

UČNI NAČRT PREDMETA / COURSE SYLLABUS

Predmet: Course title:	RAČUNOVODSKO POROČANJE PO MEDNARODNIH STANDARDIH RAČUNOVODSKEGA POROČANJA (MSRP)
	FINANCIAL REPORTING ACCORDING TO INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

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: 3.14_5.5

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

Nosilec predmeta / Lecturer: Višja pred. mag. Darinka Kamenšek, Senior Lecturer mag.
Darinka Kamenšek

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
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Vsebina:

<p>Študentje bodo spoznali računovodsko poročanje zahtevano po posameznih Mednarodnih standardih računovodskega poročanja, in sicer:</p> <ol style="list-style-type: none">1. Sestavine računovodskih izkazov o katerih se poroča (izkaz finančnega položaja, izkaz poslovnega izida, izkaz sprememb kapitala, izkaz finančnega izida, pojasnila k računovodskim izkazom, druga razkritja),2. Splošna izhodišča oz. zahteve, ki se upoštevajo v računovodskih izkazih (pošteno predstavljanje in skladnost z Mednarodnimi standardi računovodskega poročanja, računovodske usmeritve, delujoče podjetje, na temeljnih dogodkih zasnovano računovodstvo, doslednost predstavljanja, bistvenost in združevanje, pobotanje, primerljive informacije),3. Sestava in vsebina računovodskih izkazov o katerih poročamo (opredelitev računovodskih izkazov, poročevalno obdobje, pravočasnost);4. Razkrivanje zalog v računovodskih izkazih,5. Poročanje o finančnih tokovih iz poslovanja, poročanje o finančnih tokovih iz naložbenja in vlaganja, poročanje o finančnih tokovih po medsebojnem pobotanju, druga razkritja v zvezi z izkazom finančnih tokov,6. Razkrivanje dogodkov po datumu bilance stanja (datum odobritve za objavo),7. Razkrivanje pogodb o gradbenih delih;8. Predstavljanje terjatev za davek in obveznosti za davek ter odhodka za davek, razkrivanje davka iz dobička,9. Poročanje po odsekih (temeljna oblika poročanja, dodatne informacije po odsekih, zgledi razkritja po odsekih, drugo),10. Najnujnejša razkritja glede informacija, ki obsegajo učinke spreminjanja cen,11. Razkrivanje opredmetenih osnovnih sredstev v računovodskih izkazih.	<p>Students will learn about financial reporting required by the individual International Financial Reporting Standards, as follows:</p> <ol style="list-style-type: none">1. Components of financial statements (balance sheet, income statement, statement of changes in equity, cash flow statement, notes to the financial statements, other disclosures)2. Second General premises or. requirements to be considered in the financial statements (fair presentation and compliance with IFRS, accounting policy, going to the main event-based accounting, consistency of presentation, materiality and aggregation, offsetting comparable information)3. Third Structure and content of the financial statements on which we report (the definition of the financial statements, the reporting period, timeliness);4. Disclosure of stocks in the financial statements,5. Reporting on financial flows from operating activities, reporting cash flows from investing and, reporting on financial flows for mutual netting, other disclosures relating to statements of cash flows6. Disclosure of events after the balance sheet date (the date of authorization for issue)7. Disclosure of construction contracts;8. Presentation tax assets and deferred tax liabilities and tax expense, the disclosure of income tax9. Segment Reporting (primary format for reporting, additional segment information concerning disclosure of segment, etc.)10. Minimum necessary disclosures regarding the information that show effects of changing prices11. Disclosure of tangible fixed assets in the financial statements.
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Temeljni literatura in viri / Readings:

Mednarodni standardi računovodskega poročanja – zadnji objavljeni v evropskem uradnem listu / International Financial Reporting Standards - last published in the European Official Journal
Zapiski predavanj / lecture notes
Spremljava dogajanj na področju MSRP / Monitoring developments in the field of IFRS
<https://www.ifrs.org/>

Dodatno:

Spremljanje novosti na:

<https://www.si-revizija.si/o-institutu/mednarodni-standardi-racunovodskega-porocanja-international-financial-reporting-standards>

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

<p>Usposabljanje za raziskovanje na področju računovodstva ter razvoj kritične in samokritične presoje.</p> <p>Fleksibilna uporaba pridobljenega znanja v praksi.</p> <p>Poštenost in zavezanost k strokovni etiki v poslovnem okolju.</p> <p>Poznavanje obveznosti podjetja glede računovodskega poročanja po MRSP.</p> <p>Zna oblikovati računovodska poročila po MRSP.</p>	<p>Training for research in the field of accounting and the development of critical and self-critical assessment.</p> <p>Flexible use of this knowledge in practice.</p> <p>Honesty and commitment to professional ethics in the business environment.</p> <p>Knowing the liabilities of the financial reporting IFRS.</p> <p>Can produce accounting reports under IFRS.</p>
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Predvideni študijski rezultati:**Intended learning outcomes:**

<p>Študent se seznanja in pozna poročanje v podjetjih, ki so dolžna sestavljati zunanja poročila po Mednarodnih standardih računovodskega poročanja. Poudarek je na praktični uporabi MSRP pri sestavi poročil za zunanje uporabnike.</p>	<p>The purpose of this course is to acquaint students with the reporting in companies that are obliged to produce external reports in accordance with International Financial Reporting Standards. The emphasis is on the practical application of IFRS in the drawing up of reports for external users.</p>
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Metode poučevanja in učenja:**Learning and teaching methods:**

<p><i>RAZLAGA: 25 %; DEMONSTRACIJA: 50 % ; POGOVOR: 15 % ; DRUGO: 10 % in to: domače naloge, seminarska naloga, primeri, testi.</i></p>	<p>INTERPRETATION: 25 %; DEMONSTRATION: 50 %; CHAT: 15 % OTHER: 10 % and this: Homework's, seminar, case studies, tests.</p>
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Načini ocenjevanja:**Assessment:**

	Delež (v%) / Weight (in %)	
Pisni izpit	50	Written exam
Seminarska naloga	40	Seminar work
drugo: domače naloge	10	Others: Homework's

Reference nosilca:**Lecturer's references:**

Mag. Darinka Kamenšek ima dolgoletne izkušnje pri reviziji. Od leta 2002 naprej je pooblaščen revizorka z veljavno licenco za delo. Leta 2002 je magistrirala na Ljubljanski ekonomski fakulteti s temo naloge s področja revizije. Je tudi državna notranja revizorka, certificirana poslovodna računovodkinja in certificirana preiskovalka prevar. Do decembra 2019 je bila direktorica revizijske družbe ABC revizija d.o.o. nato pa prevzela vlogo dekanje na Visoki šoli za računovodstvo in finance.

Mag. Darinka Kamenšek has extensive experience in auditing. Since 2002, she has been a certified auditor with a valid license. In 2002, she obtained her master's degree from the University of Ljubljana Faculty of Economics, focusing on the subject of auditing. She is also a state internal auditor, a certified management accountant, and a certified fraud examiner. Until December 2019, she served as the director of the auditing company ABC Revizija d.o.o. Later, she assumed the role of dean at the College of Accounting and Finance.