

UČNI NAČRT PREDMETA / COURSE SYLLABUS (leto / year 2016/17)						
<b>Predmet:</b>		Temelji finančnega in poslovnega računovodstva				
<b>Course title:</b>		Foundations of financial and management accounting				
<b>Študijski program in stopnja</b> Study programme and level		<b>Študijska smer</b> Study field		<b>Letnik</b> Academic year	<b>Semester</b> Semester	
Univerzitetni študijski program Finančna matematika		ni smeri		3	prvi	
First cycle academic study programme Financial Mathematics		none		3	first	
<b>Vrsta predmeta / Course type</b>				izbirni / elective		
<b>Univerzitetna koda predmeta / University course code:</b>				M0333		
<b>Predavanja</b> Lectures	<b>Seminar</b> Seminar	<b>Vaje</b> Tutorial	<b>Klinične vaje</b> work	<b>Druge oblike</b> študija	<b>Samost. delo</b> Individ. work	<b>ECTS</b>
45		45			90	6
<b>Nosilec predmeta / Lecturer:</b>		prof. dr. Simon Čadež, prof. dr. Sergeja Slapničar				
<b>Jeziki / Languages:</b>		<b>Predavanja / Lectures:</b>		slovenski / Slovene		
		<b>Vaje / Tutorial:</b>		slovenski / Slovene		
<b>Pogoji za vključitev v delo oz. za opravljanje študijskih obveznosti:</b>				<b>Prerequisites:</b>		
Vpis v letnik študija.				Enrolment in the programme.		
<b>Vsebina:</b>				<b>Content (Syllabus outline):</b>		

Namen finančnega računovodstva in poročanja podjetij, predstavitev razlike med finančnim in poslovnim računovodstvom	The purpose of financial accounting and reporting, the difference between financial and management accounting
Temeljni računovodski izkazi	Main financial statements
Letno poročilo	Annual report
Merjenje vrednosti finančnih instrumentov	Measurement of financial instruments
Kapital, izkaz gibanja kapitala in izkaz vseobsegajočega donosa	Equity, statement of changes in owner's equity, comprehensive income statement
Izkaz denarnih tokov	Cash flow statement
Analiza računovodskih izkazov	Analysis of financial statements
Vrednotenje podjetij	Valuation of company
Uvod v poslovno računovodstvo in managersko odločanje v podjetju	Introduction to management accounting and managerial decision-making
Relevantni stroški in prihodki za poslovno odločanje	Relevant costs and revenues for decision-making
Obseg poslovanja, stroški in dobiček (CVP analiza)	Cost-volume-profit analysis
Kalkulacija lastne cene	Full costing
Računovodsko predračunavanje in kontrola	Budgeting and control
Ovrednotenje poslovnih odločitev	Evaluation of business decisions
Kontingenčni model poslovnega računovodstva	Contingency model of management accounting

### **Temeljni literatura in viri / Readings:**

Slapničar, Moerec – prosojnice in vaje (slides and exercises)

Izbrani slovenski in mednarodni računovodski standardi (selected Slovenian and International Accounting Standards)

Čadež Simon: Temelji poslovnega računovodstva. Skripta.

Čadež Simon, Guilding Chris (2008): An exploratory investigation of an integrated model of strategic management accounting. Accounting, Organizations and Society, 33, 836-863.

**Cilji in kompetence:**

Študent razume temeljne računovodske izkaze, zna narediti analizo poslovanja in finančnega položaja podjetja, zna uporabiti računovodske in druge informacije pri vrednotenju podjetja ter zna ovrednotiti različne poslovne odločitve s pomočjo ustreznih računovodskih informacij.

**Objectives and competences:**

A student understands main financial statements, is able to analyze financial statements, is able to use accounting and non-accounting information for valuation purposes and can evaluate business decisions with the use of relevant accounting information.

**Predvideni študijski rezultati:**

- Študentje razumejo pomen računovodskih informacij za investitorje
- Študente razumejo osnove finančnega in poslovnega računovodstva
- Študente znajo brati in analizirati računovodske izkaze
- Študente znajo vrednotiti podjetje
- Študente znajo reševati poslovne probleme v podjetjih s pomočjo ustreznih računovodskih informacij

**Intended learning outcomes:**

- Students understand the role of accounting information for investors
- Students understand the fundamentals of financial and management accounting
- Students can read and analyse financial statements
- Students can value a firm
- Students can solve business problems with the use of management accounting information

**Metode poučevanja in učenja:**

Predavanja, vaje in delavnica.

**Learning and teaching methods:**

Lectures, exercises and a work-shop.

Delež (v %) /

Načini ocenjevanja:	Weight (in %)	Assessment:
Pisni izpit in dve seminarski nalogi	Financial accounting – 50 %  Management accounting – 50%	Written exam and two assignments

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

ČADEŽ, Simon, GUILDING, Chris. Strategy, strategic management accounting and performance : a configurational analysis. Industrial management + data systems, ISSN 0263-5577, 2012, iss. 3, vol. 112, str. 484-501. [COBISS.SI-ID 20569318]

ČADEŽ, Simon, CZERNY, Albert. Carbon management strategies in manufacturing companies. Journal for East European management studies, ISSN 0949-6181, 2010, vol. 15, no. 4, str. 348-360, tabele, graf. prikazi. [COBISS.SI-ID 19709414]

ČADEŽ, Simon, GUILDING, Chris. An exploratory investigation of an integrated contingency model of strategic management accounting. Accounting, organizations and society, ISSN 0361-3682. [Print ed.], Oct./Nov. 2008, vol. 33, no. 7/8, str. 836-863. [COBISS.SI-ID 17734118]

ČADEŽ, Simon, GUILDING, Chris. Benchmarking the incidence of strategic management accounting in Slovenia. Journal of accounting & organisational change, ISSN 1832-5912, 2007, vol. 3, no. 2, str. 126-146. [COBISS.SI-ID 17223910]

GREGORIČ, Aleksandra, POLANEC, Sašo, SLAPNIČAR, Sergeja. Pay me right : reference values and executive compensation. European financial management, ISSN 1354-7798, Nov. 2010, vol. 16, no. 5, str. 778-804. [COBISS.SI-ID 19510758]

HARTMANN, Frank, SLAPNIČAR, Sergeja. How formal performance evaluation affects trust between superior and subordinate managers. Accounting, organizations and society, ISSN 0361-3682. [Print ed.], 2009, vol. 34, n. 6/7, str. 722-737, ilustr. [COBISS.SI-ID 18377190]

HARTMANN, Frank, SLAPNIČAR, Sergeja. The perceived fairness of performance evaluation : the role of uncertainty. Management accounting research, ISSN 1044-5005, Mar. 2012, vol. 23, iss. 1, str. 17-33. [COBISS.SI-ID 20411366]

HARTMANN, Frank, SLAPNIČAR, Sergeja. Pay fairness and intrinsic motivation : the role of pay transparency. The International journal of human resource management, ISSN 0958-5192, Nov. 2012, vol. 23, iss. 20, str. 4283-4300. [COBISS.SI-ID 20721638]

