



UČNI NAČRT / COURSE SYLLABUS

Študijsko leto 2021/2022

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>Študent 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>Študent 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	25%
Sprotno pisno ocenjevanje / Written Assessment:	25%
Daljši pisni izdelek / Longer written casework ¹ :	
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 istraživanja*. 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