

UČNI NAČRT PREDMETA / COURSE SYLLABUS

Predmet: **PODJETJE IN POSLOVANJE**
Course title: **COMPANY AND OPERATIONS**

Študijski program in stopnja Study programme and level	Študijska smer Study field	Letnik Academic year	Semester Semester
Program izpopolnjevanja	»Certificirani poslovodni računovodja«	1	1
Training program	Certified management accountant	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
15	0	0	0	80	110	7

Nosilec predmeta / Lecturer: Doc. dr. Branko Mayr/ Assistant professor Branko Mayr PhD

Jeziki / Languages:

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

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

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

Prerequisites:

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

Vsebina:

- Podjetje kot poslovni sistem
- Pravno organizacijske oblike poslovanja
- Poslovne funkcije
- Podjetje in njegovo okolje
- Poslovni procesi
- Posloni tok
- Organiziranje poslovanja
- Centri odgovornosti in poročanja

Content (Syllabus outline):

- Company as a business system
- Legal forms of business organization
- Business functions
- The company and its environment
- Business processes
- Posloni flow
- Organisation of business
- Centers of responsibility and reporting
- Controlling

- Kontroling
- Obvladovanje tveganj
- Notranja revizija
- Vzpostavitev in delovanje sistema notranjih kontrol

- Risk Management
- Internal Audit
- Establishment and operation of the internal control system

Temeljni literatura in viri / Readings:

Branko Mayr: Uvod v računovodstvo, Abeceda svetovanje, Ljubljana 2007: Poglavje 1
 Branko Mayr: Podjetje in poslovanje, v pripravi
 Zapiski predavanj

Cilji in kompetence:

Cilj predmeta je, da študent loči podjetje od pravno organizacijske oblike poslovanja in zna aktivno sodelovati pri organiziranju informacijskega sistema kot sestavine podjetja. Študent bo:

- Znal ločiti podjetje od njegove pravno organizacijske oblike
- Znal organizirati ali sodelovati pri organiziranju informacijskega sistema podjetja (organiziranje poslovni izidnih enot, SM, mesta odgovornosti itd.)
- Poznal poslovni tok in ga znal umestiti v poslovanje kot celoto
- Poznal pravila obvladovanja tveganj
- Vedel, kako pomemben je pri obvladovanju tveganj vzpostavljen sistem notranjih kontrol in delujoča notranje revizijska služba

Objectives and competences:

The aim of the course is that the student is separated from the company legal forms of business and is able to actively participate in the organization of an information system as a component of the company.

Students will:

- Be able to separate the company from its legal organizational forms
- Be able to organize or participate in organizing the company information system (organization of business units, SM, of responsibility, etc.).
- Know the business flow and know how to put into operation as a whole
- Know the rules of risk management
- Knowing how important risk management system of internal controls and internal audit department functioning

Predvideni študijski rezultati:

Uspešno zaključen predmet omogoča pridobitev potrebnih znanj s področja predmeta, ki so po svoji vsebini samostojna znanja. Skupaj z ostalimi sestavljajo znanja, ki jih mora imeti Certificirani poslovodni računovodja.

Intended learning outcomes:

Successfully completed subject to obtaining the necessary knowledge from the course, which are independent of their content knowledge. Together with the other consists of the knowledge that you must have a certified management accountant.

Metode poučevanja in učenja:

Predavanja, vaje, pogovori

Learning and teaching methods:

Lectures, tutorials, interviews

Načini ocenjevanja:	Delež (v %) / Weight (in %)	Assessment:
Metode ocenjevanja in ocenjevalna lestvica: Pisni ali ustni izpit	100	Methods of assessment and grading scale: Written or oral examination

Reference nosilca in drugih izvajalcev/ Lecturer's references:

<p>Doc. dr. Branko Mayr: Pooblaščen revizor, pooblaščen ocenjevalec vrednosti podjetij, stalni sodni izvedenec, državni notranji revizor, certificirani poslovodni računovodja, pridružen član ameriške asociacije preiskovalnih računovodij (ACFE), član v več nadzornih svetih in svetih zavodov, avtor več kot 250 bibliografskih enot, med njimi več monografij s področja financ in računovodstva.</p> <p>Certified auditor (CPA), certified business appraiser, permanent court expert, state internal auditor, certified management accountant, associate member of the Association of Certified Fraud Examiners, USA, member of numerous boards and supervisory boards, author of more than 250 bibliographic units, among them several monographs in the field of finance and accounting.</p>
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