

## UČNI NAČRT PREDMETA / COURSE SYLLABUS

<b>Predmet:</b>	Kontroling
<b>Course title:</b>	Controlling

**ECTS** 3

### Namen predmeta:

V okviru predmeta bodo študenti spoznali pojem in vlogo kontrolinga v organizaciji, pristope k računovodskemu predračunavanju in nadziranju ter povezanost med predračuni in obračuni. Seznanjeni bodo z različnimi metodami računovodske analize (s poudarkom na računovodskih kazalnikih) ter možnostmi zbiranja različnih podatkov v okviru računovodskega poročanja.

### Course purpose:

Within the course students will learn about the concept and role of controlling in an organisation, approaches to budgeting and accounting supervision, and the connection between budgets and accounts. They will learn about methods of accounting analysis (with emphasis on accounting ratios) and the possibilities of collecting various data in the context of financial reporting.

### Vsebina:

1. Pojem in vloga kontrolinga v organizaciji.
2. Pristopi k računovodskemu predračunavanju in računovodskemu nadziranju.
3. Povezanost med predračuni in obračuni.
4. Pristopi k računovodskemu proučevanju/analiziranju.
5. Analiza računovodskih izkazov s kazalniki.
6. Zbiranje podatkov za potrebe računovodskih poročil.

### Content (Syllabus outline):

1. Concept and the role of controlling in an organisation.
2. Approaches to budgeting and accounting supervision.
3. The relation between budgets and accounts.
4. Approaches to accounting analysis.
5. Analysis of financial statements with financial ratios.
6. The process of collecting data for the financial reports.

### Predvideni študijski rezultati: Znanje in razumevanje, spretnosti:

Študent bo zmožen opredeliti:

- vlogo kontrolinga in njegovega zgodovinskega razvoja,
- pomen kontrolinga za posamezne uporabnike

Študent bo zmožen:

- oblikovati predračune in obračune,
- zbrati podatke za potrebe računovodskega poročanja.

Študent bo sposoben oblikovanja in kritične presoje analitskih informacij.

### Intended learning outcomes: Knowledge and understanding, skills:

Student will be able to define:

- the role of controlling and its historical development,
- the importance of controlling for individual users.

Student will be able to:

- format budgets and accounts,
- collect data for the purposes of financial reporting.

Student will be capable of critical judgment and formation of analytical information.