

	UČNI NAČRT PREDMETA/COURSE SYLLABUS
Predmet:	Odločevalno računovodstvo
Course title	Managerial Accounting

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	1.	2.
Business and Information Systems Management / 2 nd Cycle	Business Systems Management	1 st	2 nd

Vrsta predmeta/Course type modularni/module

Univerzitetna koda predmeta/University course code 2_UPS_1_M1_UN1

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 prvi 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 first 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"> • Uporaba računovodenja pri odločanju o prihodnjem delovanju in nadziranju preteklega delovanja. • Temeljna spoznanja finančnega računovodstva kot podlage za odločanje. • Temeljna spoznanja stroškovnega računovodstva kot podlage za odločanje. • Računovodske informacije za odločanje lastnikov pri upravljanju: <ul style="list-style-type: none"> a) v zvezi s celotnim poslovnim 	<ul style="list-style-type: none"> • Use of accounting in decisions on future operations and for monitoring past performance. • Fundamentals of financial accounting as foundations for decision making. • Fundamentals of cost accounting as foundations for decision making. • Accounting information for decision making of owners at management: <ul style="list-style-type: none"> a) in respect of total profit and loss and capital,
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<p>izidom in kapitalom,</p> <p>b) v zvezi z oblikovanjem in uresničevanjem strategije razvoja.</p> <ul style="list-style-type: none"> • Računovodske informacije za odločanje pri poslovanju v zvezi z/s: <ul style="list-style-type: none"> a) nakupovanjem, b) proizvodanjem in opravljanjem storitev, c) prodajanjem, č) delovnimi sredstvi pri poslovanju, d) zaposlenci pri poslovanju, e) plačilno sposobnostjo pri poslovanju, f) poslovnim izidom po organizacijskih enotah, g) financiranjem (vlaganjem), h) investiranjem (naložbenjem). • Poslovna in osebna odličnost odločevalcev. 	<p>b) in relation to the design and implementation of the development strategy.</p> <ul style="list-style-type: none"> • Accounting information for decision making in management related to: <ul style="list-style-type: none"> a) purchasing, b) production and provision of services, c) selling, č) working capital in the course of business, d) employees in business, e) the solvency of a business, f) operating results by organizational units, g) financing (financing activities), h) investment (investing activities). • Business and personal excellence of decision makers.
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Temeljna literatura in viri/Readings:

<ul style="list-style-type: none"> • Turk, I., S. Kavčič, M. Kokotec-Novak (2003). Poslovodno računovodstvo. Ljubljana: Slovenski inštitut za revizijo, Zveza računovodij, finančnikov in revizorjev Slovenije. • Turk, I., B. Mayr (v pripravi). Učbenik za potrebe Visoke šole za upravljanje in poslovanje.

Cilji in kompetence:

<p><i>Učna enota prispeva predvsem k razvoju naslednjih splošnih in specifičnih kompetenc:</i></p> <ul style="list-style-type: none"> • kritično razmišljanje o poslovnem problemu in potrebnih računovodskih informacijah za njegovo razrešitev, • obvladovanje raziskovalnih metod ter postopkov oblikovanja ustreznih računovodskih informacij, • sposobnost kreativne uporabe znanja pri razreševanju poslovnih problemov na podlagi računovodskih informacij, • avtonomnost pri predlaganju poslovnih odločitev na podlagi računovodskih informacij, • ozaveščenost o nujnosti lastnega izpopolnjevanja računovodskega znanja v zvezi z odločanjem, 	<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"> • critical thinking about the business problem and the necessary accounting information for its resolution, • mastering research methods and procedures of development of the relevant accounting information, • the ability to creatively use knowledge to solve business problems based on accounting information, • autonomy in proposing business decisions based on accounting information, • awareness of the need for self-improvement of the accounting knowledge related to decision-
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<ul style="list-style-type: none"> • dojemanje etike pri odločanju in oblikovanju računovodskih informacij. 	<ul style="list-style-type: none"> • making, • understanding of ethics in decision making and in designing accounting information.
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Predvideni študijski rezultati:

Intended learning outcomes:

<p><i>Študent/študentka:</i></p> <ul style="list-style-type: none"> • zna določiti poslovne probleme, pri razreševanju katerih so potrebne računovodske informacije, • zna najti načelno možne variante pri razreševanju posameznega poslovnega problema, ki zahtevajo različne računovodske informacije, • zna oblikovati računovodske informacije, ki so potrebne za razrešitev določenih poslovnih problemov, • zna s kasnejšimi računovodskimi informacijami spremljati izvajanje odločitev, • zna preko kasnejših računovodskih informacij spoznati spremenjene okoliščine, ki utegnejo vplivati na potrebo po spremembi prvotne odločitve, • zna pripraviti računovodsko informacijo za odločitev na način, ki je razumljiv odločevalcu, • zna presoditi, kdaj računovodske informacije niso zadostne ali primerne pri poslovnem odločanju, • zna vzgojiti sebe za etično obnašanje v zvezi s svojim nastopanjem pri posredovanju informacij in usposobiti odločevalce za boljše razumevanje svoje vloge. 	<p><i>Students:</i></p> <ul style="list-style-type: none"> • can determine business problems in the resolution of which accounting information is needed, • can find, in principle, possible variants in resolving individual business problems that require different accounting information, • can create accounting information needed to solve certain business problems, • can monitor the implementation of decisions with subsequent accounting information, • know how to, using later accounting information, recognise the changed circumstances that may affect the need to change the original decision, • can prepare accounting information for decision in a way that is understandable to the decision maker, • can assess when accounting information is insufficient or appropriate in business decision-making, • know how to educate oneself for ethical behaviour when performing in information providing, as well as how to train the decision makers to better understand their own role.
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Metode poučevanja in učenja:

Learning and teaching methods:

<ul style="list-style-type: none"> • <i>predavanja,</i> • <i>vaje</i> z reševanjem praktičnih primerov, • usmerjen <i>individualni študij</i> študentov/študentk, • navajanje študentov/študentk na raziskovanje praktičnih primerov in njihovega razreševanja. 	<ul style="list-style-type: none"> • <i>lectures,</i> • <i>tutorial</i> with solving practical problems, • guided <i>individual study,</i> • preparing students for researching practical examples and its resolutions.
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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 % 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>