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| | UČNI NAČRT PREDMETA/COURSE SYLLABUS |
| Predmet | Računovodstvo |
| Course title | Accounting |

| Študijski program in stopnja Study programme and level | Študijska smer Study field | Letnik Academic year | Semester Semester |
|-------------------------------------------------------------------------|---------------------------------------------|---------------------------------------|------------------------------------|
| Poslovna informatika / I. stopnja | Poslovna informatika | 2. | 4. |
| Business Informatics / 1 st Cycle | Business Informatics | 2 nd | 4 th |

Vrsta predmeta/Course type

obvezni/obligatory

Univerzitetna koda predmeta/University course code

I_PI_2_UN6

| Predavanja Lectures | Seminar Seminar | Sem. vaje Tutorial | Lab. vaje Laboratory work | Teren. vaje Field work | Samost. delo Individ. work | ECTS |
|--------------------------------------|----------------------------------|-------------------------------------|--------------------------------------------|-----------------------------------------|---------------------------------------------|-------------|
| 45 | | 45 | 15 | | 70 | 7 |

Nosilec predmeta/Lecturer:

doc. dr. Malči Grivec

Jeziki/ Predavanja/Lectures:
Languages:

slovenski/Slovenian

Vaje/Tutorial:

slovenski/Slovenian

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

Prerequisites:

- Pogoj za vključitev v delo je vpis v drugi letnik študija.
- Študent mora pred izpitom pripraviti in predstaviti seminarsko nalogo.

- The prerequisite for participation is enrolment in the second year of study.
- Students have to successfully prepare and present a seminar paper before the examination.

Vsebina:

Content (Syllabus outline):

- *Računovodstvo in poslovni proces.* Osnovna predstavitev. Prvine poslovnega procesa. Sestavni deli računovodstva. Informacijska funkcija računovodstva. Vrste računovodstva.
- *Gospodarske kategorije, ki so predmet spremljanja in proučevanja v računovodstvu.* Sredstva in obveznosti

- *Accounting and business process.* The basic presentation. Elements of the business process. Components of the accounting. Informative function of accounting. Types of accounting.
- *Economic categories subject to monitoring and examination.* The assets and liabilities. Costs. Expenses.

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| <p>do virov sredstev. Stroški. Odhodki. Prihodki. Poslovni izid. Finančni izid.</p> <ul style="list-style-type: none"> • <i>Računovodske listine in poslovne knjige.</i> • <i>Konto.</i> Vrste kontov in njihove značilnosti. Kontni okvir. • <i>Vrednotenje gospodarskih kategorij.</i> Vrednotenje dinamičnih in statičnih gospodarskih kategorij. Prevrednotovanje. • <i>Razporejanje stroškov.</i> Stroškovna mesta. Stroškovni nosilci. • <i>Računovodski izkazi.</i> Bilanca stanja. Izkaz poslovnega izida. Izkaz finančnega izida. Izkaz gibanja kapitala. • <i>Letno poročilo.</i> Vsebina letnega poročila. Sestavni deli letnega poročila. • <i>Računovodska analiza.</i> Analiza s kazalniki. Analiza z odmiki. • <i>Računovodsko nadziranje in revidiranje.</i> • <i>Računovodski kodeksi in etika.</i> | <p>Income. Income statement. Cash flow statement.</p> <ul style="list-style-type: none"> • <i>Bookkeeping records and books of accounts.</i> • <i>An account.</i> Types of accounts and their characteristics. A chart of accounts. • <i>Evaluation of economic categories.</i> Evaluation of dynamic and static economic categories. Revaluation. • <i>Allocation of costs.</i> Cost centers. Cost holders. • <i>Financial statements.</i> Balance sheet. Income statement. Cash flow statement. Statement of changes in Equity. • <i>Annual report.</i> Contents of the annual report. Parts of the annual report. • <i>Accounting analysis.</i> Analysis with ratios. Analysis of the deviations. • <i>Financial control and auditing.</i> • <i>Accounting code and ethics.</i> |
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Temeljna literatura in viri/Readings:

Temeljna literatura/Basic literature

- Grivec, M. (2013). Računovodstvo – gradivo za vaje. Novo mesto: Visoka šola za upravljanje in poslovanje.
- Igličar, I. in sod. (2012). Uvod v računovodstvo. Ljubljana: Ekonomska fakulteta.
- Maher, N. (2011). Računovodstvo. Novo mesto : Visokošolsko središče, Visoka šola za upravljanje in poslovanje.

Priporočljiva literatura/Recommended literature

- IKS: revija za računovodstvo in finance. Ljubljana: Zveza računovodskih in finančnih delavcev Slovenije.
- Odar, M in sod. (2011). Finančno računovodstvo za družbe. Ljubljana : Zveza računovodij, finančnikov in revizorjev Slovenije.
- Slovenski računovodski standardi (2006). Ljubljana: Slovenski inštitut za revizijo.

Cilji in kompetence:

Učna enota prispeva predvsem k razvoju naslednjih splošnih in specifičnih kompetenc:

- poznavanje in razumevanje procesov v poslovnem okolju podjetja, sposobnost za analizo, sintezo in predvidevanje rešitev ter posledic,
- usposobljenost za raziskovanje na področju upravljanja in poslovanja ter razvoj kritične in samokritične

Objectives and competences:

The learning unit mainly contributes to the development of the following general and specific competences:

- know and understand of processes in the business environment of an organisation and the ability to analyse, synthesise and envisage solutions and their consequences,
- the ability to research on the field of

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| <p>presoje,</p> <ul style="list-style-type: none"> • fleksibilna uporaba znanja v praksi, • avtonomnost (samo)kritičnost, (samo)refleksivnost, samoevalviranje in prizadevanje za kakovost, • sposobnost za reševanje konkretnih delovnih problemov na področju upravljanja in poslovanja z uporabo znanstvenih metod in postopkov, • sposobnost pridobivanja, selekcije in evalvacije novih informacij in zmožnost ustrezne interpretacije v kontekstu na področju ekonomije, podjetništva, poslovne informatike, človeških virov, kvantitativnih metod, prava in poslovanja, • razumevanje in uporaba metod kritične analize in razvoja teorij ter njihova uporaba pri reševanju konkretnih delovnih problemov, • komuniciranje s strokovnjaki z različnih področij gospodarskega in družbenega življenja. | <p>management and business and the development the critical and self-critical judgement,</p> <ul style="list-style-type: none"> • flexible use of knowledge in practice; • autonomy (self-) critical, (self-) reflexivity, self-evaluation and effort for quality, • the ability to solve concrete work problems in the field of management and business using scientific methods and procedures, • the ability to collect, select and evaluate new information as well as to interpret them appropriately in the context of the economy, entrepreneurship, business informatics, human resource management, quantity methods, law and business management, • understanding and use of the methods of critical analysis and the development of theories as well as their use in solving concrete work problems, • communicating with experts from various fields of economic and social life. |
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Predvideni študijski rezultati:

Intended learning outcomes:

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| <p>Znanje in razumevanje:</p> <p><i>Študent/Študentka se usposobi za:</i></p> <ul style="list-style-type: none"> • poznavanje in razumevanje vloge računovodenja v poslovnem procesu, • poznavanje in razumevanje metod računovodenja, • poznavanje in razumevanje poslovnih problemov, • poznavanje in razumevanje soodvisnosti in razmerij v procesu poslovanja ter spreminjanje gospodarskih kategorij v njem, • poznavanje in razumevanje postopkov in metodologije spremljanja poslovanja podjetja in gospodarskih kategorij, • poznavanje in razumevanje računovodskih izkazov, • poznavanje in razumevanje ter ocenjevanje finančnega stanja | <p>Knowledge and understanding:</p> <p><i>Students:</i></p> <ul style="list-style-type: none"> • know and understand the role of accounting in the business process; • know and understand the accounting methods, • know and understand the business problems, • know and understand the interdependence and relationships in the business process and the changing economic categories within, • know and understand procedures and methodology for monitoring the company and economic categories, • know and understand the financial statements, • know, understand and evaluate the financial position of the company, • know and understand contemporary |
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