	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
Poslovna ekonomija 2	Poslovna ekonomija	2.	3.
Business Economics 2	Business Economics	2nd	3rd

Vrsta predmeta/Course type	izbirni/elective
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
24		16				7

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:**
• Pogoj za vključitev v delo je vpis v drugi letnik študijskega programa. • Študent mora pred izpitom pripraviti in predstaviti raziskovalno nalogo.	• The condition for inclusion is entry in the second year of study. • Student has to prepare, present and defend a research paper before the exam.

Vsebina:	**Content (Syllabus outline):**
• *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.*	• *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,*

• *Kalkuliranje produktov, storitev, projektov, njihovo financiranje in monitoring.* • *Priprava izračuna za potrebno financiranje in izračun prevojne točke.* • *Poročanje, finančni izkazi, javni in poslovni sektor, in odgovornost.* • *Vrste nadzora* - sistemske vrste in delni nadzor, zunanji in notranji nadzor. • *Sestava letnega poročila, bilanca stanja, izkaz poslovnega izida.* Izkaz finančnega izida.	*projects, their financing and monitoring.* • *Preparing calculation for the necessary financing and calculation of the crossing point.* • *Reporting, financial statements, public and business sector 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.

Temeljna literatura in viri/Readings:

- How the Supreme Audit Institution should perform and is to be managed for external audit: independent SAI as a precondition for four pillars (2004). Occas. pap. public. adm. public. policy, Winter 2004, vol. 5, no. 1, str. 15-34.
- Stanimirović, T. (2023). Računovodstvo. Ljubljana: Fakulteta za upravo.
- Ashar, K. (2022) Financial Accounting Essentials: You always wanted to know. United States: Vibrant Publishers.
- Bauerle, J. (2018) Accounting quickstart guide: The simplified beginner's guide to real-world financial & managerial accounting for students, business owners, and Financial Professional. Albany, NY: ClydeBank Media LLC.
- Revija Iks. Ljubljana: Zveza računovodij, finančnikov in revizorjev.
- Turk, I. et al. (2004). Finančno računovodstvo. Ljubljana: Zveza računovodij, finančnikov in revizorjev Slovenije.

Cilji in kompetence:	**Objectives and competences:**
Učna enota prispeva predvsem k razvoju naslednjih splošnih in specifičnih kompetenc: • poglobljeno znanje s področja poznavanja sistema financ in računovodstva, 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 in organizacijskih ved (interdisciplinarnost); • obvladovanje analitičnih postopkov, procesov in tehnologije; • sposobnost kreativne uporabe znanja finančnega računovodstva v poslovnem okolju; • razvoj sposobnosti in analitična sposobnost finančnega komuniciranja v mednarodnem okolju; • usposobljenost za prezentiranje pridobljenega temeljnega znanja in	*The learning unit mainly contributes to the development of the following general and specific competences:* • 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,

dognanj v obliki naloge, ali strokovnega članka; • sposobnost umeščanja finančnih informacij in interpretacij v kontekst poslovnih in upravnih ved; • razvoj veščin in spretnosti pri uporabi znanja na področju ekonomije, menedžmenta, marketinga, organizacije, trženja, prava in kadrov; • proaktiven odnos do interesnih skupin (partnerjev, dobaviteljev, kupcev, konkurence in politikov).	• 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.).

Predvideni študijski rezultati:	**Intended learning outcomes:**
Znanje in razumevanje: *Študent/Študentka se usposobi za poznavanje in razumevanje:* • vlog finančnega računovodenja v poslovnem procesu, • metod finančnega računovodenja, • poslovnih problemov v zvezi s financiranjem, zagotavljanjem finančnega ravnovesja in likvidnosti poslovnega sistema, • soodvisnosti in razmerij v procesu poslovanja ter spreminjanje gospodarskih kategorij v njem, • postopkov in metodologije spremljanja poslovanja podjetja in gospodarskih kategorij, • računovodskih izkazov ter ocenjevanja finančnega stanja podjetja, • sodobnih teoretičnih tokov na področju računovodenja ter uporabo pridobljenega znanja za obravnavanje poslovnih dogodkov in pripravo informacij za reševanje problemskih situacij, • v povezavi z drugimi predmeti za poglabljanje občutka odgovornosti in analitičnosti ter razvijanje sistematičnega pristopa k reševanju problemov ter sposobnosti vzročno-posledičnega razmišljanja.	Knowledge and understanding: *Students are qualified to know and understand:* • the role of financial accounting in the business process, • methods of financial accounting, • business problems related to financing, ensuring the financial balance and liquidity of the business system, • 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, • 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.

Metode poučevanja in učenja:	**Learning and teaching methods:**
• *predavanja* z aktivno udeležbo študentov (razlaga, diskusija, vprašanja, primeri, reševanje problemov), • *vaje* (usmerjanje v raziskovalno delo, samostojni študij člankov, analiz,	• *lectures* with active student participation (explanation. discussion, questions, examples, solving problems), • *tutorial* – directing into self-study of articles, analyses, projects.

projektov).	

Načini ocenjevanja:	Delež (v %) Weight (v %)	**Assessment:**
Način (pisni izpit, ustno spraševanje, naloge, projekt): • 100 % udeležba na predavanjih in vajah ter uspešno opravljena raziskovalna naloga s predstavitvijo in zagovorom • če študent ni 100 % udeležen na predavanjih in vajah: - izpit - priprava, predstavitev in zagovor raziskovalne naloge	100 60 40	Types (written examination, oral examination, coursework, project): • 100 % attendance of lectures and tutorial including preparation, presentation and defense of a research paper, • If the student has not fully attended lectures and tutorial (100%): - exam, - preparation, presentation and defense of a research paper.