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Revija za teorijo in prakso revizije, računovodstva, davkov, financ, ocenjevanja vrednosti in drugih sorodnih področij

SLOVENSKI INŠTITUT za REVIZIJO

Mag. Mira Rataj Siročić

Zagotavljanje in svetovanje – kje smo danes in v katero smer gremo

Assurance and Consulting – Current Situation and Trends

POVZETEK ● *Mednarodni standardi strokovnega ravnanja pri notranjem revidiranju opredeljujejo dve ključni storitvi notranjega revidiranja, in sicer: zagotavljanje in svetovanje. Potrebe in pričakovanja ključnih notranjerevizijskih strank so različna, prav tako njihovo dojemanje dodane vrednosti notranje revizije. Primarna storitev notranje revizije je pogosto še vedno zagotavljanje, ki lahko vključuje tudi svetovanje. Zadnje lahko notranji revizorji izvajajo na več načinov. Dejstvo pa je, da svetovanje ni povsem ustrezno formalno urejeno. Ključni izziv pri tem je ohraniti neodvisnost in nepristranskost notranjih revizorjev. V prihodnje bo mogoče v večjih notranjih revizijah prišlo celo do ločitve izvajanja formalnih svetovalnih poslov od zagotavljanja.*

Ključne besede ● *notranja revizija, zagotavljanje, svetovanje, dodana vrednost, neodvisnost*

SUMMARY ● *International Standards for the Professional Practice of Internal Auditing define two main services: assurance and consulting. Needs and expectations of key internal audit clients are different. The primary role of professional practice is usually still assurance that always includes some part of consulting services. Internal auditors may conduct consulting services in different ways. The fact is that consulting activity has not been formalized in a proper way. One of the key challenges for internal auditors is how to maintain independence and objectivity. In the future, bigger internal audit departments might probably conduct both mentioned activities (assurance and formal consulting) separately.*

Key words ● *internal audit, assurance, consulting, value added, independence*

Mag. Matej Drašček in dr. Adriana Rejc Buhovac

Quo vadis strateški management? Pretekli in sodobni trendi strateškega managementa

Quo Vadis Strategic Management? Past and Current Trends in Strategic Management

POVZETEK ● *Pomembnost strateškega managementa narašča v akademskem in poslovnem svetu. Da bi znali predvideti njegov prihodnji razvoj, je treba razumeti njegovo preteklost. V članku na inovativen način, s pregledom vsebin po avtorjih, predstavimo pretekle trende strateškega managementa z vsemi pomembnimi mejniki. Nato prikažemo sodobne teorije in trende na področju strategij, ki bodo v prihodnje verjetno pomembno vplivali na poslovanje vseh organizacij.*

Ključne besede ● *strateški management, strategija, trendi*

SUMMARY ● *The importance of strategic management has been increasing in both the academic and business worlds. To foresee its future development, one needs to understand its history. In the article, we use an innovative approach by reviewing authors' contributions to historical developments of strategic management with all major milestones. Based on findings, we continue with an overview of contemporary theories and trends in strategy that will majorly influence activities of all organizations in the future.*

Key words ● *strategic management, strategy, trends*

Tina Toman Pfajfar

Novosti pri pravilih notranjega revidiranja

New Pronouncements in Internal Auditing

POVZETEK ● *V članku so predstavljene nekatere novosti pri pravilih notranjega revidiranja, ki spadajo v Hierarhijo pravil notranjega revidiranja. Članek povzema bistvene novosti pri dodatnih navodilih.*

Ključne besede ● *pregled novih pravil, Mednarodni okvir strokovnega ravnanja pri notranjem revidiranju, dodatna navodila*

SUMMARY ● *This article presents the new pronouncements on the rules for internal auditing within the Hierarchy of Internal Auditing Rules. The article summarizes the main developments in the Supplemental Guidance.*

Key words ● *Overview of new pronouncements, International Professional Practice Framework of internal auditing, Supplemental Guidance*

Mag. Blanka Vezjak

Katera znanja potrebuje notranji revizor, da dela prave stvari?

Which knowledge does an internal auditor need to do the right things?

POVZETEK ● *Z izvedbo prave stvari dosežemo cilj ali cilje, ki jim je namenjena. Notranji revizorji izvajamo prave stvari, ko se osredotočamo na ključna tvegana področja in priporočamo izboljšave, ki prispevajo k uspešnemu izpolnjevanju nalog organizacije. Za to pa potrebujemo vrsto znanj, kot so notranjerevizijska, računovodska, o notranjih kontrolah, upravljanju tveganj, upravljanju organizacije. Gre za temeljna, nujno potrebna znanja. Notranji revizorji, ki težimo k odličnosti in smo usmerjeni v prihodnost, pa potrebujemo tudi vrsto drugih. Nekatera od teh predstavljam v prispevku.*

Ključne besede ● *notranja revizija, notranji revizorji, znanja*

SUMMARY ● ● *By implementing the right thing, we achieve the goal or goals for which it is intended. Internal auditors do the right things when they focus on the key risk areas and recommend improvements that contribute to successful performance of the organization's tasks. To perform these tasks, different kinds of knowledge are required, such as knowledge of internal audit, accounting, internal controls, risk management, and organization's governance. These are fundamental, indispensable types of knowledge. Internal auditors who aim at excellence and are oriented towards the future, also need other kinds of knowledge. Some of these are presented in the paper.*

Key words ● *internal audit, internal auditors, knowledge*

Mag. Daniel Zdolšek

Razlike ter možna razmerja med dajanjem zagotovil in svetovanjem v notranji reviziji

Differences and Possible Relationships between Assurance and Consulting Services in Internal Audit

POVZETEK ● *Strokovna pravila s področja notranjega revidiranja dopuščajo, da notranji revizor opravlja ali dejavnost dajanja zagotovil ali dejavnost svetovanja. Namen pričujočega prispevka je prikazati položaj svetovanja v notranji reviziji, težave v zvezi s tem in možna razmerja med obema dejavnostma. Opravljen je bil pregled različnih raziskav, vendar svetovanje v notranji reviziji v njih ni poglobljeno obravnavano; ugotovljeno pa je, da "sobivanje" obeh dejavnosti ni brez težav. Težave, ki jih ima notranji revizor, so*

zaradi pregledovanja lastnega dela, navezanosti na stranko in domačnosti, nedopustnega ustrahovanja ipd. Notranji revizorji zato nimajo enotnega stališča glede svetovanja. To namreč ne bi smelo vplivati na ugled ali mu škodovati ter položaj/vlogo notranjega revizorja v organizaciji.

Van Twist, van der Steen, de Korte in Nuijten (2015) so edini do sedaj objavili izsledke o zaznanih razmerjih med dajanjem zagotovil in svetovanjem. Na podlagi navedb notranjih revizorjev so prepoznali pet različnih razmerij med obema dejavnostma. Obstoj različnih razmerij kaže odsotnost enotnega razumevanja in stališča glede obeh dejavnosti med notranjimi revizorji. Zato obstaja negotovost glede tega, kaj počne notranji revizor – tako v organizaciji kot tudi (širši) javnosti. Prikazana razmerja so izhodišče za to, da lahko notranji revizor (kritično) razmisli o svetovanju v notranji reviziji in svojem ravnanju. Izziv za notranjega revizorja pa je njegovo nadaljnje ravnanje, ko gre za (morebitno) spremembo njegove vloge/položaja in podobe ter komuniciranje o tej spremembi v organizaciji in navzven.

Ključne besede ● *notranja revizija, notranji revizor, dajanje zagotovil, svetovanje, razlike, razmerja med dejavnostma*

SUMMARY ● *Professional pronouncements in the field of internal auditing allow an internal auditor to carry out either assurance or consulting services. The purpose of this paper is to present the position of consulting services in internal audit, difficulties in relation to this position and possible relationships between both services. An overview of various research studies was conducted, finding that they only deal with consulting services in internal audit in general terms. However, it was established that the "coexistence" of both services is not without problems. Internal auditors' problems appear due to self-review, attachment to the clients and familiarity, undue intimidation, etc. Therefore, internal auditors have different opinions about consulting services. Consulting services should not affect or jeopardize the reputation, position and role of an internal auditor in the organization.*

Van Twist, van der Steen, de Korte and Nuijten (2015) are the only ones to date with published papers on the perceived relationships between assurance and consulting services. On the basis of internal auditors' descriptions, they identified five different relationships between the two services. The existence of various relationships shows the absence of a unified understanding and opinion regarding both services among internal auditors. Therefore, there is uncertainty (in both the organization and the /wider/ public) about what an internal auditor really does. The shown relationships give an internal auditor the basis for (critical) consideration about consulting services in internal audit and about his own conduct. The challenge for an internal auditor is his own conduct regarding (possible) changes to his position, role and image, and the way of communicating these changes both inside and outside the organization.

Key words ● *internal audit, internal auditor, assurance services, consulting services, differences, relationship between services*

Renato Strojko

Funkcionalno in ekološko zastaranje generatorjev toplote

Functional and ecological obsolescence of heat generators in buildings

POVZETEK ● *Pri ocenjevanju vrednosti generatorjev toplote (peči, kurilne naprave, kotli) je treba skladno z MSOV 2017 določiti vse oblike zastaranja. Najtežje je prepoznati in določiti funkcionalno in ekološko zastaranje ne samo pri generatorjih toplote, temveč pri vseh premičnih sredstvih. V prispevku so opisani postopki, kako na podlagi različnih vhodnih podatkov ocenimo funkcionalno zastaranje na podlagi energetske učinkovitosti toplotnih generatorjev, katero določa toplotni izkoristek. Ekološko zastaranje pri generatorjih toplote pa nastaja predvsem zaradi okoljevarstvene zakonodaje, ki čedalje ostreje omejuje emisije dimnih plinov. Prikazani so postopki na podlagi različnih vhodnih podatkov za oceno vrednosti ekološkega zastaranja.*

Ključne besede ● *funkcionalna zastarelost, ekološka zastarelost, generator toplote, emisije dimnih plinov, emisijska nalepka*

SUMMARY ● *Evaluation of heat generators (stoves, boilers) according to ISV 2017 needs to determine all types of depreciation. Most difficult is to notice and evaluate functional and ecological obsolescence not only for heat generators but also for all movable assets. This paper explains how to use different input data to evaluate functional obsolescence with regard to energy efficiency, which is based on thermal efficiency of heat generators. Ecological obsolescence of heat generators mostly results from environmental law while exhaust fumes emissions produced by heat generators are increasingly more restricted. Several procedures are described on different basis of input data for evaluating ecological obsolescence*

Key words ● *functional obsolescence, ecological obsolescence, heat generator, flue gas emissions, emissions label*