

UČNI NAČRT PREDMETA / COURSE SYLLABUS

Predmet: ZUNANJE REVIDIRANJE
Course title: EXTERNAL AUDIT

Študijski program Study programme and level	Študijska smer Study field	Letnik Academic year	Semester Semester
RAČUNOVODSTVO IN FINANCE 1. bolonjska stopnja	RAČUNOVODSTVO	3	2
ACCOUNTING AND FINANCE bachelors degree	ACCOUNTING	3	2

Vrsta predmeta / Course type IZBIRNI / ELECTIVE COURSE

Univerzitetna koda predmeta / University course code: 3.1 3.1

Predavanja Lectures	Seminar Seminar	Sem. vaje Tutorial	Lab. vaje Laboratory work	Teren. vaje Field work	Samost. delo Individ. work	ECTS
20	0	20	0	0	85	5

Nosilec predmeta / Lecturer: mag. Darinka Kamenšek, višja predavateljica / M.Sc. Darinka Kamenšek, senior lecturer

Jeziki / Languages: **Predavanja / Lectures:** SLOVENSKO / SLOVENIAN
Vaje / Tutorial: SLOVENSKO / SLOVENIAN

Pogoji za vključitev v delo oz. za opravljanje študijskih obveznosti: **Prerequisites:**

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Vsebina:

<ol style="list-style-type: none"> 1. Vloga in pomen revidiranja v družbenem okolju: - opredelitev revidiranja in razlogi za revidiranje računovodskih izkazov, - revizijski standardi in organizacija stroke; 2. Revizorjevo etično in pravno okolje: - kodeks poklicne etike, - zakoni in pravna praksa v zvezi z revizorjevo odgovornostjo; 3. Naloge revizije in vrste tveganj pri revidiranju: - razlaga revizijskega delovanja, - revizijsko tveganje pri načrtovanju in izvajanju revizije, - pomembnost in revizijsko tveganje; 4. Revizijski cilji in revizijska dokumentacija: - celotni revizijski cilji ter cilji pri kontih in razkritjih, - izpeljava revizijskih postopkov iz revizijskih ciljev, - revizijska dokumentacija; 5. Načrtovanje revizije: - postopek načrtovanja, - razvoj revizijske strategije in revizijski program, - razporejanje revizijskega dela; 6. Ocenjevanje tveganja pri kontroliranju in preizkusi kontrol: - pojmovni model, - razprava in prikazi, - spoznavanje ustroja notranjega kontroliranja, - preizkusi kontrol, - poročanje o zadevah, povezanih z ustrojem notranjih kontrol; 7. Spoznavanje ustroja notranjega kontroliranja v računalniškem okolju: - ustroj notranjega kontroliranja v računalniškem okolju, - računalniški kontrolni postopki; 8. Preizkušanje kontrol v računalniškem okolju: - preizkusi kontrol, ki (ne) zahtevajo uporabo računalnika, - ocena tveganja pri kontroliranju in ravni tveganja; 9. Dokazi za uradne trditve v računovodskih izkazih: - filozofija zbiranja dokazov in načini zbiranja dokazov, - revizijski cilji in revizijski postopki, - revidiranje računovodskih ocen in analitični postopki, - tveganje nezadostnih ali oporečnih dokazov, - pregled in ocenitev dokazov, - poročanje o revizijskih ugotovitvah; 10. Uporaba vzorčenja za preizkuse podatkov v račun. izkazih: - metode vzorčenja in izbire (velikosti) vzorca, - izvajanje vzorčenja in ovrednotenje izidov, - prikaz različnih metod vzorčenja pri izvedbi revidiranja; 11. Revidiranje postavk v računovodskih izkazih: - revizijski cilji in postopki, - povzetki ugotovitev in ovrednotenje dokazov; 12. Uporaba računalnikov pri preizkušanju podatkov: - opredelitev in naloge računalniško podprtih programov, - ocena in postopki računalniško podprtih programov; 13. Revizijsko poročanje: - standardno poročilo in prilagoditve poročila, - druge vrste poročil, ki jih lahko pripravi revizor. 	<ol style="list-style-type: none"> 1. The role and importance of auditing in the social environment: - Revise the definition of and the reasons for auditing the accounts - audit standards and professional organization; 2. The auditor's ethical and legal environment: - the code of professional ethics, laws and legal practices relating to auditor liability; 3. Tasks of the audit and the nature of risks in the audit: - an explanation of the audit - audit risk in planning and performing an audit - and the importance of audit risk; 4. Audit objectives and audit documentation - audit objectives and overall goals in accounts and disclosures - derivation of audit procedures audit objectives - Review documentation; 5. Planning an Audit: - the design process - the development of audit strategy and audit program - audit work scheduling; 6. Evaluation control risk and tests of controls: - a conceptual model - the debate and impressions - getting to know the structure of internal control, - tests of controls - reporting on issues related to the design of internal controls; 7. Understanding the structure of internal control in a computer environment: - the structure of internal control in a computer environment - computer-control procedures; 8. Tests of controls in the computer environment - tests of controls, which (not) require the use of your computer - control risk assessment and risk level; 9. The evidence for the assertions in the financial statements: - the philosophy of evidence-gathering and the methods of collecting evidence - audit objectives and audit procedures - Auditing Accounting Estimates and analytical procedures - risk of insufficient or are rejected evidence - a review and assessment of evidence - reporting audit findings ; 10. The use of sampling for substantive tests in the account. Statements: - methods of sampling and selection (size) of the sample - the sampling and evaluation of outcomes - overview of the different sampling methods in the implementation of auditing 11. Auditing financial statement items: - audit objectives and procedures - summary of findings and evaluation of evidence; 12. The use of computers in testing data: - the definition of tasks and computer-based programs - from computer-assisted procedures and programs; 13. Audit reporting - routine reports and adjustments report - other reports that may be made by the auditor.
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Temeljni literatura in viri / Readings:

Donald H. Taylor, G. William Glazer: Revidiranje - zasnovne in postopki; Ljubljana, Zveza računovodij, finančnikov in revizorjev Slovenije, 1996 / Donald H. Taylor, G. William Glazer: Auditing - design and procedures; Ljubljana, Association of Accountants, Treasurers and Auditors of Slovenia, 1996
Mednarodni revizijski standardi (predstavitev, namen, standard) / International Standards on Auditing
Zakon o revidiranju / Auditing Act
Hierarhija pravil revidiranja / The hierarchy of auditing rules
Etika zunanjih revizorjev / Ethics external auditors
Zapiski predavanj / lecture notes

Priporočeno:

Spremljati aktualne teme iz področja revizije na:

<https://www.si-revizija.si/>

<https://www.anr.si/>

Cilji in kompetence:

- *Fleksibilna uporaba pridobljenega znanja v praksi*
- *Prizadevanje za kontrolo in poznavanje nadzora*
- *Poštenost in zavezanost k strokovni etiki v poslovnem okolju*
- *Poznavanje oblik nadzora, ki se pojavljajo v sistemu računovodenja in krogotoka listin*
- *Spozna in razume pomen zunanjega revidiranja (revizijski standardi, organizacija stroke).*
- *Spozna način zbiranja revizijskih dokazov in pomembnost ustroja notranjega kontroliranja za določitev obsega revidiranja.*
- *Seznani se tudi z možnostjo uporabe informacijske tehnologije pri revidiranju.*

Objectives and competences:

- *Flexible use of this knowledge in practice*
- *Efforts to control and knowledge of control*
- *Honesty and commitment to professional ethics in the business environment*
- *Knowing the type of controls that appear in the accounting system and circuit documents*
- *He knows and understands the importance of external auditing (auditing standards, professional organization).*
- *They learn how to collect audit evidence and the importance of internal control structure to determine the extent of auditing.*
- *To be informed about the possibility of using information technology in auditing.*

Predvideni študijski rezultati:

Študenta se seznani s pomenom revizijske dejavnosti pri delovanju podjetja, z revizorjevim etičnim in pravnim okoljem in razumeti zamisli pomembnosti ter sestavin revizijskega tveganja. Poudarek je na praktični uporabi pridobljenih znanj v kontaktu z revizorjem v podjetju.

Intended learning outcomes:

The purpose of this course is to acquaint students with the importance of auditing activities to the company, the auditor's ethical and legal environment and understand the importance of ideas and components of audit risk. The emphasis is on practical application of knowledge acquired in contact with the auditor of the company.

Metode poučevanja in učenja:

RAZLAGA: 30 % ; DEMONSTRACIJA: 50% ; POGOVOR: 10 % ; DRUGO: 10 % in to: seminarska naloga, primeri, testi

Learning and teaching methods:

INTERPRETATION: 30%; DEMONSTRATION: 50%; CHAT: 10% OTHER: 10% and this: seminar, examples, tests

Načini ocenjevanja:**Assessment:**

	Delež (v%) / Weight (in %)	
Pisni izpit	50	Written exam
Seminarska naloga	30	Seminar work
drugo: domače naloge	20	Others: Homework's

Reference nosilca:**Lecturer's references:**

Mag. Darinka Kamenšek ima dolgoletne izkušnje pri reviziji. Od leta 2002 naprej je pooblaščen revizorka z veljavno licenco za delo. Leta 2002 je magistrirala na Ljubljanski ekonomski fakulteti s temo naloge s področja revizije. Je tudi državna notranja revizorka, certificirana poslovodna računovodkinja in certificirana preiskovalka prevar. Do decembra 2019 je bila direktorica revizijske družbe ABC revizija d.o.o. nato pa prevzela vlogo dekanje na Visoki šoli za računovodstvo in finance.

Mag. Darinka Kamenšek has extensive experience in auditing. Since 2002, she has been a certified auditor with a valid license. In 2002, she obtained her master's degree from the University of Ljubljana Faculty of Economics, focusing on the subject of auditing. She is also a state internal auditor, a certified management accountant, and a certified fraud examiner. Until December 2019, she served as the director of the auditing company ABC Revizija d.o.o. Later, she assumed the role of dean at the College of Accounting and Finance.