

UČNI NAČRT PREDMETA / COURSE SYLLABUS

Predmet:	PREVARE IN NJIHOVO PREPREČEVANJE
Course title:	FRAUD AND FRAUD PREVENTION

Študijski program in stopnja Study programme and level	Študijska smer Study field	Letnik Academic year	Semester Semester
Magistrski program - 2. stopnja	Forenzične preiskave v financah in računovodstvu	1	1
Master's program	Fraud examination 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
60	0	30	0	0	110	8

Nosilec predmeta / Lecturer: Doc. dr. Živko Bergant / Assistant professor Živko Bergant PhD

Jeziki / Languages:	Predavanja / Lectures:	Slovensko/Slovenian
	Vaje / Tutorial:	Slovensko/Slovenian

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

Ni posebnih pogojev.

Prerequisites:

No special conditions.

Vsebina:

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| <ol style="list-style-type: none"> 1. Vrste prevar in njihove značilnosti 2. Oblike prevar 3. Prevarantsko poročanje 4. Vzroki in dejavniki prevar 5. Pristopi in splošne metode odkrivanja prevar 6. Opozorilni znaki prevarantskega poročanja 7. Preprečevanje prevar in obvladovanje tveganja prevar |
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Content (Syllabus outline):

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| <ol style="list-style-type: none"> 1 Types of fraud and their characteristics 2 Forms of fraud 3 Fraudulent reporting 4 Causes and factors of fraud 5 Approaches and general methods of detecting fraud 6 The warning signs of fraudulent reporting 7 Fraud prevention and fraud risk management |
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Temeljni literatura in viri / Readings:

Živko Bergant: **Oblike in odkrivanje kriminala pri finančnem poslovanju podjetij**. Zbornik prvega dne Izobraževalnih tožilskih dnevov, Zveza ekonomistov Slovenije, Bled, 24. 11. 2008

Živko Bergant: **Organiziranje računovodstva**. Ljubljana: Inštitut za poslovodno računovodstvo; 2010.

Fraud Examiners Manual. Austin: Association of Certified Fraud Examiners, 2008.

Cilji in kompetence:

Temeljni cilj je razumevanje dejavnikov prevarantskega delovanja v poslovanju poslovnih subjektov in usposobitev za oceno tveganja prevar

Objectives and competences:

The basic objective is to understand the factors in fraudulent operations and putting to assess the risk of fraud

Predvideni študijski rezultati:

Znanje in razumevanje:

- Poznavanje vzrokov in dejavnikov prevar
- Poznavanje vrst in oblik prevar
- Razumevanje značilnosti prevar
- Poznavanje temeljnih izhodišč odkrivanja prevar
- Poznavanje osnovnih pristopov in metod preprečevanja prevar

Intended learning outcomes:

Knowledge and understanding:

- Knowledge of the causes and factors of fraud
- Knowledge of the types and forms of fraud
- Understand the characteristics of fraud
- Knowledge of the basics of detecting fraud
- Knowledge of basic principles and methods of prevention of fraud

Metode poučevanja in učenja:

Predavanja in vaje
Individualno delo študenta
Seminarska naloga

Learning and teaching methods:

Lectures
Individual learning
Seminars

Delež (v %) /

Načini ocenjevanja:

Weight (in %)

Assessment:

Način (pisni izpit, ustno izpraševanje, naloge, projekt)	Delež (v %) / Weight (in %)	Type (examination, oral, coursework, project):
Pisni izpit	70	Oral or written exam
Ocena izdelka	30	Coursework, project

Reference nosilca / Lecturer's references:

Certificirani poslovodni računovodja, veščak Zveze ekonomistov Slovenije na področju upravljanja in ravnanja, pooblaščen revizor z dovoljenjem za delo v letih od 1993 do 2009, dolgoletna praksa na vodilnih položajih v podjetjih in kot svetovalec podjetjem v svetovalnem podjetju, avtor učbenikov, monografij in številnih strokovnih člankov s področja analize poslovanja

Certified management accountant, expert of Economists Association of Slovenia in the management, certified auditor authorized to work in the years from 1993 to 2009, a long-standing practice in leadership positions in companies and as an advisor to companies in the consulting company, author of more than 240 bibliographic units, among them several monographs in the field of business analysis, finance and accounting