THE IMPORTANCE OF DETERMINING THE RELATIONSHIP BETWEEN POORLY RECORDED AND ARCHIVED CONTRACTS, DECISIONS, OPINIONS AND INSTRUCTIONS IN RELATION TO THE INTRODUCED FORM OF ARCHIVING IN AGRICULTURAL ENTERPRISES IN REPUBLIC OF SERBIA

Slobodan Stanojević¹, Dejan Jeremić²

¹Faculty of Applied Management, Economics and Finance, Jevrejska 24-1, 11000 Belgrade, Republic of Serbia
²College of Management and Economics, Karadjordjeva 52, 34000 Kragujevac, Republic of Serbia

Summary: Emphasizing the importance of establishing the link between poorly archived 4 forms of documentation in relation to the introduced form of archiving in agricultural enterprises in Serbia is one of the important issues in the movement of documentation in these companies. The authors analyzed 4 forms of documentation, namely: contracts, solutions, opinions and instructions on archiving in relation to the two forms of archiving documentation in companies (a new way of archiving - electronic and classic way of archiving documentation). The focus of the research of the authors of this study was the question of discovering a possible connection between poor record keeping, i.e. poor archiving of documentation in an agricultural company and the established form of archiving in the mentioned companies. The authors conducted research in 144 agricultural enterprises, and the results they obtained indicate that much fewer errors occurred in the case of electronic archiving of documentation (about 100% fewer errors) compared to classical archiving in agricultural enterprises.

Keywords: Documentation, error, electronic archiving.
INTRODUCTION

In the studies of numerous authors that deal with the practical functioning of companies, the importance of real management in companies is essentially emphasized. This means that top management should make valid business decisions but they must be based on valid documentation that accompanies business decisions.

One of the important forms of improving corporate governance in Focus is following the problems of documentation movement in companies, but within that monitoring of documentation movement it is necessary to point out that continuous care is taken to reduce real risks for decision makers in companies [1-5].

The observation of management in companies is closely related to the making of key management decisions by top management, especially in large companies that have the characteristics of corporate companies [6-10].

In the practical functioning and observation of business, especially of manufacturing companies, the observation of keeping records in companies, which is based on as few risks as possible, i.e. as few errors as possible at all stages of documentation movement in companies, is becoming more and more pronounced [11-15].

The basis for the existence of a properly organized system of movement of documentation, as well as for the proper storage of all forms of documentation in companies lies in the formation of a realistic accounting policy in companies [16].

Only when a large number of companies, especially companies operating in primary agricultural production, manage to realistically establish the movement of documentation in them can significant expectations be expected in the socio-economic sense [17].

MATERIALS AND METHODS

For the purposes of this study, the authors conducted a survey in 144 agricultural companies in the Republic of Serbia during the first half of 2021. A survey was conducted with which the authors of the study wanted to discover and gain insight into the actual archiving of documentation in companies.

In order to achieve that, the authors first guaranteed that they would not publish the generals of the company, but that they would use the data obtained in the survey for the preparation of this study and for other purposes.

The aim of this research was to discover the real movement of four forms of documentation in companies in terms of archiving, i.e. it was monitored through two forms of archiving, namely classic archiving and electronic archiving, which is a fundamentally new way of archiving documentation in these companies.

In addition to the stated primary goal, the authors of this study also set an auxiliary goal, which is to determine the difference in terms of errors in archiving documentation in relation to the two forms of archiving in agricultural enterprises.

This was achieved through the use of classical statistical processing, where through detected errors, as well as their (%) in two forms, the documentation was classified into four forms of documentation: contracts, solutions, opinions and instructions that are regularly used in the business of surveyed companies.
After that, the authors explained the presentation of all four forms of archiving and the detected errors that occur during archiving in agricultural companies through a graphic presentation.

**RESEARCH RESULTS**

The obtained results regarding the determination of the connection between bad records, i.e. poor archiving of documentation in an agricultural enterprise, are presented by the authors through descriptive indicators.

They are presented according to the number of errors that occur during the archiving of documentation, namely: contracts, solutions, opinions and instructions in two forms of archiving in the mentioned companies. Namely, the authors made the observation in relation to the new way of archiving documentation (electronic archiving of documentation - a new way of archiving in companies) and by presenting the classic archiving of documentation in agricultural companies.

After the presentation in Table 1, authors made a graphical presentation to express the mentioned connections even more clearly, all with the aim of clearer presentation of the analyzed connections in terms of tracking errors that occur when archiving and archiving documentation in real business (Figure 1).

Table 1: Overview of descriptive indicators regarding the number of errors related to archiving: contracts, solutions, opinions and instructions in the electronic office and the classic office of an agricultural enterprise

<table>
<thead>
<tr>
<th>Error filing and archiving documentation</th>
<th>Form of filing and archiving documentation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Electronic office</td>
</tr>
<tr>
<td></td>
<td>Frequency</td>
</tr>
<tr>
<td>Contract</td>
<td></td>
</tr>
<tr>
<td>NO</td>
<td>79</td>
</tr>
<tr>
<td>YES</td>
<td>1</td>
</tr>
<tr>
<td>The solution</td>
<td></td>
</tr>
<tr>
<td>NO</td>
<td>79</td>
</tr>
<tr>
<td>YES</td>
<td>1</td>
</tr>
<tr>
<td>Opinion</td>
<td></td>
</tr>
<tr>
<td>NO</td>
<td>78</td>
</tr>
<tr>
<td>YES</td>
<td>2</td>
</tr>
<tr>
<td>Instruction</td>
<td></td>
</tr>
<tr>
<td>NO</td>
<td>77</td>
</tr>
<tr>
<td>YES</td>
<td>3</td>
</tr>
</tbody>
</table>

Source: Authors’ calculation (2021).
DISCUSSION

Comparing the results given in Table 1 (crossing) of different documents (contracts, solutions, opinions and instructions), he sees that there is no statistically significant difference in the number of errors in relation to the type of document and archiving of documentation in agricultural enterprises in relation to the form of office companies (electronic and classic offices in agricultural companies).

In general, the success of archiving is over 90%, regardless of the form of the introduced office in the agricultural company. Regardless of the 4 analyzed types of documents that are archived. It can be noticed that there is a certain tendency of difference.

The obtained results indicate that the least errors during archiving are in contracts and solutions, in companies that have adopted an electronic office for filing documentation. There are slightly more errors in the form of opinion documents and instructions in the same form of archiving in agricultural enterprises.

The obtained results also indicate that the least errors during archiving are in contracts and solutions, in companies that have adopted the classic office of filing documentation. There are slightly more errors in the form of opinion documents and instructions in the same form of archiving in agricultural enterprises, but it must be pointed out that the number of errors in this form of archiving is almost 100% higher than in electronic archiving of agricultural enterprise documentation.
Authors point out that it is noticeable that the fewest mistakes are made when archiving contracts, and the most when archiving instructions, especially in companies that have a classically organized office in companies.

The obtained results of the author’s research largely coincide with the obtained results of archiving and movement of documentation in very heterogeneous forms of manufacturing companies as well as with the results that can primarily be related to doing business in public companies [18] local self-government in the Republic of Serbia.

CONCLUSION

The importance of establishing the connection between poorly recorded and archived contracts, solutions, opinions and instructions in relation to the introduced two forms of archiving in agricultural enterprises in Serbia has been proven in this paper by the authors of this study. Namely, it can be clearly seen that the obtained results indicate several important conclusions, namely: First, that a much smaller number of errors during archiving occur in the electronic office of an agricultural company than in a classic office. Secondly, a smaller number of errors occur in the archiving of contracts and decisions, in both forms of archiving documentation. Third, the classic office makes more mistakes in all 4 forms, namely in contracts, solutions, opinions and instructions. Fourth, the number of errors in the classic office is almost 100% higher than the number of archiving errors in all 4 observed types of documentation analyzed by the authors in this study. Fifth, there is a real need to switch to an electronic office in terms of archiving the documentation of an agricultural company, because the number of archiving errors is reduced by switching to a new way of archiving documentation.

Disclosure statement

No potential conflict of interest was reported by the Authors.

REFERENCES

The Importance of Determining the Relationship...

Stojanovic et al.: The Importance of Determining the Relationship... / Agr. Eng. (2022/2), 44-50


ZNAČAJ UTVRĐIVANJA VEZE IZMEĐU LOŠE EVIDENTIRANIH I ARHIVIRANIH UGOVORA, REŠENJA, MIŚLJENJA I UPUTSTAVA U ODNOSU NA UVEDENI OBLIK ARHIVIRANJA U POLJOPRIVREDNIM PREDUZEĆIMA U REPUBLICI SRBIJI

Slobodan, Stanojević1, Dejan Jeremić2

1Fakultet za primenjeni menadžment, ekonomiju i finansije, Jevrejska 24-1, 11000 Beograd, Republika Srbiya,
2Visoka škola za menadžment i ekonomiju, Karadjordjeva 52, 34000 Kragujevac, Republika Srbiya.

Sažetak: Istanje značaja utvrđivanja veze između lošeg arhiviranja i to 4 oblika dokumentacije u odnosu na uvedena dva oblika arhiviranja u poljoprivrednim preduzećima u Srbiji jedno je od bitnih pitanja u posmatranju kretanja dokumentacije u pomenutim preduzećima. Autori su analizirali 4 oblika dokumentacije i to: ugovore, rešenja, mišljenja i uputstva po pitanju arhiviranja i to u odnosu na dva oblika arhiviranja dokumentacije u preduzećima (nov način arhiviranja – elektronski i klasičan način arhiviranja dokumentacije). U fokusu istraživanja autora ove studije bilo je pitanje otkrivanja eventualne veze između loše vođenje evidencije, odnosno lošeg arhiviranja dokumentacije u poljoprivrednim preduzećima i uspostavljenog oblika vođenja arhiviranja u preduzećima.
Autori su uradili istraživanje u 144 poljoprivredna preduzeća, a rezultati do kojih su došli ukazuju na to da je mnogo manje grešaka nastalo u slučaju elektronskog arhiviranja dokumentacije (oko 100% manje grešaka) u odnosu na klasično arhiviranje sva četiri oblika dokumentacije u poljoprivrednim preduzećima.

**Ključne reči:** Dokumentacija, greška, elektronsko arhiviranje.

**Submitted:** 06.11.2021.
**Accepted:** 02.03.2022.