.1304., čl.14., 2013.

³ EU, Regulation on common provisions no.1303., čl.67., 2013.

⁴ EU, Common provision regulation no. 1304., art.14. cl.2., 2013.

the basis of outcomes that include achievements or results. Possibility of determining the standard cost can be applied to all types of projects. It is important to note that in the calculation of personnel costs by applying unit costs per hour, for calculation is taken the standard annual working time of 1720 hours. (EU, European Commission, ESI, 2015, 18-19). **Possibility of determining the total cost** of a fixed amount refers to the pre-determined amount necessary to achieve the objectives and results of the project. With this method the limit of application relates to projects whose value is a maximum of 100,000 euros of public support, which implies funding from the the ESI Funds increased by the appropriate national public funding (Maletić et al.; 2016, 408).

By applying the simplified method for calculation of the eligible costs, multiple uses were achieved at all levels of management bodies, intermediate bodies up to the users of grant themselves. It has enabled easier communication with potential beneficiaries, payments are carried out quicker, supporting documentation for proving the costs was reduced and the percentage of errors within each activity was greatly reduced (Bešlić et al.; 2014, 137-148). More and more research is devoted to costs and challenges of their management and as a result tools are developing that enable more transparent and easier cost management and project activities (Project Management Institute, 2016., p.106.) User experience of non-refundable grants and projects which have met with simplified methods of cost accounting have confirmed that the use of such methods greatly disburdens the users.

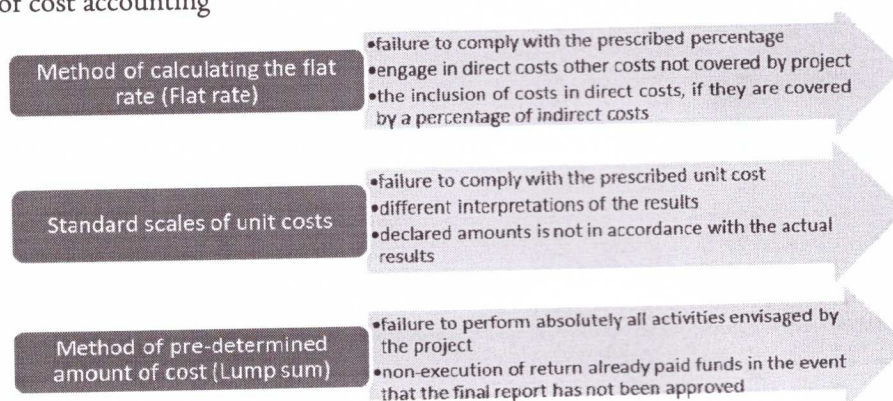
3.2. PROJECT ACTIVITIES COST CONTROL

The success of each project depends not only on its completion in foreseen time frame but significantly depends on cost management and their control. By accepting the new method of calculating eligible costs, there has been a change in the control procedures and revision of projects.

By systematic and above all logical archiving of documents with the correct accounting monitoring of all activities in a particular project is necessary to ensure connection of all project costs and in this way enable revising of costs incurred in accordance with measurable objectives of the project (Bešlić et al.; 2014, 123).

If simplified costs are applied then the control that is carried out by the European Commission and national authorities will be carried out in a way to verify the calculation of costs starting from the method of calculation instead of supporting financial documents and will conduct revision in terms of regularity and legality, and actual costs in the categories of expenditure will not be checked. During the revision reasons for choosing your particular method of simplified cost accounting will not be examined, instead the focus of revision is on facts whether are various conditions related to the established fixed rates, standard-sized unit costs or fixed amounts are fulfilled. (EU, European Commission, ESI, 2015, 31-32). Unambiguous categorization of costs on which the fixed rate is based upon is of great importance for success of project management. The purpose of control is to verify whether all of necessary conditions for reimbursement of expenses set out in the project activities have been accomplished. However, using the new practice of calculating project costs irregularities were detected in each of the simplified method of costs accounting which is shown in the Table 2.

Table 2. Most common irregularities in the application of simplified methods of cost accounting



Source: Maletić, I., Kosor, K., Copić, M., Ivanković Knežević, K., Zrinušić, N., Bešlić, B., Bukovac, S., Kulakowski, N., Karačić, M., Rajaković, M., Tufekčić, M., Petričko, I., Valić, S.(2016). EU PROJEKTI- od ideje do realizacije, TIM4PIN d.o.o., Zagreb, str.410.

4. RESEARCH METHODOLOGY

Primary research for this study was conducted on a sample of 34 non-refundable grant beneficiaries within the ESI Funds based on information provided by regional development agencies as well as grant beneficiaries which did not use the services of regional development agencies in Croatia. The objective of this study was to determine the views of grants beneficiaries from European structural and investment funds on the method of project management and methods of calculating costs for project activities. The survey instrument was a questionnaire with 10 questions consisting of closed questions with multiple choices and combined type questions with predetermined multiple choices. Likert scale was used as well with a total of 8 claims for measuring attitudes of grant beneficiaries of ESI funds on the method of project management and cost of project activities and a mean value was calculated for each response. The survey was conducted by sending the questionnaire via e-mail and by contacting the respondents by telephone. The survey was conducted during late February and early March of 2016.

5. RESEARCH RESULTS

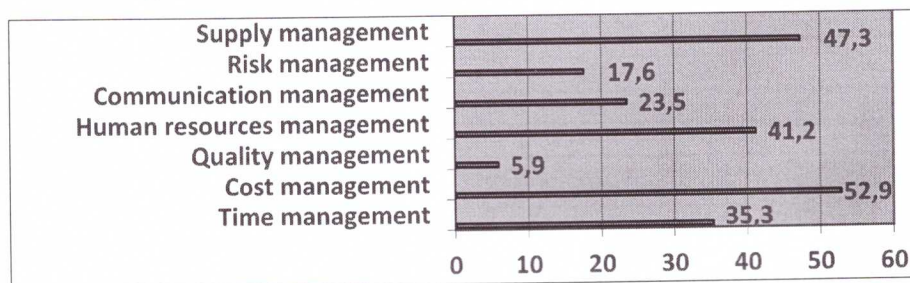
Socio-demographic characteristics of grants beneficiaries from the European structural and investment funds who responded to the questionnaire showed that 64.5% of beneficiaries are women, mostly between the ages of 25 and 34 (52.9%). According to the level of education all respondents in the surveyed sample have completed higher education (undergraduate, graduate or post-graduate level). According to the regional position of the respondents who answered the questionnaire, beneficiaries are most numerous from the Vukovar-Srijem County (23.5%), followed by Zagreb and Brod-Posavina County with 17.6% each while 11.8% are from Međimurje County. In the Sibenik-Knina County, Osijek-Baranja County, Virovitica-Podravina County, Bjelovar-Bilogora County and the City of Zagreb have a little less than 6% of grants beneficiaries from the ESI Funds. Respondents from other counties did not respond to the questionnaire.

In 52.9% of cases the value of projects amounted up to 100,000 euros, and in 17.6% of cases the value of projects was greater than 1,000,000 euros. Also, slightly more than 50% of respondents have said that they have had great help from regional development agencies or some similar institution during the ap-

plication and implementation of the project. It is significant that 70.6% of respondents have attended some form of education in project management.

During the implementation of project activities, respondents have invested the most effort in cost and supply management, then in human resource management and time management, and the least effort was invested in communication management, project risk management and quality management. Considering that the respondents was given the possibility of answering question with multiple answers, the results are shown in Chart 1.

Chart 1. Representation of project activities management



Source: Author research

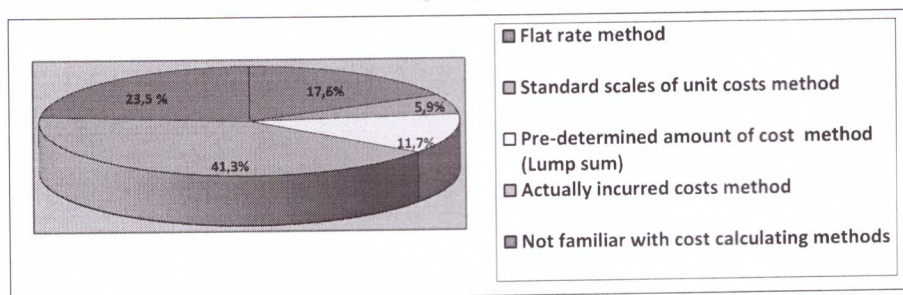
Even 58,82% of respondents fully agree that insufficient education of project team members complicates project business, while 11.76% of respondents do not agree with this statement. Average value to this statement was 4,17.

As much as 70.58% of respondents fully agree that communication facilitates information exchange system in the implementation of project activities. Average value of answers to a question that frequent changes in project activities complicate management of the project is 4.05, which means that the majority of respondents agreed with the statement. Participants neither agree nor disagree with the statement that the project includes all relevant persons responsible for financial management of the project considering that the average value of their answers is 3.41. To the statement that all costs related to the project can be easily identified and checked 47.05% of respondents fully agrees, and with the statement that for each cost category there is documented accompanying documentation 52,94% of respondents fully agrees. Average value of answers to the statement that the timely delivery of requested documentation simplifies cost management of the project is 4,00 which means that most of respondents agree. Only 5,88% of respondents do not agree with the statement that it is sometimes

necessary to reallocate resources in order to better manage costs while the majority of respondents agree with this statement.

When asked which method of calculating costs respondents applied for project implementation, 41,3% of respondents said that the applied method was of actually incurred costs, 23,5% of respondents said they are not familiar with the method of calculating costs while the least used method is of standard scales of unit costs, only 5,9%. Method of calculating the flat rate was used by 17,6% of respondents, and method of pre-determined amount of cost (Lump sum) was used by 11,7% of respondents. The share of individual methods of cost accounting is shown in Chart 2.

Chart 2. Methods of cost accounting in projects



Source: Author research

Research has shown that there are still a large number of users which do not use a simplified method of calculating costs because they have not been introduced to it, but also due to the fact that they have withdrawn funds in a period when actually incurred costs method was used.

6. CONCLUSION

By defining the project budget it is necessary to ensure the best possible estimate of the project costs as well as the maximum of eligible costs. It is also of great importance to meet the condition of profitability of the project so that the project budget is greater than the total cost of the project, which requires sufficient knowledge concerning the processes of cost management. Managing project activities, and thus cost management, is of great importance for the implementation of the project. By applying the simplified method of calculating costs easier communication with potential beneficiaries was achieved, faster verification of the declared costs, easier understanding of prescribed rules related to the

admissibility of the project costs, and with it easier and quicker reporting of the calculated project costs. Consequently, application of simplified cost accounting methods allows routing of excess capacity to a better implementation of the project activities. It is necessary to ensure unambiguous and clear definition of the cost categories or categories of eligible costs. On the basis of research a conclusion was reached that among other things the majority of respondents have invested the most effort in the process of cost management during the implementation of project activities. Also a large number of respondents was not familiar with the possible methods of calculating costs of the project activities. Therefore, in the foreseeable future it is necessary to continue educating potential grant beneficiaries, not only about ways of applying for projects but also on the processes of cost management as well as the newer methods of calculating costs of the project activities.

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