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## Bistvene ugotovitve Agencije za javni nadzor nad revidiranjem iz opravljenih nadzorov revizij računovodskih izkazov

*Essential findings of the Agency for Public Oversight of Auditing from the inspections of audits of financial statements*

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**POVZETEK** ● *Prispevek obravnava ugotovitve iz opravljenih nadzorov Agencije za javni nadzor nad revidiranjem kot pristojnega organa za nadzor in regulacijo revizijskega trga v Republiki Sloveniji. Prikazan je način izvajanja javnega nadzora nad revidiranjem, podrobneje je obravnavan nadzor nad revizijskimi družbami in pooblaščenimi revizorji. Drugi del prispevka povzema ključne ugotovitve pri opravljenih nadzorih revizij računovodskih izkazov, pri čemer so najpogostejše med njimi tudi obsežneje opisane.*

**Ključne besede** ● *revizija, revidiranje, Agencija za javni nadzor nad revidiranjem, javni nadzor, ugotovitve*

**SUMMARY** ● *The article deals with the audit findings, performed by the Agency for Public Audit Oversight of Auditing as the competent authority for the supervision and regulation of the audit market in the Republic of Slovenia. The ways in which the Agency performs public oversight of auditing is shown, and the supervision of audit companies and certified auditors is discussed in more detail. The second part of the article deals with the key findings in the audits of the financial statements, with the most common ones being described in more detail.*

**Key words** ● *audit, Agency for public Oversight of Auditing, public oversight, findings*

## DDV pri posebnih ureditvah

### *Special schemes in VAT system*

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**POVZETEK** ● *Direktiva Sveta 2006/112/ES in ZDDV-1 določata šest posebnih ureditev, ki odstopajo od splošnega pravila o DDV-ju: posebna ureditev za male davčne zavezance; posebna ureditev za kmete; posebna ureditev za potovalne agencije; posebna ureditev za rabljeno blago, umetniške predmete, zbirke in starine; posebna ureditev za investicijsko blago in posebna ureditev za davčne zavezance, ki nimajo sedeža in opravljajo telekomunikacijske storitve, storitve oddajanja ali elektronske storitve osebam, ki niso davčne zezanke. V prispevku bomo podrobneje predstavili tri od šestih, ki so najzanimivejše za širšo javnost. Opredelili bomo, kdaj se morajo mali davčni zavezanci identificirati za DDV v Sloveniji. Pri potovalnih agencijah bomo predstavili sodno prakso Sodišča EU ter z njo določeno problematiko v tej dejavnosti, v okviru ureditve za rabljeno blago pa opozorili na nekatere posebnosti pri transakcijah z rabljenimi avtomobili.*

**Ključne besede** ● *DDV, posebne sheme, rabljeno blago, turistične agencije, rabljeni avtomobili*

**SUMMARY** ● *EU VAT Directive 2006/112/ES and the Slovenian VAT Act provide for six special schemes: for small enterprises, farmers, travel agents, second-hand goods, works of art and collectors' items, investment gold and the special (one-stop shop) scheme for non-established taxable persons supplying electronic services to non-taxable persons. In this article, three of six special schemes will be presented in more detail and we have chosen the ones that are mostly used in practice. We will take a closer look at compulsory VAT registration for small undertakings in Slovenia. Regarding travel agencies, the ECJ case law will be presented, as well as some issues which taxable persons are facing with. Regarding the second-hand goods scheme, some pitfalls in case of transactions with used vehicles will be presented.*

**Key words** ● *VAT, special schemes, second-hand goods, travel agencies, used vehicles*

# Raziskava osebnostnih lastnosti in profesionalnih poklicnih kvalifikacij kot dejavnikov odnosa računovodij do prirojevanja poslovnega izida

*Empirical study of personality traits and professional qualifications as factors of accountants' attitudes toward earnings management*

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**POVZETEK** ● V raziskavi smo preizkusili vpliv izbranih osebnostnih lastnosti in profesionalnih poklicnih kvalifikacij na odnos slovenskih računovodij do prirojevanja poslovnega izida<sup>1</sup>. Glavni namen raziskave je bil ugotoviti, ali osebnostne lastnosti in profesionalne poklicne kvalifikacije vplivajo na to, kako slovenski računovodje zaznavajo to poklicno in etično problematično poslovno prakso. V raziskavi je sodelovalo 310 računovodij slovenskih podjetij, katerih odgovori so bili zbrani s pomočjo elektronske ankete. Obstoj morebitnih povezav med osebnostnimi lastnostmi, profesionalnimi poklicnimi kvalifikacijami in odnosom do prirojevanja poslovnega izida smo preverili z regresijsko analizo. Samo dve od opazovanih osebnostnih lastnosti (makiavelizem in dispozicijska sprejemljivost) sta pokazali statistično značilno povezanost z odnosom do prirojevanja poslovnega izida, medtem ko pri ostalih in posedovanju profesionalnih poklicnih kvalifikacij takšne povezanosti nismo ugotovili. Tako za makiavelizem kot tudi dispozicijsko sprejemljivost je smer povezave enaka. Močnejša makiavelizem in dispozicijska sprejemljivost sta povezana s sprejemljivejšim odnosom do tovrstnega početja, šibkejša makiavelizem in sprejemljivost pa z bolj odklonilnim.

**Ključne besede** ● prirojevanje poslovnega izida, osebnost, profesionalne poklicne kvalifikacije

**SUMMARY** ● Five selected personality traits and professional occupational qualifications were tested in the study for their impact on Slovenian accountants' attitude toward earnings management. The main objective was to investigate whether personality traits and professional occupational qualifications have any impact on how Slovenian accountants think and feel about this ethically problematic business practice. Responses from 310 chief accounting officers of Slovenian companies were gathered via electronic survey, and regression analysis was performed to test relationships between the observed variables. Only two of the observed personality traits (Machiavellianism and dispositional agreeableness) were found to be statistically significantly related to accountants' attitudes, while the impact of others and professional occupational qualifications was found to be statistically insignificant. For both, Machiavellianism and dispositional agreeableness, the

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<sup>1</sup> Gre za izvleček iz doktorske disertacije (Horvat, 2019), katere rezultati so bili deloma objavljeni že v reviji Naše gospodarstvo (Horvat, 2018), vendar so tukaj razširjeni z nekaterimi dodatnimi analizami in spoznanji.

*direction of the relationship with accountants' attitudes is the same. The higher the levels of accountants' Machiavellianism and dispositional agreeableness, the more positive their attitude towards the observed earnings management behaviour.*

Key words ● *earnings management, personality, professional qualifications*

## Odloženi davki, povezani s slabitvami poslovnih terjatev

### ***Deferred tax from operating receivables***

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**POVZETEK** ● *V prispevku poglobljeno in sistematično analiziramo pravila obračunavanja odloženih davkov, povezanih s slabitvijo poslovnih terjatev. Odhodki iz slabitev poslovnih terjatev so davčno regulirani s posebnimi zakonskimi določbami v Zakonu o davku od dohodkov pravnih oseb (v nadaljevanju ZDDPO-2), ki so drugačne od tistih za poslovne namene. Razlikujejo se tako po znesku davčno priznanih odhodkov kot po obdobju, v katerem se lahko uveljavijo. Gre tudi za najpogostejšo vrsto slabitev, ki jih organizacije obračunavajo vsako leto, ker morajo izvesti letno oceno kreditnega tveganja pri terjatvah oziroma letno oceno potrebe po slabitvi. Drugi razlog aktualnosti prispevka je v tem, da se z uvedbo Mednarodnega računovodskega standarda 9 – Finančni instrumenti (v nadaljevanju MSRP 9) tudi pravila slabitev za računovodske namene razlikujejo glede na to, kateri računovodski okvir organizacija uporablja. Za uporabnike Mednarodnih standardov računovodskega poročanja (v nadaljevanju: MSRP) veljajo pravila slabitev po modelu pričakovanih kreditnih izgub ali ECL, medtem ko Slovenski računovodski standardi (v nadaljevanju SRS 2016) še ostajajo na slabitvah po pravilih o že nastalih kreditnih izgubah. Tretji razlog aktualnosti prispevka je tudi v tem, da se opredelitev poslovnih terjatev po SRS 2016 in MSRP-jih v določenem delu razlikuje, posledično pa je razlika tudi v njihovem davčnem priznavanju.*

**Ključne besede** ● *finančno sredstvo, terjatve, poslovne terjatve, oslabitev, odprava oslabitev, odpis, ZDDPO-2, davčna osnova, začasno davčno nepriznani odhodki, začasna davčna razlika, odložene terjatve za davek*

**SUMMARY** ● *In this paper, we will analyse in depth and systematically the rules on the levying of deferred taxes related to the impairment of operating receivables. Costs arising from operating receivables impairment is tax-regulated by special legal provisions in the Corporate Income Tax Act ('CITA-2'), which are different from those for business purposes. They are distinguished both by the amount of tax-deductible costs and by the period in which they can be enforced. It is also the most common type of impairment that the organizations effect each year because they have to carry out an annual credit risk assessment on operating receivables, or an annual assessment of the need for impairment. The second reason for the actuality of the article is the fact that the introduction of the International Accounting Standard 9: Financial instruments ('IFRS 9') imposes new rules for the impairment of trade receivables. The users of International Financial Reporting Standards ('IFRS') are subject to impairment rules according to the model of expected credit losses ('ECL'), while the Slovenian Accounting Standards ('SRS 2016') continue to enforce the rules on credit losses already incurred. The third reason for the*

*actuality of the article is the fact that the definition of operating receivables under SRS 2016 and IFRS differs in a certain part and, consequently, the difference also affects their tax recognition.*

*Key words ● financial asset, receivables, operating receivables, impairment, derecognition of impairment, write-off, CITA-2, tax base, temporary tax non-deductible expenses, temporary tax difference, deferred tax assets*

## Davčne posledice poslov med družbo in družbeniki

### *Tax implications of transactions between a company and its shareholders*

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**POVZETEK** ● Razmerja med družbo in družbeniki so predmet številnih davčnih nadzorov. V tem kontekstu je aktualna opredelitev prikritih izplačil dobička, katerih bistvo je v zagotovitvi določene premoženjske koristi družbenikom družbe, kar navzven ni razvidno kot izplačilo dobička, temveč ostane zaradi raznovrstnih pravnih razmerij med družbo in družbenikom prikrito. V prispevku prikazujemo razmerja med družbo in družbeniki, načine izplačil dobička in druge vrste plačil med družbenikom in družbo ter njihovo davčno obravnavo. V prispevku so obravnavane tudi spremembe obdavčitve naknadnih vplačil kapitala v luči sodne prakse in sprememb zadnje novele Zakona o dohodnini (v nadaljevanju: ZDoh-2V). S sprejetjem ZDoh-2V pa se je temeljito spremenila tudi davčna obravnavo odkupa lastnih poslovnih deležev v d. o. o. Odkup lastnih poslovnih deležev od 1. 1. 2020 tako ni več obdavčen po pravilih o obdavčitvi dobičkov iz kapitala, temveč vedno skladno s pravili o obdavčitvi dividend.

**Ključne** besede ● povezane osebe, prikrito izplačilo dobička, davek od dobička od kapitala, naknadna vplačila, lastni poslovni deleži

**SUMMARY** ● Relationships between a company and its shareholders are subject to numerous tax audits. In this respect, the definition of hidden profit distribution is of utmost importance, i.e. a shareholder obtains an economic benefit that is not viewed as distribution of profit but rather remains concealed due to the diversification of legal relations between a company and its own shareholders. In the article, we emphasize the relationships between a company and its shareholders, different methods of how to distribute profit and other payments between a shareholder and the company and its respective tax treatment. The article also deals with the latest amendments to the Personal Income Tax (PIT) Act, which fundamentally altered the tax treatment of subsequent capital contributions. The amendments to the PIT Act have also fundamentally altered the tax treatment of the redemption of own shares by limited liabilities companies. As of 1 January 2020, the redemption of own business shares shall no longer be subject to capital gains tax but rather treated as obtaining dividends.

**Key words** ● related parties, hidden profit distribution, capital gains tax, subsequent capital contributions, own shares

## Izvedba notranjerevizijskega posla – 2. del

### **Implementation of an internal audit engagement – Part 2**

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**POVZETEK** ● *Danes ugotavljamo, da si izvedbe notranjerevizijskega posla brez podrobne proučitve prisotnih tveganj ne znamo več predstavljati. Vendar ni bilo vedno tako. Šele pred desetletjem je Inštitut za notranjo revizijo (IIA) obnovil opredelitev notranjega revidiranja in dodal naloge zagotavljanja in svetovanja na treh povezanih področjih upravljanja tveganj, kontrol in upravljanja organizacij (IIA, 1999). Pet let kasneje je Odbor sponzorskih organizacij Treadwayeve komisije (COSO) izdal Celovit okvir obvladovanja tveganj (ERM) (COSO, 2004). Od takrat je prisoten svetovni premik široke uporabe upravljanja tveganj, kjer so notranji revizorji prevzeli ključno vlogo tako pri zagotavljanju kot pri svetovanju upravljanja tveganj znotraj organizacij (Sarens and De Beelde, 2006).*

**Ključne besede** ● *tveganje, upravljanje tveganj, cilji, prepoznavanje, postavljanje prednostnih nalog, odziv, pregled, poročanje, obnavljanje, vpliv, verjetnost, izogibanje, izkoriščanje, prenos, delitev, sprejem, zanemarjanje, celovito obvladovanje tveganj*

**SUMMARY** ● *Nowadays we cannot imagine the implementation of an internal audit engagement without a preliminary detailed consideration of the risks involved. However, this has not always been the case. It was only a decade ago that the Institute of Internal Auditors (IIA) revised the definition of internal auditing to include both assurance and consulting activities across the three related areas of risk management, control and governance (IIA, 1999). Five years later, the Committee of Sponsoring Organizations of the Treadway Commission (COSO) released its integrated framework for Enterprise Risk Management (ERM) (COSO, 2004). Since then, there has been a global move towards an enterprise wide approach to risk management, with internal auditors playing a key role in providing both assurance and consulting services with respect to the management of risk within their organisations (Sarens and De Beelde, 2006).*

**Key words** ● *risk, risk management, objectives, identification, prioritization, response, review, reporting, updates, impact, likelihood, avoidance, exploitation, transfer, sharing, acceptance, ignoring, enterprise risk management*