

Ivana Bernat, PhD

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Career overview

Ivana Bernat is a research assistant at the Department of Accounting, Faculty of Economics and Business, University of Zagreb. After University graduate study, she started working as Accountant in Pliva Hrvatska for 2 years. Since 2017 she works at FEB where she participated in teaching several courses related to accounting, managerial accounting, financial accounting and agriculture accounting at university and professional study programs. As a collaborator she was a member of two short-term research projects supported by the University of Zagreb. She is a member of Committee for individualization of work with students.

Research areas

Ivana Bernat co-authored scientific and professional papers mainly in the field of financial and managerial accounting. Her main research area is fair value, models of subsequent measurement of assets and financial instruments and business combinations. She participated as a collaborator on two projects of the University of Zagreb, in 2017 on project "Use of accounting information for money management in companies in the Republic of Croatia" and 2018 on project "Interdependence of application of the concept of fair value and the tax burden of business entities from the real sector in the Republic of Croatia."

External activity

Ivana Bernat actively participates in connecting students with companies from the real sector.

Notable Publications in period 2019-2023

1. Hladika, M., Bernat, I. (2023) The impact of the use of subsidies for agriculture on the performance of companies. *Zbornik radova 4. međunarodne znanstvene konferencije EKONOMIJA RAZDVAJANJA* / Družić, G. ; Basarac Sertić, M. (ur.). Zagreb: Ekonomski fakultet Sveučilište u Zagrebu, 303-317
2. Hladika, M., Gulin, D., Bernat, I., (2021) Revaluation as a Model of Subsequent Measurement of Property, Plant and Equipment - Case of Croatia. *Croatian economic survey*, 23 1; 63-95 doi:10.15179/ces.23.1.3
3. Perčević, H., Hladika, M., Valenta, I. (2020) The Analysis of the Appliance of Fair Value Concept in Croatian Companies from Real Sector // Proceedings of the 26th and 27th Eurasia Business and Economics Society Conferences / Bilgin, Mehmet Huseyin ; Danis, Hakan ; Demir, Ender (ur.). Cham, Switzerland: Springer, str. 17-29 doi:10.1007/978-3-030-53536-0_2
4. Gulin, D., Perčević, H., Hladika, M., Bernat, I. (2019) Is there a difference in the implementation of fair value concept between companies that apply international and companies that apply national accounting standards? - The case of Croatian companies from real sector // Proceedings of the International Conference Management, Accounting, Banking, Economics and Business Research Milano: WRF Explore, str. 66-71
5. Gulin, D., Hladika, M., Valenta, I., (2019) Digitalization and the Challenges for the Accounting Profession // Proceedings of the 5th ENTRENOVA - ENTERPRISE RESEARCH INNOVATION CONFERENCE / Milković, Marin ; Seljan, Sanja ; Pejić Bach, Mirjana ; Peković, Sanja ; Perovic, Djurdjica (ur.). Zagreb: Udruga za promicanje inovacija i istraživanja u ekonomiji "IRENET", str. 502-511

6. Gulin, D., Hladika, M., Bernat, I. (2019) Analysis of profitability of hotel industry in Croatia // Proceedings of the 34th International Business Information Management Association Conference / Soliman, Khalid S. (ur.). Madrid: International Business Information Management Association (IBIMA), str. 5186-5194
7. Gulin, D., Hladika, M., Valenta, I., (2019) Assessment of fair value - is it reliable and useful for investors? // MultiScience - XXXIII. microCAD International Multidisciplinary Scientific Conference. Miskolc, Madžarska: University of Miskolc, str. 1-7 doi:10.26649/musci.2019.067