

BORIS TUŠEK

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PERSONAL SCIENTIST PROFILE

ORCID: <https://orcid.org/0000-0002-0942-4761>

Google Scholar: <https://scholar.google.hr/citations?user=cpWslKcAAAAJ&hl=hr&oi=ao>

List of papers: <http://bib.irb.hr/lista-radova?autor=258093>

<http://www.efzg.unizg.hr/popis-objavljenih-radova/37065>

WORK EXPERIENCE

- 2015 – today, **Tenured Professor**
University of Zagreb, Faculty of Economics & Business, Department of Accounting Trg J. F. Kennedy 6, 10000 Zagreb (Croatia)
- 2009 – 2015, **Full Professor**
University of Zagreb, Faculty of Economics & Business, Department of Accounting Trg J. F. Kennedy 6, 10000 Zagreb (Croatia)
- 2006 – 2009, **Associate Professor**
University of Zagreb, Faculty of Economics & Business, Department of Accounting Trg J. F. Kennedy 6, 10000 Zagreb (Croatia)
- 2004 – 2006, **Assistant Professor**
University of Zagreb, Faculty of Economics & Business, Department of Accounting Trg J. F. Kennedy 6, 10000 Zagreb (Croatia)
- 2002 – 2004, **Assistant Professor - Nominal Title**
University of Zagreb, Faculty of Economics & Business, Department of Accounting Trg J. F. Kennedy 6, 10000 Zagreb (Croatia)
- 1996 – 2003, **Senior Consultant**
TEB Poslovno savjetovanje d.o.o. Trg žrtava fašizma 15/I, 100001 Zagreb (Croatia)
- 1994 – 1996, **Auditor**
TEB Revizija d.o.o. Trg žrtava fašizma 15/I, 10000 Zagreb (Croatia)
- 1994 – 2003, **Teaching and Research Assistant (external associate)**
University of Zagreb, Faculty of Economics & Business, Department of Accounting Trg J. F. Kennedy 6, 10000 Zagreb (Croatia)

EDUCATION

- 2000, **Ph. D. in Economics**
University of Zagreb, Faculty of Economics & Business
Trg J. F. Kennedy 6, 10000 Zagreb (Croatia)
Doctoral Thesis: The Role of Auditing in the Business Decision Making and Governance
- 1998, **Master of Science in Economics**
University of Zagreb, Faculty of Economics & Business
Trg J. F. Kennedy 6, 10000 Zagreb (Croatia)
Major: organization and management

- 1994, [MA in Economics](#)
University of Zagreb, Faculty of Economics & Business
Trg J. F. Kennedy 6, 10000 Zagreb (Croatia)
Major: accounting, auditing, and finance

CERTIFICATIONS

- 2003, [Certified internal auditor](#)
Section of Internal Auditors, Croatian Association of Accountant and Financial Experts

TEACHING ACTIVITIES

- course coordinator and instructor of the compulsory course Internal Audit at the Integrated undergraduate and graduate university study Business Economics at the Faculty of Economics and Business, University of Zagreb
- course coordinator and instructor of the compulsory course Internal Control and Auditing at the professional undergraduate study of Business Economics at the Faculty of Economics and Business, University of Zagreb, study programme Accounting and Finance
- course coordinator and instructor of the compulsory course Bookkeeping with production calculation at the professional undergraduate study of Business Economics at the Faculty of Economics and Business, University of Zagreb, study programme Accounting and Finance
- course instructor of the compulsory course Accounting I at the integrated undergraduate and graduate university study of Business Economics at the Faculty of Economics and Business, University of Zagreb
- course coordinator, co-leader and/or instructor of several compulsory and elective courses (Basics of accounting for business management, Basics of accounting for financial reporting, Accounting system in the Republic of Croatia and the EU, Audit of financial statements, Codes of professional ethics for accountants and auditors, Internal audit and control, Corporate control, Public sector audit, Tax system of the Republic of Croatia, Tax calculation and reporting, Cost calculation methods, Accounting for business management, Internal control and audit, Corporate accounting, Managerial accounting) at several specialist postgraduate studies at the Faculty of Economics and Business, University of Zagreb: PDSS MBA Business Management, PDSS Financial Reporting, Audit and Analysis, PDSS Managerial Accounting and Internal Audit, PDSS Accounting and Taxes, PDSS Strategy and Corporate Governance, PDSS IT Management, PDSS Strategic Entrepreneurship, PDSS Organization and Management
- In 1998, in the status of a guest lecturer, he participated in classes at the postgraduate scientific study of Tax Law at the Faculty of Law, University of Maribor, Republic of Slovenia
- 2008 – 2016, visiting professor at the Faculty of Economics, University of Sarajevo, Bosnia and Herzegovina, co-leader of the postgraduate study Accounting and Taxes and co-leader of several courses at several postgraduate studies (MA programs) at the Faculty of Economics of the University of Sarajevo (courses: Accounting system in BiH and the EU, Audit of financial statements, Internal audit and control, Corporate accounting and reporting, Application of IT in financial reporting, Accounting information system, Management accounting information)
- mentor of three defended doctoral theses and hundreds of seminars, final master's and specialist post-graduate theses of students of the Faculty of Economics and Business, University of Zagreb

SCIENTIFIC ACTIVITIES

- publication of numerous authored and co-authored scientific and professional papers in Croatia and abroad (scientific and professional articles, books, textbooks, manuals, studies, reviews, etc.) in the field of accounting, auditing of financial statements and internal auditing
- publication of numerous scientific books, university textbooks and manuals that are used as compulsory literature in several courses at the Faculty of Business and Economics, University of Zagreb and other economic faculties in Croatia and abroad
- active participation in the work of a significant number of domestic and international scientific and professional conferences in Croatia and abroad
- reviewer of numerous books, journal papers and papers for international conferences (*Zagreb International Review of Economic & Business*, *Zbornik radova Ekonomskog fakulteta u Zagrebu*, *International OFEL Conference on Governance, Management and Entrepreneurship*, *Management – Journal of Contemporary Management Issues*, *European Union Future Perspectives: Innovation, Entrepreneurship and Economic Policy*, *International Scientific Conference, Pula*, *Zbornik radova (Journal of Economy and Business) – posebno izdanje*, *Ekonomski fakultet Mostar*, *The Holistic Approach to Environment*, *Ekonomska istraživanja – Economic Research*, *Ekonomska misao i praksa*, *Revija Organizacija*, *Univerza v Mariboru*, *Fakulteta za organizacijske vede*, *Varazdin Development and Entrepreneurship Agency*, *Faculty for Commercial and Business*, *Ekonomski pregled*, *International Journal of Financial Studies*, *The Journal of Corporate Accounting and Finance*, *International Journal of Public Administration*, *International Journal of Management and Economics*, itd.)
- Projects:
 - Project Associate: „Current State and Perspectives of Using the Fair Value Measurement in Financial Reporting of Small Enterprises”, approved by University of Zagreb based on the Resolution on funds distribution for 2018 for financing research activity at University of Zagreb within Grants to scientific and artistic research in 2018 at University of Zagreb; Project Manager: Nikolina Dečman, Assistant Professor
 - Project Associate: „The Role and Significance of the Analytical Procedures in Earnings Quality Evaluation" approved by University of Zagreb based on the Resolution on funds distribution for 2017 for financing research activity at University of Zagreb within Grants to scientific and artistic research in 2017 at University of Zagreb; Project Manager: Ana Ježovita, Assistant Professor
 - Project Associate: „Development of Croatian Accounting terminology „of the Croatian science foundation, Project Manager: Ivana Mamić Sačar, Full Professor; Time Framework: 28/2/2018-28/8/2019.
 - Project Associate: „Improvement of the financial reporting model for micro entities”, approved by University of Zagreb based on the Resolution on funds distribution for 2016 for financing research activity at University of Zagreb within Grants to scientific and artistic research in 2016 at University of Zagreb; Project Manager: Katarina Žager, Tenured Professor
 - Project Associate: „Improvement of the financial reporting model for micro entities”, approved by University of Zagreb based on the Resolution on funds distribution for 2015 for financing research activity at University of Zagreb within Grants to scientific and artistic research in 2015 at University of Zagreb; Project Manager: Katarina Žager, Tenured Professor

PROFESSIONAL ACTIVITIES

- 2017 – today, By decision of the Government of the Republic of Croatia, he was appointed a member of the Public Internal Control System Council, Ministry of Finance of the Republic of Croatia
- 2018 – today, Member of the Expert Council, State Audit Office, Republic of Croatia
- 2008 – today, Lecturer in continuous education of internal auditors for the public sector, Department for Harmonization of Internal Audit and Financial Control, Central Harmonization Unit, Ministry of Finance of the Republic of Croatia
- 2006 – 2010, Vice president, Croatian Institute of Internal Auditors (HIIR)
- 2006 – 2014, Member, Executive Board, Croatian Institute of Internal Auditors (HIIR)
- 2006 Croatian Institute of Internal Auditors (HIIR), co-founder
- 2018 – 2022, President of the Section of Internal Auditors, Croatian Association of Accountants and Financial Workers
- 2007 – 2016, Member of the Committee for professional training and continuous professional development, Croatian Audit Chamber
- 2016 – today, President of the Committee for professional training and continuous professional development, Croatian Audit Chamber
- 2007 – 2016, Member of the Examination Committee for obtaining the title of statutory auditor at the Croatian Audit Chamber
- 2016 – today, President of the Examination Committee for obtaining the title of statutory auditor at the Croatian Audit Chamber
- 2002 – today, Member of the Executive Board of the Section of Internal Auditors, Croatian Association of Accountants and Financial Experts
- 2004 – today, Lecturer at the initial professional education for obtaining the title of certified internal auditor, Section of Internal Auditors, Croatian Association of Accountants and Financial Experts
- 2006 – today, President or member of the Examination Committee for obtaining the title of certified internal auditor, Section of Internal Auditors, Croatian Association of Accountants and Financial Experts
- 2006 – 2022, Member of the Organizing Committee and Editorial Board of the annual conference “Internal audit and control”, Section of Internal Auditors, Croatian Association of Accountants and Financial Experts
- 2010 – 2022 Member of the Publishing Council for journal Računovodstvo i financije, Croatian Association of Accountants and Financial Workers
- 2013 - today Member of the Editorial Board for journal Računovodstvo i financije, Croatian Association of Accountants and Financial Experts
- 1998 - today Member of the Editorial Board for journal Davčno finančna praksa, Tax Institute Maribor, Republic of Slovenia
- 2020 - today Member of the Editorial Board for Journal of Forensic Accounting Profession, University of Sarajevo, School of Economics and Business
- 2006 – 2014, Member of the Program Committee of the annual conference, Croatian Institute of Internal Auditors
- 1994 – today, Lecturer in numerous training programs for managers and experts from practice (accountants, auditors, and financial experts) organized by professional associations, consulting firms, state bodies and institutions, in Republic of Croatia and abroad
- 2019 – today, International expert-consultant, Twinning project “Strengthening budget planning, execution and internal control functions” (PFM), MK18 IPA FI 01 19, Netherlands, Croatia, Bulgaria, Latvia, Republic of North Macedonia

- 2018 – 2019, International expert and component leader No. 2 „Developed administrative capacities of key budget users on FMC and IA on central and local level”, Twinning Light project “Further improvement of internal control system” (MK 14 IPA FI 02 18 TWL) Republic of North Macedonia
- 2017 International expert, “Strengthening financial management and controls”, grant project br. TFOA0656, Federal Ministry of Finance and Treasury, Central Harmonization Unit (CHU), Bosnia and Herzegovina, The Conference was held in Sarajevo under the title “Development of the system of internal financial controls and the role of internal audit function”, Lecture - “Presentation and Application of Revised Internal Auditing Standards (IR) with Implications in Practice”
- 2017 International expert for PIFC (Public Internal Financial Control), participation in education programs and normative framework development projects in the public sector of countries in the region, *Regional School of Public Administration (ReSPA)* financed by the European Union
- 2017 Expert, Regional School of Public Administration.), project: ReSPA EC CN2016/373 854, Seminar on Revised International Standards for Professional Practice of Internal Auditing, Revised IA Standards, and the impact of revised IA standards on IA methodology Skopje, Macedonia
- 2006 - today President or member of the audit committee of several public interest entities and other business entities in the Republic of Croatia
- 1994 – today, Member of consulting teams and project leader of several professional projects in accounting and auditing practice and the application of tax regulations in the Republic of Croatia
- 2008 - today Member of the IIA Global, Lake Mary, Florida, SAD

▪ OTHER ACTIVITIES

- 2012 – 2016, [Head of Department of Accounting](#)
University of Zagreb, Faculty of Economics and Business
- 2012 – 2016, [Director of the Graduate university study programme "Accounting and audit"](#)
University of Zagreb, Faculty of Economics and Business
- 2010 – 2020, [Member of the Committee for Specialist Postgraduate Studies](#)
University of Zagreb, Faculty of Economics and Business
- 2006 – today, [Co-director of the specialist postgraduate study "Financial reporting, audit and analysis"](#)
University of Zagreb, Faculty of Economics and Business
- 2012 – 2020, [Member of the Faculty Council](#)
University of Zagreb, Faculty of Economics and Business
- 2021 – 2023, [Member of the Council of the Social and Humanities Area](#)
University of Zagreb

RECOGNITIONS AND AWARDS

- 2021, Recognition to the authors of the university textbook "Audit - supervisory mechanism of corporate governance" for an exceptional contribution to the research of current scientific and professional topics
- 2008, "Mijo Mirković" award for scientific contribution to the book "Corporate Governance" (group of authors)
- 2006, "Mijo Mirković" award for scientific contribution to the book "Audit"
- 2003, "Mijo Mirković" award for scientific contribution to the book "Accounting"

- 2001, Croatian Association of Accountants and Financial Experts
- 1999, Croatian Association of Accountants and Financial Experts