

UČNI NAČRT PREDMETA / COURSE SYLLABUS

Predmet:	UVOD V RAČUNOVODSTVO
Course title:	INTRODUCTION IN ACCOUNTING

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

Vrsta predmeta / Course type REDNI / core course

Univerzitetna koda predmeta / University course code: 1.R.2

Predavanja Lectures	Seminar Seminar	Sem. vaje Tutorial	Lab. vaje Laboratory work	Teren. vaje Field work	Samost. delo Individ. work	ECTS
20	0	40			165	9

Nosilec predmeta / Lecturer: Mag. Nataša Pustotnik, predavateljica / Nataša Pustotnik M.Sc., lecturer

Jeziki / Languages: **Predavanja / Lectures:** SLOVENSKO / SLOVENIAN
Vaje / Tutorial: SLOVENSKO / SLOVENIAN

Pogoji za vključitev v delo oz. za opravljanje študijskih obveznosti: **Prerequisites:**
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Vsebina:

<ol style="list-style-type: none"> 1. Zgodovinski razvoj računovodstva, 2. Zakonski in drugi predpisi kot podlaga za računovodenje, 3. Računovodska načela, 4. Poslovni sistem in mesto računovodstva v poslovnem sistemu; 5. Sestavine računovodstva; 6. Gospodarske kategorije, ki jih spremlja računovodstvo; 7. Knjigovodstvo in tehnike knjigovodskega evidentiranja; - knjigovodski tok, konto, kontni načrt, enostavne knjižbe, sestavljene knjižbe; 8. Metode računovodenja: - enostavno računovodstvo, - dvostavno računovodstvo; 9. Vrste računovodstva: - finančno računovodstvo, - stroškovno računovodstvo, - poslovodno računovodstvo; 10. Poslovni dogodek, - knjigovodske listine, - poslovne knjige, računovodsko poročanje. 	<ol style="list-style-type: none"> 1. Historical development of accounting 2. Laws and regulations as the basis for accounting, 3. Accounting principles 4. Operating system and location of the business accounting system; 5. Ingredients accounting; 6. Economic categories, accompanied by the accounting; 7. Accounting and bookkeeping techniques - carrying current account, the chart of accounts, simple accounting entries made entries; 8. Method of accounting: - simple accounting - double entry accounting; 9. Types of accounting - financial accounting, cost accounting - management accounting; 10. Business event - the book documents - books, Financial Reporting
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Temeljni literatura in viri / Readings:

Branko Mayr: Uvod v računovodstvo, Ljubljana: VŠR IPR, 2007

SRS, Uvod

Zapiski predavanj

Drugo:

- Turk, I., Melavc, D., Korošec, B.: Uvod v računovodstvo; Ljubljana: Slovenski inštitut za revizijo, 2004
- Druga domača literatura s področja računovodstva

Cilji in kompetence:

Objectives and competences:

<ul style="list-style-type: none">• Poznavanje in razumevanje procesov v poslovnem okolju organizacije in sposobnost za njihovo analizo, sintezo in predvidevanje rešitev ter njihove posledice s predmetnega področja.• Poznavanje osnov knjigovodenja (tehnik knjiženja na T kontih, dogodek, listina, poslovne knjige, bilanca) in znanja, ki so potrebna za sestavitev računovodskih izkazov• Poznavanje knjigovodskih listin, njihov nastanek in izvor, krogotok knjigovodskih listin za potrebe računovodenja• Poznavanje oblik nadzora, ki se pojavljajo v sistemu računovodenja in krogotoka listin• 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	<ul style="list-style-type: none">• 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.• Knowledge of basic bookkeeping (accounting techniques to T accounts, event, document, account books, balance) and knowledge that are necessary for the preparation of financial statements• Knowledge of bookkeeping, their formation and origin, circuit supporting documents for accounting purposes• Knowledge of the types of controls that appear in the accounting system and circuit documents• 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
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Predvideni študijski rezultati:

Intended learning outcomes:

<p>Znanje in razumevanje:</p> <ul style="list-style-type: none">- Študent razume vlogo računovodstva kot informacijskega sistema, ki pomaga pri nadziranju, analiziranju, reševanju problemov in odločanju v podjetju- Pozna knjigovodske listine in poslovne knjige in razume krogotok knjigovodskih listin za potrebe računovodenja- Pozna ekonomske kategorije, ki jih srečuje pri branju računovodskih izkazov- Pozna vsebino in razume namen temeljnih računovodskih izkazov za različne uporabnike računovodskih informacij- Zna oblikovati in uporabiti računovodske informacije za nekatere poslovne odločitve	<p>Knowledge and understanding:</p> <ul style="list-style-type: none">- 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 source documents and accounting books and understand circuit of source documents for accounting purposes- Knows the economic categories, which faces when reading financial statements- Knows and understands the contents and purpose of major financial statements for different users of accounting information- Knows how to develop and apply accounting information for certain business decisions
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Metode poučevanja in učenja:**Learning and teaching methods:**

- Predavanja	- Lectures
- Individualno delo študenta	- Individual learning
- Priprava seminarske naloge (10-min predstavitev pred razredom)	- Preparation of seminars (10 min presentation in front of the class)
- Reševanje praktičnih primerov	- Solving practical cases

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

Pisni izpit v trajanju 90 min	70 %	90 minutes written examination
Priprava seminarske naloge in njena predstavitev pred razredom, sodelovanje v študijskem procesu	30 %	Preparation of a seminar and its presentation in front of the class, cooperation during the course

Reference nosilca:**Lecturer's references:**

Mag. Nataša Pustotnik je certificirana poslovodna računovodkinja, predavateljica na Visoki šoli za računovodstvo, Fakulteti za podjetništvo in Gea College – Centru višjih šol in podjetniška svetovalka	Nataša Pustotnik, M.Sc. is a certified managerial accountant, a lecturer at the School of Accounting, Faculty of Entrepreneurship and Gea College High School, and business consultant
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