

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
Program izpopolnjevanja	Preiskovalec prevar na področju financ in računovodstva	1	1
Training program	Fraud investigator in Finance and Accounting	1	1

Vrsta predmeta / Course type redni/core course

Univerzitetna koda predmeta / University course code: --

Predavanja Lectures	Seminar Seminar	Vaje Tutorial	Klinične vaje work	Druge oblike študija	Samost. delo Individ. work	ECTS
20	0	0	0	80	100	7

Nosilec predmeta / Lecturer: Viš. pred. mag. Darinka Kamenšek/ Senior Lecturer mag. Darinka Kamenšek

Jeziki / Languages:

Predavanja / Lectures:	Slovensko/slovenian
Vaje / Tutorial:	Slovensko/slovenian

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

Poznavanje najosnovnejših računovodskih pojmov in institutov, ki so del »splošne razgledanosti«.

Prerequisites:

Knowledge of basic accounting terms and institutes, acquired in high school education.

Vsebina:

- Računovodska načela,
- Poslovni sistem in mesto računovodstva v poslovnem sistemu ;
- Sestavine računovodstva;
- Gospodarske kategorije, ki jih spremlja računovodstvo;
- Pravila stroškovnega računovodstva (obravnavanje temeljnih pravil)

Content (Syllabus outline):

- Accounting principles
- Business system and location of the business accounting system;
- Ingredients accounting;
- Economic categories, accompanied by the accounting;
- The concept of cost accounting (bookkeeping, financial planning, financial control and financial analysis of the internal

stroškovnega računovodstva)

- Razporejanje stroškov na stroškovna mesta in stroškovne nosilce
- Prikaz povezave med poslovanjem in stroški
- Pojmovanje stroškovnega računovodstva (knjigovodstvo, računovodsko načrtovanje, računovodsko nadziranje in računovodsko analiziranje notranjega področja poslovanja),
- Računovodstvo osnovnih sredstev (računovodske listine, poslovne knjige, predračuni, obračuni in analize v zvezi z osnovnimi sredstvi in njihovimi stroški),
- Računovodstvo materiala (računovodske listine, poslovne knjige, predračuni, obračuni in analize v zvezi z materialom in njegovimi stroški),
- Računovodstvo plač (računovodske listine, poslovne knjige, predračuni in analize v zvezi s plačami),
- Računovodstvo proizvodnje pri raznih metodah vrednotenja stroškovnih nosilcev; računovodske listine, poslovne knjige, predračuni in obračuni ter analize stroškov pri popolnem vrednotenju poslovnih učinkov, vrednotenju po proizvodjalnih stroških, vrednotenju po spremenljivih stroških. Pomen in sestavljanje predračunskega oziroma obračunskega lista stroškov in proizvodnje.
- Računovodstvo proizvodnje v sistemu ocenjevanja in standardnih stroškov razmejevanje stroškov na stalne in spremenljive, standardni stroški in analiza vrednosti, gibljivi predračuni stroškov, analiza odmikov dejanskih stroškov od ocenjenih in standardnih.
- Računovodstvo proizvodnje in prodaje (računovodske listine, poslovne knjige, predračuni, obračuni in analiza proizvodov in zalog trgovskega blaga ter njihove prodaje.
- Računovodstvo poslovno izidnih enot (predračuni in obračuni stroškov in učinkov

fields of business),

- The allocation of costs to cost centers and cost unit
- Display the links between business and costs
- The concept of cost accounting (bookkeeping, financial planning, financial control and financial analysis of the internal areas of the business)
- Accounting for fixed assets (accounting documents, books, invoices, statements and analysis in relation to fixed assets and their costs),
- Material accounting (accounting documents, books, invoices, statements and analysis in respect of the material and its cost)
- Accounting earnings (accounting documents, books, quotes and analysis with respect to salaries),
- Accounting for production of various methods of evaluation of cost centers, accounting documents, books, accounts and quotes and cost analysis in the full evaluation of products and services, evaluating their production cost, a valuation based on variable costs. The importance of assembly and prospective accounting sheet or cost of production.
- Accounting for production evaluation system and standard costs delineating costs into fixed and variable, standard cost and value analysis, moving cost estimates, analysis of deviations from the estimated actual costs and standard.
- 7th Accounting for production and sales (accounting documents, books, invoices, statements and analysis of the products and stocks merchandise and their sales.
- Accounting income statement units (invoices and accounts of costs and income statement effects units and assess the performance of their operations).
- Organization of cost accounting with emphasis on accounting treatment data

poslovno izidnih enot ter presojanje uspešnosti njihovega delovanja).

- Organizacija stroškovnega računovodstva s poudarkom na računovodsko obravnavanje podatkov (organizacijska shema, diagrami poteka itd.;
- Knjigovodsko evidentiranje posameznih vrst stroškov v analitičen in sintetične poslovne knjige.

(organizational chart, flow charts, etc.);

- Bookkeeping of certain types of costs in analytical and synthetic books.

Temeljni literatura in viri / Readings:

Branko Mayr: Uvod v računovodstvo, Ljubljana: ABECEDA SVETOVANJE, 2007: poglavje 6.

Branko Mayr: Stroškovno računovodstvo in uvod v oblikovanje poslovnih odločitev, Ljubljana: VŠR IPR, 2012.

Drugo: Slovenski računovodski standardi 2006 – standardi stroškov, prihodkov, odhodkov.

Cilji in kompetence:

- Poznavanje zakonskih in drugih podlag kot podlage za računovodenje
- Razumevanje poslovnih funkcij in mesto računovodstva v njem
- Poznavanje uporabnikov računovodskih informacij
- Poznavanje sredstev in obveznosti, razumeti razliko med stroški, odhodki in izdatki in razliko med prejemki in prihodki
- Fleksibilna uporaba pridobljenega znanja v praksi.
- Poznavanje vrst stroškov in njihova vloga v poslovnem procesu in poslovnem sistemu.
- Razumevanje in sposobnost uporabe pridobljenih znanj s področja stroškov na poslovno izidne kategorije.
- Poznavanje in sposobnost uporabe pridobljenih znanj o metodah in tehnikah obvladovanja stroškov.
- Obvladovanje organizacijskih vsebin, povezanih s stroški (stroškovna mesta, stroškovni nosilci, mesta odgovornosti).

Objectives and competences:

- Knowledge of regulatory and other factors as the basis for accounting
- Understanding of business functions and location of accounting in it
- Knowledge of the users of the financial information
- Knowledge of assets and liabilities, to understand the difference between the costs, expenses and expenditures and the difference between receipts and revenue
- Flexible use of this knowledge in practice.
- Knowing the types of costs and their role in the business process and business system.
- Understanding and ability to apply the acquired knowledge in the field of cost to income statement category.
- Knowledge of and ability to apply acquired knowledge about the methods and techniques to control costs.
- Management of organizational content related to costs (cost centers, cost centers of responsibility).

Predvideni študijski rezultati:

Znanje in razumevanje:

- Študent razume vlogo računovodstva kot informacijskega sistema, ki pomaga pri nadziranju, analiziranju, reševanju problemov in odločanju v podjetju
- Pozna ekonomske kategorije, ki jih srečuje pri branju računovodskih izkazov
- Zna oblikovati in uporabiti računovodske informacije za nekatere poslovne odločitve
- pozna in razume vsebino posameznih vrst stroškov, njihovo obnašanje v poslovnem sistemu in metode obvladovanja le teh.
- Poudarek je na praktičnem znanju pri obvladovanju stroškov pri različnih metodah obravnave stroškov in njihov vpliv na poslovni izid.

Intended learning outcomes:

• Knowledge and understanding:

- The student understands the role of accounting as an information system, which helps in monitoring, analyzing, problem solving and decision making within the company
- Knows the economic categories, which faces when reading financial statements
- Knows how to develop and apply accounting information for certain business decisions
- Knows and understand the contents of certain types of costs and their behavior in the financial system and method of control thereof.
- Emphasis is on practical knowledge of cost management in the various methods of treatment costs and their impact on profit or loss.

Metode poučevanja in učenja:

- Predavanja
- Individualno delo študenta
- Priprava seminarske naloge (10-min predstavitev pred razredom)
- Reševanje praktičnih primerov

Learning and teaching methods:

- Lectures
- Individual learning
- Preparation of seminars (10 min presentation in front of the class)
- Solving practical cases

Načini ocenjevanja:Delež (v %) /
Weight (in %)**Assessment:**

Pisni ali ustni izpit

100

Written or oral examination

Reference nosilca in drugih izvajalcev/ Lecturer's references:

Mag. Darinka Kamenšek je višja predavateljica za področje računovodstva in financ, pooblaščen revizorka, državna notranja revizorka, certificirana poslovodna računovodkinja.

M.Sc. Darinka Kamenšek is senior lecturer, certified auditor, governmental internal auditor, certified managerial accountant.