

	UČNI NAČRT PREDMETA/COURSE SYLLABUS
Predmet	Poslovodno računovodstvo
Course title	Business Accounting

Študijski program in stopnja Study programme and level	Študijska smer Study field	Letnik Academic year	Semester Semester
Upravljanje in poslovanje 1	Upravljanje in poslovanje	3.	5.
Business and Management 1	Business and Management	3 rd	5 th

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
30		30			90	6

Nosilec predmeta/Lecturer: Doc. dr. Malči Grivec

Jeziki/ Predavanja/Lectures: slovenski/Slovenian
Languages: **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 3. letnik študija. Pred izpitom mora študent pripraviti seminarsko nalogo. 	<ul style="list-style-type: none"> The prerequisite for participation is enrolment in the third year of study. Students should prepare and successfully present their seminar papers.
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Vsebina:

Content (Syllabus outline):

<ul style="list-style-type: none"> Poslovni sektor in povezanost z njim, okolje EU. Poslovno računovodenje in odločanje menedžmenta. Standardi, norme in zakonske podlage računovodenja. Menedžment naravnani na rezultate, in korporativna odgovornost. Občutljivost za stroške z ozirom na obseg posla oz. proizvodnje, klasificiranje direktnih in indirektnih stroškov ter potrebnih aktivnosti. Kalkuliranje produktov, storitev, projektov. Priprava izračuna za potrebno financiranje in izračun prevojnne točke. Vrednote in cilji poslovanja poslovnega sektorja ter povezava s temeljnimi načeli 	<ul style="list-style-type: none"> The business sector and the association therewith, the EU environment. Management accounting and the management decision-making. Standards, norms and the legal basis for accounting. Results-based management and corporate responsibility. Sensitivity to costs with regard to the scope of business or production and the classification of direct and indirect costs and necessary activities. Calculation of products, services and projects. Preparation of calculations for the necessary financing and inflection points. Values and goals of the performance of
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<p><i>računovodenja.</i></p> <ul style="list-style-type: none"> • <i>Poslovno računovodstvo. Sestavni deli in posebnosti. Gospodarske kategorije, ki so predmet spremljanja in preučevanja. Sredstva, obveznosti do virov sredstev, stroški, odhodki, prihodki, prejemki, izdatki.</i> • <i>Kontni okvir in pomen klasifikacij.</i> • <i>Poslovne knjige in knjigovodske listine.</i> • <i>Vrednotenje in poslovna sredstva.</i> • <i>Poročanje in odgovornost.</i> • <i>Vrste nadzora; sistemske vrste in delni nadzor, zunanji in notranji nadzor.</i> • <i>Sestava letnega poročila. Bilanca stanja. Izkaz poslovnega izida. Izkaz finančnega izida.</i> • <i>Uspešnost, učinkovitosti in ekonomičnosti poslovanja in analiziranje poslovanja podjetja.</i> • <i>Pristop računovodenja, ki temelji na aktivnosti (activity based costing-ABC) za večjo učinkovitost menedžmenta.</i> 	<p><i>the business sector and their relation to the fundamental principles of accounting.</i></p> <ul style="list-style-type: none"> • <i>Business accounting. Integral parts and special features. Economic categories subject to monitoring and examination. Assets, liabilities, costs, expenses, income, revenue, expenditure.</i> • <i>A chart of accounts and the meaning of classifications.</i> • <i>Books of account and bookkeeping records</i> • <i>Valuation and operating assets.</i> • <i>Reporting and liability.</i> • <i>Types of supervision; systemic and partial supervision, external and internal supervision.</i> • <i>Drawing up the annual report. Balance sheet. Income statement. Cash flow statement.</i> • <i>Successful, effective and economic performance and the analysis of a company's operations.</i> • <i>The accounting approach founded on activity-based costing (ABC) to improve the efficiency of the management.</i>
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Temeljna literatura in viri/Readings:

Garrod, N. (2002). Management Accounting. University of Glasgow.

Kaplan, S. in Norton, P. (1993). Putting the balanced scorecard to work. Harvard Business Review, september-oktober.

Maher, N. (2005). Analiza stroškov po aktivnostih (ABC). Ljubljana: GV izobraževanje, strokovno gradivo za seminar.

Maher, N. (2005). Predračunavanje in kalkuliranje po aktivnostih – pomembna informacija za nabavo v kontekstu profitabilnosti. Portorož: GV konferenca Nabavni management.

Maher, N. (2004). Evalvacija – instrument za večjo preglednost in kakovostno rabo virov, 6. konferenca Evropskega združenja za evalviranje, Berlin.

Maher, N. (v pripravi). Poslovno računovodstvo. Novo mesto: Visoka šola za upravljanje in poslovanje Novo mesto.

Revija Iks. Ljubljana: Zveza računovodij, finančnikov in revizorjev.

Slovenski računovodski standardi (2002). Ljubljana: Slovenski inštitut za revizijo.

Cilji in kompetence:

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

- *poznavanje in razumevanje procesov v okolju in sposobnost za njihovo analizo, sintezo in predvidevanje rešitev ter njihovih posledic;*
- *fleksibilna uporaba znanja v praksi;*
- *poznavanje in razumevanje razvojnih*

Objectives and competences:

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

- *knowledge and understanding of processes in the environment and the ability to analyse, synthesise and envisage solutions and their consequences;*

<p>teženj, razlik in potreb;</p> <ul style="list-style-type: none"> • sodelovalno/timsko delo, sposobnost komuniciranja s strokovnjaki z različnih področij gospodarskega in družbenega življenja; • interdisciplinarno povezovanje vsebin; • sposobnost pridobivanja, selekcije in evalvacije novih informacij in zmožnost ustrezne interpretacije v kontekstu na področju ekonomije, podjetništva, poslovne informatike, ravnanja z ljudmi, prava in poslovodenja; • sodelovalna komunikacija z interesnimi skupinami (dobavitelji, kupci, konkurenco, politiko...). 	<ul style="list-style-type: none"> • flexible use of knowledge in practice; • knowledge and understanding of development trends, differences and needs; • cooperation or team work, communication with professionals from various fields of the economy and social life; • interdisciplinary connections with regard to the content; • 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; • cooperative communication with shareholder groups (suppliers, buyers, competition, policies, etc.).
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Predvideni študijski rezultati:

Znanje in razumevanje:

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 soodvisnosti in 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, 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 razna 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.

Intended learning outcomes:

Knowledge and understanding:

Students:

- know the role of accounting in the business sector and understand the link between the scope of production and changes in costs;
- understand the methods of accounting and special features in the business sector;
- are familiar with the interdependence and the relations in the business process and the transformation of economic categories;
- are familiar with the processes and methodology related to operations and supervision;
- understand calculations (costs of products and services), are able to prepare the necessary budget for financing a transaction or production and calculate inflection points;
- are familiar with financial statements and related specificities;
- are able to analyse effectiveness and economic efficiency and select the most important ratios;
- are able to gather information and prepare various reports;
- are able to prepare a schedule for financing a project;
- understand the liability related to

	accounting and transparent financial transactions and develop a systematic approach to solving problems and facing challenges.
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Metode poučevanja in učenja:

- *predavanja,*
- *vaje.*

Learning and teaching methods:

- *lectures,*
- *tutorials.*

Načini ocenjevanja:	Delež (v %) Weight (in %)	Assessment:
Način (pisni izpit, ustno spraševanje, naloge, projekt): <ul style="list-style-type: none"> • pisni (ustni) izpit. • seminarska naloga s predstavitvijo in zagovorom 	80 20	Types (written examination, oral examination, coursework, project): <ul style="list-style-type: none"> • written (oral) exam • seminar with the presentation and defence