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POVZETEK • On 21 June 2022, EU policymakers reached an agreement on the Corporate Sustainability Reporting Directive (CSRD). This law will introduce more detailed reporting requirements than the existing Non-Financial Reporting Directive (NFRD). 50,000 companies will have to comply with the new rules, compared to 12,000 in the NFRD. Companies will have to disclose sustainability information in their management reports according to mandatory sustainability reporting standards and present it in a digital, machine-readable format. The CSRD will also require limited assurance on sustainability reporting. These are key changes that the CSRD brings in and that we will explore in this article.

The CSRD brings sustainability reporting to the same level as financial reporting for the first time ever. This is fundamental to support the EU Green Deal's ambitions and transform Europe into the first climate neutral economy by 2025. Accountancy Europe welcomed the final text agreed by the co-legislators.

The accountancy profession will need to be ready for this crucial shift and make sure we can support the CSRD's reporting and assurance aspects.

Ključne besede • CSRD, NFRD, sustainability reporting, sustainability assurance

SUMMARY • Oblikovalci politik EU-ja so 21. junija 2022 sklenili dogovor glede direktive o poročanju o trajnostnem razvoju podjetij (CSRD). Direktiva CSRD uvaja podrobnejše zahteve glede poročanja kot obstoječa direktiva o nefinančnem poročanju (NFRD). Nova pravila bo moralo upoštevati 50.000 podjetij – v primerjavi z 12.000 podjetji, ki so morala poročati v skladu z NFRD-jem. Podjetja bodo morala v svojih poročilih o upravljanju razkriti podatke o trajnosti v skladu z obveznimi standardi poročanja o trajnostnem razvoju in jih predstaviti v digitalni, strojno berljivi obliki. CSRD bo zahteval tudi omejeno zagotovilo o poročanju o trajnosti. To so ključne spremembe, ki jih prinaša CSRD in so predstavljene v pričujočem članku.

CSRD prvič postavlja trajnostno poročanje ob bok finančnemu, kar je bistveno za podporo ambicijam zelenega dogovora EU-ja in preoblikovanje Evrope v prvo podnebno nevtrarno gospodarstvo do leta 2025. Accountancy Europe pozdravlja končno besedilo, o katerem sta se dogovorila zakonodajalca.

Računovodska stroka bo morala biti pripravljena na ta pomembni premik ter zagotoviti podporo poročanju CSRD in dajanju zagotovil.

Key words • CSRD, NFRD, trajnostno poročanje, zagotovila o trajnostnem poročanju

Mag. Renata Eržen Potisek, mag. Zdenka Vidovič

Revizorjevo poročanje o ustreznosti sodil in pravilnosti njihove uporabe

Auditor's reporting on the adequacy of criteria and the regularity of their application

POVZETEK • Prispevek obravnava namen ter pravna in strokovna izhodišča za ločeno evidentiranje različnih dejavnosti. Iz pregleda veljavne zakonodaje ugotavljamo, da se zahteve po pregledu ustreznosti sodil in njihove uporabe razlikujejo. Prav tako ugotavljamo, da se revizorji na te zahteve različno odzivajo s svojimi poročili, kar dokazujejo revizijska poročila, ki smo jih pridobili od nekaterih revizorjev in v letnih poročilih, objavljenih na spletni strani AJPES-a. Obsežen pregled zakonskih zahtev in pravil strokovnega ravnanja na področju računovodenja ter dileme in pomisleki, ki jih izpostavljam v prispevku, naj bi spodbudili širšo strokovno razpravo o podlagi za oblikovanje pravil stroke, ki bodo poenotila pristope revizorjev k pregledu sodil in poročanju.

Ključne besede • ločene računovodske evidence po različnih dejavnostih, sodila, poročanje revizorja

SUMMARY • The article discusses the purpose, as well as the legal and professional basis for separate recording of different activities. Based on a review of applicable legislation, we find that the requirements for the adequacy of criteria and their application differ. We also note that auditors respond to these requirements differently, as proven by the reports we acquired from some auditors and from annual reports published on the AJPES website. An extensive review of legal requirements, regulations of professional conduct in accounting, and the dilemmas and concerns highlighted in the article should encourage a broader expert discussion on the formation basis for the rules of the profession that will standardize auditors' approaches to the review of criteria and reporting.

Key words • separate recording of different activities, criterion, auditor's reporting

Dušan Hartman

Najnovejše spremembe MSRP-jev in MRS-jev s poudarkom na konceptu pomembnosti, najemov in razvrščanja obveznosti

Recent amendments to IFRSs and IASs focusing on the concept of materiality, leases and the classification of liabilities

POVZETEK • V prispevku je prikazan kratek pregled vseh sprememb in dopolnitev MSRP-jev in MRS-jev, ki veljajo od 1. januarja 2020 naprej. Poudarek je na spremembah, ki veljajo od 1. januarja 2022, pri čemer je več pozornosti namenjene spremembam MSRP-jev/MRS-jev, ki obravnavajo področje pomembnosti, najemov in razvrščanja obveznosti. Na kratko opozorimo tudi na nekatere glavne dopolnitve in spremembe, ki naj bi veljale po letu 2022 (razen MSRP-ja 17).

Ključne besede • MSRP/MRS, spremembe/dopolnitve, pomembnost, najemi, razvrščanje obveznosti, druge spremembe

SUMMARY • This article briefly presents an overview of all amendments and supplements to IFRSs and IASs effective from 1 January 2020. The emphasis is on amendments effective from 1 January 2022, with extended focus on amendments to IFRSs /IASs addressing materiality, leases and classification of liabilities. In addition, some of the main amendments and supplements expected to take effect after 2022 are briefly highlighted (except for IFRS 17).

Key words • IFRS/IAS, amendments/supplements, materiality, leases, classification of liabilities, other amendments

Dr. Miha Juhart

Pravna ureditev poslov med povezanimi strankami v ZGD-1

Related parties transactions in Slovenian Companies Act

POVZETEK • Pravni posli med gospodarsko družbo in povezanimi osebami so predmet posebne ureditve, ki se je spremenila z novelo ZGD-1 K. Novela je prinesla strožjo ureditev predvsem za posle, ki jih s povezanimi strankami sklepajo delniške družbe z vrednostnimi papirji, s katerimi se trguje na organiziranem trgu. Za vse posle s povezanimi strankami, ki presegajo 2,5 % aktive, se zahteva soglasje nadzornega organa. Pri izdaji soglasja ima posebno vlogo revizijska komisija. Vse take posle mora družba objaviti na svojih spletnih straneh. Posebna ureditev velja tudi za posle s člani organov vodenja in nadzora ter prokuristi, njihovimi družinskimi člani in z njimi povezanimi pravnimi osebami. Ta ureditev velja za vse delniške družbe ter srednje in velike družbe z omejeno odgovornostjo. Še dodatno pa so posebni pogoji ali pravne posledice predpisane za posojilne in svetovalne pogodbe.

Ključne besede • posli s povezanimi strankami, svetovalna pogodba, posojilna pogodba, MRS 24, odobritev posla, objava podatkov o poslu

SUMMARY • Legal transactions between a company and related parties are subject to special regulation, which was changed with the amendment to the Companies Act (ZGD-1 K). The amendment introduced stricter regulations, especially for related party transactions made by joint-stock companies whose securities are traded on an organized market. All related party transactions in excess of 2.5% of companies' assets require the consent of the supervisory body. The audit committee has a special role in the consent procedure. The company must also disclose the transaction data in accordance with general rules of transparency. Special provisions apply to companies' transactions with members of management and supervisory bodies and procurators, their family members and related legal entities. This regime applies to all joint stock companies and medium and large limited liability companies. In addition, special conditions or legal consequences are prescribed for loan and advisory contracts.

Key words • related parties transactions, consulting contract, loan agreement, IAS 24, approval of transaction, publication of transaction data

Mag. Blaž Pate

Obračun DDPO-ja pri postopkih prenehanja davčnega zavezanca

Corporate income tax return in procedures for the termination of an individual's residency status

POVZETEK • Davek od dohodkov pravnih oseb (DDPO) davčni zavezanec praviloma izračuna sam v davčnem obračunu za vsako posamezno davčno obdobje v skladu z določbami ZDavP-2. Davčni obračun so dolžni predložiti tako slovenski davčni zavezanci (rezidenti) kakor tudi tuji davčni zavezanci (nerezidenti), ki v Sloveniji poslujejo prek poslovne enote. Pri postopkih prenehanja davčnega zavezanca – davčnega rezidenta in ob prenehanju poslovne enote davčnega nerezidenta ZDavp-2 predpisuje nekaj posebnosti glede načina sestave in rokov za predložitev davčnega obračuna ter glede dne, po stanju na katerega je treba pripraviti davčni obračun. Praviloma se končni davčni obračun zaradi prenehanja sestavi na dan pred prenehanjem (ob likvidaciji, stečaju, prenehanju po skrajšanem postopku in pri prenehanju poslovne enote) oziroma na obračunski dan pri prenehanju zaradi statusnega preoblikovanja, razen nekaterih posebnih pravil, ki veljajo, če postopki prenehanja trajajo dlje časa. DDPO je treba praviloma plačati hkrati s predložitvijo davčnega obračuna, razen v postopkih prenehanja zaradi statusnega preoblikovanja. Pri tem je pomembno poudariti, da so merodajna pravila glede datuma, po stanju na katerega je treba pripraviti zaključno poročilo in davčni obračun, zakonske določbe ZGD-1 in ZDavP-2, ne pa standardi računovodskega poročanja, saj so slednji hierarhično nižji pravni akt. Zato je treba ne glede na to, da omenjeni standardi morebiti to materijo urejajo drugače, pri datumu sestave davčnega obračuna slediti zakonskih določbam.

Ključne besede • ZDDPO-2, ZDavP-2, ZGD-1, prenehanje pravne osebe, likvidacija, stečaj, prenehanje po skrajšanem postopku, statusna preoblikovanja, združitve, pripojitev, razdelitev, oddelitev, prenehanje poslovne enote nerezidenta, redni davčni obračun, davčni obračun zaradi prenehanja, popravljen davčni obračun zaradi prenehanja, likvidacijski/stečajni upravitelj

SUMMARY • Corporate income tax (CIT) is generally calculated by the taxpayer himself in the tax return for each individual tax period in accordance with the provisions of the Tax Procedure Act (ZDavP-2). Both Slovenian taxpayers (residents) and foreign taxpayers (non-residents) operating in Slovenia through a permanent establishment (PE) are obliged to submit a tax return. In the procedures for termination of a resident taxpayer's status and of a tax non-resident's permanent establishment, the Slovenian Tax Procedure Act prescribes some specifics regarding the method

of drawing up the tax return and deadlines for its submission and regarding the date on which the tax return must be prepared. As a general rule, the final tax return due to dissolution shall be drawn up on the day before the dissolution (in case of liquidation, bankruptcy, dissolution under a simplified procedure and in case of termination of a permanent establishment) or on the cut-off date (in case of termination due to restructuring). Some special rules only apply to cases where dissolution proceedings take longer. The CIT shall normally be paid at the same time as the tax return is submitted, except in case of termination due to restructuring. It is important to note that the applicable rules regarding the date on which the final report and tax return must be drawn up, are the legal provisions of the Slovenian Companies' Act (ZGD-1) and the Tax Procedure Act (ZDavP-2), and not the financial reporting standards, as the latter are a hierarchically lower legal act. Therefore, regardless of the fact that the standards may regulate this matter differently, it is necessary to follow the legal provisions of the aforementioned laws regarding the date on which the tax return shall be drawn up.

Key words • *Corporate Income Tax Act, Tax Procedure Act, Companies Act, dissolution of a legal entity, liquidation, bankruptcy, simplified dissolution, restructuring, merger, acquisition, division, split-off, termination of a permanent establishment of a non-resident, regular tax return, tax return after dissolution, corrected dis-solutiotax return, liquidation/bankruptcy trustee*

Katarina Sitar Šuštar

Osnutek IAASB-jevega standarda revidiranja za preproste družbe

Draft IAASB's standard for audits of less complex entities

POVZETEK • Prispevek predstavlja razloge, ki so IAASB vodili k oblikovanju novega standarda za revidiranje preprostih družb. Pojasnjen je pojem preprostih družb in navedeni so pogoji, v katerih uporaba standarda ni dovoljena. Predstavljena je struktura Osnutka standarda revidiranja za preproste družbe, ki sledi toku revidiranja računovodskih izkazov. Kljub temu da bodo revizijske družbe morale oblikovati pravila in postopke, ki jih bodo vodila pri odločanju o tem, kdaj uporabljati standarde revidiranja za preproste družbe, in kljub temu da bodo revizijske družbe morale oblikovati ločeno metodologijo revidiranja, ki bo zagotavljala skladnost izvajanja revizij s standardi, so novi standardi revidiranja za preproste družbe za revizijske družbe priložnost za povečanje učinkovitosti in preglednosti izvedenih revizij.

Ključne besede • revidiranje, Osnutek standarda revidiranja za preproste družbe, Mednarodni standardi revidiranja (MSR)

SUMMARY • The paper sets out the reasons that led the IAASB to create a new International Standard on Auditing Financial Statements of Less Complex Entities (ISA for LCE). The concept of less complex entities is explained and the conditions under which the application of the standard is prohibited are presented. The structure of the draft ISA for LCE, which follows the flow of the audit, is presented. Despite the fact that audit firms will need to develop rules and procedures to guide them in deciding whether to apply the ISA for LCE, and despite the fact that audit firms will need to develop a separate audit methodology to ensure that the performance of audits complies with the standards, the new standard offers audit firms the opportunity to increase their efficiency and transparency of the audits performed.

Key words • auditing, Draft Standard for Audits of Less Complex Entities (ISA for LCE), International Standards of Auditing (ISA)