

UČNI NAČRT PREDMETA / COURSE SYLLABUS

Predmet:	ORGANIZACIJA IN POSLOVANJE
Course title:	ORGANIZATION AND BUSINESS

Študijski program in stopnja Study programme and level	Študijska smer Study field	Letnik Academic year	Semester Semester
Upravljanje podeželja, 1. stopnja	-	1.	2.
Landscape management, 1 st level	-	1.	2.

Vrsta predmeta / Course type obvezni / obligatory
Univerzitetna koda predmeta / University course code:

Predavanja Lectures	Seminar Seminar	Vaje Tutorial	Klinične vaje work	Druge oblike študija	Samost. delo Individ. work	ECTS
45	15	15	-	-	105	6

Nosilec predmeta / Lecturer: Tatjana Horvat
Jeziki / Languages: **Predavanja / Lectures:** slovenski / slovenian language
Vaje / Tutorial: slovenski / slovenian language
Pogoji za vključitev v delo oz. za opravljanje študijskih obveznosti:
Ni pogojev.
Prerequisites:
None.
Vsebina:

 -vrste organizacij
 - poslovanje organizacij v gospodarstvu in negospodarstvu
 -gospodarjenje in prvine poslovnega procesa
 -prihodki in poslovno odločanje
 -stroški in poslovno odločanje
 -pojmovanje poslovnega izida
 -sredstva in obveznosti in poslovno odločanje
 -pojmovanje plačilne sposobnosti in likvidnosti
 -pojmovanje investicij v organizaciji
 -koncept analize poslovanja
 -računovodske informacije za poslovanje
 - pomen davkov za poslovanje
 -pomen revizije, nadzora, združenih zvez in kmetijske politike za poslovanje

Content (Syllabus outline):

 -types of organizations
 - operations of organizations in business and public sector
 - management and elements of the business process
 -revenues and organization decision-making
 -costs and organization decision-making
 -the concept of the business result
 -assets and liabilities and organization decision-making
 - the concept of solvency and liquidity
 - the concept of investments in the organization
 - the concept of organization's analysis
 - accounting information for organizations
 - the importance of taxes for organizations
 -the importance of audit, control, cooperatives and agricultural policy for organizations

Temeljni literatura in viri / Readings:
Temeljna literatura/Basic literature:

- Robnik, L.: Računovodstvo (učbenik). MLC Fakulteta za management in pravo, Ljubljana, 2020.
- Slovenski inštitut za revizijo: Slovenski računovodski standardi, 2019.
- Stubelj, I., Dolenc, P. in Laporšek, S.: Poslovne finance s primeri in z rešitvami. Ljubljana: FinKin, 2016.

Priporočena literatura/Recommended literature:

- Brigham, E. F. in Houston, J. F.: Fundamentals of financial management. Boston: Cengage Learning, 2016.

Cilji in kompetence:

- razumevanje pomena organizacij na področju upravljanja podeželja
- razumevanje poslovanja organizacij v gospodarstvu in negospodarstvu, ki so povezane z upravljanjem podeželja
- sposobnost prepoznavanja gospodarjenja in prvin poslovnega procesa
- razumevanje prihodkov za namen poslovnega odločanja
- razumevanje stroškov za namen poslovnega odločanja
- razumevanje pojmovanja poslovnega izida
- razumevanje sredstev in obveznosti za poslovno odločanje
- razumevanje pojmovanja plačilne sposobnosti in likvidnosti
- razumevanje pojmovanja investicij v organizaciji
- sposobnost izvedbe analize poslovanja organizacij na področju upravljanja podeželja
- sposobnost prepoznavanja pomena davkov za poslovanje

Objectives and competences:

- understanding the importance of organizations in the field of landscape management
- understanding the operations of organizations in the private and non-public area, that are related to landscape management
- the ability to recognize management and the elements of the business process
- understanding of revenues for the purpose of business decision-making
- understanding of costs for the purpose of organization's decision-making
- understanding of the concept of business results
- understanding of assets and liabilities for organization's decision-making
- understanding of the concept of solvency and liquidity
- understanding of the concept of investments in the organization
- the ability to analyze the operations of organizations in the field of rural management
- the ability to recognize the importance of taxes for business

Predvideni študijski rezultati:
Znanje in razumevanje:

- kriterijev za opredelitev vrste organizacij
- razlik poslovanja organizacij v gospodarstvu in negospodarstvu
- pomembnih prvin poslovnega procesa organizacije s poudarkom na upravljanju podeželja
- prihodkov in prodaje za poslovno odločanje
- stroškov za poslovno odločanje
- pojmovanje poslovnega izida
- kriterijev za opredelitev sredstev in obveznosti za poslovno odločanje
- razlik v plačilni sposobnosti in likvidnosti
- planiranja investicij v organizaciji
- izvedbe analize poslovanja
- računovodskih in drugih poslovnih informacij za poslovanje
- različnih davkov za poslovanje
- pomena revizije, nadzora, združenih zvez in kmetijske politike za poslovanje organizacij s področja upravljanja podeželja

Intended learning outcomes:
Knowledge and understanding of:

- criteria for defining the type of organizations
- the difference between business operations of organizations in the public and private area
- important elements of the organization's business process with an emphasis on rural management
- revenues and sales for organization's decision-making
- costs for organization's decision-making
- understanding of the business result
- criteria for defining assets and liabilities for organization's decision-making
- difference in solvency and liquidity
- planning of investments in the organization
- performance of business analysis
- accounting and other business information for business
- various organization's taxes
- the importance of audit, control, cooperatives and agricultural policy for the operations of organizations in the field of landscape management

Metode poučevanja in učenja:

Frontalna oblika poučevanja
Delo v manjših skupinah oz. v dvojicah
Samostojno delo študentov
Delo na primerih

- e-izobraževanje (e-predavanja in e-vaje se lahko izvajajo v virtualnem elektronskem učnem okolju ali s pomočjo posebej v ta namen didaktično pripravljenih e-gradiv v virtualnem elektronskem učnem okolju)

Learning and teaching methods:

Frontal teaching
Work in small groups or in pairs
Independent work of students
Work on cases

- e-learning (e-lectures and e-tutorials may be held in a virtual electronic learning environment or with the help of specially designed e-material in a virtual electronic learning environment)

Načini ocenjevanja:

Krajši pisni izdelki
Javni nastopi ali predstavitve
Daljši pisni izdelek ali projektna naloga

Delež (v %) /
Weight (in %)

Assessment:

Shorter written assignments
Public speaking or presentations
A longer written assignment or project assignment

Reference nosilca / Lecturer's references:

- HORVAT, Tatjana, TRAVNER, Urška, SKOKO, Hazbo, BOBEK, Vito. The influence of profit, revenues and debt on audit prices in large companies : insights from Slovenia. *Ekonomska istraživanja*. 2022, vol. 35, no. 1, str. 778-798, ilustr. ISSN 1848-9664
- BOBEK, Vito, ČIVŠA, Ivana, HORVAT, Tatjana. Do only higher penalties help to achieve compliance in selected emerging markets?. *Ekonomski misao i praksa : časopis Fakulteta za turizam i vanjsku trgovinu Dubrovnik*. 2022, god. 31, br. 2, str. 369-396. ISSN 1330-1039.
- HORVAT, Tatjana, MAYRLEITNER, Philipp, KOREZ-VIDE, Romana, BOBEK, Vito. Culture, corruption and economic development : the case of emerging economies. *Acta oeconomica*. [Online ed.]. 2021, vol. 71, issue 1, str. 99-116, ilustr. ISSN 1588-2659
- HORVAT, Tatjana, BENDIX, Hendrik, BOBEK, Vito, SKOKO, Hazbo. Impacts of investments in infrastructure projects on emerging markets' growth : the case of East African countries. *Ekonomski istraživanja*. 2021, vol. 34, no. 1, str. 2135-2161. ISSN 1331-677X
- HORVAT, Tatjana, ŠART, Veronika, JUSTINEK, Gorazd, BOBEK, Vito. Analysis of the financing of local communities in Slovenia in times of economic downturn and crises. *Lex localis : revija za lokalno samoupravo*. [Tiskana izd.]. Jul. 2021, vol. 19, no. 3, str. 751-780, tabele. ISSN 1581-5374
- BOBEK, Vito, WANG, Lin, HORVAT, Tatjana. Trade with agricultural goods from EU to China after One Belt and One Road initiative. V: *Problemy sovremennoj agrarnoj nauki : materialy meždunarodnoj naučnoj konferencii, Krasnojarsk, 15. oktjabrja 2019*. Krasnojarsk: Krasnojarskij gosudarstvennyj agrarnyj universitet, 2019. Str. 119-129
- HORVAT, Tatjana. Internal audit of the agriculture educational institution. V: *Problemy sovremennoj agrarnoj nauki : materialy meždunarodnoj naučnoj konferencii, Krasnojarsk, 15. oktjabrja 2018*. Krasnojarsk: Krasnojarskij gosudarstvennyj agrarnyj universitet, 2018. Str. 127-132
- HORVAT, Tatjana. Recovery of receivables in agriculture company. V: *Problemy sovremennoj agrarnoj nauki : materialy*. Krasnojarsk: Krasnojarskij gosudarstvennyj agrarnyj universitet, 2017. Str. 74-78
- HORVAT, Tatjana. *Calculation of financial costs of agriculture credit : lecture at Krasnojarsk State Agrarian University, Krasnojarsk, Russia, 15. 10. 2019*