

UČNI NAČRT PREDMETA / COURSE SYLLABUS	
Predmet:	STROŠKOVNO RAČUNOVODSTVO
Course title:	COST ACCOUNTING

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

Vrsta predmeta / Course type

OBVEZNI / CORE COURSE

Univerzitetna koda predmeta / University course code:

2.R.2

Predavanja Lectures	Seminar Seminar	Sem. vaje Tutorial	Lab. vaje Laboratory work	Teren. vaje Field work	Samost. delo Individ. work	ECTS
20	0	25	0	0	105	6

Nosilec predmeta / Lecturer:

Mag. Nataša Pustotnik, predavateljica / Nataša Pustotnik
M.Sc., lecturer

**Jeziki /
Languages:**

**Predavanja /
Lectures:
Vaje / Tutorial:**

SLOVENSKO / SLOVENIAN

SLOVENSKO / SLOVENIAN

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

Prerequisites:

Potrebno predhodno znanje temeljev računovodstva in osnov poslovnega računovodstva

Require prior knowledge of fundamentals of accounting and basics of management accounting

Vsebina:

<ol style="list-style-type: none">1. Pojmovanje stroškovnega računovodstva (knjigovodstvo, računovodsko načrtovanje, računovodsko nadziranje in računovodsko analiziranje notranjega področja poslovanja),2. Računovodstvo osnovnih sredstev (računovodske listine, poslovne knjige, predračuni, obračuni in analize v zvezi z osnovnimi sredstvi in njihovimi stroški),3. Računovodstvo materiala (računovodske listine, poslovne knjige, predračuni, obračuni in analize v zvezi z materialom in njegovimi stroški),4. Računovodstvo plač (računovodske listine, poslovne knjige, predračuni in analize v zvezi s plačami),5. Računovodstvo proizvodnje pri raznih metodah vrednotenja stroškovnih nosilcev; računovodske listine, poslovne knjige, predaračuni in obračuni ter analize stroškov pri popolnem vrednotenju poslovnih učinkov, vrednotenju po proizvodjalnih stroških, vrednotenju po spremenljivih stroških. Pomen in sestavljanje predračunskega oziroma obračunskega lista stroškov in proizvodnje.6. Računovodstvo proizvodnje v sistemu ocenjevanja in standardnih stroškov razmejevanje stroškov na stalne in spremenljive, standardni stroški in analiza vrednosti, gibljivi predračuni stroškov, analiza odmikov dejanskih stroškov od ocenjenih in standardnih.7. Računovodstvo proizvodnje in prodaje (računovodske listine, poslovne knjige, predračuni, obračuni in analiza proizvodov in zalog trgovskega blaga ter njihove prodaje.8. Računovodstvo poslovno izidnih enot (predračuni in obračuni stroškov in učinkov poslovno izidnih enot ter presojanje uspešnosti njihovega delovanja).9. Organizacija stroškovnega računovodstva s poudarkom na računovodsko obravnavanje podatkov (organizacijska shema, diagrami poteka itd.;10. Knjigovodsko evidentiranje posameznih vrst stroškov v analitičen in sintetične poslovne knjige.	<p>First The concept of cost accounting (bookkeeping, financial planning, financial control and financial analysis of the internal fields of business),</p> <p>Second Accounting for fixed assets (accounting documents, books, invoices, statements and analysis in relation to fixed assets and their costs),</p> <p>Third Material accounting (accounting documents, books, invoices, statements and analysis in respect of the material and its cost)</p> <p>4th Accounting earnings (accounting documents, books, quotes and analysis with respect to salaries),</p> <p>5th Accounting for production of various methods of evaluation of cost centers, accounting documents, books, accounts and predaračuni and cost analysis in the full evaluation of products and services, evaluating their production cost, a valuation based on variable costs. The importance of assembly and prospective accounting sheet or cost of production.</p> <p>6th Accounting for production evaluation system and standard costs delineating costs into fixed and variable, standard cost and value analysis, moving cost estimates, analysis of deviations from the estimated actual costs and standard.</p> <p>7th Accounting for production and sales (accounting documents, books, invoices, statements and analysis of the products and stocks merchandise and their sales.</p> <p>8th Accounting income statement units (invoices and accounts of costs and income statement effects units and assess the performance of their operations).</p> <p>9th Organization of cost accounting with emphasis on accounting treatment data (organizational chart, flow charts, etc.;</p> <p>10th Bookkeeping of certain types of costs in analytical and synthetic books.</p>
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Temeljni literatura in viri / Readings:

Branko Mayr: Stroškovno računovodstvo in uvod v oblikovanje poslovnih odločitev, Ljubljana: VŠR IPR, v pripravi
Zapiski predavanj

Drugo:

Slovenski računovodski standardi 2006 – standardi stroškov, prihodkov, odhodkov.

Turk I, Koželj S., Kavčič S.: Stroškovno računovodstvo; Ljubljana : Slovenski inštitut za revizijo Slovenije, 2004

Tekavčič, M.: Obvladovanje stroškov; Ljubljana: Gospodarski vestnik, 1997

Cilji in kompetence:**Objectives and competences:**

<p>Usposabljanje za raziskovanje na področju računovodstva ter razvoj kritične in samokritične presoje. Fleksibilna uporaba pridobljenega znanja v praksi. Poštenost in zavezanost k strokovni etiki v poslovnem okolju. Poznavanje vrst stroškov in njihova vloga v poslovnem procesu in poslovnem sistemu. Razumevanje in sposobnost uporabe pridobljenih znanj s področja stroškov na poslovno izidne kategorije. Poznavanje in sposobnost uporabe pridobljenih znanj o metodah in tehnikah obvladovanja stroškov. Obvladovanje organizacijskih vsebin, povezanih s stroški (stroškovna mesta, stroškovni nosilci, mesta odgovornosti). Študent bo znal knjižiti stroške v analitičnih in sintetičnih poslovnih knjigah.</p>	<p>Training for research in the field of accounting and the development of critical and self-critical assessment. Flexible use of this knowledge in practice. Honesty and commitment to professional ethics in the business environment. Knowing the types of costs and their role in the business process and business system. Understanding and ability to apply the acquired knowledge in the field of cost to income statement category. Knowledge of and ability to apply acquired knowledge about the methods and techniques to control costs. Management of organizational content related to costs (cost centers, cost centers of responsibility). Students will be able to book the cost in analytical and synthetic books.</p>
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Predvideni študijski rezultati:**Intended learning outcomes:**

<p>Namen predmeta je spoznati in razumeti vsebino posameznih vrst stroškov, njihovo obnašanje v poslovnem sistemu in metode obvladovanja le teh. Študent bo znal evidentirati (knjižiti) stroške v poslovnih knjigah Poudarek je na praktičnem znanju pri obvladovanju stroškov pri različnih metodah obravnave stroškov in njihov vpliv na poslovni izid.</p>	<p>The purpose of this course is to identify and understand the contents of certain types of costs and their behavior in the financial system and method of control thereof. Students will be able to record (recorded) costs in the books emphasis is on practical knowledge of cost management in the various methods of treatment costs and their impact on profit or loss.</p>
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Metode poučevanja in učenja:**Learning and teaching methods:**

<ul style="list-style-type: none"> - Predavanja - Individualno delo študenta - Priprava seminarske naloge (10-min predstavitev pred razredom) - Reševanje praktičnih primerov 	<ul style="list-style-type: none"> - Lectures - Individual learning - Preparation of seminars (10 min presentation in front of the class) - Solving practical cases
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Načini ocenjevanja:**Assessment:**

	Delež (v%) / Weight (in %)	
Pisni ali ustni izpit	70	Written or oral examination
Priprava seminarske naloge in njena predstavitev pred razredom	20	Preparation of a seminar and its presentation in front of the class
Individualno reševanje praktičnih problemov, sodelovanje v študijskem procesu	10	Individual solving of practical problems, participations in the study process

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.