

UČNI NAČRT PREDMETA / COURSE SYLLABUS

Predmet:	EVROPSKA SREDSTVA V SLOVENIJI
Course title:	EUROPEAN FUNDS IN SLOVENIA

Študijski program Study programme and level	Študijska smer Study field	Letnik Academic year	Semester Semester
RAČUNOVODSTVO IN FINANCE <i>1. bolonjska stopnja</i>	RAČUNOVODSTVO IN FINANCE V JAVNEM SEKTORJU	3	2
ACCOUNTING AND FINANCE <i>bachelors degree</i>	ACCOUNTING AND FINANCE IN PUBLIC SECTOR	3	2

Vrsta predmeta / Course type TEMELJNI / core course

Univerzitetna koda predmeta / University course code: 3.1.3.4

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: Nataša Prah

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

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

Prerequisites:

Vsebina / content

<p>Študenti bodo s področja vsebine sredstev Evropske unije v Sloveniji spoznali:</p> <ol style="list-style-type: none">1. Evropske institucije in njihove glavne vloge2. Načine upravljanja s sredstvi Evropskega proračuna:<ul style="list-style-type: none">– neposredno,– posredno in– deljeno upravljanje;3. Vsebine, ki jih financira Evropski proračun in postopke razporejanja oziroma dodeljevanja sredstev med državami članicami;4. Sredstva Evropskega proračuna, namenjena Sloveniji in sisteme upravljanja teh sredstev, vključno s posebnostmi računovodenja porabe evropskih sredstev;5. Načine dodeljevanja sredstev Evropskega proračuna in v zvezi s pravili porabe teh sredstev:<ul style="list-style-type: none">– določitev upravičenih stroškov,– spoštovanje nacionalne in evropske zakonodaje,– uporabo poenostavljenih oblik stroškov,– spoštovanje politik Skupnosti,– doseganje kazalnikov in mejnikov;6. Kontrole in revizije porabe EU sredstev:<ul style="list-style-type: none">– Kontrole in revizije v državi članici;– Revizije Evropske komisije in Evropskega računskega sodišča;7. Vlogo Evropskega urada za boj proti goljufijam,8. Vlogo evropskih tožilcev.	<p>Students will learn about the content of European Union funds in Slovenia:</p> <ol style="list-style-type: none">1. European institutions and their main roles2. Ways of managing funds from the European budget:<ul style="list-style-type: none">– directly,– indirectly and– shared management;3. Contents financed by the European budget and procedures for the allocation of funds between Member States;4. the European budget funds allocated to Slovenia and the systems for managing these funds, including the specifics of accounting for the use of European funds;5. Methods of allocating funds from the European budget and in relation to the rules for spending these funds:<ul style="list-style-type: none">– determination of eligible costs,– compliance with national and European legislation,– the use of simplified forms of costs,– respect for Community policies,– achievement of indicators and milestones;6. Controls and auditing of the use of EU funds:<ul style="list-style-type: none">– Controls and audits in the Member State;– Audits of the European Commission and the European Court of Auditors;7. The role of the European Anti-Fraud Office,8. The role of European prosecutors.
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Temeljni literatura in viri / Readings:

Temeljni viri:

Uradna spletna stran Evropske komisije, ki jo zanjo upravlja Generalni direktorat za komuniciranje:
(Official website of the European Commission, managed by the Directorate-General for Communication)
https://european-union.europa.eu/institutions-law-budget/budget_sl

Publikacija: Proračun EU na kratko:
(Publication: the EU budget at a glance)
<https://op.europa.eu/sl/publication-detail/-/publication/79442520-a772-11e9-9d01-01aa75ed71a1>

Publikacija (Publication): Multiannual financial framework 2014-2020 and EU budget 2014:
<https://op.europa.eu/sl/publication-detail/-/publication/d2cf202e-f36a-45b2-84e7-1ac6ad996e90>

Cilji in kompetence:

<ul style="list-style-type: none"> – Poznavanje glavnih institucij EU in razumevanje njihove vloge; – Poznavanje in razumevanje delovanja evropskega proračuna ter različnih načinov upravljanja s sredstvi evropskega proračuna; – Poznavanje prioritet Evropske unije in s tem usmeritev našega prihodnjega razvoja v širši skupnosti z namenom bodočega aktivnega sodelovanja in prispevka k skupnemu razvoju; – Poznavanje sistemov, preko katerih se dodeljuje evropska sredstva v Sloveniji, in usposabljanje za kritično presojo; – Poznavanje osnovnih pravil in načinov dodeljevanja evropskih sredstev Sloveniji ter usposabljanje za aktivno delovanje; – Poznavanje in razumevanje vloge različnih institucij nadzora nad porabo evropskih sredstev; – Razvoj in sposobnost kritične presoje tako na področju delovanja evropskega proračuna in definiranju potreb na nivoju Evropske unije kot tudi na področju vzpostavljenih sistemov in financiranih vsebin v Sloveniji; – Spodbujanje poglobljenega poznavanja zgoraj navedenih vsebin z namenom usposabljanja za raziskovanje tako na področju vzpostavljenih sistemov kot tudi na področju financiranih vsebin.
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Objectives and competences:

<ul style="list-style-type: none"> – Knowledge of the main EU institutions and understanding of their role; – Knowledge and understanding of the functioning of the European budget and the various ways of managing the resources of the European budget; – Understanding of the priorities of the European Union and thus the direction of our future development in the wider community with the aim of future active participation and contribution to common development; – Knowledge of the systems through which European funds are allocated in Slovenia, and training in critical assessment/judgement; – Knowledge of the basic rules and methods of allocation of European funds to Slovenia and training for active engagement; – Knowledge and understanding of the role of various institutions for monitoring the use of European funds; – Development and ability to make critical judgments both in the field of functioning of the European budget and of defining needs at the European Union level, as well as in the field of established systems and content funded in Slovenia; – Promoting in-depth knowledge of the above-mentioned content with the aim of training for research both in the field of established systems and in the field of funded content.

Predvideni študijski rezultati:

<p>Študent je sposoben:</p> <ul style="list-style-type: none"> – Našteti, utemeljiti in pojasniti vlogo pomembnih evropskih institucij; – Opisati in razložiti delovanje evropskega proračuna in njegovega upravljanja; – Našteti, podrobno opisati in razložiti pomembnost politik, ki jih financira EU, in jih je zmožen kritično osvetliti; – Prepoznati, razložiti in primerjati med različnimi sistemi dodeljevanja EU sredstev v Sloveniji na podlagi različnih sistemov upravljanja EU proračuna; – Prepoznati, razložiti, kritično osvetliti in presojati vzpostavljene sisteme za dodeljevanje EU sredstev v Sloveniji; – Definirati in razložiti vzpostavljene sisteme nadzora nad porabo EU sredstev in povezave med njimi; – Oblikovati samostojna stališča o pomenu evropskih sredstev v Sloveniji.

Intended learning outcomes:

<p>The student is able to:</p> <ul style="list-style-type: none"> – List, justify and explain the role of major European institutions; – Describe and explain the functioning of the European budget and its management; – Enumerate, describe in detail and explain the relevance of EU funded policies and is able to critically highlight them; – Identify, explain and compare different systems of allocation of EU funds in Slovenia based on different systems of EU budget management; – Identify, explain, critically highlight and evaluate the established systems for allocating EU funds in Slovenia; – Define and explain the established control systems over the use of EU funds and the links between them; – Formulate independent views on the importance of European funds in Slovenia.
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Metode poučevanja in učenja:

<ul style="list-style-type: none"> – Predavanja – Individualno delo študenta – Priprava seminarske naloge in kratka predstavitev študentom

Learning and teaching methods:

<ul style="list-style-type: none"> – Lectures – Student's individual work – Preparation of a seminar paper and a short presentation to students
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Načini ocenjevanja:**Assessment:****Delež (v%) /
Weight (in %)**

<ul style="list-style-type: none">• Pisni izpit• Ocena seminarske naloge• Ocena aktivnosti v študijskem procesu	70 20 10	<ul style="list-style-type: none">• Written exam• Seminar paper assessment• Assessment of activities in the study process
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Reference nosilca:**Lecturer's references:**

Nataša Prah je pooblaščená revizorka, preizkušena državna notranja revizorka in preizkušena državna revizorka. Od leta 2002 je zaposlena v Uradu RS za nadzor proračuna, katerega glavna naloga je izvajanje nadzora nad vzpostavljenimi sistemi za dodeljevanje evropskih sredstev in pravilnostjo ter zakonitostjo porabe teh sredstev v Republiki Sloveniji. Aktivno sodeluje pri pripravi strokovnih podlag za revidiranje porabe evropskih sredstev z Evropsko komisijo. Od vzpostavitve izobraževanja za državne notranje revizorje in preizkušene državne notranje revizorje sodeluje v procesu njihovega izobraževanja. Ima bogate mednarodne izkušnje s sodelovanjem v različnih evropskih projektih, Mednarodnim denarnim skladom in SIGMO/OECD. Prav tako ima bogate mednarodne predavateljske izkušnje s področja revidiranja porabe evropskih sredstev.

Nataša Prah is an authorized auditor, a certified state internal auditor and a certified state auditor. Since 2002, she has been employed in the Budget Control Office of the Republic of Slovenia, whose main task is to supervise the established systems for the allocation of European funds and the regularity and legality of the use of these funds in the Republic of Slovenia. She actively participates in the preparation of the expert basis for auditing the use of European funds with the European Commission. Since the establishment of education for state internal auditors and examined state internal auditors, she has participated in their training process. She has extensive international experience with participation in various European projects, the International Monetary Fund and SIGMO/OECD. She also has extensive international lecturing experience in the field of auditing the use of European funds.