

UČNI NAČRT PREDMETA / COURSE SYLLABUS

Predmet:	UVOD V FORENZIČNO RAČUNOVODSTVO
Course title:	INTRODUCTION IN FORENSIC ACCOUNTING

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

Vrsta predmeta / Course type IZBIRNI / ELECTIVE COURSE

Univerzitetna koda predmeta / University course code: 3.1 3.3

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:

Potrebno predhodno poznavanje finančnega računovodstva, stroškovnega računovodstva, poslovnega računovodstva in davkov	Prior basic knowledge of financial, cost and management accounting, taxation required (corporate taxation, personal taxation)
--	---

Vsebina:

<ol style="list-style-type: none"> Uvod v forenzično računovodstvo: pojem, namen, vrste in razvojne usmeritve forenzičnega računovodstva Vsebinski vidik forenzičnega računovodstva: forenzično računovodstvo za notranje potrebe, za pravne potrebe in za potrebe drugih Etični vidik forenzičnega računovodje Kadrovski vidik forenzičnega računovodstva: poklicna znanja in veščine potrebna za preiskovanje Uvod v tehnike razkrivanja, preprečevanja prevar in kaznivih dejanj v računovodstvu Drugi vidiki forenzičnega računovodstva. 	<ol style="list-style-type: none"> Introduction in Forensic Accounting: understanding, purpose, types and development of Forensic Accounting Content of Forensic Accounting: forensic accounting for internal purposes, law requirements and other purposes Ethics of forensic accountant Professional skills of forensic accounting: professional skills and ethics of the fraud investigator. Introduction in techniques of investigating financial crimes in accounting Other issues in forensic accounting
--	--

Temeljna literatura in viri / Readings:

Branko Mayr: Uvod v preiskovanje računovodskih informacij, (v pripravi)
MSS 4000 – Posli opravljanja dogovorjenih postopkov v zvezi z računovodskimi informacijami
MSP 2400 (prej MSR 910) POSLI PREISKOVANJA RAČUNOVODSKIH IZKAZOV
Zapiski predavanj

Drugo:

- Koletnik Franc, Kolar Iztok: Forenzično računovodstvo. Zveza RFR Slovenije, Ljubljana 2008.
- druga domača in tuja strokovna literatura, ki obravnava vsebino gospodarskih prevar in forenzičnega računovodstva.

Cilji in kompetence:

Objectives and competences:

Cilj predmeta je naučiti študente osnov raziskovanja prevar v računovodstvu.

Študenti bodo spoznali in se učili koristno uporabljati tehnike in druge analitične pripomočke za odkrivanje prevar in kaznivih dejanj v računovodski dejavnosti.

Pridobili bodo osnove specifičnim znanj o prevarah in kaznivih dejanjih v računovodski dejavnosti ter o strokovnih in poklicno-etičnih zahtevah za forenzičnega računovodjo.

Prenesljive/ključne spretnosti in drugi atributi:

- sposobnost samostojnega dela in sistemskega razmišljanja
- ustna in pisna komunikacija
- reševanje problemov
- neodvisno in nepristransko razumevanje prevar

The aim of the course is to qualify students for basic of investigation of accounting fraud.

Students will achieve knowledge and learn how to utilize common forensic techniques to recognize schemes and frauds, to detect fraud through the use of analytical tools and other techniques of investigating accounting crimes.

Students should get basic of special knowledge about financial crimes in accounting work field and about skills and professional ethics of forensic accountants, as well.

Transferable/Key Skills and other attributes:

- autonomous work and systematic thinking
- oral and written communication
- problem solving
- independent and unbiased understanding of frauds

Predvideni študijski rezultati:

Intended learning outcomes:

Znanje in razumevanje:

- Znanje izdelave strokovnega mnenja o finančno-računovodskih prevarah v računovodstvu
- Sposobnost razprave o kaznivih dejanjih in prevarah Razumevanje pravnega sistema gospodarskih kaznivih dejanj
- Znanje določanja elementov prevar, identificiranja dokaznih sredstev, presojanja nevarnosti prevar
- Znanje raziskovanja prevar z uporabo ustreznih načinov, metod in tehnik

Knowledge and Understanding:

- Knowledge of creating the fraud report on financial and accounting crimes in accounting
- Ability to discuss the theories of financial crimes in accounting
- Comprehension of the criminal justice system
- Knowledge to define the legal elements of fraud, identify relevant evidence and evaluate fraud risk
- Knowledge of investigating accounting frauds by using the approaches, methods and techniques of proof

Metode poučevanja in učenja:**Learning and teaching methods:**

<ul style="list-style-type: none"> • Predavanja • Individualno delo študenta • Priprava seminarske naloge (5-min predstavitev pred razredom) • Reševanje praktičnih primerov 	<ul style="list-style-type: none"> • Lectures • Individual learning • Preparation of seminars (5 min presentation in front of the class) • Solving practical cases
--	--

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

Pisni izpit v trajanju 60 min	80 %	60 minutes written examination
Priprava seminarske naloge in njena predstavitev pred razredom, sodelovanje v študijskem procesu	20 %	Preparation of a seminar and its presentation in front of the class, 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 računovdja, davčni strokovnjak, stalni sodni izvedenec in pridružen član ACFE.

Assistent 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).