

	UČNI NAČRT PREDMETA/COURSE SYLLABUS
Predmet:	Finančno računovodstvo
Course title	Financial 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_UN2

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"> • Poslovni proces, finančni menedžment in finančno računovodstvo. • Finančno računovodstvo in povezanost s prvimi poslovnega procesa. • Finančni menedžment in okolje EU (finančni instrumenti in temeljni okvir zakonodaje). • Finančno računovodenje in odločanje menedžmenta. • Standardi, norme in zakonske 	<ul style="list-style-type: none"> • Business process, financial management and financial accounting. • Financial accounting and connection with the elements of business process. • Financial management and the EU environment (financial instruments and the basic framework of legislation). • Financial accounting and management decision-making.
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<p>podlage ter korporativna odgovornost za rabo virov in finančnih instrumentov.</p> <ul style="list-style-type: none"> • Vrednotenje statičnih in dinamičnih gospodarskih kategorij, prevrednotovanje. • Občutljivost za stroške in financiranje aktivnosti z ozirom na obseg posla in strategijo poslovanja. • Kalkuliranje produktov, storitev, projektov, njihovo financiranje in monitoring. • Priprava izračuna za potrebno financiranje in izračun prevojnne točke. • Poročanje in odgovornost. • Vrste nadzora - systemske vrste in delni nadzor, zunanji in notranji nadzor. • Sestava letnega poročila, bilanca stanja, izkaz poslovnega izida. Izkaz finančnega izida. 	<ul style="list-style-type: none"> • Standards, norms, legal bases and corporate responsibility for the use of resources and financial instruments. • Evaluation of static and dynamic economic categories, revaluation. • Sensitivity to costs and financing of activities with regard to the scope of business and business strategy. • Calculation of products, services, projects, their financing and monitoring. • Preparing calculation for the necessary financing and calculation of the crossing point. • Reporting and accountability. • Types of monitoring - system lines and partial monitoring, external and internal monitoring. • Preparation of the annual report, balance sheet, profit and loss account. Cash flow statement.
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Temeljna literatura in viri/Readings:

<ul style="list-style-type: none"> • Turk, I., S. Koželj, S. Kavčič, M. Kokotec-Novak, M. Odar: Finančno računovodstvo. • Maher, N. (v pripravi). Finančno računovodstvo in finančni management. Novo mesto: Visoka šola za upravljanje in poslovanje Novo mesto. • Revija Iks. Ljubljana: Zveza računovodij, finančnikov in revizorjev. • Mednarodni in Slovenski računovodski standardi (2002). Ljubljana: Slovenski inštitut za revizijo.
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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, poslovnih, upravnih, organizacijskih, naravoslovno matematičnih in drugih družbenih ved (interdisciplinarnost), • obvladovanje raziskovalnih metod postopkov, procesov in tehnologije, 	<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 of the subject's topics and understanding processes in the environment; the ability to analyze, synthesize and predict the solutions and their consequences, • comprehensive critical thinking, the competence for analysis, synthesis and anticipating solutions in the field of economic, business, management and organizational sciences, as well as natural-mathematical and other social sciences (interdisciplinarity), • mastering the research methods of procedures, processes and technology,
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<ul style="list-style-type: none"> • 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, razvojnoraziskovalne 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 in politikov...). 	<ul style="list-style-type: none"> • the ability of creative use of knowledge in the business environment, • development of communication competences and skills - the ability of written and oral communication in a foreign language in the international environment, • the ability to present the acquired fundamental knowledge and research findings in the form of a project assignment, applied, development-research paper or professional article, • the ability to place new information and interpretations in the context of business and management sciences, • development of skills and competences for using the knowledge in economics, management, marketing, organization, law, human resources, etc. • proactive attitude towards stakeholders (partners, suppliers, customers, competition and politicians, etc.).
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Predvideni študijski rezultati:

Študent/študentka se usposobi za poznavanje in razumevanje:

- vloge računovodenja v poslovnem procesu,
- metod računovodenja,
- poslovnih problemov,
- soodvisnosti in razmerij v procesu poslovanja ter spreminjanje gospodarskih kategorij v njem,
- postopkov in metodologije spremljanja poslovanja podjetja in gospodarskih kategorij,
- računovodskih izkazov,
- ter ocenjevanje finančnega stanja podjetja,
- sodobnih teoretičnih tokov na področju računovodenja,
- ter uporabo pridobljenega znanja za obravnavanje poslovnih dogodkov in pripravo informacij za reševanje problemskih situacij,
- ter v povezavi z drugimi predmeti

Intended learning outcomes:

Students are qualified to know and understand:

- the role of accounting in the business process,
- methods of accounting,
- business problems,
- interdependencies and relationships in the business process and how to change the economic categories in it,
- procedures and methodologies for monitoring operations of the company and the economic categories,
- financial statements,
- assessment of the financial position of the company,
- modern theoretical streams in accounting,
- and use the acquired knowledge to handle business events and prepare information to solve problem

