

**UČNI NAČRT PREDMETA / COURSE SYLLABUS**

<b>Predmet:</b>	<b>PROCES OBLIKOVANJA ODLOČITEV</b>
<b>Course title:</b>	<b>DECISION-MAKING PROCESS</b>

<b>Študijski program in stopnja Study programme and level</b>	<b>Študijska smer Study field</b>	<b>Letnik Academic year</b>	<b>Semester Semester</b>
Program izpopolnjevanja	»Certificirani poslovodni računovodja«	1	2
Training program	Certified management accountant	1	2

**Vrsta predmeta / Course type** redni/core course

**Univerzitetna koda predmeta / University course code:** --

<b>Predavanja Lectures</b>	<b>Seminar Seminar</b>	<b>Vaje Tutorial</b>	<b>Klinične vaje work</b>	<b>Druge oblike študija</b>	<b>Samost. delo Individ. work</b>	<b>ECTS</b>
30	0	0	0	120	135	10

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

**Jeziki / Languages:**

<b>Predavanja / Lectures:</b>	<b>Slovensko/slovenian</b>
<b>Vaje / Tutorial:</b>	<b>Slovensko/slovenian</b>

**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:**

I.  
1. Pojmovanje poslovodnega računovodstva (povezava računovodstva z načrtovanjem, pripravljenem izvajanja): a) povezava računovodstva z načrtovanjem, b) povezava računovodstva s pripravljanjem izvajanja in nadziranjem procesov, c) oblikovanja računovodskih informacij za odločanje;  
2. Računovodske informacije in metode za sestavljanje računovodskih poročil za potrebe poslovodnega računovodstva; a) računovodske in

**Content (Syllabus outline):**

I.  
First The concept of management accounting (accounting connection with the design, implementation reconstituted): a) accounting connection with the planning, b) accounting connection with the preparation and implementation of monitoring processes, c) the design of accounting information for decision-making;  
Second Accounting information and methods for preparing financial reports for management

neračunovodske informacije, b) odločevalne funkcije, pri katerih so potrebne računovodske informacije, c) gospodarske kategorije pomembne za odločanje, e) kalkulacijske metode: delitvene in z dodatki, kalkulacije na podlagi sestavin dejavnosti;

3. Računovodsko predračunavanje in računovodsko obračunavanje: a) računovodsko predračunavanje in obračunavanje po SRS, b) metodika računovodskega predračunavanja, c) primerjava predračunov in obračunov, d) celosten predračun podjetja;

4. Sestavljanje računovodskih predračunov in obračunov za potrebe nadziranja računovodstva odgovornosti: a) merila za merjenje dosežkov posameznih mest odgovornosti, b) izračuni odmikov uresničenih ekonomskih kategorij od načrtovanih in standardnih po področjih in mestih odgovornosti;

5. Viri računovodskih informacij; a.) Vrste, načini in metode pridobitve računovodskih informacij za potrebe upravljaljskega odločanja, b) poslovne knjige, poslovne listine, računovodska poročila, drugo;

6. Odločanje v podjetju.

II..

1. Oblikovanje računovodskih informacij v zvezi s kadrovske funkcije in odločanje o njej: a) predračuni, obračuni in analize v zvezi z zaposlovanjem, b) učinkovitostjo dela zaposlenih in obračunavanjem plač, c) merjenje uspešnosti kadrovske funkcije;

2. Oblikovanje računovodskih informacij v zvezi s tehnično funkcijo in odločanje o njej: a) predračuni, obračuni in analize v zvezi z naložbami v delovna sredstva, b) prodaja in uporaba delovnih sredstev, c) merjenje uspešnosti tehnične funkcije

3. Oblikovanje računovodskih informacij v zvezi s tehnično funkcijo in odločanje o njej;

a) predračuni, obračuni in analize v zvezi z nakupovanjem in držanjem zalog, b) merjenje uspešnosti nabavne funkcije;

4. Oblikovanje računovodskih informacij v zvezi s proizvodno funkcijo in odločanje o njej: a) predračuni, obračuni in analize v zvezi z obsegom in strukturo proizvodnje, b) raziskavami in razvojem proizvodnih inovacij, c) merjenje uspešnosti proizvodne funkcije;

accounting: a) financial and non-financial information, b) the decision-making functions, which require financial information, c) economic categories relevant to decision making, e) calculating methods: partition and accessories costing activity based;

Third Budgeting and financial accounting: a) budgeting and accounting under the SRS, b) financial budgeting methodology, c) the comparison of budgets and accounts d) Estimates of integrated business;

4th Assembling financial budgets and accounts for the accounting supervision responsibilities: a) the criteria for measuring the performance of individual job responsibilities, b) calculations implemented deviations from the planned economic categories and the standard by area and places responsibility;

5th Sources of Financial Information a.) Species concepts and methods of acquisition accounting information for managerial decision-making needs, b) business books, business documents, financial reports, second;

6th The entity.

II.

1. Preparation of financial information relating to the personnel office and hear it: a) invoices, statements and analysis in relation to employment, b) efficiency of the employees and payroll, c) measure the success of the HR function;

2. Preparation of financial information relating to the technical function and hear it: a) invoices, statements and analysis relating to investments in operating assets, b) the sale and use of work equipment, c) measuring the effectiveness of technical features

3. Preparation of financial information relating to the technical function and hear it;

a) invoices, statements and analysis about buying and holding stocks, b) measure the success of the purchasing function;

4. Preparation of financial information relating to the production function and hear it: a) invoices, statements and analysis relating to the volume and structure of production, b) research and development of production innovation, c) measure the success of the production function;

5. Design in connection with the sales function and

5. Oblikovanje v zvezi s prodajno funkcijo in odločanje o njej; a) predračuni, obračuni in analize v zvezi z obsegom in strukturo prodaje, prodajnimi cenami, b) dnevne informacije o prodajni funkciji, c) merjenje uspešnosti prodajne funkcije;  
 6. Oblikovanje računovodskih informacij v zvezi s financiranjem in odločanjem o njem: a) predračuni, obračuni in analize v zvezi s kapitalom, dolgovi in naložbami sredstev, b) dobičkonosnost in plačilna sposobnost, c) dnevne informacije o finančni funkciji, d) merjenje uspešnosti finančne funkcije.

III.

Pri oblikovanju poslovnih odločitev so v pomoč tehnike oblikovanja predlogov poslovnih odločitev, predvsem:

- CVP analiza (stroški, obseg delovanja, dobiček),
- ABC metoda obvladovanja stroškov
- analiza poslovnega in finančnega vzvoda,
- metoda kalkuliranja cen,
- analiza finančnega položaja,
- uporaba metod diskontiranja,
- analiza občutljivosti naložbenih projektov,
- analiza kapitalske ustreznosti,
- metode oblikovanja bilančno-davčne politike
- analiza računovodskih poročil za zunanje uporabnike in na njeni podlagi oblikovanje odločitev o odloženem plačilu, odloženem nakupu, o smotrnosti vlaganja v različne naložbe itd.

hear it, a) budgets, billing and analysis on the scope and structure of sales, selling prices, b) the daily information on the sales function, c) performance measurement sales function;

6. Preparation of financial information relating to the financing and decision making: a) budgets, billing and analysis on equity, debt and investment funds, b) profitability and ability to pay, c) the daily information on the financial function, d) financial performance measurement tool .

III.

In making business decisions to help engineering design proposals, business decisions, in particular:

- CVP analysis (cost, coverage, profit)
- ABC method of cost control
- analysis of operating and financial leverage,
- method of surveying prices
- Analysis of financial position
- The use of discounting methods,
- sensitivity analysis of investment projects
- An analysis of capital adequacy
- methods of design-balance fiscal policy
- Analysis of financial statements for external users and then the decision making of deferred payment, deferred purchase, on the advisability of investing in a variety of investments, etc..

### Temeljni literatura in viri / Readings:

Branko Mayr: Proces oblikovanja odločitev. V pripravi.  
 Literatura programa CIMSA ali CMA.

### Cilji in kompetence:

Cilj predmeta je kandidata usposobiti za praktično oblikovanje predlogov poslovnih odločitev na različnih ravneh poslovanja. V ta namen uporablja različne tehnike oblikovanja poslovnih odločitev.

Študent bo:

- uporabljal različne tehnike oblikovanja predlogov poslovnih odločitev
- razumel informacijsko dimenzijo računovodskih poročil in jih uporabljal pri svojem delu
- znal oblikovati predloge poslovnih

### Objectives and competences:

Knowledge and understanding of the processes in the business environment of the organization and its capacity for analysis, synthesis and forecasting solutions and their consequences to the subject area.

- Training for research in the field of accounting and the development of critical and self-critical assessment.
- Flexible use of this knowledge in practice.
- Integrity and commitment to professional ethics in the business environment.

odločitev po posameznih poslovnih funkcija in za podjetje kot celoto

- Poznal in razumel procese v poslovnem okolju organizacije in sposobnost za njihovo analizo, sintezo in predvidevanje rešitev ter njihove posledice s predmetnega področja.
- Usposabljal za raziskovanje na področju računovodstva ter razvoj kritične in samokritične presoje.
- Fleksibilno uporabljal pridobljeno znanja v praksi.
- Razumel vsebinske razlike posameznih sestavin računovodstva v povezavi z ostalimi poslovnimi funkcijami v podjetju.
- Razumel medsebojne odvisnosti sestavin računovodstva z ostalimi poslovnimi funkcijami v podjetju.
- Obvladoval kalkulacijske metode in sposoben bo sestavljati kalkulacije.
- Sposoben bo oblikovati računovodske predračune in obračune za potrebe nadziranja računovodstva odgovornosti.
- Poznal informacijske dimenzije posameznih ekonomskih kategorij.
- Poznal in razumel sistem oblikovanja poslovnih odločitev v podjetju.
- Poznal in razumel procese v poslovnem okolju organizacije in jih znal analizirati.

- Understand the conceptual differences of the individual components of accounting in conjunction with other business functions within the company.
- Understand the interdependence of the components of accounting and other business functions within the company.
- Management of calculation methods and the ability to draw calculations.
- Ability to design financial budgets and accounts for the accounting supervision responsibilities ..
- Knowledge of information dimensions of individual economic categories.
- Knowledge and understanding of business decision making in the company.
- Knowledge and understanding of the processes in business environment of the organization and its capacity for analysis, synthesis and forecasting solutions and their consequences to the subject area.
- Training for research in the field of accounting and the development of critical and self-critical assessment.
- Flexible use of this knowledge in practice Ability to obtain and selection of accounting information necessary to create a version of business decisions.
- Understand and use methods of critical analysis and development theories and their application to solve real work problems.

Ability to accounting with the design, preparation and establishment of accounting information for decision-making to the extent that they require individual business functions within the company.

### **Predvideni študijski rezultati:**

Študent bo

- razumel vsebino posameznih računovodskih kategorij in njihovo informacijsko širino.
- spoznal osnovne metode obravnave računovodskih kategorij in oblikovanje računovodskih informacij za potrebe poslovođenja.
- Uporabljal tehnike in kriterije pridobivanja informacij v odločevalnem sistemu.
- Obvladoval bo oblikovanje poslovodnih računovodskih informacij po različnih poslovnih vsebinah.

### **Intended learning outcomes:**

Students will be able to:

- understand the content of individual categories of financial information and their width.
- understand the basic methods of accounting treatment categories and the creation of financial information for management.
- Use techniques and criteria for obtaining information in the decision-making system.
- efficiently with the design of management accounting information across different business topics.

**Metode poučevanja in učenja:**

Predavanje, delo na primerih, vaje, pogovori
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**Learning and teaching methods:**

Lectures, case work, tutorials, interviews
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Delež (v %) /

**Načini ocenjevanja:**

Weight (in %)

**Assessment:**

Metode ocenjevanja in ocenjevalna lestvica: Pisni ali ustni izpit		Methods of assessment and grading scale: Written or oral examination
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**100****Reference nosilca in drugih izvajalcev/ Lecturer's references:**

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.

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.