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Dušan Hartman

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Ključne besede • prihodki, pogodba, izvršitvene obveze v trenutku, izvršitvene obveze postopoma, transakcijska cena, licenca

SUMMARY • The purpose of the article is to demonstrate solutions under IFRS 15 for revenue recognition based on the stage of completion with an emphasis on construction contracts and licenses which also includes software. To understand these solutions, it is necessary to grasp the full concept of revenue recognition. With this in mind, the article briefly displays the so-called five-step model, providing individual examples. Further, the article also illustrates the treatment of licenses according to IFRS 15.

Key words • revenue, contract, performance obligation at a point in time, performance obligation over time, transaction price, license

Mag. Aleksandra Heinzer

Obračun DDV-ja pri t. i. prezaračunavanju

VAT chargeability for »recharged expenses«

POVZETEK • Davčni zavezanec v okviru neodvisnega opravljanja ekonomske dejavnosti praviloma deluje v svojem imenu za svoj račun in na lastno odgovornost ter v zvezi s to dejavnostjo sam prevzema gospodarsko tveganje. Kadar pa davčni zavezanci nabavijo blago ali storitve, da jih preprodajo, ali zgolj založijo sredstva za njihov nakup za tretjo osebo, to velikokrat imenujejo prezaračunavanje. Čeprav tega izraza v zakonodaji o DDV-ju ni zaslediti, taka dejanja lahko povzročijo različne posledice pri DDV-ju. Te so odvisne predvsem od položaja davčnega zavezanca, ki se kot vmesni subjekt v večstopenjski prodajni verigi znajde v vlogi posrednika. Pomembno je torej ugotoviti, v čigavem imenu in za čigav račun deluje davčni zavezanec pri takem prezaračunavanju, da bi se lahko ugotovilo, kdo je pobiralec DDV-ja v posamezni fazi, kadar je to potrebno, preverilo možnosti uveljavljanja morebitne oprostitve plačila DDV-ja ter da bi se ugotovilo, kdo komu izda račun za take dobave, če so obdavčljive.

Ključne besede • prezaračunavanje, preprodaja, delovanje v svojem imenu za tuj račun, delovanje v tujem imenu za tuj račun, preprodaja blaga, prezaračunavanje zavarovalnih storitev, prezaračunavanje obratovalnih stroškov

SUMMARY • In the context of independent economic activity, taxable persons normally act on their own behalf, on their own account and at their own risk, and bear the economic risk in connection with such activity. In practice, taxable persons often refer to situations in which they purchase goods or services with a view to resell them or simply to advance the funds to purchase them for a third party as "recharged expenses". Although the term does not appear in VAT legislation, the contents of such acts may give rise to different VAT implications. These depend mainly on the position of the taxable person, who, as an intermediary in a multi-stage sales chain, find themselves in the role of an intermediary. It is therefore important to establish in whose name and on whose account the taxable person is acting in relation to such recharged expenses, in order to determine who is the VAT collector at each stage, where necessary, to check the possibilities of claiming any VAT exemption, and who is invoicing whom for such supplies, if they are taxable.

Key words • recharged expenses, reselling, acting in one's own name for another's account, acting in another's name for another's account, reselling goods, recharged expenses for insurance services, recharged expenses for operating expenses

Tamara Kek

Pravni vidiki odpuščanja delavcev (poslovni razlogi, krivda, nesposobnost ...)

Legal aspects of dismissing employees (business reasons, fault, incompetence...)

POVZETEK • Delovno razmerje je civilnopravno razmerje, pri katerem je avtonomija pogodbenih volj pogodbenih strank omejena zaradi varstva pravic delavcev kot pogodbeno šibkejše in odvisne stranke. Omejevanje avtonomije volje pogodbenih strank se razteza tudi na institut prenehanja pogodbe o zaposlitvi, kar pomeni, da morata tako delodajalec kot tudi delavec pri sporazumni ali enostranski prekinitvi delovnega razmerja upoštevati določbe zakona, ki ureja delovna razmerja, določbe drugih zakonov in predpisov, ratificiranih in objavljenih mednarodnih pogodb, kolektivnih pogodb in splošnih aktov delodajalca. Delovno razmerje lahko preneha po volji delavca ali delodajalca, pri čemer pa je zakonska ureditev za vsako od pogodbenih strank različna. Delovnopravni predpisi ne dajejo posebnega varstva delodajalcu pred odpovedjo, ki jo poda delavec, in delavčeva svoboda glede odločitve o prenehanju delovnega razmerja ni omejena. Nasprotno pa delovno pravo omejuje svobodo delodajalca pri odpovedi pogodbe o zaposlitvi, saj po eni strani varuje trajnost delovnega razmerja, po drugi pa delavca kot pogodbeno šibkejšo stranko. Prenehanje delovnega razmerja lahko delavca, ki mu je delovno razmerje prenehalo neodvisno od njegove volje, postavi v ekonomsko in socialno negotov položaj zaradi izgube dohodka. V tem prispevku je predstavljen delovnopravni okvir, ki ureja pravice in obveznosti delavcev in delodajalcev v zvezi s prenehanjem delovnega razmerja.

Ključne besede • prenehanje delovnega razmerja, odpoved pogodbe o zaposlitvi, varstvo pravic delavcev

SUMMARY • An employment relationship is a civil legal relationship in which the autonomy of the parties to the contract is limited in order to protect the rights of workers as the weaker and dependent party to the contract. The restriction on the autonomy of the will of the contracting parties extends also to the institution of termination of the employment contract, which means that both the employer and the employee, when terminating the employment relationship, whether by mutual agreement or unilaterally, must comply with the provisions of the law governing employment relationships, other laws and regulations, ratified and published international treaties, collective agreements and the employer's general acts. The termination of the employment relationship may take place at the will of either the employee or the employer, but the legal regime is different for each

of the parties to the contract. Labour law does not offer any specific protection to the employer against termination by the employee and the employee's freedom to decide on the termination of the employment relationship is not restricted. On the contrary, labour law limits the employer's freedom to terminate the employment contract by protecting, on the one hand, the durability of the employment relationship and, on the other hand, the employee as the weaker party to the contract. The termination of an employment relationship may place an employee whose employment has been terminated independently of his or her will in an economically and socially precarious situation due to loss of income. This paper will present the labour law framework governing the rights and obligations of workers and employers in relation to the termination of an employment relationship.

Key words • *termination of the employment relationship, termination of the employment contract, protection of workers' rights*

Mag. Andreja Mušič

Računovodenje najemov – najpogostejše dileme

Lease accounting – the most common dilemmas

POVZETEK • Čeprav je od uvedbe spremenjene računovodske obravnave najemov pri najemnikih preteklo že nekaj let, v praksi še vedno ostaja nekaj dilem. Eno izmed njih predstavljajo preračuni obveznosti iz najema zaradi spremembe najemnih pogojev. Ker najemniki, ki računovodijo po SRS-jih (2016) in se po velikostnih kriterijih razvrščajo med mikro in majhne, lahko uporabijo izjemo in v zvezi z najetimi sredstvi ne priznajo pravice do uporabe sredstva, ostajajo dileme glede pravilnosti razvrščanja najemov med finančne in poslovne. V sestavku se dotaknemo tudi posebnih področij pri najemu. Gre za posle, pri katerih se najemnina všteta v kasnejšo kupnino sredstva, in za posle prodaje s povratnim najemom.

Ključne besede • najemi, pravica do uporabe sredstva, obveznost iz najema, prodaja s povratnim najemom, SRS-ji

SUMMARY • Although several years have passed since implementation of changed accounting treatment for leases, certain dilemmas remain in practice. One of them is the remeasurement of the lease liability. Since lessors, which use Slovene Accounting Standards (2016) and classifies as micro or small organizations and uses exception and do not recognize the right to use an asset, dilemmas remain regarding the correctness of the classification between financial and operating lease. In this paper, we will address particular issues of lease accounting. These are transactions where the lease is included in the subsequent purchase price of an asset at sale and lease back transactions.

Key words • lease, right to use the asset, lease liability, sale and lease back, SAS

Mag. Petra Finžgar

Učinkovitejše notranjerevizijsko poročanje

More effieciencie internal audit reporting

POVZETEK • Poročilo notranjerevizijskega pregleda je dokument s formalnimi zaključki oziroma ugotovitvami posla notranje revizije ter ga je treba skrbno pripraviti. Kljub temu da so v standardih navedene le delne zahteve, kaj mora vsebovati poročilo, morajo notranji revizorji v poročila vključiti še druge sestavine. Prav tako je kar nekaj dobrih praks in načel, ki so v pomoč pri pripravi dobrega in učinkovitega poročila.

Ključne besede • standardi notranje revizije, notranja revizija, notranjerevizijsko poročanje, struktura poročila, ugotovitve, priporočila, raziskava

SUMMARY • The internal audit report is a document containing the formal conclusions or findings of the internal audit engagement and should be prepared with care. Although the Standards only partially require what the report should contain, internal auditors are required to include other elements in their reports. There are also many good practices and principles that help to produce a good and efficient report.

Key words • internal audit standards, internal audit, internal audit reporting, report structure, findings, recommendations, research