

**UČNI NAČRT PREDMETA / COURSE SYLLABUS**

**Predmet:** NOTRANJE REVIDIRANJE  
**Course title:** INTERNAL AUDITING

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

**Vrsta predmeta / Course type**

IZBIRNI / ELECTIVE COURSE

**Univerzitetna koda predmeta / University course code:**

3.1 3.2

Predavanja Lectures	Seminar Seminar	Sem. vaje Tutorial	Lab. vaje Laboratory work	Teren. vaje Field work	Samost. delo Individ. work	ECTS
20	0	20	0	0	85	5

**Nosilec predmeta / Lecturer:**

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

**Jeziki /Languages:**

**Predavanja /Lectures:**

SLOVENSKO / SLOVENIAN

**Vaje / Tutorial:**

SLOVENSKO / SLOVENIAN

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

**Prerequisites:**

UVOD V RAČUNOVODSTVO

Introduction of accounting

**Vsebina:**

<p>1. Osnove notranjega revidiranja: - vloga revizorja v informacijskem poslovanju, - standardi revidiranja;</p> <p>2. Vrste revidiranja: - vrste revidiranja, - področja revidiranja, - obvladovanje premoženja in notranje kontrole, - revidiranje na temelju tveganj, - revidiranje na temelju dodajanja vrednosti, - revidiranje na temelju procesov;</p> <p>3. Osnove revidiranja: - revizijske ugotovitve, - dokazno in delovno gradivo;</p> <p>4. Proces revidiranja: - izbira področja revidiranja, - izdelava revizijske raziskave, - planiranje revizije, - postavitve revizijskih ciljev, - izbira obsega in metodologije, - revidiranje, - nadzor;</p> <p>5. Meritve pri revidiranju: - izvedba meritev in poročanja, - revizijska učinkovitost, - revizijska pravočasnost, - revizijska kakovost, - zaključki revidiranja področij;</p> <p>6. Revizijsko komuniciranje: - pisanje revizijskega poročila, - uporaba povzetkov, - kratko in jedrnatno</p>	<p>1. Fundamentals of Internal Auditing: - the role of auditors in the information business, - auditing standards;</p> <p>2. Vrste revisions: - types of auditing - audit areas - asset management and internal control - audit based on risk - audit on the basis of adding value - based on the auditing process;</p> <p>3. Osnove audit - audit findings - supporting and working papers;</p> <p>4. The process of auditing: - select audit areas - audit production research - planning the audit - set audit objectives - the choice scope and methodology - auditing - control;</p> <p>5. Measurements in the audit: - measurements and reporting - performance audit - audit timeliness, - audit quality, - the conclusions of the audit areas;</p> <p>6. Review communication - writing the audit report - the use of summaries - brief and jedrnatno reporting - reporting conference - the use of optical devices;</p>
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poročanje, - poročevalska konferenca, - uporaba optičnih pripomočkov; 7. Prihodnost: - razvijajoča se pravila revidiranja.	7. Future: - developing rules of auditing.
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**Temeljni literatura in viri / Readings:**

<p>Standardi notranjega revidiranja - izdal IIA, v prevodu Slovenski inštitut za revizijo Zapiski predavanj. B. Mayr: Notranje revidiranje (v pripravi).</p> <p>Dodatno: Metodika REVIDIRANJA SMOTRNOSTI Računskega sodišča Slovenije.</p>
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**Cilji in kompetence:**

**Objectives and competences:**

<p>Fleksibilna uporaba pridobljenega znanja v praksi Prizadevanje za kontrolo in poznavanje nadzora Poštenost in zavezanost k strokovni etiki v poslovnem okolju Poznavanje oblik nadzora, ki se pojavljajo v sistemu računovodenja in krogotoka listin Seznani se z vlogo revizorja v informacijskem sistemu in standardi revidiranja Seznani se z različnimi vrstami notranjega revidiranja (obvladovanje premoženja in notranje kontrole, revidiranje na temelju tveganj, dodajanja vrednosti in temelju procesov).</p>	<p>Flexible use of this knowledge in practice Efforts to control and knowledge of control Honesty and commitment to professional ethics in the business environment Knowing the type of controls that appear in the accounting system and circuit documents Cognizance of the role of the auditor in the Information System and Auditing Standards Acquainted with various types of internal auditing (property management and internal controls, auditing based on risk, adding value and based on processes).</p>
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**Predvideni študijski rezultati:**

**Intended learning outcomes:**

<p>Študent bo poznal pomen notranjega revidiranja s poudarkom na uspešnosti in učinkovitosti dela v podjetju s primerno izbiro področja revidiranja in uporabe primerne metodologije.</p>	<p>Student will know the importance of internal auditing with a focus on effectiveness and efficiency of the company with the appropriate selection of audit areas and the use of appropriate methodology.</p>
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**Metode poučevanja in učenja:**

**Learning and teaching methods:**

<p>RAZLAGA: 30 %; DEMONSTRACIJA: 50%; POGOVOR: 10 %; DRUGO: 10 % in to: <i>seminarska naloga, primeri, testi</i></p>	<p>INTERPRETATION: 30%; DEMONSTRATION: 50%; CHAT: 10% OTHER: 10% and this: seminar, case studies, tests</p>
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**Načini ocenjevanja:**

**Delež (v%) / Weight (in %)**

**Assessment:**

Pisni izpit	50	Written exam
Seminarska naloga	30	Seminar work
drugo: domače naloge	20	Others: Homework's

**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).