

SISTEMI NAGRAĐIVANJA ZAPOSLENIH RADNIKA U ORGANIZACIJAMA

EMPLOYEE REWARD SYSTEMS IN ORGANIZATIONS

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Pregledni članak

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Review paper

REZIME

Nagrađivanje zaposlenih je jedna od aktivnosti menadžmenta ljudskih resursa koja se odnosi određivanje količine novac, dobra i usluga koje zaposleni dobijaju od poslodavca u zamjenu za njihov rad. S obzirom na to da je adekvatno dizajniran sistem nagrađivanja jedan od uslova za stabilno poslovanje, uspješno obavljanje radnih aktivnosti, ali i ostvarivanje postavljenih ciljeva svake organizacije, osnovna tema ovog rada jesu upravo sistemi nagrađivanja zaposlenih, sa posebnim fokusom na različite elemente ovog sistema. Svrha rada jeste da opiše ulogu i značaj posmatranog sistema, kao i da ukaže na njegovu ulogu u motivisanju zaposlenih radnika.

Na osnovu izvršene analize u radu se došlo do brojnih zaključaka na osnovu kojih je dokazano da adekvatno dizajniran sistem nagrađivanja zaposlenih ima brojne prednosti za organizaciju, čime se apostrofira njegov značaj.

Ključne riječi: organizacija, menadžment, menadžment ljudskih resursa, sistem nagrađivanja zaposlenih, nagrade, kompenzacija, stimulacije, beneficije

UVOD

Kada se govori o aktivnostima menadžmenta kao procesa upravljanja u preduzećima, može se reći da u današnje vrijeme veliki značaj ima upravo menadžment ljudskih resursa koji se odnosi na politike, prakse i sisteme koji utiču na ponašanje zaposlenih, njihove stavove i radnu uspješnost. S obzirom na to da ne po-

SUMMARY

Employee rewarding is one of the activities of human resource management concerning the management of money, goods and services that employees receive from their employer in exchange for their work. Given that a properly designed reward system is one of the conditions for a stable business, successful performance of work activities and the achievement of set objectives in each organization, the basic theme of this paper is the employee reward system, with a special focus on different elements of it. The purpose of this paper is to describe the role and significance of the observed system and to draw attention to its role in employee's motivation.

Based on the given analysis many conclusions have been drawn. It has been proved that a properly designed employee reward system has many advantages for the organization, which emphasizes its importance.

Keywords: organization, management, human resources management, employee reward system, reward, compensation, incentives, benefits

INTRODUCTION

When speaking about the management activities that take place in organization, it can be said that human resource management plays an important role in it. Human resource management refers to policies, practices and systems that affect the behavior of employees, their attitudes and work performances. Since

stoji jedinstven stav o aktivnostima koje su dio ove funkcije, u literaturi se od strane različitih autora mogu pronaći različite klasifikacije aktivnosti menadžmenta ljudskih resursa. Ipak, većina ovih definicija u aktivnosti iz domena upravljanja ljudskim resursima ubraja i nagrađivanje zaposlenih radnika. O aktivnostima nagrađivanja govore brojni teoretičari, praktičari, ali i istraživači koji se ovom tematikom bave širom svijeta, pa je upravo iz tog razloga ovaj rad posvećen analizi sistema nagrađivanja zaposlenih u organizacijama.

Ako se organizacija posmatra kao grupa ljudi koji su okupljeni oko istog cilja, može se uočiti da u njoj postoje određene interakcije i odnosi između različitih članova koji čine organizaciju. Ove organizacije imaju potencijal da ostanu održive samo onoliko dugo koliko njihovi članovi učestvuju i uključuje se u poslovne aktivnosti usmjerene ka postavljenim ciljevima. Prilikom obavljanja ovih aktivnosti neophodno je da se zaposleni ponašaju na poželjan način, što se može omogućiti kroz obezbjeđivanje podsticaja koji za zaposlene imaju određenu vrijednost. Ovaj proces razmjene ili transakcije predstavlja srž odnosa između poslodavaca i zaposlenih i može se posmatrati kao vrsta ugovora kojom se stvara recipročna obaveza između posmatranih strana. U centru te razmjene nalaze se odluke poslodavaca i zaposlenih u vezi sa sistemom nagrađivanja.

Ovaj rad upravo će se posvetiti izučavanju značaja sistema nagrađivanja, pa se osnovni problem istraživanja u ovom radu definiše u obliku pitanja: Koju ulogu ima sistem nagrađivanja u organizacijama? S obzirom na to da definisani problem istraživanja koji je ekonomske prirode, kao predmet istraživanja može se navesti područje ekonomije sa posebnim fokusom na menadžment ljudskih resursa. Osnovni cilj rada jeste da se utvrdi i objasni značaj sistema nagrađivanja za zaposlene radnike. Da bi se ostvario postavljeni cilj, definisana je i hipotezu od koje se polazi u ovom radu, a kojom se tvrdi da adekvatno dizajniran sistem nagrađivanja zaposlenih predstavlja važan izvor motivacije i donosi organizaciji brojne prednosti. Pored uvoda, za-

there is no consensus on the activities that are part of this function, different classifications of human resource management activities defined by various authors can be found in the literature. However, most of these definitions include rewarding as one of the activities in the field of human resource management. Numerous scholars, practitioners and researchers engaged in this issue around the world discuss these activities and that is the reason why this paper is dedicated to the analysis of the employee reward system in organizations.

If we look at the organization as a group of people who are gathered around the same goal, we can see that there are certain interactions and relationships between different members in it. These organizations have the potential to remain viable as long as their members participate and engage in business activities directed toward set goals. When performing these activities, it is essential that employees conduct themselves in an acceptable way, which can be enabled through the provision of incentives that create certain value for the employees. This exchange process or transaction represents the core of the relationship between employers and employees and can be seen as a type of contract that creates reciprocal obligations between the observed sides. In the center of this exchange are decisions about reward system made between employers and employees.

This paper will be devoted to the significance of reward system. Basic research problem in this paper is defined in the form of a question: What role does the reward system has in organizations? Due to defined research problem, which is economic in nature, an area of the economy with a special focus on human resource management can be indicated as the subject of research. The primary goal is to determine and explain the importance of an employee reward system, and for that purpose the hypothesis is defined. It states that properly designed employee reward system is an important source of motivation and brings many benefits to organizations. In addition to the introduction, conclusion and literature,

ključka i literature, rad se sastoji iz dva dijela. U prvom dijelu rada objasniće se pojam i značaj sistema nagrađivanja, dok su u drugom dijelu rada opisani elementi ovog sistema.

POJAM I ZNAČAJ SISTEMA NAGRAĐIVANJA ZAPOSLENIH RADNIKA

Sistem nagrađivanja predstavlja centralno, integrisano obilježje pristupa menadžmentu ljudskih resursa (Torrington, Hall i Taylor, 2004). Ovaj sistem se najlakše može definisati kao sistem koji se odnosi na novac, dobra i usluge koje zaposleni dobijaju od poslodavca u zamjenu za njihov rad, što predstavlja definiciju u užem smislu. Sa druge strane, sistem nagrađivanja u širem smislu, pored naknada, podrazumijeva i sistem za ocjenu performansi zaposlenih, s obzirom na to da ocjene često imaju i važnu ulogu za određivanje različitih naknada (Bogićević Milikić, 2008, str. 275). Brojne su prednosti koje adekvatno dizajniran sistem nagrađivanja ima za sve zaposlene u organizaciji, pa je on od velikog značaja za radnu snagu jer direktno utiče na životni standard zaposlenih radnika, održava stanje radne atmosfere i dobrih međuljudskih odnosa u organizaciji (Štangl-Šušnjar i Zimanji, 2005, str. 314).

Osnovu sistema nagrađivanja čine naknade (nadoknade, kompenzacije ili zarade) zaposlenih radnika. One se odnose na sve vidove plata ili nagrada koje se isplaćuju zaposlenima, a koje proističu iz njihovog rada (Dessler, 2007, str. 213). Tako se različitim vrstama naknada nagrađuju zaposleni za obavljeni rad i pružene usluge. Iz navedenog se vidi da je naknada jedan od najvažnijih elemenata modernih organizacija, s obzirom na to da je ona sve ono što kompenzuje, pokreće, motiviše i nagrađuje zaposlene za posao koji obavljaju (Tropman, 2001).

Postoji nekoliko razloga zbog kojih bi organizacije trebale biti posvećene kreiranju adekvatnog sistema nagrađivanja, s obzirom na to da se osnovna svrha ovog sistema ogleda u privlačenju, zadržavanju i motivisanju zaposlenih radnika (Babić i Lukić, 2008). Prvi razlog jeste

the paper consists of two main parts. The first part will explain the concept and importance of the reward system, while the second part describes the elements of it.

THE CONCEPT AND IMPORTANCE OF THE REWARD SYSTEM

The reward system is a central, integrated feature of the approach to the human resource management (Torrington, Hall and Taylor, 2004). This system can easily be defined as a system that relates to money, goods and services that employees receive from their employer in exchange for their work, which is strictly defined. On the other hand, the reward system in the broad sense includes also a system for the performance evaluation of employees, since the grading system often plays important role in determining various rewards (Bogićević Milikić, 2008, p. 275). There are many benefits that a properly designed reward system has for all employees in the organization. It is of great importance to the work force as it has a direct impact on the living standard of workers, maintains the working atmosphere and good interpersonal relationships in the organization (Štangl-Šušnjar and Zimanji, 2005, p. 314).

The basis of the reward system consists of employees charges (fees, remuneration, compensations or earnings). This applies to all forms of prizes or rewards which are given to employees and based upon performed labor (Dessler, 2007, p. 213). Thus, employees are awarded for performed work and services with various types of rewards. The above mentioned shows that the reward is one of the most important element of modern organization, since that is the main driving force that compensates, motivates and rewards employees for their work (Tropman, 2001).

There are several reasons why organizations should be dedicated to the creation of an adequate reward system, since the main purpose of it is to attract, retain and motivate employees (Babić and Lukić, 2008). The first reason is to attract all people that organization needs,

cilj da se privuku svi oni ljudi koji su potrebni organizaciji, a posebno visokokvalifikovani radnici koji će pomoću svojih znanja i vještina doprinijeti uspješnom poslovanju. Privlačenje radnika sa poželjnim kvalifikacijama uslovljeno je postojanjem odgovarajućeg sistema nagrađivanja. Da bi se omogućilo stabilno poslovanje i uspješno obavljanje radnih aktivnosti potrebno je obezbijediti ne samo privlačenje nego i zadržavanje zaposlenih radnika. Tako je svrha sistema nagrađivanja i zadržavanje radnika kako oni ne bi tražili bolji posao u drugim organizacijama. Pored navedenih razloga cilj posmatranog sistema jeste i motivisanje zaposlenih da rade najbolje što mogu. S obzirom na to da su naknade jedan od važnih faktora motivacije, adekvatnim sistemom nagrađivanja može se uticati na zaposlene da uspješno obavljaju svoj posao, što će u krajnjem cilju dovesti i do ostvarenja postavljenih ciljeva organizacije. Može se reći da je osnovna uloga sistema nagrađivanja u organizaciji da uskladi individualne interese zaposlenih i strategijske ciljeve preduzeća kroz privlačenje i zadržavanje sposobnih ljudi, ohrabivanje i podsticanje zaposlenih da razviju svoje sposobnosti i znanja, motivaciju zaposlenih i kreiranje kulture u kojoj je zaposlenima stalo do uspjeha preduzeća u kojem rade (Bogićević-Milikić, 2008, str. 275).

Prilikom dizajniranja sistema nagrađivanja i određivanja naknada za zaposlene potrebno je da se menadžment organizacije opredijeli između postojećih principa ili kriterijuma, odnosno da definiše politiku nagrađivanja. Posebnu pažnju potrebno je posvetiti pravednosti koja se odnosi na jednak ili fer tretman svih zaposlenih, a koja pri tom obuhvata internu i eksternu pravednost (Bahtijarević-Šiber, 1999). Interna pravednost postoji ukoliko je nadoknada zaposlenog pravična u odnosu na ostale zaposlene u organizaciji, dok eksterna pravednost postoji u slučaju kada je nadoknada zaposlenog pravična u odnosu na radnike koji u drugim organizacijama obavljaju iste ili slične poslove (Ilić, 2014). Drugi princip odnosi se na odluku menadžmenta u vezi sa načinom isplaćivanja naknada gdje se postavlja pitanje da li će se naknade isplaćivati kao fiksni

especially highly skilled workers who can use their knowledge and skills to contribute to a successful business. Attracting workers with favorable qualifications is conditioned by the existence of an appropriate reward system. In order to allow work stability and successful performance of all work activities it is necessary not only to provide attraction but also retention of the employees. The purpose of the reward system is to keep the workers in existing organization which has direct positive impact on decreasing fluctuation percentage. In addition to the mentioned reasons the goal of the observed system is also to motivate employees to do their best. Since the reward is one of the important factors of motivation, adequate reward system may affect the employees to carry out their work successfully, which ultimately leads to the achievement of the set objectives of the organization. It can be said that the main role of the reward system is to align individual employees' interests and strategic objectives of the company by attracting and retaining skilled people, encouraging and supporting employees to develop their skills and knowledge, motivating employees and creating a culture where employees care about success of companies in which they work (Bogićević-Milikić, 2008, p. 275).

When designing a reward system and determining reward policy it is necessary that the management makes choices between existing principles and criteria. Particular attention should be paid to ensure internal and external equity, which means equal and fair treatment for all employees (Bahtijarević-Šiber, 1999). Internal equity exists if the employee's reward is fair compared to other employees in the organization, while external equity exists when an employee's reward is fair compared to workers in other organizations engaged in the same or similar jobs (Ilić, 2014). The second principle relates to the decision of management regarding the method of payment where the main question is whether the reward should be paid as a fixed amount or it will vary depending on defined criteria. Most frequently encountered in practice is

iznos ili će one varirati u zavisnosti od definisanih kriterijuma. U praksi se najčešće susreće kombinacija ova dva modela, u smislu da se dio naknada zaposlenima isplaćuje u fiksnom iznosu, dok je drugi dio naknada varijabilan. Treći kriterijum vezan je za izbor između mogućnosti da se nagrađivanje vrši na osnovu performansi (kroz individualni i grupni doprinos) ili na osnovu članstva u organizacijama, a potrebno je donijeti odluku da li će se nagrade bazirati na vrednovanju pojedinačnog posla ili na znanjima i vještinama koje radnik treba da posjeduje za obavljanje svojih poslovnih aktivnosti (Gomes-Mejia, Balkin i Cardy, 2012, str. 313). Menadžment takođe treba donijeti odluku da li će postojati samo jedan sistem nagrađivanja koji će se odnositi na sve zaposlene, ili će on biti diferenciran u odnosu na različite kategorije zaposlenih. Šesti princip podrazumijeva odluku o nivou naknada, u smislu da li će se one nalaziti iznad, ispod ili na tržišnom nivou. Prilikom dizajniranja sistema nagrađivanja postavlja se i pitanje da li će se naglasak staviti na novčane ili na nenovčane naknade, a veoma je bitno unaprijed odlučiti i da li će informacije o zaradama zaposlenih biti javne ili tajne. Menadžment treba da donese odluku i o načinu odlučivanja o naknadama, gdje bi centralizacija podrazumijevala donošenje odluka na samom vrhu organizacije, dok bi u slučaju decentralizacije odluke o naknadama donosili rukovodioci određenih organizacionih jedinica (Fisher, Schoenfeldt i Shaw, 1993).

Pored navedenih kriterijuma o kojima odlučuje menadžment, sistem nagrađivanja u jednoj organizaciji nalazi se i pod uticajem različitih internih i eksternih faktora koji mogu da djeluju na proces utvrđivanja naknada. Koliko poslodavci mogu ili moraju minimalno da plate zaposlenima, cijenu prekovremenog rada, beneficije i ostale komponente naknada određene su prije svega brojnim zakonima i zakonskim propisima (Henderson, 1980). Pored zakona, veoma važnu ulogu u procesu utvrđivanja cijene rada ima i nivo primanja u drugim organizacijama (Kovach, 1987; Gerhart i Milkovich, 1991). Takođe su bitni i troškovi života (DuMond, Hirsch i Macpherson, 1999), mogućnost plaćanja organizacije

the combination of these two models, in the sense that first part of the reward is paid in a fixed amount, while the second part of the reward varies. The third criteria is related to the choice between possibility to determine reward based upon performance (through individual and group contributions) or based upon membership in organizations. It is necessary to decide whether the rewards should be based upon evaluation of individual work or it should be based upon knowledge and skills which employee should possess to perform business activities (Gomes-Mejia, Balkin and Cardy, 2012, p. 313). Management also needs to decide whether there will exist only one reward system that will apply to all employees, or will it be differentiated according to different categories of employees. The sixth principle implies a decision on the level of rewards, in terms of whether they will be placed above, below or at market level. When designing a reward system it is important to decide whether the emphasis should be on monetary or non-monetary benefits. It is also very important to decide in advance whether the information about the rewards will be public or secret. Management should chose decision making method, where centralization would imply decision-making at the very top of the organization while in the case of decentralization decisions are made by the head of certain organizational units (Fisher, Schoenfeldt and Shaw, 1993).

In addition to the above criteria set by the management, reward system is under the influence of various other internal and external factors that can directly determine reward process. The minimum pay, the cost of overtime job, benefits and other reward components are primarily determined by a number of laws and regulations (Henderson, 1980). In addition to the law, a very important role in determining the cost of labor has a level of income in other companies (Kovach, 1987; Gerhart and Milkovich, 1991). Costs of living (DuMond, Hirsch and Macpherson, 1999), organizations ability to pay (Milkovich and Newman, 1999;

(Milkovich i Newman, 1999; Gerhart, Minkoff i Olsen, 1995), kao i produktivnost samih zaposlenih (Bishop, 1987).

Ukoliko dizajnirani sistem nagrađivanja nije objektivn u organizaciji se najčešće javljaju brojni problemi kao što su: absentizam, štrajkovi i nedostatak angažovanja na izvršavanju radnih zadataka (Štangl-Šušnjar i Zimanji, 2005, str. 314).

ELEMENTI SISTEMA NAGRAĐIVANJA ZAPOSLENIH RADNIKA

Kako naknade predstavljaju ukupne zarade ili nadoknade koje zaposleni dobijaju od poslodavca u zamjenu za uloženi rad, u organizacijama se mogu pronaći naknade u različitim oblicima. Iako različite organizacije koriste različite sisteme nagrađivanja, sve naknade mogu se klasifikovati u dvije osnovne grupe i to: materijalne i nematerijalne (Vidaković, 2012). Materijalne ili finansijske naknade predstavljaju temelj sistema nagrađivanja i odnose se na sve materijalne nadoknade koje zaposleni radnici primaju od svojih poslodavaca za rad i obuhvataju različite direktne i indirektno oblike nagrađivanja. Kada su u pitanju direktne materijalne naknade, njih čine sve vrste naknada koje zaposleni dobijaju u gotovini, a obuhvataju: osnovnu platu, povećanje osnovne plate radi održavanja kupovne moći i stimulacije.

Osnovna plata predstavlja najvažniju komponentu sistema nagrađivanja, odnosno individualnu naknadu ili novac koji je poslodavac obavezan isplatiti zaposlenom za posao koji je obavio u određenom vremenu, bez obzira na njegov učinak (Ilić, 2014, str. 283). Za izradu sistema plata najčešće se koriste različiti alati, kao što su: aktuelizovani opis posla, procjena posla, podaci o platama na tržištu rada i struktura plata (Cascio, 2013, str. 423). Opis posla i specifikacija posla nastaju kao rezultat procesa analize posla kojim se definišu svi poslovi koji se obavljaju u jednoj organizaciji, kao i dužnosti, odgovornosti, zadaci i zahtjevi koje svaki posao, odnosno radno mjesto podrazumijeva (Đorđević-Boljanović i Pavić, 2011, str. 74). Procjena posla služi za utvrđivanje

Gerhart, Minkoff and Olsen, 1995), as well as the productivity of the employees (Bishop, 1987) are also very important.

If designed reward system in the organization is not objective, a number of problems such as absenteeism, strikes and a lack of engagement on executing tasks usually occur (Štangl-Šušnjar and Zimanji, 2005, p. 314).

ELEMENTS OF THE EMPLOYEE REWARD SYSTEM

Since rewards represent the total earnings or charges that employees receive from their employer in exchange for their work, various forms of rewards can be found in the organizations. Although different organizations use different reward systems, all rewards can be classified into two basic groups: tangible (material) and intangible (non-material) (Vidaković, 2012). Material or financial rewards are the basis of a reward system. They include all the material rewards that employed workers receive from their employers and include a variety of direct and indirect forms of remuneration. When it comes to direct material rewards, they include all types of rewards that employees receive in cash. Direct material rewards are basic pay, increase of the basic pay to maintain purchasing power and incentives.

The basic pay is the most important component of the reward system. It is individual compensation or money that an employer is obliged to pay to the employee for work done in a given time, regardless of its effect (Ilić, 2014, p. 283). To create a pay system various tools such as: actualized job description, job evaluation, data on wages in the labor market and the pay structure are commonly used (Cascio, 2013, p. 423). Job description and job specification are results of the job analysis process which is used to define all tasks that are performed in an organization, as well as the duties, responsibilities, tasks and demands that every business or workplace needs (Đorđević-Boljanović and Pavić, 2011, p. 74). Evaluation of work is used to determine the relative value of different jobs within an organ-

relativne vrijednosti različitih poslova unutar jedne organizacije sa ciljem da se utvrdi struktura plaćanja, kao i razlike u osnovnoj plati za poslove različitih zahtjeva i složenosti (Bahtijarević-Šiber, 1999, str. 619). Podaci o platama dobijaju se analizom situacije na tržištu rada, a prilikom konstruisanja strukture plata preduzeću stoje na raspolaganju tradicionalni i savremeni pristupi (Štangl-Šušnjar i Zimanji, 2005, str. 316). Tradicionalni pristup podrazumijeva procjenu posla i orijentisan je na posao, dok je savremeni pristup usmjeren na ljude, s obzirom na to da se svodi na procjenu znanja i vještina zaposlenih radnika.

Pored osnovne plate u direktne materijalne naknade spada i povećanje osnovne plate putem kojeg se obezbjeđuje održavanje kupovne moći u dugom roku kroz trajno povećanje osnovne plate na osnovu izabranog pokazatelja.

Treći oblik materijalnih naknada jesu stimulacije, odnosno naknade koje su bazirane na rezultatima, performansama ili učinku, a koje imaju za cilj da motivišu zaposlene da ostvaruju rezultate iznad očekivanja. Različiti oblici kratkoročnih i dugoročnih stimulacija ne predstavljaju stalna primanja iz razloga što se one baziraju na doprinosu koji pojedinac ili grupa ima za ostvarivanje postavljenih ciljeva. Stimulacije se najčešće klasifikuju na tri grupe u koje se ubrajaju različite individualne, grupne i organizacione naknade (Ilić, 2014, str. 300). Individualne stimulacije rezultat su pojedinačnog radnog doprinosa i najčešće obuhvataju: plaćanje po učinku, povišice, bonuse, provizije i posebne nagrade. Plaćanje po učinku vrši se u situaciji kada je ostvareni učinak veći od planiranog, pri čemu se učinak može mjeriti na osnovu broja ostvarenih jedinica proizvoda ili na osnovu vremenske norme (Koss, 2008). Povišice jesu naknade koje se utvrđuju na osnovu ostvarenih individualnih rezultata i isplaćuju u fiksnom iznosu ili kao proporcionalni dio osnovne plate jednom u toku godine. Bonusi takođe predstavljaju jednokratne naknade koje se isplaćuju na kraju poslovne godine u slučaju kada se ostvare definisani ciljevi. Provizije se odnose na naknade u poslovima prodaje i utvrđuju se kao procenat od

ization. The purpose of this process is to determine the structure of the payments, as well as to determine differences in the basic pay for jobs of different requirements and complexity (Bahtijarević-Šiber, 1999, p. 619). Data on earnings are obtained by analyzing the situation at the labor market. While constructing the pay structure traditional and modern approaches are available (Štangl-Šušnjar and Zimanji, 2005, p. 316). The traditional approach involves assessment of the job and it is focused on the job, while the modern approach focuses on people, since it comes down to assessment of the knowledge and skills of employees.

In addition to the basic pay, direct material reward includes the increase of the basic pay which has direct impact on maintaining purchase power in the long run. This includes the increase of the basic pay based upon selected indicators.

The third form of material rewards are incentives or rewards that are based on the results or performance. Their aim is to motivate employees to achieve results beyond expectations. Various forms of short-term and long-term incentives do not represent a permanent or regular income because they are based upon the contribution of an individual or group for achieving the set goals. Incentives are usually classified into three groups that include a variety of individual, group and organizational rewards (Ilić, 2014, p. 300). Individual incentives are the result of individual work contribution, and most often include performance-related pay, raises, bonuses, commissions and special prizes. Performance-based pay is performed in a situation where the achieved output is greater than planned, whereby the output can be measured with the number of products or on the basis of the time norm (Koss, 2008). Raises are rewards that are determined on the basis of achieved individual results and are paid once a year as fixed amount or as a proportion of the basic pay. Bonuses are also a one-time rewards which are paid at the end of the financial year in the case where defined goals are achieved. Commissions relate to rewards in sales and they are determined as a percentage of the total number of sales in monetary terms. The one-

ukupnog broja ostvarenih prodaja u novčanom iznosu. U jednokratne stimulacije ubrajaju se i posebne nagrade koje se isplaćuju kao rezultat važnog dostignuća ili uloženog napora, a kojim se kod zaposlenih podstiče inovativnost i ulaganje natprosječnog napora (Bogićević-Milikić, 2008, str. 320). Kada su u pitanju grupne stimulacije, one predstavljaju naknade koje se dodjeljuju grupama u organizaciji sa ciljem da se poveća produktivnost, radni moral, poboljša inovativnost, timski rad, kao i međuljudski odnosi. Koriste se u situacijama kada se pojedinačni učinak teško može izračunati, a odnose se na učešće u koristima, odnosno uštedama. Grupne stimulacije jesu varijabilni dodatak na platu koji se najčešće isplaćuje na kraju mjeseca. Stimulacije na nivou organizacije odnose se na nagrađivanje svih zaposlenih radnika iz zajedničkog fonda na kraju godine, čime se zaposleni stimuliraju za postizanje što boljih rezultata. U ovu grupu spadaju stimulacije u vezi sa učešćem u profitu i učešćem u vlasništvu. Podjela profita jeste oblik nagrađivanja zaposlenih za ostvareno poboljšanje rezultata poslovanja, odnosno za povećanje profita iznad definisanog nivoa, pri čem se iznos povećanja dijeli zaposlenima (Štangl Šušnjar i Zimanji, 2005, str. 334). Sa druge strane učešće u vlasništvu podrazumijeva podjelu akcija zaposlenima čime se oni vezuju za uspjeh i ostvarivanje ciljeva organizacije.

Beneficije predstavljaju indirektne materijalne nagrade i čine dodatne naknade koje zaposleni dobijaju kao nadoknadu za članstvo u organizacijama. One se odnose na različite koristi i povlastice i predstavljaju neobavezan i dobrovoljni izdatak organizacije (Ilić, 2014, str. 317). Ova vrsta nagrada obuhvata različite novčane i nenovčane naknade čija je svrha da se obezbijedi sigurnost za zaposlene i njihove porodice, odnosno da se zaposleni zaštite od različitih rizika (Martocchio, 2008, str. 6). Beneficije se najčešće koriste za privlačenje visokokvalifikovanih radnika sa potrebnim znanjima i vještinama. Dodatni razlog zbog kojeg su beneficije poželjne od strane poslodavaca jeste izbjegavanje plaćanja poreza s obzirom na to da većina beneficija nije oporezovana ili je oporezovana

time incentives include special rewards that are paid out as a result of important achievements or invested effort. This kind of reward encourages innovation and investment above average effort (Bogićević-Milikić, 2008, p. 320). When it comes to group incentives, they include rewards that are given to groups in the organization with the aim to increase productivity and morale, to improve innovation, teamwork and interpersonal relationships. They are used in situations where individual performance is difficult to calculate and are related to participation in the benefits or savings. Group incentives are variable addition to pay and are usually paid at the end of the month. The incentives on organization level relate to the rewarding of all employees from the mutual fund. They encourage employees to achieve better results and are paid at the end of the year. This group includes incentives in connection with participation in profits and participation in property. Profit sharing is a form of reward for achieved improvement of the results of operations or for increase in profits above a defined level, whereby the amount of the increase is shared to employees (Štangl Šušnjar and Zimanji, 2005, p. 334). On the other hand participation in property implies the division of shares to employees. In this way employees are linked to the success and achievement of the objectives of the organization.

Benefits are indirect material rewards or additional rewards that employees receive as compensation for membership in organizations. They relate to a variety of benefits and privileges and are optional and voluntary outlay for organizations (Ilić, 2014, p. 317). This type of reward includes various monetary and non-monetary rewards whose purpose is to provide security for employees and their families and to protect employees from various risks (Martocchio, 2008, p. 6). The benefits are most commonly used to attract highly skilled workers with necessary knowledge and skills. Another reason why the benefits are desired by employers is tax avoidance considering that most of benefits are not taxed or are taxed at a rate that is

stopom koja je niža od stope poreza na plate. Regulisanje beneficija vrši se na osnovu zakona kojima se propisuje obavezan minimum, dok se pomoću kolektivnog ugovora, pravilnika o radu i drugih opštih akata utvrđuje njihov stvarni okvir (Bahtijarević-Šiber, 1999). Iako u literaturi postoje različite klasifikacije beneficija, one se mogu klasifikovati u tri grupe i to: beneficije zaštite zaposlenih, beneficije slobodnog vremena i ostale beneficije i pogodnosti (Ilić, 2014). Prvu grupu čine beneficije zaštite zaposlenih kojima se želi postići materijalna i socijalna sigurnost i zdravstvena zaštita zaposlenih radnika u toku radnog vijeka i penzije. Ove beneficije podrazumijevaju uplate doprinosa u korist određenih fondova kao što su: penzijsko invalidsko osiguranje, zdravstveno, socijalno i životno osiguranje, kao i osiguranje zaposlenih za slučaj privremene nezaposlenosti (WorldatWor, 2007). Beneficije slobodnog vremena jesu beneficije koje su vezane za odsustvovanje sa posla od strane zaposlenih koji rade puno radno vrijeme. Predstavljaju najveći trošak za poslodavca, a najzastupljenije beneficije iz ove grupe jesu plaćena odsustva u koja se ubrajaju: godišnji odmori, neradni dani, praznici, bolovanja, odsustva zbog naučnog rada ili specijalizacije, porodiljsko odsustvo, osiguranje za nezaposlene, otpremnina, itd. (Dessler, 2007, str. 232). Osim plaćenog odsustva u beneficije slobodnog vremena ubraja se i neplaćeno odsustvo. Pored navedenih beneficija, poslodavci često nude i niz različitih usluga ili pogodnosti koje zaposleni imaju, a u koje se ubrajaju: naknade za troškove prevoza, ishrane, rekreacije, parkinga, službenih putovanja, mjesta stanovanja, brige o djeci i starima, subvencije za obrazovanje, i sl. (Noe, Hollenbeck, Gerhart i Wright, 2006).

Sistem nagrađivanja zaposlenih u jednoj organizaciji pored materijalnih nagrada mora da uključuje i brojne nematerijalne nagrade kojima se zadovoljavaju određene potrebe ljudi u organizaciji. Grupu nematerijalnih ili nefinansijskih nagrada predstavljaju različite psihološke nagrade za koje zaposleni vjeruju da ih dobijaju na poslu. One obuhvataju poštovanje, izazovan posao, status, šanse za razvoj i sl. (Rousseau, 1995). Ove nagrade nastaju

lower than the rate of income tax. Regulation of benefits shall be based on the law which regulates mandatory minimum, while their actual frame is determined by collective agreement and other general acts (Bahtijarević-Šiber, 1999). There are different classifications of benefits in the literature, but they can be classified into three groups: the employee protection benefits, the free time benefits and other benefits and advantages (Ilić, 2014). First group consists of employee protection benefits which achieve material and social security and health care of employees during their working life and retirement. These benefits include payment of contributions on behalf of certain funds such as pension and disability insurance, health, social and life insurance as well as insurance for employees in case of temporary unemployment (WorldatWor, 2007). The free time benefits are the benefits that are related to absence from work by employees who work full-time. They represent the largest cost for the employer. Most frequent benefits from this group are compensated absences which include: vacations, days off, holidays, sick leave, specialization, maternity leave, unemployment insurance, retirement, etc. (Dessler, 2007, p. 232). Besides paid absence unpaid absence is also included in the benefits of free time. In addition to these benefits, employers often offer a variety of services and benefits for employees which include: compensation for the cost of transportation, food, recreation, parking, business trips, residence, children and the elderly care, subsidies for education, etc. (Noe, Hollenbeck, Gerhart and Wright, 2006).

In addition to material rewards the employee reward system must include a number of intangible rewards that meet the specific needs of the people in the organization. The group of intangible or non-financial rewards includes different psychological rewards for employees who believe that they receive these rewards at work. They include respect, challenging job, status, chances for development and etc (Rousseau, 1995). These re-

kao rezultat nematerijalnih strategija motivisanja kao što su: dizajniranje posla, stil menadžmenta, participacija, upravljanje pomoću ciljeva, fleksibilno radno vrijeme i programi, priznanje, organizacijska kultura, usavršavanje, razvoj karijere i dr. Ove nagrade zajedno sa materijalnim nagradama čine cjelovit sistem nagrađivanja u organizaciji (Bahtijarević-Šiber, 1999, str. 668).

ZAKLJUČAK

Kada se posmatraju različiti poslovni sistemi širom svijeta, može se uočiti da značajnu ulogu za uspješno poslovanje svakako imaju i aktivnosti iz domena upravljanja ljudskim resursima, odnosno menadžment ljudskih resursa. Kako u organizaciji postoji odnos razmjene između poslodavca i zaposlenih radnika, za uloženi rad i obavljanje aktivnosti zaposleni dobijaju različite naknade. S obzirom na to da su naknade jedan od uzroka pridruživanja različitim organizacijama, aktivnost nagrađivanja ima veliki značaj za zaposlene. Kao rezultat ove aktivnosti u organizaciji se kreira odgovarajući sistem nagrađivanja.

U ovom radu polazi se od problema uloge i značaja sistema nagrađivanja zaposlenih u organizacijama, odnosno od prednosti koje adekvatno dizajniran sistem nagrađivanja nosi sa sobom. Rezultati analize pokazali su da kreirani sistem nagrađivanja može da donese brojne prednosti organizaciji, pa je na osnovu dobijenih rezultata dokazana glavna hipoteza kojom se tvrdi da adekvatno dizajniran sistem nagrađivanja zaposlenih predstavlja važan izvor motivacije i donosi organizaciji brojne prednosti, čime se ona prihvata kao istinita. Na osnovu svega navedenog može se zaključiti da se odgovarajući sistem nagrađivanja zaposlenih smatra jako poželjnim i značajnim za radnu snagu jer direktno utiče na životni standard zaposlenih radnika, održava stanje radne atmosfere i dobrih međuljudskih odnosa, što će u krajnjem cilju dovesti i do uspješnog poslovanja i ostvarenja postavljenih ciljeva u organizaciji.

wards are the result of intangible strategies of motivation such as: job design, management style, participation, management by objectives, flexible working hours and programs, recognition, organizational culture, training, career development and others. Together with material rewards, these rewards constitute a full reward system in organization (Bahtijarević-Šiber, 1999, p. 668).

CONCLUSION

When considering different business systems around the world, it can be seen that activities in the field of human resource management have an important role for successful business. As there is a relationship of exchange between the employer and employees in organizations, employees receive different rewards for their work and performance. Since the rewards are one of the causes for joining various organizations, activity of rewarding has a great significance for employees. As a result of these activities an appropriate reward system is created in the organization.

Starting from the problem of the role and importance of the employee reward system, the focus of this paper is on the benefits that a properly designed system brings to organizations. Results of the analysis showed that created reward system can bring many benefits to organization. Based upon obtained results main hypothesis that claims that a properly designed reward system is an important source of motivation which brings many benefits to organization is proven and accepted as true. Based on the above, it can be concluded that the appropriate employee reward system is considered as very desirable and important for the workforce because it directly affects the living standards of workers, maintains the working atmosphere and good interpersonal relations, which will ultimately lead to the successful business and achievement of the set objectives in the organizations.

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