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Novi nazivi

Dr. Jaka Cepec

# Položaj upnika ob nastanku dolžnikove insolventnosti

*The position of the creditor in the event of the debtor's insolvency*

**POVZETEK** • V prispevku se analizirajo položaj in pravice upnika glede na različne scenarije, v katerih se lahko znajde v razmerju do dolžnika. Razmerje med upnikom in dolžnikom je mogoče razdeliti v tri faze, in sicer v fazo pred nastopom insolventnosti, fazo po nastopu insolventnosti, a pred začetkom postopkov zaradi insolventnosti, in tretjo fazo, ko se dolžnik že znajde v postopku zaradi insolventnosti. Avtor v prispevku poudarja pomen pogodbenih instrumentov za zavarovanje pogodbene obveznosti, ki so po njegovem mnenju izjemno pomembno orodje v rokah upnikov, vendar ga mora upnik uporabiti že ob sklenitvi pogodbe. Ravnanje upnika se mora po začetku insolventnosti dolžnika močno prilagoditi, saj mora upoštevati, da je dolžnik pri razpolaganju s svojim premoženjem omejen.

**Ključne besede** • upnik, dolžnik, insolventnost, izvršba, stečaj, prisilna poravnava

**SUMMARY** • In the article, the author analyses the position and rights of the creditor in different scenarios in which he may find himself in relation to the debtor. The relationship between the creditor and the debtor can be divided into three phases: the phase before insolvency, the phase after insolvency but before insolvency proceedings, and the third phase when the debtor is already in insolvency proceedings. The author emphasizes the importance of contractual instruments to secure the contractual obligations, which, in his opinion, are an extremely important tool in the hands of the creditor, which the creditor must use in the phase of contracting. The creditor's behaviour must be significantly adjusted after the debtor has become insolvent, as the creditor must take into account that the debtor is limited in the disposal of his assets.

**Key words** • debtor, creditor, insolvency, individual enforcement, bankruptcy, financial reorganization

Mag. Aleksandra Heinzer

# Odbitek in popravek DDV-ja pri nabavi nepremičnin

*The VAT Deduction and Adjustment in Real Estate Purchases*

**POVZETEK** • *Kot večina pojmov je tudi pojem nepremičnina za namene plačila DDV-ja na evropski ravni opredeljen enotno. Poznavanje tega, še zlasti pojma investicijskega blaga, je ključno za pravilen odbitek DDV-ja in njegov naknadni popravek, ki se v takem primeru porazdeli na več let. Za odbitek DDV-ja morajo biti ob nakupu nepremičnine izpolnjeni vsebinski in formalni pogoji, davčni zavezanec pa ga lahko uveljavi le, če nepremičnino kupi za opravljanje svoje obdavčene gospodarske dejavnosti. Dejstvo, da so transakcije z nepremičninami lahko bodisi obdavčene bodisi oproščene plačila davka, otežuje razumevanje objektivnih dokazov, ki jih mora davčni zavezanec predložiti za odbitek DDV-ja ob nabavi nepremičnine. Način naknadnega popravljanja odbitka DDV-ja je odvisen od tega, kdaj se pogoji, ki so bili za odbitek DDV-ja potrebni, spremenijo. Pri tem je treba upoštevati tudi, da vsaka sprememba pogojev vseeno ne zahteva popravka pri odbitku DDV-ja.*

**Ključne besede** • *nepremičnine, investicijsko blago, načelo nevtralnosti, vsebinski in formalni pogoji, objektivni dokazi, odbitek DDV-ja, popravek odbitka DDV-ja, mešana raba nepremičnine*

**SUMMARY** • *Like most concepts, the concept of real estate for the purposes of VAT is uniformly defined at European level. This understanding, and especially knowing the concept of capital goods, is crucial for the correct deduction of VAT and its subsequent correction, which in such a case is spread over several years. In order to deduct VAT, the substantive and formal conditions must be met when purchasing the real estate and the taxable person can only claim it if the real estate was bought in order to carry out a taxed economic activity. The fact that real estate transactions can be either taxed or exempt from taxes makes it difficult to understand the objective evidence that a taxpayer must provide in order to deduct VAT when purchasing real estate. The method of subsequent adjustment of the VAT deduction depends on when the conditions required for the VAT deduction change. It should also be borne in mind, however, that any change in the conditions does not require a correction in the deduction of VAT.*

**Key words** • *real estate, capital goods, neutrality principle, substantive and formal conditions, objective evidence, VAT deduction, correction of VAT deduction, mixed use of real estate*

Dr. Robert Horvat

# Vpliv MSRP-ja 15 na računovodenje stroškov

*Impact of IFRS 15 on accounting for costs*

**POVZETEK** • V prispevku podrobneje predstavljamo in pojasnjujemo določila MSRP-ja 15, ki urejajo računovodenje pogodbenih stroškov iz pogodb s kupci (stroškov za pridobitev pogodb s kupci in stroškov izpolnitve pogodb s kupci), vključno z izbranimi primeri njihove uporabe v praksi. Pokrita so tako vprašanja in rešitve njihovega začetnega pripoznavanja kakor tudi vprašanja in rešitve kasnejšega amortiziranja in prevrednotovanja iz njihovega naslova pripoznanih sredstev.

**Ključne besede** • MSRP 15, stroški, pogodbe s kupci

**SUMMARY** • In the paper, requirements of IFRS 15 regarding accounting for costs from contracts with customers are presented and explained (costs to obtain contracts with customers and costs to fulfil a contract with a customer), including selected cases of their application in practice. The paper covers questions and solutions regarding initial recognition of costs from contracts with customers, as well as questions and solutions regarding subsequent amortization and impairment of assets, recognised on their basis.

**Key words** • IFRS 15, costs, contracts with customers

Dr. Barbara Mörec

# Kako prepoznati finančno stisko gospodarske družbe – primer slovenskih družb

*How to identify the company in a financial distress – cases of Slovenian companies*

**POVZETEK** • *Gospodarstvo, ki še nikoli ni bilo tako zelo odvisno od globalnih tokov blaga, kapitala in ljudi, je najprej močno prizadel izbruh covid-19, potem pa še vrsta drugih naravnih in družbenih katastrof. Dobavne verige so se pretrgale praktično čez noč in zabredli smo v novo gospodarsko krizo, za katero še ne vemo povsem, v kakšni obliki bo, kako dolgo bo trajala in kako globoka bo, tj. koliko gospodarskih družb bo zaradi nje propadlo in kakšna brezposelnost bo temu sledila. Tudi to krizo pa bo veliko gospodarskih družb preživelo in se celo razvijalo: preživeli bodo tisti, ki bodo pravočasno prepoznali njen vpliv na svoje poslovanje, kar hkrati nujno pomeni tudi na poslovanje svojih poslovnih partnerjev. Pričujoči prispevek se osredotoča na pravočasno prepoznavanje finančne stiske gospodarskih družb s preprostimi orodji, ki so že ves čas na voljo vsem in ne zahtevajo kompleksne tehnične opreme ali posebnih baz podatkov – na analizo računovodskih informacij v bilanci stanja in izkazu poslovnega izida ter na njihovi podlagi na analizo izračunanih preprostih kazalnikov. Analiza vrednosti kazalnikov slovenskih gospodarskih družb, ki je prispevku priložena, namreč kaže, da vrednosti najosnovnejših kazalnikov praviloma že leta pred nastopom stečaja ali izbrisa gospodarske družbe pomembno odstopajo od vrednosti kazalnikov za gospodarske družbe, ki preživijo.*

**Ključne besede** • *finančna stiska, slovenske gospodarske družbe, računovodski kazalniki, analiza*

**SUMMARY** • *The economy, which has never been so heavily dependent on global flows of goods, capital and people, was first severely affected by the outbreak of covid-19 and then by a series of other natural and social disasters. Supply chains were broken practically overnight and we run into a new economic crisis, for which we do not yet really know, what form it will take, how long it will last and how deep it will be, i.e. how many companies will fail because of it and what kind of unemployment will follow. However, many companies will survive and further develop even in this situation: the crisis will be survived by the companies that will on time recognize its impact on their operations and on the operations of their business partners. The present paper focuses on the timely identification of companies' financial difficulties with simple tools that are always available to all and do not*

*require complex technical equipment or special databases, i.e. on the analysis of financial information found in the balance sheet and income statement and based on the calculation of simple indicators. The analysis of the values of indicators of Slovenian companies attached to the article shows that already in the years before the bankruptcy or liquidation of a company its values of the most basic indicators generally deviate significantly from the values of indicators for surviving companies.*

**Key words** • *financial distress, Slovenian companies, accounting indicators, analysis*

Mag. Iztok Pustatičnik

# Upravljanje oskrbne verige v proizvodnem podjetju kot konkurenčna prednost ter orodja poslovnega računovodstva za upravljanje oskrbne verige

*Integrated supply chain management as competitive advantage of a manufacturing company and management accounting tools in SCM*

**POVZETEK** • Namen prispevka je predstaviti pomen upravljanja oskrbne verige v proizvodnem podjetju ter orodja poslovnega računovodstva za upravljanje oskrbne verige (SCM). Proizvodne družbe z uspešno integriranim procesom upravljanja oskrbne verige nadgradijo sodelovanje s kupci ter s tem učinkovitost in uspešnost prodaje. Nihanje povpraševanja družbe vgradijo v prodajne napovedi in jih redno prilagajajo. SCM skrbi za sinhrono delovanje digitalno podprtih procesov, podatkov in tehnologij, ki se prepletajo med členi celotne oskrbne verige. SCM pri odločitvah uporablja tudi finančne in denarne informacije poslovnega računovodstva. Tako imata SCM in poslovnostvo več možnosti za uspešno poslovanje, saj so odločitve bolj podkrepjene z informacijami (izraženimi denarno in nedenarno). Zato so odločitve manj tvegane z več možnosti, da se uresničijo.

**Ključne besede** • upravljanje oskrbne verige (SCM), prodajne napovedi, nihanje povpraševanja v oskrbni verigi, orodja poslovnega računovodstva za upravljanje oskrbne verige

**SUMMARY** • The purpose of this paper is to present the importance of supply chain management (SCM) in a manufacturing company, and management accounting tools in SCM. With a successfully integrated supply chain management process, manufacturing companies upgrade their cooperation with customers resulting in efficient and successful sales. Fluctuations in company's demands are built into sales forecasts and adjusted regularly. SCM takes care of synchronous operation of digitally supported processes, data, and technologies, which are interwoven through the entire supply chain. SCM additionally uses financial information from management accounting in decision taking. In this way, SCM and management have a greater chance of business success, as decisions are more supported by information (monetary and non-monetary). As a result, decisions are less risky with a better chance of realization.

**Key words** • supply chain management (SCM), sales forecasts, changes in supply chain demand, management accounting tools in SCM



Mag. Mojca Muha

# Postopkovna vprašanja v zvezi z davčnimi inšpekcijskimi nadzori, ki se kot sporna kažejo v aktualni sodni praksi

*Procedural issues in relation to tax inspection proceedings, which are object of dispute in contemporary jurisprudence*

**POVZETEK** • Predmet tega prispevka so procesne kršitve v davčnih inšpekcijskih nadzorih, ki se kot sporne pojavljajo v zadevah pred Upravnim sodiščem Republike Slovenije. Pregledane sodbe iz obdobja od januarja do novembra 2021, ki se nanašajo na zadeve, v katerih je bil izpodbijani akt izdan v postopku davčnega inšpekcijskega nadzora (bilo jih je skupaj 40), kažejo, da sodišče v primerih, ko so tožniki uveljavljali kršitve pravil postopka, sodišče pa je tem navedbam sledilo (takih primerov je bilo 17), večinoma ugotavlja prisotnost absolutno bistvene kršitve po 7. točki drugega odstavka 237. člena ZUP, tj. da izpodbijane odločbe ni mogoče preizkusiti. Sodišče je v več zadevah prepoznalo tudi kršitev tožnikove pravice do izjave, kar je prav tako absolutno bistvena kršitev, in sicer po 3. točki drugega odstavka 237. člena ZUP. Vprašanje kršitev pravil postopka je zanimivo, saj se je procesno pravo že davno otreslo svoje ancilarne vloge in je prepoznano kot odločilno za doseganje pravilne in zakonite odločitve. Prav tako je to vprašanje pomembno, kar je odraz splošne dovzetnosti za varstvo temeljnih procesnih pravic.

**Ključne besede** • davčni inšpekcijski nadzor, kršitev pravil postopka, sodna praksa

**SUMMARY** • Procedural violations in tax inspection proceedings, which are object of dispute in cases heard before the Administrative Court of the Republic of Slovenia, are examined in the present paper. Judgments dating from January to November 2021, which refer to cases in which the contested decision has been adopted in a tax inspection proceeding, have been reviewed (altogether 40). They show that in cases, in which the plaintiffs have alleged that procedural violations have occurred and the court has followed such an argument (17 cases), the court mostly finds that it was not possible to examine the contested decision. Several times the court has also recognized that there had been a breach of the right to be heard. The issue of procedural violations is of interest, since procedural law has long ceased to be merely ancillary and is recognized as crucial for correct and lawful decisions. This question is also very important because it is a reflection of the general susceptibility to the protection of fundamental procedural rights.

**Key words** • tax inspection proceeding, procedural violation, jurisprudence