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Jona Basha

Road towards better sustainability reporting – European sustainability reporting standards (ESRS)

Pot k boljšemu poročanju o trajnosti – Evropski standardi o trajnostnem poročanju (ESRS)

SUMMARY • *The EU's Corporate Sustainability Reporting Directive (CSRD) entered into force in 2023. The directive mandates that companies provide sustainability information prepared in accordance with the European Sustainability Reporting Standards (ESRS) in a separate section of the management report. EU's EFRAG drafted twelve ESRS Standards, which are based on a double materiality lens. Standards will be used for the 2024 fiscal year, noting that reliefs for some requirements are provided in the first year a company applies the Standards. The directive also mandates limited assurance engagements on the company's sustainability reporting in the first years.*

Key words • *Corporate Sustainability Reporting Directive (CSRD), EFRAG, European Sustainability Reporting Standards (ESRS), first use*

POVZETEK • *Direktiva o poročanju podjetij o trajnostnosti (CSRD), ki je začela veljati v 2023, zahteva od gospodarskih družb, da zagotovijo informacije o trajnosti, ki so pripravljene v skladu z Evropskimi standardi o trajnostnem poročanju (ESRS), in sicer v samostojnem delu poslovnega poročila. EFRAG, ki deluje za Evropsko unijo, je pripravil 12 standardov ESRS, ki imajo zasnovo v dvojni pomembnosti. Uporabljali se bodo za poslovno leto 2024, pri čemer nekaterih zahtev standardov ni treba uporabiti v prvem letu njihove uporabe. Direktiva tudi zahteva, da se v prvih letih izvedejo posli omejenih zagotovil, kadar gre za poročanje gospodarske družbe o trajnosti.*

Ključne besede • *Direktiva o poročanju podjetij o trajnostnosti (CSRD), EFRAG, Evropski standardi o trajnostnem poročanju (ESRS), prva uporaba*

Dr. Jaka Cepec

Sprememba ZFPPIPP-H in vloga revizorja

Amendments of the Financial Operations, Insolvency Proceedings and Compulsory Dissolution Act ZFPPIPP-H and the Role of the Auditor

POVZETEK • V prispevku so predstavljene temeljne rešitve predlagane novele ZFPPIPP-H, s poudarkom na vprašanjih, ki so bolj povezana z delom in vlogo revizorjev in računovodij. Novela H je nastala predvsem zaradi potrebe po implementaciji Direktive o prestrukturiranju in insolventnosti. Poleg implementacije direktive je predlagatelj pripravil še spremembe, povezane z ugotovljeno neustavnostjo zakona, in nekatere druge spremembe, za katere je ocenil, da jih je treba ali dobro upoštevati v tej noveli. Čeprav ima predlagana novela 141 členov, v resnici ne predstavlja celovite reforme in pravzaprav mestoma postavlja več novih vprašanj, kot ponuja rešitev.

Ključne besede • ZFPPIPP-H, stečaj, insolventnost, revizor, prisilna poravnava, preventivno prestrukturiranje, odpust obveznosti

SUMMARY • This article provides an overview of the fundamental solutions proposed in the proposed amendment to the Financial Operations, Insolvency Proceedings and Compulsory Dissolution Act (ZFPPIPP-H), with a focus on issues related to the work and role of auditors and accountants. The amendment primarily stemmed from the need to implement the new directive on restructuring and insolvency. In addition to the directive implementation, the proposer also introduced changes to address the identified unconstitutionality issues within the law, and other amendments deemed necessary or beneficial within the scope of this novel. Despite comprising 141 articles, the proposed amendment falls short of a comprehensive reform and, in fact, raises more new questions than it offers solutions.

Key words • Financial Operations, Insolvency Proceedings and Compulsory Dissolution Act ZFPPIPP-H, bankruptcy, insolvency, auditor, compulsory settlement, preventive restructuring, debt relief

Aleš Grm, Aleksander Ferk

Kaj mora revizor vedeti o transfernih cenah

What should an auditor know about transfer pricing

POVZETEK • Prispevek obravnava seznanitev revizorja z razmerji in transakcijami med povezanimi strankami z vidika prepoznavne tveganja za pomembne napake zaradi prevar ter zagotovitve ustreznih razkritij v letnem poročilu. Pojasnjeno je tudi prepoznavanje povezanih strank v različnih okvirih, kot so Slovenski računovodski standardi, Mednarodni standardi računovodskega poročanja, Zakon o gospodarskih družbah in Zakon o davku od dohodkov pravnih oseb. Obravnavana je vloga dokumentacije o transfernih cenah in davčnega strokovnjaka kot veččaka revizorja. Prispevek oriše tudi tematike s področja transfernih cen, za katere še posebej velja razmislek o vključitvi revizorjevega veččaka.

Ključne besede • povezane stranke, povezane osebe, povezane družbe, MSR 550, MRS 24, ZGD-1, transferne cene, dokumentacija o transfernih cenah

SUMMARY • The article highlights the importance of auditors being aware of relationships and transactions with related parties to identify the risk of material misstatements due to fraud and ensure proper disclosure in annual report. It also discusses the definitions and disclosures of related parties in Slovenian accounting standards, International financial reporting standards and the Companies Act. In addition, the article highlights the use of transfer pricing documentation and inclusion of a tax expert as an auditor's expert. The article also provides a high-level overview of certain key topics in the transfer pricing area for which involvement of a tax expert as the auditor's expert shall be considered.

Key words • related parties, related companies, ISA 550, IAS 24, Companies Act, transfer pricing, transfer pricing documentation

Maruša Hauptman

Prevare, žvižgaštvo in revizorjevi postopki

Fraud, whistleblowing and auditor's procedures

POVZETEK • Pri reviziji računovodskih izkazov se osredotočamo predvsem na dve vrsti namerno napačnih navedb oz. prevar – prevarantsko računovodsko poročanje in poneverbo sredstev. Največkrat je prevara razkrita z namigom, kar v praksi pogosto pomeni s pomočjo žvižgača oz. po notranji poti za prijavo prevare. Revizor sicer prevar ne preiskuje, niti ni njegov primarni cilj odkriti prevaro. Mora pa na podlagi vrste poizvedb pridobiti informacije, na podlagi katerih prepozna in oceni tveganje namerno napačne navedbe ter načrtuje delo, da nato z ustreznimi revizijskimi testi (najpomembnejši med njimi so test knjižb v dnevniku knjiženja, preveritev predpostavk in presoj pri računovodskih ocenah ter pregled nenavadnih ali neobičajnih transakcij) pridobi ustrezne dokaze, da računovodski izkazi ne vsebujejo pomembno napačnih navedb zaradi prevar. Če ni tako, poroča poslovodstvu ali odgovornim za upravljanje ali celo drugim organom izven organizacije.

Ključne besede • prevare, prevarantsko računovodsko poročanje, poneverba sredstev, tveganje pomembno napačne navedbe, MSR, revizorjevi postopki

SUMMARY • The audit of financial statements focuses mainly on two types of intentional misrepresentation or fraud - fraudulent financial reporting and misappropriation of assets. Most often, a fraud is revealed by a tip, which in practice often means using a whistleblower or using an internal route to report fraud. While the auditor does not investigate fraud, nor is the primary objective to detect fraud, he must, on the basis of a series of enquiries, obtain information to identify and assess the risk of intentional misstatement and to plan his work to then use appropriate audit tests. Among the tests, the most important test is journal entries testing, the verification of assumptions and judgements used in accounting estimates, and the examination of unusual transactions. With such tests, the auditor obtains relevant evidence that the financial statements do not contain material misstatements due to fraud. Otherwise, the auditor reports the fraud to the management or those charged with governance or even other bodies outside the organisation.

Key words • fraud, fraudulent financial reporting, asset misappropriation, risk of material misstatement due to fraud, ISA, auditor's procedures

Mag. Andreja Mušič

Vprašanja pripoznavanja prihodkov po stopnji dokončanosti

Recognition of revenue according to the stage of completion

POVZETEK • Pripoznavanje prihodkov je z zadnjo spremembo računovodskih standardov iz leta 2019 postalo izredno zapleteno. Čeprav se je na prvi pogled zdelo, da v standardu ni večjih sprememb, se po petih letih od začetka veljavnosti še vedno postavljajo vprašanja in dileme glede pravilne računovodske obravnave. Ena izmed njih je presoja, ali organizacija prihodke pripoznava postopoma ali v trenutku. Pravila so za vse organizacije, ne glede na to, v kateri dejavnosti poslujejo, enaka. A se v nekaterih bolj kot v drugih pojavljajo specifične oblike nabavno-prodajnih poslov, ki zahtevajo temeljito presojo. Take so denimo pogodbe s kupci o proizvodnji delov po meri, pogodbe o izdelavi orodij, uporabljenih v postopkih proizvodnje, in podobno.

Ključne besede • prihodki, postopno pripoznavanje prihodkov, proizvodnja delov po meri, pogodbe o izdelavi orodij

SUMMARY • Revenue recognition has become extremely complicated with the latest change in accounting standards in 2019. Although at first glance it seemed that the standard did not contain major changes, five years after the transition, there are still questions and dilemmas regarding correct accounting treatment. One of these is assessment of whether the performance obligations meet the criteria for recognizing revenues over time rather than at the point in time. The accounting treatments are the same for all entities, regardless of their activity. But in some, more than in others, there are specific forms of purchase-sale agreements that require a thorough assessment. Such are, for example, contracts with customers on the production of custom-made parts, contracts on the manufacture of tools used in the production, and the like.

Key words • revenue, recognizing revenues over time, custom-made parts, tooling arrangements

Mag. Mitja Skitek

Revizorjeve naloge po ZPPDFT-2

Auditor's activities following the Prevention of Money Laundering and Financing of Terrorism Act (ZPPDFT-2)

POVZETEK • V članku so obravnavane obveznosti in odgovornosti revizorjev pri preprečevanju pranja denarja. V globaliziranem svetu, kjer je tveganje pranja denarja in nezakonitih finančnih dejavnosti vedno večje, imajo revizorji ključno vlogo. Od njih se pričakuje, da razumejo tveganja in ranljivosti, povezane s pranjem denarja, ter da proaktivno prepoznajo in poročajo o sumljivih transakcijah ali dejavnostih. V članku podrobno obravnavamo obveznosti revizorjev, kot so ocena tveganja, skrbni pregled stranke, vzpostavitev učinkovitih politik, kontrol in postopkov ter prepoznavanje politično izpostavljenih oseb. Poudarek je na prilagajanju teh obveznosti v skladu z zakonodajo o preprečevanju pranja denarja in financiranja terorizma.

Ključne besede • revizorji, preprečevanje pranja denarja, revidiranje, tveganje, skrbni pregled stranke, financiranje terorizma, ZPPDFT-2

SUMMARY • This article discusses the obligations and responsibilities of auditors in the context of preventing money laundering. In a globalized world, where the risk of money laundering and illicit financial activities is ever-increasing, auditors play a key role. They are expected to understand the risks and vulnerabilities associated with money laundering and to proactively identify and report suspicious transactions or activities. The article thoroughly examines the obligations of auditors, such as risk assessment, customer due diligence, establishment of effective policies, controls and procedures, and identification of politically exposed persons. The emphasis is on adapting these obligations in accordance with the legislation on preventing money laundering and terrorist financing.

Key words • auditors, prevention of money laundering, auditing, risk, customer due diligence, financing of terrorism, Prevention of Money Laundering and Financing of Terrorism Act (ZPPDFT-2)