

UČNI NAČRT PREDMETA / COURSE SYLLABUS

Predmet:	UPRAVLJALNO (POSLOVODNO) RAČUNOVODSTVO 2
Course title:	MANAGEMENT ACCOUNTING 2

Študijski program Study programme and level	Študijska smer Study field	Letnik Academic year	Semester Semester
RAČUNOVODSTVO IN FINANCE 1. bolonjska stopnja	RAČUNOVODSTVO, FINANCE	2 oz. 3	2
ACCOUNTING AND FINANCE bachelors degree	ACCOUNTING, FINANCE	2 oz. 3	2

Vrsta predmeta / Course type

TEMEJNI / core course (računovodstvo) IZBIRNI /elective course (finance)

Univerzitetna koda predmeta / University course code:

2.R.7

Predavanja Lectures	Seminar Seminar	Sem. vaje Tutorial	Lab. vaje Laboratory work	Teren. vaje Field work	Samost. delo Individ. work	ECTS
15	0	30	0	0	80	5

Nosilec predmeta / Lecturer:

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

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

SLO
SLO

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

Prerequisites:

UPRAVLJALNO (POSLOVODNO) RAČUNOVODSTVO I	MANAGEMENT ACCOUNTING I
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Vsebina:

<p>1. Oblikovanje računovodskih informacij v zvezi s kadrovske funkcijo 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;</p> <p>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</p> <p>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;</p> <p>4. Oblikovanje računovodskih informacij v zvezi s proizvodno funkcijo in odločanje o njej: a)</p>	<p>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;</p> <p>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</p> <p>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;</p> <p>4. Preparation of financial information relating to the production function and hear it: a) invoices,</p>
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<p>predračuni, obračuni in analize v zvezi z obsegom in strukturo proizvodnje, b) raziskavami in razvojem proizvodnih inovacij, c) merjenje uspešnosti proizvodne funkcije;</p> <p>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;</p> <p>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.</p>	<p>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;</p> <p>5. Design in connection with the sales function and 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;</p> <p>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 .</p>
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Temeljni literatura in viri / Readings:

I. Turk: Poslovodno računovodstvo, Ljubljana, SIR 2003 - obvezno
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.
- Usposabljanje za raziskovanje na področju računovodstva ter razvoj kritične in samokritične presoje.
- Fleksibilna uporaba pridobljenega znanja v praksi.
- Sposobnost pridobivanja in izbora potrebnih računovodskih informacij za oblikovanje različice poslovne odločitve.
- Razumevanje in uporaba metod kritične analize in razvoja teorij ter njihova uporaba v reševanju konkretnih delovnih problemov.
- Sposobnost povezovanja računovodstva z načrtovanjem, pripravljanjem in oblikovanjem računovodskih informacij za odločanje v obsegu, ki ga potrebujejo posamezne poslovne funkcije v podjetju.

Objectives and competences:

- 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:**Intended learning outcomes:**

Študenta se nauči uporabljati tehnike in kriterije pridobivanja informacij v odločevalnem sistemu. Obvladoval bo oblikovanje poslovnih računovodskih informacij po različnih poslovnih vsebinah.	The purpose of this course is to teach students to use the techniques and criteria for obtaining information in the decision-making system. Control of the design of management accounting information across different business topics.
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Metode poučevanja in učenja:**Learning and teaching methods:**

RAZLAGA: 20 %; DEMONSTRACIJA: 50 %; POGOVI: 20 %; DRUGO: 10 % in to: domače naloge, testi, gosti, seminarska naloga	Lectures (20 %), demonstrations (50 %), conversation views (20 %), other (20 %) as homework, tests, guest, seminar
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Načini ocenjevanja:**Delež (v%) / Weight (in %)****Assessment:**

PISNI	30	Written exam
USTNI IZPIT	35	Oral examination
SEMINARSKA NALOGA	20	Seminar work
Drugo: testi, sodelovanje	15	Others: 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).