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
ACCOUTING AND FINANCE bachelors degree	ACCOUNTING	3	2

Vrsta predmeta / Course type	IZBIRNI / ELECTIVE COURSE
Univerzitetna koda predmeta / University course code:	3.I 4_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:	**Prerequisits:**
UVOD V RAČUNOVODSTVO	Introduction of accounting

Vsebina:

Študentje bodo spoznali računovodsko poročanje, kot ga zahtevajo posamezni Mednarodni standardi računovodskega poročanja (MSRP), in sicer:

1. Sestavine računovodskih izkazov o katerih se poroča:

- **MSRP 1: Predstavitev računovodskih izkazov**
  - Opredeljuje osnovne sestavine: izkaz finančnega položaja, izkaz poslovnega izida, izkaz celovitega donosa, izkaz sprememb kapitala, izkaz denarnih tokov in pojasnila.

2. Splošna izhodišča oz. zahteve za računovodske izkaze:

- **MSRP 1** + **Konceptualni okvir**
  - Poštena predstavitev, skladnost z MSRP, na temeljnih dogodkih zasnovano računovodstvo (accrual), delujoče podjetje (going concern), doslednost, bistvenost, pobotanje, primerljive informacije.

3. Sestava in vsebina računovodskih izkazov:

- **MSRP 1**
  - Obvezni deli, poročevalno obdobje, pravočasnost objave, minimalne informacije.

4. Razkrivanje zalog:

- **MSRP 2: Zaloge**
  - Vključuje merjenje (najnižja vrednost med nabavno vrednostjo in čisto mogočo realizacijsko vrednostjo), metode vrednotenja (FIFO, tehtano povprečje), razkritja.

5. Poročanje o finančnih tokovih:

- **MSRP 7: Izkaz denarnih tokov**
  - Razčlenitev tokov na: poslovanje, investiranje, financiranje. Metodi prikaza: posredna in neposredna.

6. Razkrivanje dogodkov po datumu bilance stanja:

- **MSRP 10: Dogodki po datumu bilance stanja**
  - Deli dogodke na tiste, ki zahtevajo prilagoditve, in tiste, ki jih je treba le razkriti.

Students will learn about financial reporting required by the individual International Financial Reporting Standards, as follows:

1. Components of financial statements to be reported:

- **IAS 1: Presentation of Financial Statements**
  - Defines key components: statement of financial position, statement of profit or loss, statement of comprehensive income, statement of changes in equity, statement of cash flows, and notes to the financial statements.

2. General principles and requirements for financial statements:

- **IAS 1** + **Conceptual Framework**
  - Fair presentation, compliance with IFRS, accrual basis, going concern, consistency, materiality, offsetting, and comparability.

3. Structure and content of financial statements:

- **IAS 1**
  - Required components, reporting period, timeliness of reporting, minimum disclosures.

4. Disclosure of inventories:

- **IAS 2: Inventories**
  - Covers measurement (lower of cost and net realizable value), valuation methods (FIFO, weighted average), and required disclosures.

5. Reporting of cash flows:

- **IAS 7: Statement of Cash Flows**
  - Segregates cash flows into operating, investing, and financing activities. Two presentation methods: direct and indirect.

6. Disclosure of events after the reporting period:

- **IAS 10: Events after the Reporting Period**
  - Differentiates between adjusting and non-adjusting events, with disclosure requirements.

7. Pogodbe o gradbenih delih:
• **Zgodovinsko: MRS 11 (zdaj zajet v MSRP 15)**
• **MSRP 15: Prihodki iz pogodb s kupci**
  ○ Uporablja se za gradbene pogodbe; poudarek na pripoznavanju prihodkov glede na izpolnjevanje obveznosti.
8. Predstavljanje davkov:
• **MSRP 12: Davek na dobiček**
  ○ Poročanje o tekočem in odloženem davku, terjatve in obveznosti iz naslova davka.
9. Poročanje po odsekih:
• **MSRP 8: Poročanje po poslovnih odsekih**
  ○ Določa, da mora podjetje poročati po "menedžerskih" odsekih, ki jih uporablja najvišje vodstvo.
10. Spremembe cen in vpliv na informacije:
• Študentje se seznanijo s konceptom vpliva inflacije oz. spremembe cen na informacije, čepra to ni urejeno v posebnem MSRP.
11. Razkrivanje opredmetenih osnovnih sredstev:
• **MSRP 16: Opredmetena osnovna sredstva**
  ○ Pripoznavanje, merjenje po pripoznanju (model nabavne vrednosti ali model prevrednotenja), amortizacija, razkritja.
	7. Construction contracts:
	• **Historically: IAS 11 (now covered under IFRS 15)**
	• **IFRS 15: Revenue from Contracts with Customers**
	  ○ Applicable to construction contracts; focuses on revenue recognition based on performance obligations.
	8. Tax disclosures:
	• **IAS 12: Income Taxes**
	  ○ Reporting of current and deferred taxes, tax assets and liabilities.
	9. Segment reporting:
	• **IFRS 8: Operating Segments**
	  ○ Requires entities to report based on internal management structure (the "management approach").
	10. Price changes and the effect on financial information:
	• Students are introduced to the concept of inflation and the effect of price changes, though not governed by a specific IFRS standard.
	11. Disclosure of property, plant and equipment:
	• **IAS 16: Property, Plant and Equipment**
	  ○ Recognition, subsequent measurement (cost model or revaluation model), depreciation, and required disclosures.

Temeljni literatura in viri / Readings:

Temeljna literatura:

1. **Mednarodni standardi računovodskega poročanja (MSRP)**, najnovejša različica v angleškem jeziku.
   International Financial Reporting Standards (IFRS) – Red Book (zadnja izdaja)
   Na voljo na spletni strani IFRS Foundation: https://www.ifrs.org
2. **KPMG: Insights into IFRS – KPMG's Practical Guide to IFRS** (zadnja izdaja).
   Ta priročnik vsebuje podrobne razlage, primere in interpretacije standardov, ki so uporabni pri študiju.
3. **Deloitte: IFRS in Focus** (serija dokumentov, ki pojasnjujejo ključne spremembe in usmeritve v MSRP).
   Na voljo na: https://www.iasplus.com
4. **PwC: IFRS Manual of Accounting** (zadnja izdaja).
   Uporabno kot referenčno gradivo za podrobnejša pojasnila posameznih zahtev MSRP.

Dodatna priporočena literatura (slovensko/ali s poudarkom na EU):

5. **Slovenski prevod MSRP** (čeprav nekoliko z zamikom glede na izvirnik, lahko kot dodatno gradivo za lažje razumevanje):
   Na voljo na spletni strani Slovenskega inštituta za revizijo.

6. **Evropska komisija: EU-Endorsed IFRS Standards** – različice MSRP, sprejete v EU https://ec.europa.eu/info/business-economy-euro/company-reporting-and-auditing/company-reporting/financial-reporting_en

Gradivo za samostojno učenje / študente:

8. **IFRS Foundation – Student resources** https://www.ifrs.org/issued-standards/list-of-standards/student-resources/
9. **YouTube kanali** in video razlage (npr. ACCA ali IFRSbox):
   - *IFRSbox – Explained in simple language*
   - *ACCA Global – IFRS tutorials*

Cilji in kompetence:	**Objectives and competences:**
- Razvijanje sposobnosti **samostojnega in timskega raziskovanja** na področju računovodstva ter spodbujanje **kritične, samokritične in etične presoje** računovodskih informacij in poročil. - Usposobljenost za **fleksibilno, analitično in problemsko naravnano uporabo pridobljenega znanja** v raznolikih računovodskih okoljih, tudi v primeru kompleksnih poslovnih dogodkov in sprememb standardov. - Spodbujanje **poštenosti, integritete in zavezanosti k strokovni etiki** v kontekstu računovodskega poročanja, pri čemer se upoštevajo tako mednarodni kot domači standardi in kodeksi ravnanja. - Pridobitev **celovitega razumevanja računovodskega poročanja po Mednarodnih standardih računovodskega poročanja (MSRP)** ter sposobnost presoje vpliva posameznih standardov na predstavitev poslovanja podjetij. - Razumevanje **regulatornih zahtev in obveznosti podjetij** glede priprave in objave računovodskih izkazov po MSRP, vključno z odgovornostjo vodstva za pošteno predstavitev. - Razvoj sposobnosti za **načrtovanje, sestavo in interpretacijo računovodskih poročil po MSRP**, ob upoštevanju razkritij, pojasnil, usmeritev in posebnosti posameznih standardov. - Pripravljenost na **nadaljnje samostojno učenje**, spremljanje sprememb v mednarodnem poročevalskem okviru ter vključevanje novosti v lastno prakso ali strokovno presojo.	- Developing the ability to conduct independent and team-based research in the field of accounting, while encouraging critical, self-critical, and ethical evaluation of accounting information and reports. - Competence in the flexible, analytical, and problem-oriented application of acquired knowledge in diverse accounting environments, including in cases of complex business transactions and changes in standards. - Promoting honesty, integrity, and commitment to professional ethics in the context of financial reporting, with regard to both international and national standards and codes of conduct. - Acquisition of comprehensive knowledge of financial reporting under International Financial Reporting Standards (IFRS), along with the ability to assess the impact of individual standards on the presentation of a company's financial position and performance. - Understanding of regulatory requirements and company obligations regarding the preparation and publication of financial statements under IFRS, including the responsibility of management for fair presentation. - Development of the ability to plan, prepare, and interpret financial reports in accordance with IFRS, taking into account disclosures, notes, guidelines, and the specifics of individual standards. - Readiness for continued independent learning, monitoring changes in the international reporting framework, and integrating new developments into one's own practice or professional judgment.

Predvideni študijski rezultati:	Intended learning outcomes:
Po uspešno opravljenem predmetu bo študent sposoben: • razumeti namen in pomen računovodskega poročanja po MSRP za zunanje uporabnike; • prepoznati podjetja, ki so zavezana k poročanju po MSRP; • uporabljati MSRP pri sestavi računovodskih izkazov in razkritij; • razlagati sestavine računovodskih izkazov v skladu z zahtevami MSRP; • presojati skladnost poročanja z veljavnimi standardi.	Upon successful completion of the course, the student will be able to: • understand the purpose and relevance of IFRS-based financial reporting for external users; • identify entities required to report under IFRS; • apply IFRS standards in the preparation of financial statements and disclosures; • interpret the components of financial statements in accordance with IFRS requirements; • assess the compliance of financial reporting with applicable standards.

Metode poučevanja in učenja:	Learning and teaching methods:
RAZLAGA: 25 %; *DEMONSTRACIJA: 50 % ;* *POGOVOR: 15 % ;* *DRUGO: 10 % in to: domače naloge, seminarska naloga, primeri, testi.*	NTERPRETATION: 25 %; DEMONSTRATION: 50 %; CHAT: 15 % OTHER: 10 % and this: Homework's, seminar, case studies, tests.

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