	UČNI NAČRT PREDMETA/COURSE SYLLABUS
Predmet:	**Poslovodno računovodstvo**
Course title	**Management 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	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
24		16				8

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):**
• *Uporaba računovodenja pri odločanju o prihodnjem delovanju in nadziranju preteklega delovanja.* • *Temeljna spoznanja poslovodnega računovodstva kot podlage za odločanje.* • *Temeljna spoznanja stroškovnega in finančnega računovodstva kot podlage za odločanje.* • *Sistem računovodenja* v poslovnem sektorju in povezava med aktivnostmi, obsegom proizvodnje in spremenljivostjo stroškov. • *Pristop ABC, metode računovodenja in posebnosti v poslovnem sektorju.* • *Soodvisnost in razmerja v procesu poslovanja ter preoblikovanje gospodarskih kategorij.* • *Sistem menedžmenta, metodologija*	• *The use of accounting in decisions on future operations and on controlling past performance.* • *Fundamentals of management accounting as bases for decision-making.* • *Basic findings of cost and financial accounting as bases for decision-making.* • *The accounting system* in the business sector and the link between activities, production volumes and variability of costs. • *The ABC Approach, accounting methods and special features in the business sector.* • *Interdependence and relations in the business process and transformation of economic categories.* • *Management system, business*

poslovanja in poslovanje. • *Poslovodno računovodstvo in kalkulacije* (stroški produktov in storitev). • *Priprava proračuna poslovanja, aktivnosti in doseganje rezultatov.* • *Financiranje posla in analiza učinkovitosti in ekonomičnosti.* • *Selektivna izbira pomembnih kazalnikov in uporaba sistema uravnoteženih kazalnikov,* Balance Scorecard (BSC). • *Priprava informacij in razna poročila.* • *Časovni razpored financiranje projekta.* • *ABM,* Activity Based Management (menedžment, zasnovan na aktivnostih).	*methodology and business operations.* • *Management accounting and calculations* (costs of products and services). • *Preparation of the business budget, activities and achievement of results.* • *Financing business and analysis of efficiency and economy.* • *Selective choice of important indicators and the use of Balance Scorecard (BSC).* • *Preparation of information and various reports.* • *Project funding schedule.* • *ABM,* Activity Based Management (activity-based management).

Temeljna literatura in viri/Readings:

- Ashar, K. (2019). Cost accounting and management essentials you always wanted to know (color). VIBRANT Publishers.
- Turk, I., S. Kavčič in M. Kokotec-Novak (2006). Poslovodno računovodstvo. Ljubljana: Slovenski inštitut za revizijo, Zveza računovodij, finančnikov in revizorjev Slovenije.
- Glažar, T. (2018). Načrtovanje in organiziranje knjigovodstva proizvodnje za potrebe notranjega poročanja: skripta. Ljubljana: Inštitut za poslovodno računovodstvo pri Visoki šoli za računovodstvo in finance.
- Hočevar, M., Čadež, S. in Novak, A. (2012). Poslovodno računovodstvo. Ljubljana: Ekonomska fakulteta.
- Igličar, A. in Hočevar, M. (1997). Računovodstvo za managerje. Ljubljana: Gospodarski vestnik.
- Potočnik, J. in Maher, N. (2004). Evropsko pravo, zbirka gradiv. Ljubljana: Primath.

Cilji in kompetence:	**Objectives and competences:**
Učna enota prispeva predvsem k razvoju naslednjih splošnih in specifičnih kompetenc: • kritično razmišljanje o poslovnem problemu in potrebnih poslovnih ter računovodskih informacijah za njegovo razrešitev; • obvladovanje raziskovalnih metod ter postopkov oblikovanja ustreznih računovodskih informacij; • sposobnost kreativne uporabe znanja pri razreševanju poslovnih problemov na podlagi računovodskih informacij; • avtonomnost pri predlaganju poslovnih odločitev na podlagi računovodskih informacij; • poznavanje in razumevanje procesov v okolju in sposobnost za njihovo analizo, sintezo in predvidevanje rešitev ter njihovih posledic;	*The learning unit mainly contributes to the development of the following general and specific competences:* • critical thinking about the business problem and about the necessary business and accounting information for its resolution; • mastering research methods and procedures for designing relevant accounting information; • the ability to use creative knowledge in solving business problems based on accounting information; • autonomy in proposing business decisions based on accounting information; • knowledge and understanding of processes in the environment and the ability to analyze, synthesize and predict

• fleksibilna uporaba znanja v praksi; • poznavanje in razumevanje razvojnih teženj, razlik in potreb; • 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 …).	the solutions and their consequences; • flexible use of knowledge in practice; • knowledge and understanding of development trends, differences and needs; • interdisciplinary content linking; • the ability to obtain, select and evaluate new information and the ability to interpret them in the context of economics, entrepreneurship, business informatics, human resource management, law and management; • collaborative communication with stakeholders (suppliers, customers, competition, politics, etc.).

Predvideni študijski rezultati:	**Intended learning outcomes:**
Znanje in razumevanje: *Študent/Študentka:* • razume odgovornost za računovodenje in pregledno finančno poslovanje ter razvija sistematičen pristop k reševanju problemov in izzivov; • pozna in razume pomen temeljev poslovodnega računovodstva (management accountancy) za poslovanje in menedžment; • pozna in uporablja osnove za delovanje in poslovanje organizacije oz. javnega zavoda; • pozna in uporablja analitične metode in inštrumente; • pozna in razume ekonomske kategorije in elemente računovodskega sistema; • pozna in razume načela in vrednote ekonomije zaradi doseganja rezultatov; • pozna in uporablja strateški pristop; • aktivno in kritično spremlja in reflektira aktualno dogajanje; • izbere in reflektira gradivo iz drugih strokovnih disciplin in ga poveže z računovodenjem; • razume multidisciplinarnost pristopa, balance score card (BSC); • v povezavi z drugimi predmeti pozna, razume in reflektira kompleksnost strokovnih nalog zaposlenih na tem področju in je pripravljen na ustvarjalno soočenje z izzivi in problemi.	Knowledge and understanding: *Students:* • understand the responsibility for accounting and transparent financial business, and develop a systematic approach to solving problems and challenges; • know and understand the importance of management accounting fundamentals for business and management; • know and use the basics for the operation and business of the organization or public institution; • know and use analytical methods and instruments; • know and understand the economic categories and elements of the accounting system; • know and understand the principles and values of the economy in order to achieve results; • know and use a strategic approach; • actively and critically monitor and reflect the actual events; • select and reflect the material from other professional disciplines and connect it with accounting; • understand the multidisciplinary of the approach, balance score card (BSC); • in connection with other subjects, they understand and reflect the complexity of employees' professional tasks in this field, and are ready to creatively meet the challenges and problems.

Metode poučevanja in učenja:	**Learning and teaching methods:**

• *predavanja* z aktivno udeležbo študentov (razlaga, diskusija, vprašanja, primeri, reševanje problemov); • *raziskovalno delo* v povezavi s prakso (timsko delo, nastopi/zagovori).	• *lectures* with active student participation (explanation. discussion, questions, examples, solving problems), • *research work* in connection with practice (team work, presentations / defenses).

Načini ocenjevanja:	Delež (v %) Weight (v %)	**Assessment:**
Način (pisni izpit, ustno spraševanje, naloge, projekt): • 100 % udeležba na predavanjih in vajah ter priprava, predstavitev in zagovor raziskovalne naloge • 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.