

	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 in poslovanje 2	Upravljanje in poslovanje	1.	2.
Business and Management 2	Business and Management	1 st	2 nd

Vrsta predmeta/Course type modularni/module

Univerzitetna koda predmeta/University course code

Predavanja Lectures	Seminar Seminar	Sem. vaje Tutorial	Lab. vaje Laboratory work	Teren. vaje Field work	Samost. delo Individ. work	ECTS
20		15				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 1. letnik študijskega programa. • Študent mora pred izpitom pripraviti in predstaviti raziskovalno 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 research 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 prvinami poslovnega procesa. • Finančni menedžment in okolje EU (finančni instrumenti in temeljni okvir zakonodaje). • Finančno računovodenje in odločanje menedžmenta. • Standardi, norme in zakonske podlage ter korporativna odgovornost za rabo virov in finančnih instrumentov. • Vrednotenje statičnih in dinamičnih gospodarskih kategorij, prevrednotovanje. • Občutljivost za stroške in financiranje aktivnosti z ozirom na obseg posla in strategijo poslovanja. • Kalkuliranje produktov, storitev, 	<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. • 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.
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<p>projektov, njihovo financiranje in monitoring.</p> <ul style="list-style-type: none"> • Priprava izračuna za potrebno financiranje in izračun prevojnne točke. • Poročanje in odgovornost. • Vrste nadzora - sistemske 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"> • 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, • 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, 	<h3>Objectives and competences:</h3> <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, • 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,
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trženja, prava, kadrov ... <ul style="list-style-type: none"> • proaktiven odnos do interesnih skupin (partnerjev, dobaviteljev, kupcev, konkurence in politikov...). 	management, marketing, organization, law, human resources, etc. <ul style="list-style-type: none"> • proactive attitude towards stakeholders (partners, suppliers, customers, competition and politicians, etc.).
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Predvideni študijski rezultati:

Intended learning outcomes:

Znanje in razumevanje: <i>Študent/študentka se usposobi za poznavanje in razumevanje:</i> <ul style="list-style-type: none"> • 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 za poglobljanje občutka odgovornosti in analitičnosti ter razvijanje sistematičnega pristopa k reševanju problemov ter sposobnosti vzročno-posledičnega razmišljanja. 	Knowledge and understanding: <i>Students are qualified to know and understand:</i> <ul style="list-style-type: none"> • 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 situations, • and in connection with other subjects to deepen the sense of responsibility and analytical skills, as well as to develop a systematic approach to problem solving and the ability for cause-and-effect thinking.
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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, reševanje problemov), • <i>projektna naloga</i>, • <i>vaje</i> - usmerjanje v samostojni študij člankov, analiz, projektov. 	<ul style="list-style-type: none"> • <i>lectures</i> with active student participation (explanation, discussion, questions, examples, solving problems), • <i>project paper</i>, • <i>tutorial</i> – directing into self-study of articles, analyses, projects.
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Načini ocenjevanja:

Delež (v %)

Weight (v %)

Assessment:

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