

Dr. Boštjan Delak

Revizijska sled v informacijskih sistemih v teoriji in praksi

Information System Audit Trail in Theory and Praxis

POVZETEK ● *Revizijska sled je zelo pomembna oblika dnevniškega zapisa, ki se uporablja tako v informacijskih sistemih kot tudi za zavarovanje drugih zapisov. V Sloveniji je ozaveščenost ustrezne implementacije in uporabe revizijske sledi še zelo na začetku, čeprav je slovenska zakonodaja glede varstva podatkov in zavarovanja osebnih podatkov zelo zahtevna. V letu 2013 so strokovnjaki objavili članek v strokovni reviji SIR*IUS, ki natančno opredeljuje način implementacije revizijske sledi in njeno uporabo. V prispevku so opisani: zgodovina revizijske sledi, teorija z vidika revizije informacijskih sistemov in sistema upravljanja varovanja informacij, drugi strokovni in nekateri znanstveni pogledi na te zapise. Predstavljena je tudi trenutna praksa uporabe revizijske sledi v slovenskem prostoru.*

Ključne besede ● *revizijska sled, revizija IS, COBIT, ISO/IEC 27001:2013*

SUMMARY ● *Audit trail is a very important type of daily logs used in information systems, as well as for the protection of other records. In Slovenia, awareness of adequate implementation and usage of the audit trail is only at its beginning, although the Slovene legislation for data protection and protection of privacy is very restrictive. In 2013, specialists have published a paper in the auditors' journal SIR*IUS, describing in detail the implementation of an audit trail and how to use it. This paper, however, describes the history of the audit trail, a theory regarding information system auditing from the viewpoint of information security management, and some other professional and scientific views of audit trail. The paper also presents the current practical usage of audit trails in Slovenia.*

Key words ● *audit Trail, IS audit, COBIT, ISO/IEC 27001:2013*

Maja Hmelak, mag. Pavel Golob

Aktualne teme na področju spletnega kriminala

Malicious Code and Cybercrime in 2013

POVZETEK ● Svetovni splet je največji projekt na svetu. Spletni kriminal pa je njegova največja grožnja. Nekatere oblike spletnega kriminala niso nič drugega kot stare prevare v novi preobleki, ki se zaradi novih tehnologij hitreje širijo in so zelo škodljive. Druge oblike spletnega kriminala predstavljajo povsem nove grožnje, v nekaterih primerih pa njihove potencialne škode še ne moremo niti oceniti. V prispevku bomo predstavili aktualne oblike spletnega kriminala, nekatere odmevnejše primere in ukrepe, s katerimi jih želijo vlade in mednarodne organizacije omejiti.

Ključne besede ● škodljiva programska koda, Blackhole, denarne mule, analitiki varnostnih pomanjkljivosti, botnet pastirji, Norton Report, Symantec, spletni kriminal, vodni izvir, ribarjenje

SUMMARY ● The internet is the largest collaborative project, humanity has ever undertaken. Cybercrime is its largest threat. Some forms of cybercrime are nothing more than ancient fraud techniques, using new technology. Other forms of cybercrime are completely new. Their potential impact cannot yet even be determined. This article summarizes current trends in cybercrime, some of the best-known instances of cybercrime in 2012-2014, and some of the best practices in preventing and deterring cybercrime.

Key words ● malicious code, Blackhole, money mules, exploit writers, Bot herders, Norton Report, Symantec, cybercrime, watering hole, phishing

Marko Kavčič in Matjaž Pušnik

Skrite priložnosti za optimizacijo IT – upravljanje licenc

Hidden Opportunities for IT Optimization – Software Asset Management

POVZETEK ● Nekatera področja znotraj upravljanja informacijske tehnologije navadno ostanejo zakrita, saj ostaja toliko več trenutno perečih problemov. Treba je zagotavljati primerne ravni storitev, delovanje sistemov, spremljati spremembe in razvoj programske opreme, upravljati investicije, skrbeti za ljudi, zagotoviti vodstvu najnovejše informacije. Ob vseh teh nalogah je treba še zniževati stroške, optimizirati procese znotraj IT ter sodelovati pri optimizaciji poslovnih procesov. Pri vseh teh nalogah po navadi ostajajo področja, katerih se vodje IT redko lotevajo. Eno izmed njih je tudi upravljanje licenc programske opreme. Čeprav to področje neposredno vpliva na stroške IT, se ga zaradi svoje

posebnosti in povezanih procesov redkeje ureja. Prav zaradi kompleksnosti licenčnih pravil in vpliva na stroške se tega področja ne lotevajo niti drugi oddelki, npr. finance in kontroling. Za primerno upravljanje licenc in primerno optimizacijo stroškov tega področja je treba urediti več področij, od upravljanja opreme, vpliva delovanja in nastavitve programske opreme, ureditev dostopov do programske opreme ... Prispevek prikazuje, kako široko je področje licenciranja programske opreme, navaja nekatere značilnosti licenc programske opreme, izčrpno prikazuje pomembnost področja in predlaga revizorjev prispevek k ureditvi področja.

Ključne besede ● upravljanje IT, upravljanje licenc programske opreme

SUMMARY ● Some areas in IT governance usually remain hidden, as there are much more urgent problems. It is necessary to provide appropriate levels of service and operating of systems, to worry about the change management processes and development of software solutions, to manage investments, to care for people and to provide management up-to-date information. Along with all these tasks, it is necessary to reduce the costs, to optimize the processes within the IT, and to participate in optimizing business processes. Within all these tasks, however, some areas usually remain rarely tackled by IT managers. One of such areas is the software asset management. Although this area has a direct impact on the cost of the IT because of its specificity and related processes it is rarely governed. Due to the complexity of licensing rules and its impact on costs, other departments, such as Finance and Controlling, also not often address this area. Proper management of licenses and optimization of costs in this area require proper management and governance of several areas, such as asset management, operating of software solutions, settings of software, and regulation of controls to access the software, to name just a few. The paper demonstrates the broad scope of software licensing, indicating some characteristics of software licenses and highlighting the importance of the area. It also proposes the auditor's contribution to the organization of the field.

Key words ● IT governance, software asset management

Mag. Boštjan Kežmah

Uporaba COBIT 5 za upravljanje revizijskega posla

Use of COBIT 5 for Audit Engagement Governance

POVZETEK ● Standardi in smernice ISACA za revidiranje informacijskih sistemov ne dajejo celovitega okvira za vodenje in upravljanje postopka revidiranja informacijskih sistemov. Izkazalo se je, da je COBIT 5 dovolj splošno ogrodje za vodenje in upravljanje IT, da ga je možno ob smiselni razlagi uporabiti tudi za vodenje in upravljanje postopkov revidiranja informacijskih sistemov. Pri tem je v veliko pomoč okvir COBIT 5 za dajanje zagotovil, ki upravljalvske prakse COBIT 5 postavi v kontekst postopka dajanja zagotovil.

Ključne besede ● standardi, smernice, postopek, revidiranje IS, COBIT 5

SUMMARY ● *ISACA standards and guidelines for information systems auditing do not provide a comprehensive framework for governance and management of information systems audit processes. COBIT 5 is a sufficiently general framework for IT governance and management to be used for governance and management of information systems audit processes. COBIT 5 for Assurance is an important tool for transforming governance practices in COBIT 5 in the context of assurance processes.*

Key words ● *standards, guidelines, process, IS auditing, COBIT 5*

Urška Lah

Uvedba sistema za upravljanje pravic digitalnih vsebin v podjetje

Establishing a System of Digital Rights Management in a Company

POVZETEK ● *Tehnološki napredek omogoča enostaven dostop do velike količine informacij, kar vodi do številnih možnosti za njihovo razkritje, spreminjanje, kopiranje in razširjanje. V prispevku smo predstavili možnosti za uveljavljanje avtorskih pravic za digitalne vsebine, sodobne rešitve za zagotavljanje tehnične zaščite, sisteme za identifikacijo kršitev in sisteme za upravljanje digitalnih pravic. Na podlagi zahtev vzorčnega podjetja smo ocenili izbrane sisteme za upravljanje digitalnih pravic in dali praktične napotke za njihovo uvedbo v proizvodno podjetje. Analiza je pokazala, da je najboljši sistem za vzorčno podjetje Microsoft RMS.*

Ključne besede ● *avtorske pravice, digitalne vsebine, intelektualna lastnina, zaščita, upravljanje pravic digitalnih vsebin (DRM)*

SUMMARY ● *Technological progress enables easy access to a large amount of information, which leads to many opportunities to reveal, change, copy and distribute this information. In this paper, we have presented the options for enforcing copyright for digital content; modern solutions to ensure technical protection; systems for the identification of violations and systems for digital rights management. Based on the requirements of a case company, we have assessed the chosen systems for digital rights management and stated practical tips for their implementation in a production company. The analysis has shown that the best system for a case company is Microsoft RMS.*

Key words ● *copyright, digital content, intellectual property, protection, digital rights management (DRM)*

Mag. Matjaž Kovač

Notranja revizija javnega naročanja pri neposrednih proračunskih uporabnikih

Internal Audit of Public Procurement in Direct Budget Users

POVZETEK ● *Neposredni proračunski uporabnik je pri nabavi blaga, naročanju storitev in oddaji gradenj dolžan upoštevati pravila naročanja po Zakonu o javnem naročanju. Le-ta ureja postopke od izbire načina oddaje javnega naročila do sklenitve pogodbe z najustreznejšim ponudnikom. Javno naročanje se ne konča s podpisom pogodbe z izbranim naročnikom, kot bi lahko logično sklepali, temveč s kakovostno in pravočasno opravljeno izvedbo predmeta javnega naročila. Ključnega pomena je torej presoja učinkovitosti faze ugotavljanja potreb, izbire ponudnika in spremljanja izvajanja pogodb.*

Ključne besede ● *javne finance, neposredni proračunski uporabniki, javna naročila, notranja revizija*

SUMMARY ● *In the procurement of goods and services, and in the award of works, any direct budget user is obliged to observe the specific procurement rules under the Public Procurement Act. It governs the procedures from the choice of the contract award method to the complete execution of the contract awarded to the most appropriate supplier. However, public procurement does not end with the award of the contract to the selected contractor, as could be logically concluded, but only after the contract has been fulfilled on time and in good quality. It is therefore of crucial importance to assess the efficiency in all stages of the process from the requirements specification and the selection of the supplier to the monitoring of the contract performance.*

Key words ● *public finance, direct budget users, public procurement, internal audit*

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Razvitost poslovodnega računovodstva v slovenskih podjetjih – informacije za prvo in drugo raven odločanja

Development of Management Accounting in Slovene Companies – Information for the first and the second decision-making levels

POVZETEK ● *V podjetjih sprejemajo različne poslovne odločitve, ki so kakovostnejše, če imajo odločevalci na voljo potrebne informacije. Informacije*

morajo biti prilagojene ravni in namenu odločanja. V prispevku so predstavljeni izsledki štirih raziskav (iz let 1995, 2001 2006 in 2011) o razvitosti poslovnega računovodstva v slovenskih podjetjih z vidika pripravljanja informacij za različne ravni odločanja. Obravnavani so podatki o tem, kakšne vrste informacij pripravljajo v podjetjih za prvo in drugo raven odločanja, katera služba pripravlja informacije in koliko pri odločanju upoštevajo tudi informacije iz okolja. Splošna ugotovitev je, da podjetja najbolj skrbijo za informiranost prve ravni odločanja, manj za informiranost druge in najmanj za informiranost vseh zaposlencev. Podjetja so bolj skrbna pri pripravljanju informacij za tisto raven, ki sprejema odločitve z dolgoročnimi posledicami, čeprav ima negativne posledice tudi neinformiranost nižjih ravni odločanja.

Ključne besede ● poslovno računovodstvo, informacije za odločanje, ravni odločanja, kakovost informacij

SUMMARY ● Companies adopt various business decisions that are of higher quality if decision-makers have the necessary information available. Information shall be adapted to the level and purpose of decision-making. The paper presents the findings of four research studies (from the years 1995, 2001, 2006 and 2011) on the development of management accounting in Slovene companies in terms of information to be prepared for various levels of decision-making. The research contains data about what types of information are prepared for the first and the second level of decision-making, by which department such information is prepared, and to what extent the environment-based information is taken into consideration. The general finding of the research states that companies take special care of information for the first level of decision-making, less so for the second decision-making level, and even less for the information of all employees. Companies are more careful when preparing information for the level that takes decisions with far-reaching consequences, even though lack of information for lower levels of decision-making may likewise have adverse effects.

Key words ● management accounting, information for decision-making, levels of decision-making, information quality

Steve Shaw

Fair Value (IFRS 13) For Non-Financial Assets and Liabilities

Poštena vrednost (MSRP 13) nefinančnih sredstev in obveznosti

SUMMARY ● IFRS 13 presents practical challenges for all valuation professionals, and in this article I share some insights into the application of its sometimes contradictory provisions with respect to non-financial assets and liabilities. The application of IFRS 13 can be very tricky for real estate and tangible asset valuations, while business valuation professionals need to be

vigilant in applying different valuation techniques, and how to plan their work, so that they can efficiently access information required under the standard's detailed disclosure requirements.

Key words ● *fair value, hierarchy of valuation inputs, highest and best use, IFRS 13, market participant, observability, principal market, transparency*

POVZETEK ● *MSRP 13 predstavlja praktične izzive za vse strokovnjake, ki se ukvarjajo z ocenjevanjem vrednosti. V tem prispevku predstavljam nekaj vidikov uporabe njegovih, v posameznih delih protislovnih, določil v povezavi z nefinančnimi sredstvi in obveznostmi. Uporaba MSRP 13 je lahko zelo zahtevna za ocenjevanje vrednosti nepremičnin in opredmetenih sredstev, ker morajo biti ocenjevalci zelo pazljivi pri uporabi različnih tehnik ocenjevanja vrednosti in pri načrtovanju svojega dela, da lahko učinkovito zagotovijo podrobne informacije, ki jih je treba razkriti v skladu s standardom.*

Ključne besede ● *poštena vrednost, hierarhija vhodnih podatkov za vrednotenje, najgospodarnejša uporaba, MSRP 13, tržni udeleženec, spoznavnost, glavni trg, preglednost*