

UČNI NAČRT PREDMETA / COURSE SYLLABUS	
Predmet:	EKONOMIKA PODJETJA
Course title:	BUSINESS ECONOMICS

Študijski program Study programme and level	Študijska smer Study field	Letnik Academic year	Semester Semester
RAČUNOVODSTVO IN FINANCE 1. bolonjska stopnja	RAČUNOVODSTVO, FINANCE	1	2
ACCOUNTING AND FINANCE bachelors degree	ACCOUNTING, FINANCE	1	2

Vrsta predmeta / Course type

TEMELJNI / CORE COURSE

Univerzitetna koda predmeta / University course code:

1.R.8

Predavanja Lectures	Seminar Seminar	Sem. vaje Tutorial	Lab. vaje Laboratory work	Teren. vaje Field work	Samost. delo Individ. work	ECTS
30	0	30	0	0	165	9

Nosilec predmeta / Lecturer:

doc. dr. Branko Mayr / Assistant professor Branko Mayr Ph.D.

Jeziki/Languages:

Predavanj/Lectures:

SLO

Vaje / Tutorial:

SLO

Pogoji za vključitev v delo oz. za opravljanje

Prerequisites:

OSNOVE EKONOMIJE

Principles of Economics

Vsebina / content

<p>1. Poslovni proces in poslovni sistem (smoter in cilj delovanja poslovnega sistema, vrste poslovnih sistemov glede na naravo poslovnih učinkov, lastništvo itd.)</p> <p>2. Gospodarjenje s prvinami poslovnega procesa (delovna sredstva, predmeti dela, storitve, delavci)</p> <p>3. Obvladovanje stroškov (vrste, stroškovna mesta, stroškovni nosilci, stroški in obseg poslovanja, vrednotenje poslovnih učinkov po spremenljivih stroških)</p> <p>4. Oblikovanje prodajnih cen</p> <p>5. Poslovni izid (pojmovanje posameznih kategorij)</p> <p>6. Osnove merjenja uspešnosti poslovanja (kazalniki učinkovitosti in uspešnosti poslovanja, proizvodnost, gospodarnost, donosnost)</p> <p>7. Analiziranje poslovnih sredstev in obveznosti do njihovih virov (osnovni kazalniki)</p> <p>8. Osnove odločanja o poslovanju (vrste odločitev, nosilci odločanja, stopnje odločanja).</p>	<p>1. Business process and business system (purpose and objective of the business system, the type of operating systems, depending on the nature of products and services, ownership, etc.).</p> <p>2. Management of business process elements (labor resources, work items, services, workers)</p> <p>3. Cost control (types, cost centers, cost centers cost and scope of operations, business valuation effects at variable cost)</p> <p>4. Setting prices</p> <p>5. Operating profit (understanding each category)</p> <p>6. Basics of measuring performance (performance indicators and performance, productivity, efficiency, profitability)</p> <p>7. Analyzing operating assets and liabilities (baselines)</p> <p>8. The basics of business decision-making (kind of decision-makers, decision-making level).</p>
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Temeljni literatura in viri / Readings:

B. Mayr: Kako gospodariti, da boste potrebovali čim manj virov financiranja, VŠR 2010.
Zapiski predavanj.

Cilji in kompetence:

- Poznavanje in razumevanje procesov v poslovnem okolju organizacije in sposobnost za njihovo analizo, sintezo in predvidevanje rešitev ter njihove posledice s predmetnega področja.
- Fleksibilna uporaba pridobljenega znanja v praksi.
- Poznavanje temeljnih ekonomskih vprašanj, načel, pojmov in razmišljanje ekonomista s predmetnega področja.
- Poznavanje uporabnikov računovodskih informacij.
- Poznavanje sredstev in obveznosti, razumeti razliko med stroški, odhodki in izdatki in razliko med prejemki in prihodki.
- Poznavanje virov financiranja in poznavanje kriterijev za njihovo uporabo, seznanitev z naložbami in možnostmi njihovega upravljanja.
- Oblikovanje prodajne cene.
- Gospodarjenje s prvinami poslovnega procesa in viri sredstev.
- Poznavanje vsebine uspeha in osnovne tehnike merjenja poslovanja

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.
- Flexible use of this knowledge in practice.
- Knowledge of basic economic issues, principles, concepts and thinking economist with the subject area.
- Knowledge of the users of financial information.
- Knowledge of assets and liabilities, to understand the difference between the costs, expenses and expenditures and the difference between receipts and revenue.
- Knowledge of sources of funding and knowledge of the criteria for their application, the disclosure of investment options and their management.
- Creation of the selling price.
- Management of the elements of the business process and resources.
- Knowledge of content and the success of the basic techniques of measuring business

Predvideni študijski rezultati:

Študent se bo seznanil in bo razumel podjetje kot poslovni sistem, poslovni proces v kontekstu z omejenimi prvinami poslovnega procesa. Študent bo spoznal osnovne vrste in vsebine sredstev in njihovih virov, njihov vpliv na poslovni izid, oblikovanje prodajnih cen.

Intended learning outcomes:

The purpose of this course is to acquaint students with the company as a business system, the business processes in the context of limited sources of the business process. Students will learn the basic nature and content assets and their sources, their impact on the profit or loss of sales prices.

Metode poučevanja in učenja:

RAZLAGA: 30 %; DEMONSTRACIJA: 40 % ;
POGOVOR: 10 % ; DRUGO: 20 % in to:
domače naloge, testi.

Learning and teaching methods:

Lectures (30 %), demonstrations (40 %),
conversation views (10%), other (20%) as
homework, tests.

Načini ocenjevanja:

**Delež (v%) /
Weight (in %)**

Assessment:

PISNI	30	Written exam
USTNI IZPIT	30	Oral examination
SEMINARSKA NALOGA	20	Seminar work
Drugo: domače naloge, testi, sodelovanje	20	Others: Homework's, tests, cooperation during the course

Reference nosilca:

Lecturer's references:

doc.dr. Branko Mayr je pooblaščen revizor, državni notranji revizor, pooblaščen ocenjevalec vrednosti podjetij, certificirani poslovodni računovodja, davčni strokovnjak, stalni sodni izvedenec in pridružen član ACFE.

Assistant professor Branko Mayr Ph.D. is certified auditor, governmental internal auditor, certified business appraiser, certified managerial accountant, tax expert and associate member of ACFE (Association of Certified Fraud Examiners).