

UČNI NAČRT PREDMETA/COURSE SYLLABUS

Predmet:	Računovodsko poročanje v javnem sektorju
Course title:	Financial Reporting in Public Sector
Članica nosilka/UL Member:	UL FU

Študijski programi in stopnja	Študijska smer	Letnik	Semestri
Skupni doktorski študijski program UPRAVLJANJE IN EKONOMIKA JAVNEGA SEKTORJA , tretja stopnja, za pridobitev doktorata znanosti	Javno upravljanje (modul)	2. letnik	Celoletni
Skupni doktorski študijski program UPRAVLJANJE IN EKONOMIKA JAVNEGA SEKTORJA , tretja stopnja, za pridobitev doktorata znanosti	Ekonomski (modul)	2. letnik	Celoletni

Univerzitetna koda predmeta/University course code:	0060761
Koda učne enote na članici/UL Member course code:	3033

Predavanja	Seminar	Vaje	Klinične vaje	Druge oblike študija	Samostojno delo	ECTS
20	20	0	0	20	90	5

Nosilec predmeta/Lecturer: dr Davor Vašiček

Izvajalci predavanj: dr Josipa Mrša, dr Davor Vašiček
Izvajalci seminarjev: dr Josipa Mrša, dr Davor Vašiček
Izvajalci vaj:
Izvajalci kliničnih vaj:
Izvajalci drugih oblik:
Izvajalci praktičnega usposabljanja:

Vrsta predmeta/Course type: izbirni/elective

Jeziki/Languages:

Predavanja/Lectures:	Angleščina, Drugo
Vaje/Tutorial:	

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

Splošni pogoji za vpis v program.

Vsebina:

1. Računovodski koncepti v državnem računovodstvu
2. Konvergenca (zmanjševanje razlik) računovodskih in statističnih sistemov poročanja
3. Pokritost javnega sektorja in cilji finančnega poročanja javnega sektorja
4. Mednarodni računovodski standardi za javni sektor
5. Računovodsko poročilo državnih podjetniških enot
6. Računovodsko poročilo proračunskih subjektov
7. Konsolidacija finančnih poročil

Content (Syllabus outline):

1. Concepts of Accounting in Governmental Accounting
2. The Convergence of Financial and Statistical Reporting Systems
3. Institutional and functional coverage of Public Sector and Public Sector financial reporting objectives.
4. Governmental accounting in EU countries and International Public Sector Accounting Standards' implementation

8. Menedžersko računovodstvo in računovodska poročila za interne potrebe	5. The Financial Reports of Government Business Entities 6. The Financial Reports of Budget Entities 7. The Consolidation of Financial Reports 8. Managerial Accounting and financial reports for internal Users
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Temeljna literatura in viri/Readings:

<ul style="list-style-type: none"> IFAC – IPSASB : »2013. Handbook of Public Sector International Accounting Standards Pronouncement« , NY, IFAC, (countinously available free of charge) on www.ifac.com Van Greuning, H., Darell, Scott; Terblanche, Simonet: International Financial Reporting Standards – A Practical Guide, World bank, Washington, D. C., IV edition, 2011. Larkin, R. F., DiTomaso M., Not for Profit GAAP 2011, John Wiiley & Sons Inc, NJ 2011
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Cilji in kompetence:

<p>Cilji:</p> <ul style="list-style-type: none"> študente seznaniti z osnovnimi funkcionalnimi in institucionalnimi značilnostmi ter poslovnimi procesi v javnem sektorju, študentom razložiti globalne trende v harmonizaciji sistemov poročanja javnega in privatnega sektorja, študente seznaniti z vsebino, možnostmi in posledicami uporabe mednarodnih računovodskih standardov za javni sektor, študente seznaniti in usposobiti jih za razumevanje tehnik in metod izdelave konsolidiranih javno finančnih računovodskih poročil, in ančnih računovodskih poročil a študijskega programa Uprava tretja stopnja. študente usposobiti za kritično razmišljanje o učinkovitosti javnega sektorja. <p>Kompetence:</p> <ul style="list-style-type: none"> prenos teoretičnih spoznanj v prakso, pridobitev novih znanj in razumevanje področja ekonomskega delovanja države, spodbujanje novih raziskovanj reforme javnega sektorja, razumevanje in sposobnost samostojne sestave in analize računovodskih poročil državnih subjektov.
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Objectives and competences:

<p>Objectives:</p> <ul style="list-style-type: none"> to introduce students to the fundamental functional and institutional characteristics of the business processes in the public sector, to explain and clarify global trends in the harmonization of public and private sector reporting systems, to introduce students to the content, possibilities and consequences of International Public Sector Accounting Standards appliance, to enable students to understand the techniques and methods of preparing the General Government consolidated financial statements, to enable students to critically reflect on the public sector efficiency. <p>Competences:</p> <ul style="list-style-type: none"> the transfer of theoretical knowledge to practical knowledge, new knowledge enhancement and increasing the understanding of the government economic activities, encouraging research in the field of public sector reform, understanding of government entities' financial reporting and reports' analysis, and conducting such activities independently.
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Predvideni študijski rezultati:

Študent bo razvil nove veščine na področju računovodskega poročanja v javnem sektorju. Študent bo sposoben osebno prispevati k uspešni reformi javnega sektorja.
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Intended learning outcomes:

Student will develop new skills in the field o financial reporting in the public sector. Students will contribute to the successful public sector reform.

Metode poučevanja in učenja:

Predavanja in individualno učenje /priprava/ na izpit.
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Learning and teaching methods:

Lectures and Individual study for the exam.

Načini ocenjevanja:

• Pisni izpit.

Delež/Weight

100,00 %

Assessment:

• Written exam.

Reference nosilca/Lecturer's references:

1. Vašiček, Davor; Roje, Gorana. (2014): The role of accounting in EU funded projects' financial management: modernizing EU accounts vs. perspectives in Western Balkans, publication/book within JM Project "Absorption capacity of the EU pre-accession programs in the Western Balkan, book in print
2. Vašiček, Davor; Drezgić, Saša; Ljubić, Dara (2012): GOVERNMENT ACCOUNTING, FISCAL RULES AND PUBLIC INVESTMENTS, 2nd International Conference Economic System of European Union and Accession of Bosnia and Herzegovina, [Vitez, 27-28th September 2012]., ISBN 978-9958-641-10-7, str. 461-474
3. Vašiček, Davor; Anamarija Sikirić (2012): Gender sensitive budgeting: European Experience and State in Croatia, Proceedings, 3rd International conference "Vallis Aurea" focus on regional development / Katalinic, Branko (ur.). Požega 5.10.2012., Polytechnic of Požega, Croatia & DAAAM International Vienna, Austria, 2012., ISBN 978-3-901509-78-0, str. 1083-0191.
4. Vašiček, Davor; Dražić Lutinsky, Ivana; Vašiček, Vesna (2012) „Cost planning and control in Croatian public sector“. „Economic Research“, Vol.25, No.2 (2012) ili Vol.25, No.3 (2012), ISSN 1331-677X. Nakladnik: Sveučilište „Juraj Dobrića“ u Puli, Odjel za ekonomiju i turizam „Dr. Mijo Mirković“.
5. Vašiček, Davor; Roje, Gorana (2010): [Accounting System in Croatian Public Healthcare Organizations: an Empirical Analysis](#). // Theoretical and Applied Economics. XVII (2010), (547); ISSN 1841-8678 (Print), ISSN 1844-0029 (Online), General Association of Economists from Romania (GAER), Bucharest, Romania.
6. Vašiček, Davor; Roje, Gorana; Vašiček, Vesna (2010). : [Accounting regulation and IPSAS implementation: efforts of transition countries toward IPSAS compliance](#). // Journal of Modern Accounting and Auditing. (1548-6583) 6, (2010), 12 (Serial number 67); (ISSN 1548-6583), David Publishing Company, Libertyville, Illinois, USA., str. 1–17.
7. Vašiček, Davor (2009): [Računovodstvo i financijsko izvještavanje u funkciji upravljanja u javnom sektoru](#). // Hrvatska javna uprava. 9 (2009), 2; , str. 393-420., ISSN 1331-6443, Nakladnik: Institut za javnu upravu, Novi Informator, Pravni fakultet sveučilišta u Zagrebu i Društveno veleučilište u Zagrebu, Zagreb.
8. Vašiček, Davor; Maletić, Ivana (2010): Convergence of Croatian financial and budget regulations to the framework and practices of the European Union. // Theoretical and Applied Economics. XVII (2010), 3(544)/2010; str. 25-42. ISSN 1841-8678 (Print), ISSN 1844-0029 (Online); General Association of Economists from Romania (GAER), Bucharest, Romania,
9. Vašiček, Davor; Mance, Davor (2010). : [Accounting as Informational Basis for Public Sector Managerial Decisionmaking](#) // Proceedings, 2nd International conference "Vallis Aurea" focus on regional development / Katalinic, Branko (ur.). Požega 3.9.2010., Polytechnic of Požega, Croatia & DAAAM International Vienna, Austria, 2010., ISBN 978-953-7744-06-9 str. 1477-1485. Baza: Index to Scientific & Technical Proceedings (ISTP/ISI Proceedings and ISTP CDROM/ ISI Proceedings) of Thomson Scientific, Institute for Scientific Information (ISI), EBSCO publishing
10. Vašiček, Vesna; Mrša, Josipa; Vašiček, Davor (2009): Non-for-Profit Accounting System Harmonisation in Croatia // *XXIII. microCAD International Scientific Conference 19-20 March 2009*. Miskolc: Miskolci Egyetem, Hungary, 2009., ISBN 978-963-661-866-7, ISBN 978-963-661-881-0, str. 257-263.
11. Mrša, Josipa; Vašiček, Davor; Dragija, Martina (2009): Depreciation and the price of public services: Croatian experience, // *8th International Symposium ECONOMY & BUSINESS, Economic Development and Growth*, 1-5.09.2009. Sunny Beach: Bulgarian Academy of Sciences, 2009., (str. 570–581). Objava rada i Zbornika: Journal of International Scientific Publications: Economy&Business, Vol.3, ISSN 1313-2555, Nakladnik: Info Invest Bulgaria Ltd., dostupno na: <http://www.science-journals.eu/economy/index.html>, (baza: EBSCO Publishing).