

Content

ACCOUNTING

- Jasmina Rafajlovska
CONSOLIDATED ANNUAL ACCOUNT
AND CONSOLIDATED FINANCIAL STATEMENTS
FOR 2017. 3
- Vera Rafajlovska
INVESTMENT FUNDS IN
ACCORDANCE WITH IAS 39 AND SECTION 11 OF IFRS FOR SME 27

TAXES

- Mr. Trajan Nikoloski
DUE, BUT UNPAID TAX DEBTS
- INDIVIDUAL GUARANTORS AND ENTITY GUARANTORS 33
- Aco Dimitrovski
TAXATION WITH VAT
ON THE BANK TURNOVER. 41

SALARIES AND BENEFITS

- Ivan Stojanov
PARAMETERS FOR CALCULATION OF THE SALARY
AND MINIMUM SALARY FOR 2018. 45

BUSINESS LAW

- PhD Goran Rafajlovski
3,000 DENARS - COMPENSATION FOR LATE PAYMENT FOR
FULFILLMENT OF A FINANCIAL OBLIGATION 49

LABOUR RELATIONS

- Biljana Nikolovska
PAID INTERNSHIP
STUDENTS ON PRACTICAL TRAINING AND PROBATION WORK. 52

FOREIGN EXCHANGE OPERATIONS

- Ljubica Ristovska
QUARTERLY REPORT,
FOR INVESTMENTS FROM ABROAD FORM - KVS22 55

BUDGET AND BUDGET BENEFICIARIES

- Branislav Gulev
RIGHT OF COMPENSATION
IN BUDGET BENEFICIARIES AND UNITS OF
LOCAL SELF-GOVERNMENT. 60

ACCOUNTING

CONSOLIDATED ANNUAL ACCOUNT AND CONSOLIDATED FINANCIAL STATEMENTS FOR 2017

A company that has a predominant influence on one or more companies has an obligation to compile and publish a Consolidated Annual Account, and the small and medium-sized companies should also publish Consolidated Financial Statements. The consolidated annual account that is, the Consolidated Financial Statements, are group financial statements that should be presented as reports of an economic entity3

INVESTMENT FUNDS IN ACCORDANCE WITH IAS 39 AND SECTION 11 OF IFRS FOR MSE

Investment funds are a special type of financial organization, the aim of which is to collect free cash from investors by means of a public call or private offer and placing them in short-term and long-term investments, in order to achieve the maximum possible yield27

TAXES

DUE, BUT UNPAID TAX DEBTS - INDIVIDUAL GUARANTORS AND ENTITY GUARANTORS

In order to collect the tax debt in the Law on Tax Procedure, provisions are laid down that obligate persons - guarantors who should fulfill this tax obligation33

BUSINESS LAW

3.000 DENARS - COMPENSATION FOR LATE PAYMENT FOR FULFILL- MENT OF A MONETARY OBLIGATION

Previous experience from the application of the Law on Financial Discipline shows that creditors rarely use the legal right to charge a fee in the amount of MKD 3,000 if the debtor fails to fulfill his monetary obligation within the agreed, ie legal time period.....49