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Dojemanje kakovosti revizijskih storitev v Sloveniji

Perceiving the quality of audit services in Slovenia

POVZETEK ● Letos mineva 25 let od sprejetja Zakona o revidiranju in začetkov revizije v Sloveniji, zato smo raziskali dojemanje naročnikov revizije o kakovosti revizijskih storitev v Sloveniji. V raziskavi je sodelovalo 173 anketirancev. Z raziskavo je bilo ugotovljeno, da je z uporabo devetih dejavnikov kakovosti revizijskih storitev mogoče potrditi, da se dojemanje kakovosti revizijskih storitev ne razlikuje glede na velikost naročnika revizijske storitve. Samo za dva dejavnika (kakovost revizijskih storitev, kot jo subjektivno ocenjujejo naročniki, ter izkušnje in primerne veščine pooblaščenega revizorja in članov revizijske skupine) se je izkazalo, da obstajajo statistično značilne razlike v dojemanju dejavnikov glede na velikost naročnika revizijske storitve. Prav tako se je izkazalo, da velikost naročnika revizijskih storitev negativno korelira z dvema dejavnikoma kakovosti revizijskih storitev, in sicer s sposobnostjo ter učinkovitostjo revidiranja. Med 16 pari proučevanih dejavnikov kakovosti revizijskih storitev obstaja korelacija; za preostale pare dejavnikov raziskava ni pokazala statistično značilne korelacije. Dojemanje naročnikov o kakovosti revizijskih storitev, ne glede na to, ali jih revidira revizijska družba iz skupine Big 4 ali ena od malih revizijskih družb, je zelo različno.

Ključne besede ● kakovost revizijskih storitev, cene revizijskih storitev

SUMMARY ● This year marks the 25th anniversary of the adoption of the Auditing Act and the beginning of the audit in Slovenia, which is why we research the perception of auditors on the quality of audit services in Slovenia. The survey involved 173 respondents. The survey found that, with nine factors of audit quality, can be confirmed that the perception of the quality of audit services is not different depending on the size of the client's. For only two factors (the quality of audit services as objectively evaluated by client's and the experience and appropriate skills of the certified auditor and members of the audit team), it has been shown that there are statistically significant differences in the perception of factors, depending on the size of the client's. It also turned out that the size of the client negatively correlates with two audit quality factors, namely the ability and effectiveness of auditing. There is a correlation between 16 pairs of quality audit factors studied; for other pairs of factors, the study did not show statistically significant correlations. The perception of client's on the quality of audit services, regardless of whether they are audited by a audit company from the Big 4 group or one of the small audit firms, is very diverse.

Key words ● audit quality, audit fees

Dušan Hartman in Anita Pavlin

MSRP 16 – Najemi in spremembe Uvoda v SRS, spremembe SRS 1, SRS 2 in SRS 6 zaradi najemov

IFRS 16 – Leases and changes of Introduction to SAS, changes of SAS 1, SAS 2 and SAS 6 due to changes in leases

POVZETEK ● Prispevek predstavlja novosti pri uvedbi novega standarda MSRP 16, ki začne veljati 1. 1. 2019. MSRP 16 opredeljuje najem kot pogodbo oziroma del pogodbe, s katero najemnik pridobi pravico do uporabe sredstva za določeno obdobje. Glavna sprememba standarda je, da je najemnik dolžan za vsak najem, pa naj bo to finančni ali poslovni, pripoznati sredstvo in obveznost. Gre za pomembno spremembo

v primerjavi s prej veljavnim standardom MRS 17, ki je najeme ločeval na finančne in poslovne tako, da so bila sredstva in obveznosti pripoznane le pri finančnem najemu. V prispevku so prikazani teoretični okvir in glavne spremembe novega standarda ter praktični primeri ponazoritev posameznih korakov. Dodana je povezava s Slovenskimi računovodskimi standardi, ki bodo dopolnjeni v delih, ki urejajo področje najema (Okvir, SRS 1, SRS 2 in SRS 6).

Ključne besede ● najemi, MSRP 16, trajanje najema, najemnik

SUMMARY ● The article presents the key changes of IFRS 16, effective from 1 January 2019. IFRS 16 defines a lease as a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration. Under IFRS 16, lessees have to recognise a lease liability reflecting future lease payments and a 'right-of-use asset' for almost all lease contracts, including operating leases. This is a significant change compared to IAS 17, under which lessees were required to make a distinction between a finance lease and an operating lease, where only a finance lease was shown in balance sheet. The article presents the theory of IFRS 16 combined with practice examples. We also added the connection of IFRS 16 with Slovenian accounting standards, which will also be amended in parts containing a guidance on leases (SAS 1, SAS 2 and SAS 6).

Key words ● leases, IFRS 16, lease term, lessee

Mag. Robert Horvat

Računovodenje popustov po novem MSRP 15 (1. del)

Accounting for discounts and price concessions using new MSRP 15 (1st part)

POVZETEK ● Prvega januarja letos je začel veljati novi Mednarodni standard računovodskega poročanja MSRP 15 – Prihodki iz pogodb s kupci, ki v računovodenje prihodkov prinaša precej pomembnih novosti. Ker se kar nekaj novosti nanaša tudi na računovodenje popustov, ki jih podjetja odobravajo svojim kupcem, v prispevku podrobno in s praktičnimi primeri predstavljamo, kako je treba po novem računovoditi popuste, da bo to skladno z zahtevami novega standarda. Zaradi obsežnosti tematike smo prispevek zasnovali v dveh delih, pri čemer se v prvem delu osredotočamo predvsem na računovodenje pogodb s tako imenovanimi sprotnimi/tekočimi in (pričakovanimi/načrtovanimi) naknadnimi popusti, medtem ko bo drugi del v celoti namenjen predstavitvi postopkov in metod računovodenja pogodb z vključenimi obljubami popustov za dodatno blago in/ali storitve, kot so opredeljene v MSRP 15.B39–15.B41.

Ključne besede ● prihodki, popusti, MSRP 15

SUMMARY ● On 1 January this year, the new International Financial Reporting Standard IFRS 15, Revenue from Contracts with Customers, became effective, introducing many important changes into the existing practices of revenue recognition and accounting. Many of important changes relate also to the accounting of discounts and price concessions that companies frequently grant to their customers. In the paper, we systematically and in detail explain the main changes in this respect, including practical examples how correctly to account for discounts and price concessions according to the new standard. Because of the extensiveness of the topic, it is presented in two parts. While the first part is mainly focussed on the methods and procedures of accounting for contracts with present/current and (expected/planned) subsequent discounts and price concessions, the second part will be completely dedicated to the methods and procedures of accounting for contracts with promises of discounts for additional goods and/or services as defined by the IFRS sections 15.B39 – 15.B41.

Key words ● revenue, discounts, price concessions, IFRS 15

Mag. Mitja Skitek

Revizorjevo poročanje v skladu s prenovljenimi Mednarodnimi standardi revidiranja

Auditor's reporting according to the revised International Standards on Auditing

POVZETEK ● Prispavek obravnava novosti in značilnosti poročanja na podlagi prenovljenih Mednarodnih standardov revidiranja, in sicer MSR 700, 705, 706, 720 in novega MSR 701, ki obravnava sporočanje ključnih revizijskih zadev v revizorjevem poročilu.

Prenova navedenih standardov je bila izvedena predvsem zato, da bo revizorjevo poročilo razumljivejše uporabnikom ter se bo povečala njegova informacijska vrednost. Ali je namen prenove dosežen, pa bo pokazal čas.

Ključne besede ● Mednarodni standardi revidiranja, revidiranje, revizorjevo poročilo, pravila revidiranja
SUMMARY ●

The article deals with reporting novelties and characteristics based on the revised International Standards on Auditing, namely ISA 700, 705, 706 and 720, as well as a completely new ISA 701, which addresses the reporting of key audit issues in the auditor's report.

The renewal of these standards was carried out primarily in order to make the auditor's report more understandable to its users, and to increase its information value. Time will indicate whether the purpose of the revision has been achieved.

Key words ● International Standards on Auditing, Auditing, Auditor's Report, Auditing Rules