



Ministarska konferencija CFRR-a 2025.

Nova događanja u računovodstvenim standardima u javnom sektoru

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CFRR»

Centre for Financial and
Sustainability Reporting Reform



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Sada je vrijeme

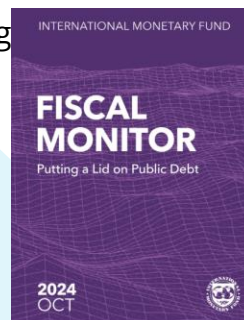
- » Paket standarda MRSJS-a nikada nije bio toliko **potpun**, obuhvaća financijske i nefinancijske standarde
- » Primjer Europe pokazuje da se **računovodstvena zrelost** može **s vremenom izgraditi** primjenom MRSJS-a kao reference
- » **Tehnologija** nikada nije bila toliko razvijena kako bi podržala **ekonomičan** pristup usvajanju standarda
- » **Trošak nečinjenja ništa** nikada nije bio toliko visok

Potrebno je sada

- » Očekuje se rast javnog duga do kraja desetljeća (100 posto BDF u 2030.)
- » Razlike na razini duga na temelju rizika mogu iznositi do 20 pos
- » Aktualni planovi fiskalne prilagodbe ne donose ono što je potrebno za

stabilizaciju duga

- » Vlade trebaju:
 - » utvrditi opseg prilagodbe (upravljanje rizicima)
 - » oblikovati sustav (rashodi u odnosu na prihode)
 - » kalibrirati tempo
 - » izgraditi kredibilitet (moderni sustavi upravljanja javnim financijama)
 - » ojačati fiskalno upravljanje (izbjegavati neutvrđeni dug)
 - » riješiti problem zaduženosti (restrukturiranje dug)
- » Vlade će i dalje morati investirati u:
 - » obranu
 - » održivost
 - » digitalizaciju i UI
 - » demografiju



Global Risks Report 2025

Global risks ranked by severity

Please estimate the likely impact (severity) of the following risks over a 2-year and 10-year period.



Short term (2 years)

1 st	Misinformation and disinformation
2 nd	Extreme weather events
3 rd	State-based armed conflict
4 th	Societal polarization
5 th	Cyber espionage and warfare
6 th	Pollution
7 th	Inequality
8 th	Involuntary migration or displacement
9 th	Geoeconomic confrontation
10 th	Erosion of human rights and/or civic freedoms

Long term (10 years)

1 st	Extreme weather events
2 nd	Biodiversity loss and ecosystem collapse
3 rd	Critical change to Earth systems
4 th	Natural resource shortages
5 th	Misinformation and disinformation
6 th	Adverse outcomes of AI technologies
7 th	Inequality
8 th	Societal polarization
9 th	Cyber espionage and warfare
10 th	Pollution

Risk categories: Economic Environmental Geopolitical Societal Technological

Source: World Economic Forum, Global Risks Perception Survey 2024-2025



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Hvala vam, veselim se diskusiji!