

Milan Jagrič

Kdaj in kako obravnavati negotovost kot tveganja?

When and how consider uncertainties as risks?

POVZETEK ● *Obravnava tveganj je v vsakodnevni praksi precej formalna. Nič manj formalnosti ne najdemo pri vključevanju notranje revizije v procese upravljanja tveganj. V prispevku smo razčlenili proces obvladovanja tveganj ter na posameznih delih izpostavili aktivnosti, ki se v procesu obvladovanja tveganj pričakujejo od proaktivnega notranjega revizorja.*

Ključne besede ● *nenaklonjenost tveganjem, merjenje tveganj, ravnanje s tveganji, obvladovanje tveganj*

SUMMARY ● *Treatment of risks in the daily practice is quite formal. Not fewer formalities are found in the integration of internal audit in processes of risk management. In this article, we have broken down the process of risk management, with a focus on the necessary differentiation of uncertainties from risks. In addition, we present activities in the risk management process, which are expected within the job description of an internal auditor.*

Key words ● *risk aversion, measuring risk, deal with risk, managing risk*

Mag. Špela Kramberger in dr. Iztok Kolar

Organiziranost notranje revizije in neodvisnost notranjega revizijskega izvajalca v slovenskih občinah

Organization and independence of internal audit activity in Slovenian municipalities

POVZETEK ● *Opravljen analiza preteklih domačih in tujih empiričnih raziskav s področja neodvisnosti notranjih revizijskih izvajalcev kaže, da je lastni notranjerevizijski službi težje zagotavljati samostojnost in neodvisnost kot zunanjim izvajalcem notranjega revidiranja. Medtem pa drugi raziskovalci opozarjajo prav na nasprotno. Naša raziskava na vzorcu 65 anketiranih predstavnikov iz 177 slovenskih občin, ki so včlanjene v Skupnost občin Slovenije (SOS), kaže, da oblika organiziranosti izvajanja notranjerevizijske dejavnosti v*

občinah, ki smo jih zajeli v vzorec, statistično značilno ne vpliva na raven neodvisnosti notranjerevizijskega izvajalca.

Ključne besede ● notranja revizija, notranjerevizijski izvajalec, neodvisnost

SUMMARY ● *The analysis of domestic and foreign empirical studies carried out in the field of internal audit activity independence has shown that it is more difficult to ensure independence and objectivity of internal audit activities in comparison to external auditors. However, some other researchers claim exactly the opposite. Our research was carried out on sample of 65 survey respondents from the managements of 177 Slovenian municipalities, which are affiliated to the Association of Municipalities and Towns of Slovenia (SOS). It showed that the form of organization for the implementation of internal auditing in municipalities, which were captured in the sample, had no significant effect on the level of independence of internal audit activity in those municipalities.*

Key words ● Internal audit, internal audit activity, independence

Dr. Franc Koletnik

(Ne)prodornost notranjih revizorjev

Insightfulness (or lack thereof) of internal auditors

POVZETEK ● *Avtor postavlja temeljno vprašanje, ali je tudi v poslovni organizaciji in drugih umetnih sistemih, v katerih deluje notranja revizija, enaka ali podobna variabilnost, kot jo zasledimo v naravnih sistemih. Postavlja domnevo, da tudi tu deluje selekcija, npr. med podjetji in deležniki znotraj njih. Zdrava konkurenca je ključno sredstvo, ki izločuje šibkejše in poganja močnejše. V avtorjevem primeru je predmet proučevanja notranjerevizijska populacija, v kateri je iskal odgovore na vprašanje, kateri "strokovni geni" naših notranjih revizorjev delajo selekcijo in vodijo do boljših in pogostejših ter do slabših in redkejših rešitev. Raziskuje razumevanje (ne)prodornosti, ki je ključ za obstoj in razvoj notranjih revizorjev in njihove dejavnosti.*

Ključne besede ● notranja revizija, notranji revizorji, prodornost, dejavniki prodornosti, ovire prodornosti, entropija, evolucija, penetracija, poklicna skrbnost, obstoj in razvoj organizacije

SUMMARY ● *The article addresses the fundamental question whether variability of natural systems equals or approximates variability found in artificial systems such as business organizations, which are subject to internal audit. The author believes that this is indeed the case and asserts that selection applies to business organizations and their internal stakeholders alike. Healthy competition is one of its key elements; it eliminates the weak and drives the strong. The population of his study is internal auditors who were examined for variability in their individual traits with the aim to identify the "expert gene" that underlies the selection. Based on observations, the author identifies insightfulness (or lack thereof) as a key element contributing to survival and development of internal auditors and internal auditing. Consequently, insightful internal auditors arrive at more*

acceptable solutions more frequently compared to their colleagues who are lacking this trait.

Key words ● *internal audit, internal auditors, insightfulness, factors contributing to insightfulness, obstacles to insightfulness, entropy, evolution, penetration, due professional care, survival and development of an organization*

Mag. Blanka Vezjak

Notranja revizija na ravni povezanih družb

Group Internal Audit

POVZETEK ● *Notranja revizija obvladujoče družbe ima bistveno večjo odgovornost kot sicer notranja revizija posamezne družbe. Poskrbeti mora za kakovostni razvoj notranje revizije v vseh družbah skupine, pa tudi za dajanje zagotovil (in svetovanje, če je potrebno) na ravni skupine. Pripraviti mora načrt delovanja notranje revizije tako za obvladujočo družbo kot za skupino, saj ključna tveganja, na katerih temeljita, običajno niso enaka. V prispevku predstavljam značilnosti delovanja notranje revizije na ravni povezanih družb, pomembno odvisnih tudi od stopnje razvitosti upravljanja družb in skupine ter notranje revizije.*

Ključne besede ● *notranja revizija, notranja revizija skupine povezanih družb, obvladujoča družba, odvisna družba*

SUMMARY ● *The internal audit of a parent company has a considerably greater responsibility than usually the internal audit of an individual company. The internal audit has to provide for quality development of the internal audit in all group companies as well as to express assurance (and to provide consulting, if needed) at the group level. The internal audit has to prepare the internal audit plan for both the parent company and the entire group, as the underlying key risks usually differ. In the contributed paper, I present characteristics of operation of the internal audit at the group level that also significantly depend on the level of development of governance in individual companies and in the group, as well as of the internal audit.*

Key words ● *internal audit, group internal audit, parent company, subsidiary*

Tina Toman Pfajfar

Novosti pri pravilih notranjega revidiranja

New Rules in Internal Auditing

POVZETEK ● *V članku so predstavljene novosti pri pravilih notranjega revidiranja za obdobje od oktobra 2015 do septembra 2016, ki sodijo v Mednarodni okvir strokovnega*

ravnanja pri notranjem revidiranju in Hierarhijo pravil notranjega revidiranja. Članek povzema spremembe v Mednarodnih standardih strokovnega ravnanja pri notranjem revidiranju, bistvene novosti pri izvedbenih ter dodatnih navodilih ter pri nekaterih drugih dokumentih, ki sodijo v Hierarhijo pravil notranjega revidiranja.

Ključne besede ● pregled novih pravil, Mednarodni okvir strokovnega ravnanja pri notranjem revidiranju, Mednarodni standardi strokovnega ravnanja pri notranjem revidiranju, izvedbena navodila, dodatna navodila, osnutki pravil

SUMMARY ● This article presents the updates in the Rules for the Internal Auditing within the International Professional Practice Framework and within the Hierarchy of Internal Auditing Rules. The article summarizes the new Standards as well as the main developments in both the Implementation and Supplemental Guidances, and in some other documents.

Key words ● overview of new pronouncements, International Professional Practice Framework, International Standards for the Professional Practice of Internal Auditing, Implementation Guidance, Supplemental Guidance, draft pronouncements

Dr. Samo Javornik

Na donosu zasnovan način ter vrednost pri uporabi kot dva različna pojma pri ocenjevanju vrednosti

The income approach and the value in use as two different concepts of valuation

POVZETEK ● V okviru MRS 36 je pri ocenjevanju nadomestljive vrednosti predvidena tudi ocena vrednosti pri uporabi kot ena izmed razpoložljivih metod. Če primerjamo način ocenjevanja vrednosti pri uporabi, kot jo opredeljuje MRS 36, in način, kako do ocenjevanja vrednosti s pomočjo na donosu zasnovanega načina pristopajo MSOV-ji, lahko ugotovimo, da obstajajo pomembne razlike. Da ne bi prihajalo do napačne interpretacije rezultatov ocenjevanja, je v poročilu o oceni vrednosti treba natančno opredeliti namen ocenjevanja in računovodski standard, ki je bil uporabljen. Če je bil uporabljen MRS 36, potem so ocenjevalci vrednosti zavezani k spoštovanju določil tega standarda ne glede na to, da se v nekaterih vsebinskih sklopih ta določila razlikujejo od na donosu zasnovanih načinov ocenjevanja, kot jih določajo MSOV-ji in SIG1.

Ključne besede ● MRS 36, nadomestljiva vrednost, na donosu zasnovan način, poštena vrednost, nadomestitvena vrednost, slabitev

SUMMARY ● Within IAS 36, the recoverable amount also includes the value in use method as one of the options available. The value in use method as defined in IAS 36 differs significantly from other income-based methods of the IVS. In order to avoid any misinterpretation of the valuation results, it is particularly important that the valuation report precisely specifies the valuation purpose and the accounting standard which has been used as basis for the assessment. If this is IAS 36, then the appraisers are committed

to the provisions of this standard, irrespective of the fact that they sometimes differ significantly from the IVS and SIG 1 professional rules

Key words ● IAS 36, recoverable amount, income based approach, value in use, fair value, replacement cost, impairment

Mag. Damjana Rant

Računovodstvo gospodinjstev skozi čas in njegove koristi

Household accounting trough time, and its benefits

POVZETEK ● Pogled na zgodovinski razvoj računovodstva kaže povezanost njegovega razvoja z gospodarjenjem gospodinjstev in razvojem profesionalnega računovodstva v organizacijah. Glede na rezultate raziskav računovodenja gospodinjstev v različnih zgodovinskih okoliščinah lahko sklepamo, da je z rednim računovodenjem ter uporabo pravil preudarnega in previdnega sprejemanja odločitev ekonomsko stisko, s katero se srečuje vse več gospodinjstev, mogoče ublažiti. Spoznanja iz zgodovine računovodenja gospodinjstev imajo tako verjetno še danes svoj pomen in vlogo.

V prispevku predstavljamo zgodovinski razvoj računovodske dejavnosti v gospodinjstvih v evropskem kulturnem prostoru in na Japonskem ter priporočila za njeno izvajanje. Pri tem izpostavljam tudi redke vire s področja računovodstva gospodinjstev v Sloveniji (od Vodnika 1797 do Turka 1981 in 2010), ki smo jih našli z zgodovinsko raziskavo (2016). Prispevek zaključujemo s pregledom ključnih spoznanj, ki lahko koristijo računovodstvu gospodinjstev še danes.

Ključne besede ● računovodenje gospodinjstev, gospodinjska knjiga, zgodovina računovodstva v gospodinjstvih

SUMMARY ● An overview of historical development of accounting shows connection between the evolution of household management and accounting in organizations. Surveys of household accounting in different historical circumstances show that economic hardship, faced by a growing number of households, can be mitigated by sound and prudent decision-making rules and regular household accounting. Therefore, historical findings on household accounting are most probably still valid and important to this day.

This paper contains a review of historical development of accountings in private households in the European cultural area and in Japan, as well as recommendations for its implementation. It also highlights the scarce evidence of resources related to the households accounting in Slovenia (from Vodnik in 1797 to Turk in 1981 and 2010), which we have identified by own historical research (2016). The conclusion gives a review of key findings about the benefits, which the accounting activity could bring to households also nowadays.

Key words ● household accounting, personal ledger, history of household accounting