

Revija za teorijo in prakso revizije, računovodstva, davkov, financ, ocenjevanja vrednosti in drugih sorodnih področij

Milan Jagrič

Delovni program posla in COSO 2013

Engagement Work Program and COSO 2013

POVZETEK ● *Implementacija COSO v delovni program posla temelji na proučitvi organizacije in njenega obvladovanja z ravni podjetja kot celote do ravni predmeta revidiranja, da bi izboljšali obvladovanje poslovanja na področjih uspešnosti in učinkovitosti ter komuniciranja. Uporabljen shematski pristop omogoča pregledno predstavitev uporabljenih meril vrednotenja notranjih kontrol z izpostavljenimi pristopi vrednotenja, prepoznavanja in nadziranja.*

Ključne besede ● *neizvedba potrebnih meril, shematski prikaz na ravni posloводства, vsebina in vzrok prepoznane problematike, sporočanje delovnega programa na temelju revizijskih izročkov*

SUMMARY ● *Implementation of the framework came as a result of a top-down review of management and the organization, which called for improvements in the areas of effectiveness, efficiency, communications, and transparency. Blending the audit and COSO framework provided a natural method to focus on evaluation, identification, and monitoring of areas for improvement, and the vehicle identified to do it was an enterprise risk management audit dashboard.¹*

Key words ● *Nonperformance of established criteria, executive-level dashboard, context and causes of the issues identified, communicating the framework through the key audit deliverable*

Mag. Boštjan Kežmah

Z revizijo informacijskega sistema do odličnosti informacij

Towards Information Excellence with Information Systems Audit

POVZETEK ● *Ena ključnih prednosti organizacije je njena sposobnost, da hitro prepozna in uporabi temeljne zakonitosti iz navidezno nepovezanih virov*

¹ Benito Ybarra, Road to process improvement, Internal Auditor, junij 2014.

podatkov. Novo znanje pa lahko odkrijemo le, če analize temeljijo na veliki količini kakovostnih podatkov. Za hrambo in obdelavo velikih količin podatkov, ki jih imenujemo masovni podatki, se zaradi učinkovitosti in ekonomičnosti namesto relacijskih podatkovnih baz uporabljajo sistemi NoSQL.

Ključne besede ● podatki, informacije, kakovost, masovni podatki, NoSQL

SUMMARY ● One key differentiator for organisations is their ability to quickly yield and act promptly upon key insights gained from seemingly disparate sources of data. New knowledge can only be discovered on large quantities of quality data – big data. For economical and efficiency reasons NoSQL systems are being used instead of transactional databases for the purpose of storing and processing large quantities of data.

Key words ● data, information, quality, big data, NoSQL

Dr. Franc Koletnik

Preiskovanja za poslovne in sodne potrebe

Inquiries for business and judicial purposes

POVZETEK ● Presojanje poslovnih dogodkov, procesov in stanj je najširši pojem, pod katerim so različne (pod)vrste spoznavnih procesov. Govorimo o analiziranju, kontroliranju, revidiranju ter preiskovanju. Glede razumevanja teh dejavnosti se v teoriji in praksi pojavlja veliko dilem in nedoslednosti, kar še posebej velja za nedvoumno ločevanje kontrole od inšpekcije ter revizije od preiskave.

Pri poslovno-ekonomski presoji, ki jo opravi usposobljen preiskovalec in se imenuje poslovno-ekonomska preiskava, gre za reviziji podoben posel, vendar z drugačnimi nameni, cilji, sodili, načini in izidi presojanja. Preiskovalec se ukvarja z dajanjem izvedenskih mnenj in iskanjem ter predstavitvijo zanesljivih in zadostnih ter pravnoveljavnih dokazov o vrsti, velikosti in drugih značilnostih nekega kaznivega ali drugega nedovoljenega dejanja in na tej podlagi predstavi pisna in/ali ustna mnenja z izvidi o njegovih ugotovitvah ter utemeljenih dokazih.

Poznamo preiskave za poslovne in sodne potrebe; prve potrebujejo v pretežni meri nosilci odločanja (poslovodniki in nadzorniki) poslovnih oseb ter (še) nimajo forenzičnega (sodnega) značaja, čeprav se v praksi včasih tudi tako imenujejo. Druge vrste preiskav imajo sodni značaj, saj jih potrebujejo pravosodni in upravni organi ter organi pregona, da bi lahko procesuirali (vodili sodni postopek) kakršnokoli kaznivo ali drugo (ne)dovoljeno dejanje. Od nosilca preiskovalne naloge pričakujejo zanesljive in zadostne dokaze, ki bi omogočili zavrnitev ali sprejem suma kaznivega ali drugega nedovoljenega dejanja. V prispevku je prikazan tudi zgled o pristopu k preiskovanju suma kaznivega dejanja zaradi ponareditve poslovne listine.

Ključne besede ● notranje revidiranje, forenzično in drugo preiskovanje za poslovne in sodne potrebe, presojanje, verodostojnost, dajanje zagotovil, sprejemljivi dokazi, izvedensko mnenje

SUMMARY ● Assessing corporate events, processes and states is a broad concept incorporating a variety of (sub)types of inquiry processes, such as, in particular, analysis, control, audit and investigation. In theory and practice, the definition of these activities is subject to dilemmas and inconsistencies, which holds particularly true for unambiguous differentiation of control from inspection and of audit from investigation.

The business and economic assessment or inquiry carried out by a trained investigator is a revision-related activity, which, however, has different aims, objectives, means, methods and outcomes. An investigator's remit is to search for evidence and provide expert opinion based on adequate, reliable and legally valid evidence on the nature, size and other characteristics of criminal or other unlawful acts; any presented opinion, written and/or oral, must be corroborated by proof and compelling evidence.

Business and economic inquiries can be roughly divided into two categories: inquiries made for businesses and inquiries conducted for court purposes. Business inquiries supply evidence to decision-makers, i.e. managers and supervisors, of business entities, and they do not have – despite sometimes being called "forensic" – a forensic (judicial) character. The second category of inquiry is forensic in its nature and is conducted for judicial, administrative and law enforcement authorities to provide evidence to process (= instigate and conduct legal proceedings) criminal or other illicit acts. The investigator entrusted with such an inquiry is to provide reliable and sufficient evidence to either confirm or reject suspicion of a criminal or other unlawful act.

The paper ends by presenting a model approach to the investigation of an alleged criminal offense of falsifying business records.

Key words ● Internal auditing, inquiries for business and judicial purposes, assessing credibility, giving assurance, acceptable evidence, expert opinion

Maja Romih, Diana Žižek

Notranje revidiranje korporativnega upravljanja

Internal Auditing of Corporate Governance

POVZETEK ● Korporativno upravljanje je eden izmed ključnih dejavnikov uspešnega poslovanja družbe, zato nedvomno predstavlja eno od pomembnih področij notranjega revidiranja. V članku predstavljamo pristop k notranjemu

revidiranju korporativnega upravljanja na osnovi dejansko izvedene revizije korporativnega upravljanja v Zavarovalnici Triglav. Opisujemo razloge in podlago za izvedbo revizije, vsebino delovnega programa revizije, revizijske postopke ter postopke priprave poročila o izsledkih revizije, poleg tega pa tudi izzive, s katerimi smo se soočili pri izvedbi revizije.

Ključne besede ● notranje revidiranje, notranja revizija, korporativno upravljanje, organi vodenja in nadzora, skladnost, uspešnost in učinkovitost, revizijski postopki, vprašalniki

SUMMARY ● Corporate governance is one of the key factors for successful operation of the company and, therefore, it is undoubtedly a significant domain of internal auditing. The article presents the approach for internal auditing of corporate governance based on the actually conducted corporate governance audit in the Zavarovalnica Triglav insurance company. The reasons and the background for the audit, the contents of the audit work programme, the audit and reporting procedures, and the challenges encountered during the performance of the audit, are described and explained.

Key words ● internal auditing, internal audit, corporate governance, governance and control bodies, compliance, effectiveness and efficiency, audit procedures, questionnaires

Tina Toman Pfajfar

Novosti pri pravilih notranjega revidiranja

New Rules in Internal Auditing

POVZETEK ● V članku so predstavljene novosti pri pravilih notranjega revidiranja, ki sodijo v Mednarodni okvir strokovnega ravnanja pri notranjem revidiranju. Članek povzema bistvene novosti pri dveh strokovnih navodilih ter novosti na področju notranjega revidiranja v javnem sektorju.

Ključne besede ● Mednarodni okvir strokovnega ravnanja, Mednarodni standardi strokovnega ravnanja pri notranjem revidiranju, svetovalni napotki, stališča, strokovna navodila, javni sektor

SUMMARY ● This article presents the news on the Rules for the Internal Auditing within the International Professional Practice Framework. The article summarizes the main developments in the Practice Guides and the news for internal auditors within the public sector.

Key words ● International Professional Practice Framework – IPPF, Standards, Practice Advisories, position papers, practice guides, public sector

Dr. Slavka Kavčič, dr. Stanko Koželj, dr. Marjan Odar

Razvitost poslovnega računovodstva v slovenskih podjetjih – informacije za odločanje pri nabavni in naložbeni funkciji

Development of managerial accounting in Slovenian companies – information for decision – making on purchasing and investment function

POVZETEK ● *Poslovodno računovodstvo ima pri vodenju izvajalnih funkcij podjetij pomembno vlogo, saj je najpomembnejši vir informacij za odločanje. V prispevku so predstavljene informacije za odločanje pri nabavni in naložbeni funkciji. Informacije smo zbrali v slovenskih podjetjih z raziskavami v letih 1995, 2001, 2006 in 2011. Pri nabavni funkciji so za analizirana leta predstavljene informacije o deležu stroškov materiala v celotnem prihodku, prisotnost odločitev o nabavi materiala ali njegovi lastni proizvodnji, optimalno naročilo in točka ponovnega naročila. Preverjene pa so tudi nekatere trditve glede učinkovitosti nabavne funkcije. Pri naložbeni funkciji so za analizirana leta predstavljene informacije o virih financiranja, uporabi sodil naložbenja in vzrokih zamenjave osnovnih sredstev ter nekatere trditve o vplivu naložb na uspešnost podjetij.*

Ključne besede ● *nabavna funkcija, stroški materiala, vrste odločitev pri nabavni funkciji, naložbena funkcija, financiranje naložb, sodila naložbenja*

SUMMARY ● *Managerial accounting has an important role in the management of fundamental implementing functions, as it is the most important source of information for decision-making. This paper presents the decisions in the purchasing function and in the investment function. The information was gathered in Slovenian companies in the research carried out in 1995, 2001, 2006 and 2011. The purchasing function contains information on the costs of materials in the total income, the presence of the make-or-buy decision, the optimum purchase order and reorder point in the analysed years. In addition, certain assertions regarding the efficiency of the purchasing function have been reviewed. With regard to the investment function, the paper presents the sources of financing, the use of investment criteria, the reasons for the replacement of capital assets, and certain assertions regarding the impact of investments on business performance.*

Key words ● *purchasing function, costs of materials, types of decisions in the purchasing function, investment function, investment financing, investment criteria*

Mag. Stanka Šarc Majdič, mag. Jernej Šturm

Ocenjevanje vrednosti nepremičnin za potrebe bank

Valuation of real estates for the needs of banks

POVZETEK ● *Vključitev ocenjevalca vrednosti kot neodvisnega strokovnjaka je najpogostejša pri pridobitvi prve ocene vrednosti nepremičnine, ki bo služila za zavarovanje posamezne naložbe pred začetkom kreditnega procesa. Banka z ustrezno oceno vrednosti pridobi zadostno podlago za verodostojno oceno tveganja in izpolni pomemben kriterij upoštevnosti zavarovanja pri izračunu tveganju prilagojene aktive in kapitalske ustreznosti.*

Ključne besede ● *zavarovanje, nepremičnine, ocena tveganja, tržna vrednost, upoštevna vrednost, korelacija, kreditni proces, tveganju prilagojena aktiva*

SUMMARY ● *The most common when assessing the value of the real estate which will be pledged for bank investment for the first time is to include an appraiser as an independent consultant even before the bank credit process starts. Based on this valuation credible risk assessment is possible and an important criterion is met for the relevance of insurance in the calculation of risk-weighted assets and capital adequacy of the bank.*

Key words ● *collateral, real estates, risk assessment, market value, internal acceptable value, correlation, credit process, risk weighted assets*