

21. 01. 2025

**UČNI NAČRT UČNE ENOTE / COURSE SYLLABUS**

Učna enota: Course title:	ORGANIZACIJA IN POSLOVANJE ORGANIZATION AND BUSINESS
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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 <sup>st</sup> level	-	1.	2.

Vrsta učne enote / Course type:

Univerzitetna koda učne enote / University course code:

Predavanja Lectures	Seminar Seminar	Vaje Tutorial	Klinične vaje work	Druge oblike študija	Samost. delo Individ. work	ECTS
40		20	-	-	90	5

Nosilec učne enote / Lecturer:

Jeziki / Languages: Predavanja / Lectures:   
Vaje / Tutorial:

Pogoji za vključitev v delo oz. za opravljanje študijskih obveznosti:  Prerequisites:

Vsebina:	Content (Syllabus outline):
<p>Opredelevanje ekonomike podjetja. Povpraševanje in ponudba. Prvine poslovnega procesa. Premoženje podjetja in uspešnost. Oblikovanje prodajnih cen. Vrste organizacij. Poslovanje organizacij v gospodarstvu in negospodarstvu. Gospodarjenje in vrvine 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.</p>	<p>Defining the economy of the company. Demand and supply. The basics of the business process. Financial literacy. Company assets and performance. 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.</p>

**Temeljni literatura in viri / Readings:**

Obvezna literatura / *Required reading(s)*:  
Rohnik, L.: Računovodstvo (učbenik). MLC Fakulteta za management in pravo, Ljubljana, 2020.

Priporočena literatura/Recommended literature:  
Slovenščina inštitut za revizijo: Slovenščina računovodski standardi, 2019.

Stubelj, I., Dolenc, P. in Laporšek, S.: Poslovne finance s primeri in z rešitvami. Ljubljana: FinKin, 2016.  
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, združnih 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 landscape 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.

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**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-građiv 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*