

	UČNI NAČRT PREDMETA/COURSE SYLLABUS
Predmet:	Računovodstvo samostojnih podjetnikov
Course title	Accounting in Sole Proprietorship

Študijski program in stopnja Study programme and level	Študijska smer Study field	Letnik Academic year	Semester Semester
Upravljanje poslovnih in informacijskih sistemov / 2. stopnja	Upravljanje poslovnih sistemov	2. letnik	3.
Business and Information Systems Management / 2 nd Cycle	Business Systems Management	2 nd year	3 rd

Vrsta predmeta/Course type izbirni/elective

Univerzitetna koda predmeta/University course code 2_UPS_IP_UN7

Predavanja Lectures	Seminar Seminar	Sem. vaje Tutorial	Lab. vaje Laboratory work	Teren. vaje Field work	Samost. delo Individ. work	ECTS
15		10			155	6

Nosilec predmeta/Lecturer: doc. dr. Malči Grivec

Jezik/ Languages:	Predavanja/Lectures:	slovenski/Slovenian
	Vaje/Tutorial:	slovenski/Slovenian

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

Prerequisites:

<ul style="list-style-type: none"> • pogoj za vključitev v delo je vpis v drugi letnik študijskega programa, • študent mora pred izpitom pripraviti in predstaviti projektno nalogo. 	<ul style="list-style-type: none"> • the condition for inclusion is entry in the second year of study, • student has to prepare, present and defend a project paper before the exam.
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Vsebina:

Content (Syllabus outline):

<ul style="list-style-type: none"> • Uvod. Računovodstvo. Umestitev podjetnika posameznika v posel ter njegova povezanost z javnim sektorjem, s poslovnim sektorjem in sektorjem civilne družbe, načela EU in skupnega notranjega trga, povezanega z računovodenjem in menedžmentom. • Računovodenje in odločanje menedžmenta. • Standardi, norme in zakonske podlage račun. sistema in 	<ul style="list-style-type: none"> • Introduction. Accounting. Placing an entrepreneur in the business and its connection with the public sector, the business sector, the civil society sector, the EU principles and the common internal market related to accounting and management. • Accounting and management decision-making. • Standards, norms and legal bases of the accounting system and of the
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<p>računovodenja podjetnika posameznika.</p> <ul style="list-style-type: none"> • Slovenski računovodski standard 39 – računovodske rešitve pri malih samostojnih podjetnikih posameznikih (izkaz stanja in poslovnega izida, knjigovodenje, obravnava posameznih ekonomskih kategorij: sredstva, obveznosti do virov sredstev, stroški, odhodki, prihodki, prejemki, izdatki). • Priprava poslovnega načrta in finančni instrumenti kreditiranja. • Povezava posla in potrebnih aktivnosti s kalkuliranjem produktov, storitev, projektov. • Poročanje, priprava letnega poročila in cilji poslovanja. • Kontni okvir in pomen klasifikacij. • Poslovne knjige in knjigovodske listine. • Prevrednotenje in poslovna sredstva. • Menedžment in vrste nadzora, sistemske vrste in delni nadzor, zunanji in notranji nadzora. 	<p>individual entrepreneur.</p> <ul style="list-style-type: none"> • Slovenian Accounting Standard 39 - accounting solutions for small individual entrepreneurs (statement of income and profit or loss, bookkeeping, treatment of individual economic categories: assets, liabilities, costs, expenses, revenues, receipts, expenditures). • Preparation of a business plan and financial instruments for loans. • Connecting business and necessary activities by calculating products, services, projects. • Reporting, preparation of annual report and business objectives. • Chart frame and significance of classifications. • Business books and bookkeeping documents. • Revaluation and operating assets. • Management and types of control, system types and partial control, external and internal control.
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Temeljna literatura in viri/Readings:

<ul style="list-style-type: none"> • Maher, N. (v pripravi). Računovodstvo podjetnika posameznika. Novo mesto: Visoka šola za upravljanje in poslovanje. • Revija Iks. Ljubljana: Zveza računovodij, finančnikov in revizorjev. • Slovenski računovodski standardi, standard 39 (2006). Ljubljana: Slovenski inštitut za revizijo. • Maher, N. (2005). Predračunavanje in kalkuliranje po aktivnostih – pomembna informacija za nabavo v kontekstu profitabilnosti. Portorož: GV konferenca Nabavni management.

Cilji in kompetence:

<p><i>Učna enota prispeva predvsem k razvoju naslednjih splošnih in specifičnih kompetenc:</i></p> <ul style="list-style-type: none"> • poglobljeno znanje s področja poznavanja predmetne tematike in razumevanje procesov v okolju, sposobnost za njihovo analizo, sintezo in predvidevanje rešitev in njihovih posledic, • celovito kritično mišljenje, sposobnost analize, sinteze in predvidevanje rešitev ter posledic problemov s področij ekonomskih, 	<h4>Objectives and competences:</h4> <p><i>The learning unit mainly contributes to the development of the following general and specific competences:</i></p> <ul style="list-style-type: none"> • in-depth knowledge in the subject's field and understanding processes in the environment, the ability to analyze and, synthesize them as well as to predict the solutions and their consequences, • comprehensive critical thinking, the competence for analysis, synthesis and anticipating solutions in the field of economic, business,
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<p>poslovnih, upravnih, organizacijskih, naravoslovno matematičnih ved ter drugih družbenih ved (interdisciplinarnost),</p> <ul style="list-style-type: none"> • obvladovanje raziskovalnih metod postopkov, procesov in tehnologij, • sposobnost kreativne uporabe znanja v poslovnem okolju, • razvoj komunikacijskih sposobnosti in spretnosti, sposobnost pisnega in ustnega komuniciranja v tujem jeziku v mednarodnem okolju, • usposobljenost za prezentiranje pridobljenega temeljnega znanja in raziskovalnih dognanj v obliki projektne naloge, aplikativne, razvojno-raziskovalne naloge ali strokovnega članka, • sposobnost umeščanja novih informacij in interpretacij v kontekst poslovnih in upravnih ved, • razvoj veščin in spretnosti v uporabi znanja na področju ekonomije, menedžmenta, marketinga, organizacije, trženja, prava, kadrov ..., • proaktiven odnos do interesnih skupin (partnerjev, dobaviteljev, kupcev, konkurence ...). 	<p>management and organizational sciences, as well as natural-mathematical and other social sciences (interdisciplinarity),</p> <ul style="list-style-type: none"> • mastering research methods of procedures, processes and technologies, • the ability for a creative use of knowledge in the business environment, • development of communication skills and competences, the ability to communicate in a foreign language and in the international environment orally and in writing, • the ability to present the acquired fundamental knowledge and research findings in the form of a project assignment, lecture or professional article, • the ability to place new information and interpretations in the context of business and management sciences, • development of skills and competences of using knowledge in the field of economics, management, marketing, organisation, law, human resources, etc., • proactive attitude towards stakeholders (partners, suppliers, customers, competition, etc.).
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Predvideni študijski rezultati:

Študent/študentka:

- pozna vlogo računovodenja v poslovnem sektorju in razume, kakšna je povezava med obsegom proizvodnje in spremenljivostjo stroškov,
- razume metode računovodenja in posebnosti v poslovnem sektorju,
- pozna razmerja v procesu poslovanja ter preoblikovanje gospodarskih kategorij,
- pozna postopke in metodologijo poslovanja in nadzora,
- razume kalkulacije (stroški produktov in storitev), zna pripraviti potreben proračun financiranja posla oz. proizvodnje,

Intended learning outcomes:

Students:

- know the role of accounting in the business sector and understand the relationship between the scale of production and the variability of costs,
- understand the accounting methods and specificities in the business sector,
- know the relationships in the business process and the transformation of economic categories,
- know the procedures and methodology of operations and supervision,
- understand calculations (costs of

<ul style="list-style-type: none"> • zna izračunati prevojno točko, • pozna računovodske izkaze ter z njimi povezane specifičnosti, • zna analizirati učinkovitost in ekonomičnost ter selektivno izbrati najbolj pomembne kazalnike, • zna pripraviti informacije in poročila, • zna pripraviti časovni raspored za financiranje projekta, • razume odgovornost za računovodenje in pregledno finančno poslovanje ter razvija sistematičen pristop k reševanju problemov in izzivov. 	<p>products and services), can prepare the necessary budget for financing business or production, know how to calculate the crossing point,</p> <ul style="list-style-type: none"> • know the financial statements and related specifics, • can analyze efficiency and economy, and selectively choose the most important indicators, • can prepare information and reports, • can prepare a timetable for financing the project, • understand the responsibility for accounting and transparent financial business, and develop a systematic approach to solving problems and challenges.
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Metode poučevanja in učenja:

Learning and teaching methods:

<ul style="list-style-type: none"> • <i>predavanja</i> z aktivno udeležbo študentov (razlaga, diskusija, vprašanja, primeri, analiza), • <i>projektna naloga, vaje</i> - usmerjanje v reševanje problemov, samostojni študij člankov, projektov. 	<ul style="list-style-type: none"> • <i>lectures</i> with active participation of students (explanation, discussion, questions, examples, problem solving); • <i>project paper, tutorial</i> – directing students in problem solving, independent study of articles, projects.
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Načini ocenjevanja:

Delež (v %)

Weight (v %)

Assessment:

<p>Načini:</p> <ul style="list-style-type: none"> • 100 % udeležba na predavanjih in vajah, • uspešno opravljena projektna naloga s predstavitvijo in zagovorom. <p>Če študent ni 100 % udeležen na predavanjih in vajah, mora poleg projektne naloge opraviti tudi izpit:</p> <ul style="list-style-type: none"> - izpit, - priprava, predstavitev in zagovor projektne naloge. <p>Ocenjevalna lestvica: ECTS.</p>	<p>100 %</p> <p>60 %</p> <p>40 %</p>	<p>Types:</p> <ul style="list-style-type: none"> • 100 % attendance of lectures and tutorial, • successfully accomplished project assignment with presentation and defense. <p>If the student has not fully attended lectures and tutorial (100%), they have to prepare the project paper and take the exam:</p> <ul style="list-style-type: none"> - exam, - preparation, presentation and defense of a project paper. <p>Grading scheme: ECTS.</p>
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