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## **Najpogostejše pomanjkljivosti in napake pri izdelavi Letnega poročila**

*Omissions and mistakes most commonly made in the preparation of the annual report*

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**POVZETEK** ● Vsebino letnega poročila natančno opredeljujejo ZGD-1, Slovenski računovodski standardi oziroma Mednarodni standardi računovodskega poročanja. Kljub temu da prihaja na področju standardov (zlasti mednarodnih) do pogostih sprememb, ki vplivajo tudi na izdelavo letnega poročila, pa se bistvene pomanjkljivosti in napake pri izdelavi letnega poročila že nekaj zadnjih let ponavljajo. Na podlagi svojih dolgoletnih izkušenj pri revidiranju različnih podjetij bom v prispevku opozoril na nekatere najpogostejše.

**Ključne besede** ● letno poročilo, napake, razkritja

**SUMMARY** ● The contents of the annual report are specifically prescribed by the Companies Act (ZGD-1), the Slovenian Accounting Standards or the International Financial Reporting Standards. Despite the fact that often changes in standards, particularly the international ones, affect the preparation of the annual report, some significant omissions and mistakes in annual reports have remained the same for several years. In this article, the author having many years of experience in auditing various companies, points out some of the most common mistakes made.

**Key words** ● annual report, mistakes, disclosures

**JEL:** M 41, M 42

Robert Horvat, Bojana Korošec

## Spremljanje gibanja zalog po SRS – dve različici metode tehtanih povprečnih cen

*Inventory valuation systems in Slovene Accounting Standards – two versions of weighted average cost inventory valuation method*

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**POVZETEK** ● V prispevku naprej primerjamo zapise o metodah za spremljanje gibanja zalog v novih (2016) in starih (2006) SRS-jih, da pokažemo, da so v novih natančneje in nedvoumneje opredeljene dosedanje možnosti izbire med metodo FIFO in metodo tehtanih povprečnih cen, vsebinsko pa ni nobene spremembe. Ker je metoda tehtanih povprečnih cen možna v dveh različicah in se v praksi in nekaterih strokovnih krogih v zvezi s tehtanimi povprečnimi cenami postavljajo vprašanja, v prispevku še ponazarjamo obe možni različici te metode in njuno uporabnost.

**Ključne besede** ● metoda FIFO, metoda tehtanih povprečnih cen, metoda drsečih tehtanih povprečnih cen, metoda obdobjno tehtanih povprečnih cen

**SUMMARY** ● The article first compares texts on inventory valuation systems in the new (2016) and old (2006) Slovene Accounting Standards, to show that, in the new standards, the existing choice between the FIFO method and the weighted average prices/cost method is just defined more accurately and unambiguously. Otherwise, there are no substantive changes. Since there are two versions of the weighted average cost method, and some questions have been raised in practice and in some professional circles regarding this method, the authors present the two possible versions of this method and their applicability.

**Key words** ● FIFO method, weighted average cost inventory valuation method, moving weighted average method, periodic weighted average method

JEL: M 40

Mag. Igor Strnad

## Obligacijski pravni posli s poudarkom na posebnostih pogodb

*Civil legal transactions with an emphasis on the specifics of contracts*

**POVZETEK** ● Članek vsebuje osnovne informacije o ureditvi pravnih poslov v slovenskem civilnem pravu. Najpogostejša pravna podlaga nastanka obligacijskega razmerja so pogodbe. Njihove bistvene predpostavke so urejene v Obligacijskem zakoniku; te so svobodna volja, pravna sposobnost, predmet, kavza in v nekaterih izjemnih primerih mora biti pogodba sklenjena v določeni obliki. Obligacijski zakonik ureja tudi sankcije za morebitne kršitve v fazi nastanka ali izpolnjevanja pogodb. Naštete so tudi pogodbe, ki so izrecno urejene v Obligacijskem zakoniku oziroma Zakonu o obligacijskih razmerjih.

**Ključne besede** ● pravni posli, pogodbe, predpostavke pogodb, sankcije v fazi nastanka ali izpolnjevanja pogodb

**SUMMARY** ● This paper offers some basic information about legal transactions in Slovenian civil law. Contracts are the most common legal basis for the formation of obligations and the Code of Obligation regulates their essential requirements, such as the free will, legal capacity, object, consideration and the like. In certain exceptional cases, the contract must have a particular form. The Code of Obligations also regulates sanctions for any violations at the stage of creation or the fulfilment of contracts. Listed are also contracts, which are specifically regulated by the Code of Obligations.

**Key words** ● legal transactions, contracts, essential requirements of contracts, sanctions for any violations at the stage of creation or the fulfilment of contracts

**JEL:** K 22

Dr. Stanko Čokelc, Vesna Štager, mag.

## Cene revizijskih storitev

### Audit prices

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**POVZETEK** ● *Z raziskavo ugotavljamo, da ima gospodarska in finančna kriza iz leta 2007 pomembne in velike posledice na revizijsko stroko. Zaradi zmanjšanja števila zavezancev za revizijo računovodskih izkazov so se kazalniki (čisti prihodki od prodaje, stroški dela, število zaposlenih in čisti dobiček) pri vseh revizijskih družbah (razen pri E & Y in Deloitte zaradi enkratnega posla – posebne revizije bank) poslabšali, še posebej pri majhnih revizijskih družbah. V opazovanem obdobju 2008–2014 so se cene revizijskih storitev zmanjšale samo pri majhnih revizijskih družbah. Pri njih se povečuje razpon doseganja normativnih cen in se giblje od 26 % do 98 % normativnih cen ali povprečnih cen revizijskih storitev skupine revizijskih družb Big 4.*

*Cene revizijskih storitev skupine Big 4 so usklajene z normativnimi cenami, kar potrjuje, da so te pravilne in primerno visoke za normalno delovanje in zagotavljanje kakovosti revidiranja. Iz tega izhaja, da ni problem v višini normativnih cen, temveč v nespoštovanju normativnih cen revizijskih storitev pri majhnih revizijskih družbah. Bolj ko se njihove cene odmikajo od normativnih, večje je tveganje nedoseganja kakovosti revidiranja, ki jo merimo z ekonomsko neodvisnostjo in porabo časa za pridobitev dokazov o trditvah posloводства v računovodskih izkazih. Še vedno pa ni pojasnjeno, kje je dopustna meja profesionalnega ravnanja, do katere lahko majhne revizijske družbe znižujejo cene revizijskih storitev, ne da bi bila pri tem ogrožena kakovost revidiranja.*

**Ključne besede** ● *cene revizijskih storitev, normativne cene*

**SUMMARY** ● *With this research, we find that the economic and financial crisis of 2007 has important and significant consequences on the audit profession. Due to the reduction in the number of persons to be audited, the indicators (net sales revenues, labour costs, number of employees and earnings) for all audit companies, except for E & Y, Deloitte (due to one-off operation – special audit of banks) have deteriorated, especially in small audit firms. In the period from 2008 to 2014, the prices of audit services decreased only in small audit firms. For them the range of achieving the normative price increases and ranges from 26 % to 98 % of the normative price or the average price of audit services of the Big 4 group of audit companies.*

*Prices of audit services of the Big 4 are consistent with the normative prices, which confirms that they are correct and of an appropriate size for the normal functioning and quality assurance auditing. It follows that the problem is not in normative prices, but rather in non-compliance with the normative price of*

*audit services performed by small audit firms. The more their prices deviate from the norms, the greater is the risk of failure to achieve audit quality, which is measured by economic independence and time-consuming to obtain evidence for the management's assertions in the financial statements. Still, it is not clear where is the upper limit of professional conduct to which small audit companies may reduce the price of audit services without compromising the quality of auditing.*

**Key words** ● *audit prices, normative prices*

**JEL:** C 12, C 15, C 24, M 42

Dr. Samo Javornik

## Nabavnovrednostni način v okviru ocenjevanja nadomestljive vrednosti

*Replacement cost techniques in measuring the recoverable amount of an asset*

**POVZETEK** ● *Sredstvo, torej tudi opredmeteno osnovno sredstvo ali naložbena nepremičnina, je oslabiljeno, če njegova knjigovodska vrednost presega njegovo nadomestljivo vrednost. Nadomestljiva vrednost se po MRS 36 (enako je v SRS-jih) izmeri po pošteni vrednosti, zmanjšani za stroške prodaje, ali vrednosti pri uporabi, odvisno od tega, katera je večja. Včasih ni možno določiti poštene vrednosti, zmanjšane za stroške prodaje, ker ni podlage za zanesljivo ocenitev zneska. V takih primerih morajo ocenjevalci vrednosti nadomestljivo vrednost ocenjevati s pomočjo vrednosti pri uporabi. Mednarodni odbor za računovodske standarde IASC je v pojasnilih uporabe MRS 36 v stališču BZC29 jasno zapisal, da uporaba nabavnovrednostnega načina ocenjevanja vrednosti v okviru MRS 36 ni primerna.*

**Ključne besede** ● *MRS 36, nadomestljiva vrednost, nabavnovrednostni način, vrednost pri uporabi, slabitev*

**SUMMARY** ● *An asset is impaired if its book value exceeds its recoverable amount. The recoverable amount is measured at fair value less selling costs or value in use, depending on which is higher. Sometimes it is not possible to determine fair value because there is no basis for a reliable estimate of the amount that could be obtained by selling the asset in a transaction. In such cases, appraisers should assess the recoverable amount by using the value in use. The International Accounting Standards Board IASC clearly states in the IAS 36 notes (BZC29) that the replacement cost techniques are not appropriate to measuring the recoverable amount of an asset.*

**Key words** ● IAS 36, recoverable amount, value in use, fair value, replacement cost

JEL: D 46, M 41

Mag. Matjaž Kovač

## Davčno potrjevanje računov in uvedba davčnih blagajn

*Fiscal verification of invoices and introduction of fiscal cash registers*

**POVZETEK** ● Od 1. januarja 2016 je treba v skladu z Zakonom o davčnem potrjevanju računov vse račune za dobave blaga in storitev, ki so plačani z gotovino, potrditi pri Finančni upravi RS po predpisanem postopku. Zakon predvideva prehodno obdobje dveh let, do 31. decembra 2017, v katerem se lahko zavezanec prosto odloči o tem, ali bo za izdajo računov uporabljal elektronsko napravo za izdajo računov z vzpostavljeno elektronsko povezavo s Finančno upravo RS ali vezano knjigo računov (VKR). Pri uporabi VKR bo moral zavezanec račune naknadno potrditi pri Finančni upravi RS. Pri uporabi vezane knjige računov mora izdajatelj tovrstnih računov paziti, da nima v istem poslovnem prostoru davčne blagajne. Poslovni prostor je po novo sprejetem zakonu vsak nepremični ali premični prostor, v katerem zavezanec stalno, občasno ali začasno izdaja račune za dobave blaga ali storitev pri gotovinskem poslovanju.

**Ključne besede** ● davčno potrjevanje računov, davčne blagajne, vezana knjiga računov, poslovni prostor, finančna uprava

**SUMMARY** ● In compliance with the Fiscal Verification of Invoices Act, all invoices for supplies of goods and services, which are paid by cash, must be verified by the Financial Administration under the prescribed procedure as from 1 January 2016. The Act provides for a transitional period of two years until 31 December 2017, in which a person can freely decide to issue invoices by using either an electronic device for the issue of invoices via the electronic link established with the Financial Administration or a pre-numbered book of receipts. The invoices issued and recorded in the pre-numbered book of receipts person accounts have to be subsequently confirmed by the Financial Administration. When using a pre-numbered receipt book, the issuer of such invoices shall avoid having a fiscal cash register in the same business premises. According to the newly adopted law, business premises comprise any immovable or movable space in which the person liable to tax permanently, occasionally or temporarily issues invoices for supplies of goods or services in cash operations.

**Key words** ● *fiscal verification of invoices, fiscal cash registers, pre-numbered receipt book, office space, financial administration*

**JEL:** H 21