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#### COVER NOTE

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From:	General Secretariat of the Council
To:	Delegations
Subject:	Partial renewal of members of the Court of Auditors - SI nominee

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Delegations will find attached a letter dated 5 February 2016 from dr. Rado GENORIO, Ambassador, Permanent Representative of the Republic of Slovenia to the EU, addressed to Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the General Secretariat of the Council of the European Union.

~~E-MAIL / FAX~~



**PERMANENT REPRESENTATION OF THE  
REPUBLIC OF SLOVENIA TO THE EU**

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SECRETARIAT GÉNÉRAL DU  
CONSEIL DE L'UNION EUROPÉENNE  
SGE16/01194

Reçu le **08 -02- 2016**

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**Mr Jeppe TRANHOLM – MIKKELSEN**  
**Secretary – General of the Council**  
**Rue de la Loi 175**  
**1048 Brussels**  
Cc: [nominations@consilium.europa.eu](mailto:nominations@consilium.europa.eu)

5 February 2016  
5420-17/2010-SPBR/21

**SUBJECT: Proposal for a candidate of SI member of the European Court of Auditors –  
Mr Samo JEREB**

Dear Mr Tranholm-Mikkelsen,

Referring to the letter SG815/07678 on 25 June 2015 I inform you that, following the completion of an internal nomination procedure, the Government of the Republic of Slovenia proposed Mr Samo Jereb as a member of the Court of Auditors.

Please find enclosed the curriculum vitae and contact details of Mr Samo Jereb.

Yours sincerely,

dr. Rado GENORIO  
Ambassador – Permanent Representative  
Of the republic of Slovenia to the EU



- Attachments:
- the decision of the Government of the Republic of Slovenia
  - the CV
  - contact details

PERSONAL INFORMATION Samo Jereb

TYPE OF APPLICATION Member of the European Court of Auditors

## WORK EXPERIENCE

1/12/2013–Present Deputy President of the Court of Audit of the Republic of Slovenia

Court of Audit of the Republic of Slovenia  
Slovenska 50, 1000 Ljubljana (Slovenia)  
<http://www.rs-rs.si>

- Decision-making in the Senate of the Court of Auditors in all audits of the Court where an objection to an audit report was proposed, regardless of the scope of work
- Implementation of tasks entrusted by the Court of Auditors based on the mandate of the President of the Court of Audit (making proposals to carry out audits, issuing consents to detailed audit plans, drafts and proposals of audit reports, participating in training programmes for auditors and thesis defence committees for certified state auditors, presentation of audit reports to the National Assembly of the Republic of Slovenia and other interested publics...). The scope of my work is not limited and applies to all Court of Audit jurisdictions and all types of audit (financial audits, regularity/compliance audits or performance audits), while directly monitoring and controlling half the work of the Court of Auditors. I was specifically responsible for closely monitoring implementation of the audit of the regularity and efficiency of the establishment and operation of the Bank Assets Management Company and the performance audit of the largest investment in recent years (the construction of Unit 6 at the Šoštanj Thermal Power Plant) in terms of consequences for the profit or loss and cash flow of Holding Slovenske elektrarne (the biggest Slovenian organisation in the area of power generation) and the Slovenian Sovereign Holding.

Business or sector Public sector

1/12/2004–30/11/2013 Supreme State Auditor

Court of Audit of Republic of Slovenia  
Slovenska 50, 1000 Ljubljana (Slovenia)  
<http://www.rs-rs.si>

- Managing the Audit Department for public services auditing, environmental audits, privatisation audits, audits of public agencies and funds. The Department carried out audits of financial statements and regularity of operations, most audits were conducted as performance audits of ministries (especially the Ministry of Finance, the Ministry of the Environment and Spatial Planning, the Ministry of Agriculture, the Ministry of Transport and the Ministry of the Economy or Infrastructure (in the part which covers energy supply)), local communities as public services (DARS, Motorway Company in the Republic of Slovenia, Slovenian Railways, ELES Electricity Transmission System Operator, SODO Electricity Distribution System Operator, GEN energija, gas suppliers, water suppliers and waste water dischargers, waste water management etc.) and investment operators of the Republic of Slovenia (Slovenian Restitution Company, Slovenian Sovereign Holding etc.).
- 1/2/2013–1/7/2013: in addition to managing the Audit Department, also acting as deputy of the supreme state auditor in managing the department responsible for auditing governmental and non-governmental budget users, judicial users of the state budget and political parties

Business or sector Public sector

23/9/1996–1/12/2004 **Independent auditor/consultant**

LM Veritas d.o.o.

- Autonomous execution of audits of companies' annual reports (financial statements)
- Participation in auditing teams carrying out audits of annual reports (financial statements) of larger companies
- Execution of agreed procedures to internationally accepted audit standards as an important element of verifying the proper billing and consumption of environmental taxes
- Teaching and counselling in the field of accounting and auditing
- Organisation of seminars and panels

1/11/1995–3/3/1996 **Independent auditor/consultant**

LM Veritas d.o.o.

Dunajska 106, 1000 Ljubljana (Slovenia)

<http://www.lm-veritas.si>

- Independent conducting of audits of companies' annual reports (financial statements)
- Participation in auditing teams performing audits of annual reports (financial statements) of larger companies
- Execution of agreed procedures to internationally accepted audit standards as an important element of verifying the proper billing and consumption of environmental taxes
- Teaching and counselling in the field of accounting and auditing
- Organisation of seminars and panels

**Business or sector** Accounting and auditing

**EDUCATION AND TRAINING**

1/10/1991–9/11/1995 **Bachelor of Economics – Accounting and Economics**

Faculty of Economics, University of Ljubljana

Kardeljeva ploščad 17, 1000 Ljubljana (Slovenia)

<http://www.ef.uni-lj.si/en>

- economic categories and relations between categories
- accounting standards and content of financial, cost and management accounting
- auditing of accounts
- statistical processing of data
- financial instruments and trading with them

1/9/1987–30/6/1991 **Secondary School for Catering and Tourism, Ljubljana**

Preglov trg 9, 1000 Ljubljana (Slovenia)

<http://www.ssgtlj.si>

**PERSONAL SKILLS**

Mother tongue(s) Slovenian

Other language(s)

	UNDERSTANDING		SPEAKING		WRITING
	Listening	Reading	Spoken interaction	Spoken production	
English	C2	C1	B1	B1	B1

Levels: A1 and A2: Basic user - B1 and B2: Independent user - C1 and C2: Proficient user  
[Common European Framework of Reference for Languages](#)

#### Communication skills

- Leadership and management skills
- Communication skills
- Ingenuity
- Independence
- Negotiation and persuasion skills
- Professionalism and a strong work ethic
- Interpersonal and interaction skills
- Knowledge of adult teaching methodology (obtained teaching qualifications and conducted a series of seminars and panels)

#### Lecturing experience:

- courses in Accounting and Balancing as part of a publicly approved programme for obtaining the qualification Accountant at the adult education centre Ljudska univerza Trebnje and the Institute of the Republic of Slovenia for Vocational Education and Training Cene Štupar, Ljubljana in 1998 and 1999,
- conducting seminars and internal education programmes for institutes and companies since 1996 (Faculty of Law, University of Maribor, the Slovenian Institute of Auditors, Institute of Public Administration, LM Veritas d.o.o., Nebra d.o.o., Agency for Management, employment agency Agencija za kadre, Association of Ecological Movements of Slovenia etc.)
- conducting the higher study programme Municipal Engineer – course/programme Financing schemes of the municipal economy at the IZRAZ Institute in 2003
- presentation of the work of the Court of Auditors of the Republic of Slovenia for post-graduate studies at the Faculty of Economics in Ljubljana as part of the Management of Non-profit Organisations course (2006, 2007, 2008, 2009, 2014 and 2015), and for Auditing of Accounts (2009)
- lectures as part of the education programme for obtaining the title Certified Auditor at the Slovenian Institute for Auditors (2009, 2010, 2012)
- lectures on cost accounting for utility contractors at the Faculty of Economics in Ljubljana (2015)

Mastering media appearances (press conferences when the Court of Auditors presented reports, independent media releases, panels, conferences, expert seminars etc.)

- Excellent knowledge of conducting effective meetings with representatives of the Government of the Republic of Slovenia, ministries and other users of public funds, and on clarifying issued drafts of audit reports
- Knowledge of presenting professional issues to working bodies of the National Assembly (Commission for Public Finance Control, Committee on Agriculture and the Environment, Committee on the Economy etc.)
- Knowledge of conducting internal meetings and interviews with employees; as Head of the Audit Department I carried out tasks ranging from work organisation to annual and regular employee performance evaluations

#### Organisational/managerial skills

- As head of audit divisions (9 years, of which I have been the head of two divisions for 5 months of the 2015) and as Deputy President of the Court of Audit (2 year s), I have good knowledge of work organisation, project management, establishing working groups and leadership and employee motivation to achieve the set objectives.
- In 1996 I attended the School for Officers and became a reserve captain; as part of the training I acquired skills in commanding and leading a military unit.

#### Job-related skills

- 1997–1998: education programme for obtaining the title of **AUDITOR**. I was one of the first in my generation to finish the programme (Certificate No. 110 of 24 March 1998)
- 2000–2001: education programme for obtaining the title of **CERTIFIED AUDITOR** (Certificate No. 010 of 12 November 2001); both titles were joined in accordance with the Act on Auditing and a new certificate of the professional title of **AUDITOR** was issued (Certificate No. 084 of 15 July 2008)
- 2000: education programme for obtaining the professional title of **CERTIFIED BUSINESS APPRAISER**. I passed all the exams but decided not to defend my thesis as I did not intend to pursue this practice.
- 2001: at its 53rd session on 30 November 2001, the Council of Experts of the Republic of Slovenia for Vocational and Technical Education passed a decision on approval of the title of **HIGH SCHOOL LECTURER**, for the course/programme Financing schemes of the municipal economy
- 2003: obtained teaching qualifications as a **HIGH SCHOOL LECTURER** at the Faculty of Arts, University of Ljubljana (Certificate dated 12 May 2003)
- 2004: applied for recognition of the title **State Internal Auditor** and obtained it (Certificate 120-DNR-MF dated 19 March 2004). In 2013, I obtained the title of **VERIFIED STATE INTERNAL AUDITOR** (certificate No. 77-PDNR-MF dated 14 May 2013)
- 2007: obtained the title of **STATE AUDITOR** (certificate No. 88 of 26 January 2007) and in 2012 the title of **VERIFIED STATE AUDITOR** with the thesis "Measurement of the financial performance of the work of the Court of Audit of the Republic of Slovenia" (Certificate No. 49 dated 27 September 2012)
- In 2009 and 2012, at the Court of Audit of the Republic of Slovenia I was a **LECTURER OF ACCOUNTING IN THE PUBLIC SECTOR** as part of the programme for obtaining the title of State Auditor. As a member of the commission, I participated in a number of thesis defence committees for obtaining the title of State Auditor and the title of Certified State Auditor
- 2010: obtained a **Certificate on basic training in the area of data treatment and protection** and was granted security clearance at the Confidential level
- 2006: obtained a **Certificate on basic training as a member of supervisory or management boards**

#### Digital competence

- Proficient in Microsoft Office suite including Word, Excel and Power Point
- User of Lotus Notes

#### Driving licence

B, G, H

#### ADDITIONAL INFORMATION

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As a Supreme State Auditor and Deputy President of the Court of Audit:

- I prepared an article in English and gave a presentation at a supreme state institutions conference on the subject of public-private partnership – »PPP and public sector auditing« – in February 2011
- I attended a meeting of European supreme audit institutions on establishing European Public Sector Accounting Standards (EPSAS)
- as a competent Supreme State Auditor for conducting environmental audits, I managed several international environmental audits in collaboration with international supreme state institutions (climate change, management of protected areas (landscape parks etc.), water basins, forests, conservation of large carnivores etc.) in English
- I attended expert seminars organised by other supreme audit institutions and the EUROSAI congress
- I participated in several bilateral meetings with representatives of other supreme audit institutions and organisations (European Central Bank etc.), and executors of the Court of Audit's peer review led by the National Audit Office from the UK

- Other skills** In my leisure time, I enjoy engaging in horticulture and photography. Based on the experience of growing our own garden, I co-authored two books:
- Alenka Gorza, Jereb Samo, Matic Sever, Tomaž Vesel: Perennials for all seasons: Successful plantings in Slovenian gardens. Ljubljana: Cankarjeva založba, 2009, 227 pages
  - Alenka Gorza, Jereb Samo, Tomaž Vesel: Charming Slovenian gardens: 26 private ornamental gardens. Ljubljana: Cankarjeva založba, 2010, 236 pages.
- My articles and photographs have been published in the magazines *Delo in Dom* and *Delo in dom Plus*.

## Publications

I organised, conducted and participated (1998–2004) in regular annual consultations "Accounting in Public Enterprises" designed for the utility sector and municipalities, where I presented the following articles (in Slovenian) which were published in a collection of papers – Accounting in Public Enterprises:

- 1) Jereb Samo: Financing the reconstruction and development of public infrastructure in Slovenia. A collection of papers – Accounting in Public Enterprises 2010. Radenci: LM Veritas d. o. o., 2010, pp. 53–72.
- 2) Jereb Samo: Economic principles (and the legal basis) to be considered for establishing the future regulation of a public utility. A collection of papers – Accounting in Public Enterprises 2009. Radenci: LM Veritas d. o. o., 2009, pp. 13–34.
- 3) Jereb Samo: Agreement on infrastructure between infrastructure owners and a public utility. A collection of papers – Accounting in Public Enterprises 2008. Portorož: LM Veritas d. o. o., 2008, pp. 37–56.
- 4) Jereb Samo: New economic relations between local communities and public enterprises. A collection of papers – Accounting in Public Enterprises 2007. Portorož: LM Veritas d. o. o., 2007, pp. 5–22.
- 5) Jereb Samo: Economic platform for price formation of utility services. A collection of papers – Accounting in Public Enterprises 2006. Radenci: LM Veritas d. o. o., 2006, pp. 37–52.
- 6) Jereb Samo: Public utility infrastructure if invested in as an in-kind contribution. A collection of papers – Accounting in Public Enterprises 2006. Radenci: LM Veritas d. o. o., 2006, pp. 79–96.
- 7) Jereb Samo: Depreciation of infrastructure of utility services. A collection of papers – Accounting in Public Enterprises 2005. Radenci: LM Veritas d. o. o., 2005, pp. 5–32.
- 8) Jereb Samo: Application of the SRS 35 standard to public enterprises and concessionaires – both now and in the future. A collection of papers – Accounting in Public Enterprises 2004. Radenci: LM Veritas d. o. o., 2004, pp. 65–80.
- 9) Jereb Samo: Accounting and tax issues of waste management utility service. A collection of papers – Accounting in Public Enterprises 2004. Radenci: LM Veritas d. o. o., 2004, pp. 91–108.
- 10) Jereb Samo: Preparation of income statement by activity and municipality separately for utility services and commercial activities. A collection of papers – Accounting in Public Enterprises 2003. Radenci: LM Veritas d. o. o., 2003, pp. 33–59.
- 11) Jereb Samo, Loncner Matej: Data analysis of annual reports of utility services. A collection of papers – Accounting in Public Enterprises 2003. Radenci: LM Veritas d. o. o., 2003, pp. 93–127.
- 12) Jereb Samo: Methods of analysis of income statements preparations in public services by activity and municipality. A collection of papers – Accounting in Public Enterprises 2002. Radenci: LM Veritas d. o. o., 2002, pp. 5–42.
- 13) Jereb Samo: Recording of fixed assets under management on the basis of the valuation of infrastructure networks. A collection of papers – Accounting in Public Enterprises 2002. Radenci: LM Veritas d. o. o., 2002, pp. 57–76.
- 14) Jereb Samo: Ensuring the viability of public companies. A collection of papers – Accounting in Public Enterprises 2001. Radenci: LM Veritas d. o. o., 2001, pp. 19–42.
- 15) Jereb Samo: Setting up and disbursing long-term capacity reservations for the remediation of landfills. A collection of papers – Accounting in Public Enterprises 2001, Radenci: LM Veritas d. o. o., 2001, pp. 79–98.
- 16) Jereb Samo: The allocation of depreciation costs by municipalities. A collection of papers – Accounting in Public Enterprises 2000. Radenci: LM Veritas d. o. o., 2000, pp. 63–81.
- 17) Jereb Samo: Drawing up the sub-balance of assets and liabilities in public companies and determining the availability of funding for investments in infrastructure. A collection of papers – Accounting in Public Enterprises 2000. Radenci: LM Veritas d. o. o., 2000, pp. 83–113.
- 18) Jereb Samo: Amendments to the regulations and explanations of the Ministry of Finance regarding value-added tax in utility service companies. A collection of papers – Accounting in Public Enterprises 1999. Ljubljana: LM Veritas d. o. o., 1999, pp. 37–54.
- 19) Jereb Samo: Distribution of net income in public companies. A collection of papers – Accounting in Public Enterprises 1999. Ljubljana: LM Veritas d. o. o., 1999, pp. 73–117.
- 20) Jereb Samo: Specificity of fixed assets' inventory in management. A collection of papers – Accounting in Public Enterprises 1998. Ljubljana: LM Veritas d. o. o., 1998, pp. 117–147.



I have organised, conducted and participated in other seminars on current topics about the management of public services and municipalities where I presented the following articles:

**a) Seminars on topical financial and legal issues in public companies**

- 1) Jereb Samo: Tax on waste disposal (in conjunction with the ownership of the landfill and drawing up the sub-balance of operated assets). Collection of papers – Current Financial and Legal Issues in Public Companies 2003. Ljubljana: LM Veritas d. o. o., 2003, pp. 11–29.
- 2) Jereb Samo: Amendments in the Companies Act and Slovenian Accounting Standards SRS 35 which affect accounting in public companies. Collection of papers – Current Financial and Legal Issues in Public Companies 2002. Ljubljana: LM Veritas d. o. o., 2002, pp. 60–81.
- 3) Jereb Samo: Distribution of liabilities of sources of financing the infrastructure in individual municipalities in a public company's balance. Collection of papers – Current Financial and Legal Issues in Public Companies 2001. Ljubljana: LM Veritas d. o. o., 2001, pp. 49–69.

**b) Seminars on environmental taxes:**

- 1) Jereb Samo: Audit of the targeted use of tax assets. Seminar materials – Water fees and tax on waste disposal. Ljubljana: LM Veritas d. o. o., 2003, pp. 55–61.
- 2) Jereb Samo: The accounting treatment of taxes in public companies. Seminar materials – Tax on waste disposal. Ljubljana: LM Veritas d. o. o., 2002, pp. 33–42.
- 3) Jereb Samo: The accounting treatment of taxes and refunds charged in public utility service companies on the basis of regulations of the Republic of Slovenia. Seminar materials – Water fees and tax on waste disposal. Ljubljana: LM Veritas d. o. o., 2001, pp. 34–53

**c) Seminars on the production of public service companies' annual reports:**

- 1) Jereb Samo, Fekonja Benjamin, Lozej Marko, MSc: Annual report of utility service companies. Seminar materials – Annual report of utility service companies. Ljubljana: LM Veritas d. o. o., 2004, 121 pages.
- 2) Jereb Samo, Fekonja Benjamin, Lozej Marko MSc: Annual report of utility service companies. Seminar materials – Annual report of municipal utility service companies. Ljubljana: LM Veritas d. o. o., 2003, 115 pages.

**d) Other seminars organised by LM Veritas and published articles:**

- 1) Materials and presentations for a number of seminars on fixed assets accounting in companies, public companies and institutes from 1996 to 2004, latest material: Jereb Samo: Examples of booking of transactions related to fixed assets. Fixed assets accounting, Seminar materials. Ljubljana: LM Veritas d. o. o., 2004, pp. 8–165.

**e) International seminars:**

Jereb Samo, Petrovič Jorg Kristijan. MSc: PPP and public sector auditing. Seminar materials – The Audit of Public-Private Partnerships (Joint Training Event of the EU Contact Committee and EUROSAI). Bonn: Bundesrechnungshof, 2011.

**Articles published in the Slovenian Journal of Public Administration:**

Jereb Samo: Ensuring the transparency of financial relations between municipalities and the utility sector after the termination of the disclosure of assets under management. Public Administration Journal, Vol. 44, Nos. 2–3, Ljubljana: Institute of Public Administration at the Faculty of Law in Ljubljana, 2008, pp. 57–84.

**Articles published in the Slovenian Journal of Auditing Revizor:**

- 1) Jereb Samo, Jorg Kristijan Petrovič MSc: Accounting of the various forms of public-private partnerships (Part One). Revizor, Journal of Auditing, No. 5/08, Vol. IX. Ljubljana: *Slovenian Institute of Auditors*, 2008, pp. 26–40.
- 2) Jereb Samo, Jorg Kristijan Petrovič MSc: Accounting of the various forms of public-private partnerships (Part Two). Revizor, Journal of Auditing, Vol. IX/ No. 6/08. Ljubljana: *Slovenian Institute of Auditors*, 2008, pp. 23–40.
- 3) Jereb Samo: Items from previous periods (Correction of fundamental errors), Revizor, Journal of Auditing No. 11/97, Vol. VIII. Ljubljana: *Slovenian Institute of Auditors*, 1997, pp. 7–30.

**Other material:** **Articles published in symposium proceedings on modern methods in accounting, finance and audit, Reports on annual accounts conferences or seminar materials of annual conferences of assessors of value:**

- 1) Jereb Samo: Pricing of environmental public services and (un)conformity of the approach to balances, Seminar materials for the 18<sup>th</sup> Annual Accounts Conference. Zreče: Slovenian Institute of Auditors, 2015.
- 2) Jereb Samo: Public duties and (non)application of the principle of balance completeness in practice, Seminar materials for the 17th Annual Accountants Conference. Zreče: Slovenian Institute of Auditors, 2014.
- 3) Jereb Samo: Court of Audit experience with reports of asset valuers and authorised assessors about the value assessment, Seminar materials for the 17th Annual Value Assessors Conference. Rogaška Slatina: Slovenian Institute of Auditors, 2014.
- 4) Jereb Samo: Impact of (non)implication of reevaluation of the state and municipalities public economic infrastructure on the cost of public utilities' services, Seminar materials for the 16th Annual Accountants Conference. Zreče: Slovenian Institute of Auditors, 2013.
- 5) Jereb Samo: Elimination of assets under management in relation to solutions in the International Financial Reporting Standards. Collection of papers for the 42nd Symposium on modern methods in accounting, finance and auditing. Ljubljana: Union of Economists of Slovenia and Association of Accountants, Financiers and Auditors of Slovenia, 2010, pp. 49–88.
- 6) Jereb Samo: Accounting questions of separate accounts for various activities of the utilities sector, Collection of papers, 12th Annual Accountants Conference. Portorož: Slovenian Institute of Auditors, 2009, pp. 107–148.
- 7) Jereb Samo: Accounting records for various forms of public-private partnerships, Collection of papers, 11th Annual Accountants Conference. Portorož: Slovenian Institute of Auditors, 2008, pp. 81–104.
- 8) Jereb Samo: Problems relating to determining financial results in public companies. Collection of papers, 38th Symposium on modern methods in accounting, finances and auditing. Ljubljana: Union of Economists of Slovenia in Association of Accountants, Financiers and Auditors of Slovenia, 2006, pp. 47–78.
- 9) Jereb Samo: Audit in public companies. Collection of papers, 34th Symposium on modern methods in accounting, finances and auditing. Ljubljana: Union of Economists of Slovenia and Association of Accountants, Financiers and Auditors of Slovenia, 2002, pp. 263–284.

**Article published in the manual Public-Private Partnerships:**

Jereb Samo: (Un)viability of infrastructure ownership transfer to the utility sector. Manual Public-private partnerships – Professional guidance and useful solutions for the successful realisation of public-private partnerships projects. Maribor: Založba Forum Media d. o. o., 2009, Chapter 16, 56 pages.

Articles published in the *Gospodarski vestnik* journal:

- 1) Jereb Samo: Small Tools (Part One). *Gospodarski vestnik* journal – appendix Adviser, no. 7, Vol. 45. Ljubljana: *Gospodarski vestnik* journal, 1996, pp. 65–68.
- 2) Jereb Samo: Small Tools (Part Two). *Gospodarski vestnik* Journal – appendix Adviser, No. 8, Vol. 45. Ljubljana: *Gospodarski vestnik* journal, 1996, pp. 61–64.