



UČNI NAČRT / COURSE SYLLABUS

Študijsko leto 2020/2021

Predmet / Course	Poslovanje izobraževalnih zavodov / Operation of Educational Institutions
Šifra predmeta / Course Code	B22POSIZ6-PIZ-VKI
Nosilec predmeta / Course Coordinator	Izr. prof. dr. Tatjana Horvat
Vrsta predmeta / Type of the course	Izbirni/Optional
Jezik / Language - Vaje / Tutorials - Predavanja / Lecture	Slovenski / Slovene, Angleški / English Slovenski / Slovene, Angleški / English
Študijski program / Programme	Vodenje in kakovost v izobraževanju (2. stopnje) / Management and Quality in Education (2nd cycle)
Letnik / Year	1.
Pogoji za vključitev / Requirements	/

Predavanja Lectures	Vaje Tutorials	Druge oblike študija Other Type of Study	Samostojno delo Individual work	Ure dela Work hours	ECTS
16	8	0	126	150	6

Vsebina / Content:

<ul style="list-style-type: none">• Zakonodaja s področja javnih financ• Odgovornosti zaposlenih v zavodu v zvezi s poslovanjem• Poslovno načrtovanje in poročanje• Notranje kontrole poslovanja• Upravljanje s tveganji• Vpliv poslovnih dogodkov izobraževalnega zavoda na vsebino bilanc	<ul style="list-style-type: none">• Regulations governing public finance• Employees' responsibilities related to the operation of a public institution• Business planning and reporting• Internal control• Risk management• Influence of business occurrences of educational institution on balances
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Splošne kompetence / General Competencies:

<p><i>Student bo pridobil znanje in spretnosti na naslednjih splošnih vsebinskih področjih:</i></p> <ul style="list-style-type: none">• sposobnost interpretirati zakonodajo s področja javnih financ,• sposobnost oceniti odgovornost za lastno delo v poslovanju zavoda,• sposobnost načrtovati, interpretirati in analizirati poslovne načrte in poročila,• sposobnost uporabe internih kontrol,• sposobnost oceniti poslovna tveganja izobraževalnega zavoda,• sposobnost obravnavati poslovne dogodke izobraževalnega zavoda glede na vsebino bilanc	<p><i>Student will acquire knowledge and skills in the following general areas:</i></p> <ul style="list-style-type: none">• ability to interpret legislation in the field of public finances,• ability to assess responsibility for one's own work in the operation of the institution,• ability to plan, interpret and analyze business plans and reports,• ability to use internal controls,• ability to assess the business risks of the educational institution,• ability to deal with business events of the educational institution according to the content of balance sheets
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Predmetno specifične kompetence / Course Specific Competencies:

<p><i>Student bo pridobil znanje in spretnosti na naslednjih specifičnih vsebinskih področjih:</i></p> <ul style="list-style-type: none">• Pregled poslovanja, problemi, izzivi in njihovo reševanje• Računovodski in finančni sistemi.• Pravo na vsebinskem področju predmeta	<p><i>Student will acquire knowledge and skills in the following specific areas:</i></p> <ul style="list-style-type: none">• Business overview, problems, challenges and their solution• Accounting and financial systems.• Law in the content area of the subject
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<ul style="list-style-type: none"> • Tveganja in odgovornosti na vsebinskem področju predmeta 	<ul style="list-style-type: none"> • Risks and responsibilities in the content area of the course
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Predvideni študijski izidi / Intended Learning Outcomes:

<p><i>Študent bo dosegel naslednje študijske izide:</i></p> <ul style="list-style-type: none"> • interpretirati zakonodajo s področja javnih financ, • oceniti odgovornost za lastno delo v poslovanju zavoda, • načrtovati, interpretirati in analizirati poslovne načrte in poročila, • uporabiti internih kontrol, • oceniti poslovna tveganja izobraževalnega zavoda, • obravnavati poslovne dogodke izobraževalnega zavoda glede na vsebino bilanc 	<p><i>Student will achieve the following learning outcomes:</i></p> <ul style="list-style-type: none"> • to interpret legislation in the field of public finances, • to assess responsibility for one's own work in the operation of the institution, • to plan, interpret and analyze business plans and reports, • to use internal controls, • to assess the business risks of the educational institution, • to deal with business events of the educational institution according to the content of balance sheets
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Oblike in metode poučevanja in učenja / Types and Methods of Teaching and Learning

<p>Oblike dela</p>	<p>Frontalna oblika poučevanja; Delo v manjših skupinah; Samostojno delo študenta; E-učenje</p>
<p>Types of Teaching and Learning</p>	<p>Frontal teaching; Work in smaller groups or pairs; Independent student work; E-learning</p>
<p>Metode dela</p>	<p>Razlaga; Razgovor/diskusija/debata; Delo z besedilom; Proučevanje primera; Igra vlog; Javni nastop; Reševanje nalog;</p>
<p>Teaching and Learning Methods</p>	<p>Explanation; Conversation/discussion/debate; Work with text; Case study; Role play; Public presentation; Solving exercises</p>

Načini ocenjevanja v % / Types of Student Assessment

Sprotno ustno ocenjevanje / Oral Assessment	
Sprotno pisno ocenjevanje / Written Assessment:	25%
Daljši pisni izdelek / Longer written casework ¹ :	25%
Javni nastop s predstavitvijo rezultatov / Presentations ²	
Končni pisni izpit / Final written examination:	50%
Končni ustni izpit / Final oral examination	
Udeležba in sodelovanje / Participation and cooperation	
Lestvica ocenjevanja / Grading scale	

Temeljna literatura / Literature:

1. HORVAT, Tatjana. Finančni vidiki vodenja v vzgoji in izobraževanju. V: ZAVAŠNIK, Mihaela (ur.), ERČULJ, Justina (ur.). *Izbrana poglavja iz vodenja v vzgoji in izobraževanju*. Ljubljana: Šola za ravnatelje, 2015. Str. 111-130. Zbirka Vodenje v vzgoji in izobraževanju. ISBN 978-961-6637-97-8. ISSN 1855-6582.
2. HORVAT, Tatjana (urednik, avtor dodatnega besedila). *Selected aspects of non-profit organisations*. London, UK: IntechOpen, 2020. XII, 80 str., ilustr. ISBN 978-1-78985-627-9. Izbrana poglavja.
3. HORVAT, Tatjana, BRAČKO, Sonja. Dejavniki, ki vplivajo na vsebinsko ustreznost računovodskih poročil slovenskih osnovnih šol. *Vodenje v vzgoji in izobraževanju*. [Tiskana izd.]. 2019, letn. 17, [št.] 1, str. 27-40

¹ Seminarska ali projektna naloga, raziskovalna naloga ipd.

² Plakat, naloga, prispevek

4. HORVAT, Tatjana. Auditing international controls in financing preschool public institutions : evidence from Slovenia. *The USV annals of economics and public administration*. 2018, vol. 17, iss. 2 (26), str. 161-170.

Reference nosilca / Lecturer's references:

1.01 Izvirni znanstveni članek

1. HORVAT, Tatjana, ŽVORC, Bernardka, SKOKO, Hazbo. Impact of school management on legally adequate content of a budget plan : the evidence from Slovenia. *Ekonomski israživanja*. 2019, vol. 32, iss. 1, str. 3502-3518. ISSN 1331-677X. DOI: [10.1080/1331677X.2019.1666022](https://doi.org/10.1080/1331677X.2019.1666022).
2. HORVAT, Tatjana, ČANDER, Darko. The influence of audit and hospital council on financial statements' results in Slovenian hospitals. *Management*. summer 2019, vol. 14, iss. 2, str. 137-149, 166. ISSN 1854-4231. <http://www.fm-kp.si/zalozba/ISSN/1854-4231.htm>, DOI: [10.26493/1854-4231.14.138-149](https://doi.org/10.26493/1854-4231.14.138-149).
3. HORVAT, Tatjana, BRAČKO, Sonja. Dejavniki, ki vplivajo na vsebinsko ustreznost računovodskih poročil slovenskih osnovnih šol. *Vodenje v vzgoji in izobraževanju*. [Tiskana izd.]. 2019, letn. 17, [št.] 1, str. 27-40, 119-120, tabele. ISSN 1581-8225
4. HORVAT, Tatjana, BRAČKO, Sonja. Računovodsko poročanje v letnih poročilih osnovnih šol. *Vodenje v vzgoji in izobraževanju*. [Tiskana izd.]. 2019, letn. 17, [št.] 1, str. 41-55
5. HORVAT, Tatjana. Auditing international controls in financing preschool public institutions : evidence from Slovenia. *The USV annals of economics and public administration*. 2018, vol. 17, iss. 2 (26), str. 161-170.

1.08 Objavljeni znanstveni prispevek na konferenci:

1. 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.
2. HORVAT, Tatjana. Notranja revizija porabe prihodkov javnega izobraževalnega zavoda = Internal auditing of using revenue in public education institution. V: *Economics & management: globalization challenges : conference proceedings*. International scientific conference EMAN 2017, Ljubljana, Slovenia, March 30, 2017. Belgrade: Association of Economists and Managers of the Balkans ... [et al.], 2017. Str. 232-239, ilustr. ISBN 978-86-80194-06-6.
3. HORVAT, Tatjana, ŽVORC, Bernardka. The impact of internal auditing on financial planning in public educational institutions. V: LAPORŠEK, Suzana (ur.), SEDMAK, Suzana (ur.), GOMEZELJ OMERZEL, Doris (ur.). *Managing the global economy : proceedings of the joint international conference organized by University of Primorska, Faculty of Management, Slovenia [and] Lomonosov Moscow State University, Moscow School of Economics, Russian Federation [and] Juraj Dobrila University of Pula, Faculty of Economics and Tourism Dr. Mijo Mirkovic, Croatia [and] Association for the Study of East European Economies and Cultures, USA [and] Society for the Study of Emerging Markets, USA*. Koper: University of Primorska Press, 2017. Str. 529-541. Management international conference. ISBN 978-961-7023-71-8. ISSN 1854-4312.
4. HORVAT, Tatjana, LIKAR, Mojca. Recovery of overdue claims in higher education institutions with electronic enforcement : Slovenian case. V: RABAR, Danijela (ur.), ČERNE, Ksenija (ur.), ZENZEROVIĆ, Robert (ur.). *European Union future perspectives : innovation entrepreneurship and economic policy*. European Union future perspectives : innovation entrepreneurship and economic policy, conference, Pula, Croatia, 21-23 May 2015., Pula: Juraj Dobrila University of Pula. 2016, str. 403-417.
5. HORVAT, Tatjana, MARTINČIČ, Sonja. The influence of management on quality of the annual report of public institution. V: LAPORŠEK, Suzana (ur.), GOMEZELJ OMERZEL, Doris (ur.). *Managing global changes : proceedings of the Joint International Conference*. Koper: University of Primorska Press, 2016. Str. 347-361, ilustr. Management International Conference. ISBN 978-961-6984-81-2. ISSN 1854-4312.

1.16 Samostojni znanstveni sestavek ali poglavje v monografski publikaciji

1. HORVAT, Tatjana, BOBEK, Vito. Planning the audit of financial resources in a non-profit organization. V: HORVAT, Tatjana (ur.). *Selected aspects of non-profit organisations*. London, UK: IntechOpen, 2020. Str. 43-62. ISBN 978-1-78985-627-9.

2. HORVAT, Tatjana, GABER SIVKA, Nataša, BOBEK, Vito. The impact of institutional and political factors on timely adoption of local community budgets. V: BOBEK, Vito (ur.). *Smart urban development*. London, UK: IntechOpen, 2020. Str. 17-29. ISBN 978-1-78985-041-3.
3. MILOST, Franko, DODIČ PEGAN, Klara, HORVAT, Tatjana. Intellectual capital report of the University. V: RIŽNAR, Igor (ur.), KAVČIČ, Klemen (ur.). *Connecting higher education institutions with small and medium-sized enterprises*. Koper: University of Primorska Press, 2017. Str. 117-134. Monograph series. ISBN 978-961-7023-45-9, ISBN 978-961-7023-46-6

2.01 Znanstvena monografija

1. HORVAT, Tatjana. *Priprava razkritij v letnem poročilu gospodarske družbe*. Ljubljana: Zveza računovodij, finančnikov in revizorjev Slovenije, 2003. 442 str. Zbirka Srebrna knjiga, št. 17. ISBN 86-7591-098-3. ISSN 1408-3191