

MANAGEMENT IN FINANČNE INFORMACIJE ZA ODLOČANJE V JAVNIH ORGANIZACIJAH

UČNI NAČRT PREDMETA/COURSE SYLLABUS

Predmet:	Management in finančne informacije za odločanje v javnih organizacijah
Course title:	Management and accounting information for decision making in public organizations
Članica nosilka/UL Member:	UL FU

Študijski programi in stopnja	Študijska smer	Letnik	Semestri	Izbirnost
Management v upravi, druga stopnja, magistrski	Ni členitve (študijski program)	1. letnik	2. semester	obvezni

Univerzitetna koda predmeta/University course code: 0643362

Koda učne enote na članici/UL Member course code: 2204

Predavanja /Lectures	Seminar /Seminar	Vaje /Tutorials	Klinične vaje /Clinical tutorials	Druge oblike študija /Other forms of study	Samostojno delo /Individual student work	ECTS
25	9			56	90	6

Nosilec predmeta/Lecturer: Sabina Bogilović, Tatjana Stanimirović, Veronika Petkovšek

Vrsta predmeta/Course type: obvezni/core

Jeziki/Languages: Predavanja/Lectures: Angleščina, Slovenščina
Vaje/Tutorial:

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

Splošni pogoji za vpis v program.

Prerequisites:

General conditions for enrolment in the program.

Vsebina:

1. Temelji managementa in napredni management v javnem sektorju.
2. Funkcije managementa.
3. Management odločanja in reševanja problemov.
4. Management kakovost in učinkovitost v javnem sektorju.
5. Razlike med zasebnim in javnim managementom ter aktualni razvoj in izzivi managementa javnega sektorja.
6. Aplikacija tržnih in podjetniških modelov in tehnik v delovanje javnega sektorja.
7. Posebnosti managementa na različnih ravneh oblasti v kontekstu obstoja večnivojskega upravljanja ter razlik v velikosti držav.

Content (Syllabus outline):

1. Foundations and characteristics of modern organizations and management in the public sector
2. Management functions
3. Management decision-making and problem-solving
4. Performance and quality management in the public sector
5. Concept and the development of public management
6. Private vs. Public management
7. Multi-level governance and management in different levels of governance
8. Public management in small states

8. Okolje, strukture in dizajn v javnih organizacijah.	9. Public (budgetary) financing
9. Financiranje z javnimi (proračunskimi) sredstvi.	10. Profitable activities of public sector organizations
10. Pridobitna dejavnost v organizacijah javnega sektorja.	11. Decision-making based on budget and financial-accounting information
11. Odločanje na podlagi proračunskih in finančno-računovodskih informacijah.	12. Controls and audits in public sector organizations
12. Kontrole in revizije v organizacijah javnega sektorja.	

Temeljna literatura in viri/Readings:

1. Bandy, G. (2023). Financial Management and Accounting in the Public Sector, Routledge Masters in Public Management) 3rd Edition
2. Diamond, J.; Liddle, J. (ed.) (2022). Reimagining Public Sector Management: A New Age of Renewal and Renaissance? (Critical Perspectives on International Public Sector Management). Emerald.
3. Robbins, S. P., DeCenzo, D. A., Coulter, M. A., & De Cenzo, D. A. (2019). Fundamentals of Management, eBook. Pearson Higher Ed.

Cilji in kompetence:

Cilji: Študent: • razlikuje javni in zasebni management, • razvije kritično razmišljanje o delovanju managementa javnih institucijah, • sintetizira stanje in problematiko managementa v javnem sektorju, • razlikuje med informacijami iz proračunskih in finančnih izkazov.
Predmetno specifične kompetence: • Sposobnost analize in reševanja managerskih problemov v javnem sektorju. • Sposobnost sprejemanja managerskih odločitev v javnih organizacijah. • Sposobnost manegiranja, načrtovanja, usmerjanja, vodenja in organiziranja za delovanje v javnih organizacijah. • Študent je zmožen pridobiti in uporabiti informacije iz proračunskih in finančnih poročil.

Objectives and competences:

Objectives: Student: • Distinguishes between public and private management • Develops critical thinking about the management of public institutions • Knows how to synthesize the situation and problems of management in the public sector • Differentiates between information from budget and financial statements
Subject-specific competences: • Ability to analyze and solve managerial problems in the public sector • Ability to make managerial decisions in public organizations • Ability to manage, plan, direct, lead and organize to operate in public organizations • The student is able to obtain and use information from budget and financial reports • The student is able to merge financial and accounting information and distinguish between public service and profitable activity from different aspects

Predvideni študijski rezultati:

Študent: • reši managerske probleme v javnem sektorju, • vodi proces managementa v javni organizaciji, • ovrednoti poslovanje organizacije na podlagi finančno-računovodskih informacij.
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Intended learning outcomes:

Student: • Solve managerial problems in the public sector. • Student manage a public organization. • Evaluate the organization's operations based on financial and accounting.
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Metode poučevanja in učenja:

1. predavanja,
2. seminarska naloga,
3. študije primerov,
4. problemsko učenje,
5. e-učenje.

Learning and teaching methods:

1. Lectures
2. Seminar projects
3. Case studies
4. Problem-based learning
5. E-learning

Načini ocenjevanja:		Delež/Weight	Assessment:
1.	problemske naloge	40,00 %	1. Problem-based tasks
2.	pisni ali ustni izpit	60,00 %	2. Written or oral exam.

Ocenjevalna lestvica:	Grading system:
5 - 10, pri čemer velja, da je pozitivna ocena od 6 - 10	5 - 10, a student passes the exam if he is graded from 6 to 10

Reference nosilca/Lecturer's references:

1. ŽNIDARŠIČ, Jana, BOGILOVIĆ, Sabina, ČERNE, Matej, KUMAR GUPTA, Roopak. Leadership-promoted diversity climate and group identification : the role of followers' identification with a leader. *Leadership & organization development journal*, ISSN 0143-7739, 2021, vol. 42, iss. 7, str. 1018-1036.
2. STANIMIROVIĆ, Tatjana, VAŠIČEK, Vesna. The role and application of accounting and budgeting information in government financial management process - a qualitative study in Slovenia. *Public money & management*. 2021, vol. 41, no. 2.
3. STANIMIROVIĆ, Tatjana, DRAŽIĆ LUTILSKY, Ivana, VAŠIČEK, Davor. Implementation of cost accounting as the economic pillar of management accounting systems in public hospitals - the case of Slovenia and Croatia : Elektronski vir. *Ekonomika istraživanja*. 2019, vol. 32, no. 1, str. 3754-3772.
4. SITAR, Aleša Saša, BOGILOVIĆ, Sabina, PAHOR, Marko. The relationship between informal knowledge sharing network and individual learning in organizations : does the structuring of activities matter?. *Društvena istraživanja : časopis za opća društvena pitanja*, ISSN 1330-0288, Feb. 2019, vol. 28, iss. 1, str. 109-128, doi: 10.5559/di.28.1.06. [COBISS.SI-ID 24992742],
5. STANIMIROVIĆ, Tatjana, BOGILOVIĆ, Sabina. Kako uspešna je bila sanacija slovenskih bolnišnic. V: PEČARIČ, Mirko (ur.). *Od boljših predpisov k njihovem učinkovitejšemu izvrševanju*, (Zbirka znanstvenih monografij Upravna misel). 1. izd. Ljubljana: Fakulteta za upravo. 2019, str. 167-184
6. PETKOVŠEK, Veronika, HROVATIN, Nevenka, PEVCIN, Primož. Local public services delivery mechanisms : a literature review. *Lex localis : revija za lokalno samoupravo*. Jan. 2021, vol. 19, no. 1, str. 39-64. ISSN 1581-5374. <http://pub.lex-localis.info/index.php/LexLocalis/article/view/1344>, DOI: [10.4335/19.39-64\(2021\)](https://doi.org/10.4335/19.39-64(2021)).
7. PETKOVŠEK, Veronika, PEVCIN, Primož. Ekonomika javnega sektorja in tržni mehanizmi v javnem sektorju. V: PEČARIČ, Mirko (ur.). *Vademekum slovenske javne uprave*. 1. izd. Ljubljana: Fakulteta za upravo, 202 Str. 213-233.
8. PETKOVŠEK, Veronika, HROVATIN, Nevenka, PEVCIN, Primož. Analysis of principal-agent relationship in Slovenian water and wastewater management. *Journal of infrastructure, policy and development*. 2024, vol. 8, iss. 6; article no. 3801, 17 str. DOI: [10.24294/jipd.v8i6.3801](https://doi.org/10.24294/jipd.v8i6.3801).