

	<b>UČNI NAČRT PREDMETA/COURSE SYLLABUS</b>
<b>Predmet:</b>	<b>Davčno računovodstvo</b>
<b>Course title</b>	<b>Tax Accounting</b>

<b>Študijski program in stopnja</b> <b>Study programme and level</b>	<b>Študijska smer</b> <b>Study field</b>	<b>Letnik</b> <b>Academic year</b>	<b>Semester</b> <b>Semester</b>
Upravljanje in poslovanje 2	Upravljanje in poslovanje	1.	2.
Business and Management 2	Business and Management	1 <sup>st</sup>	2 <sup>nd</sup>

**Vrsta predmeta/Course type**

Modularni/modul

**Univerzitetna koda predmeta/University course code**

<b>Predavanja</b> <b>Lectures</b>	<b>Seminar</b> <b>Seminar</b>	<b>Sem. vaje</b> <b>Tutorial</b>	<b>Lab. vaje</b> <b>Laboratory work</b>	<b>Teren. vaje</b> <b>Field work</b>	<b>Samost. delo</b> <b>Individ. work</b>	<b>ECTS</b>
20		15				6

**Nosilec predmeta/Lecturer:**

doc. dr. Malči Grivec

**Jezik/**  
**Languages:** **Predavanja/Lectures:**

slovenski/Slovenian

**Vaje/Tutorial:**

slovenski/Slovenian

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

**Prerequisites:**

<ul style="list-style-type: none"> <li>Pogoj za vključitev v delo je vpis v 1. letnik študijskega programa.</li> <li>Študent mora pred izpitom pripraviti in predstaviti raziskovalno nalogo.</li> </ul>	<ul style="list-style-type: none"> <li>The condition for inclusion is entry in the first year of study.</li> <li>Student has to prepare, present and defend a research paper before the exam.</li> </ul>
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**Vsebina:**

**Content (Syllabus outline):**

<ul style="list-style-type: none"> <li>Uvodne misli o računovodskih usmeritvah in davkih: sodoben razvoj računovodskih usmeritev pri nas in v Evropski uniji, zgodovinski razvoj in davčni trendi v Evropski uniji (problemi mednarodne dvojne obdavčitve in davčnih utaj).</li> <li>Davčna reforma 21. stoletja: predlogi OECD in EU za davčno reformo (davek na dohodek, davek na dodano vrednost, prispevki za socialno varnost, davek od dobička pravnih oseb), problemi, ki jih bo treba odpraviti v 21. stoletju (razporeditev dohodkov, okolje, varčevanje, investicije, davki in brezposelnost, globalizacija nacionalnih ekonomij z vidika vpliva na davčne sisteme).</li> <li>Davčne bilance: načela za sestavljanje</li> </ul>	<ul style="list-style-type: none"> <li>Introductory thoughts on accounting policies and taxes: modern development of accounting policies in Slovenia and the European Union, historical development and tax trends in the European Union (problems of international double taxation and tax evasion).</li> <li>Tax reform of the 21st century: OECD and EU tax reform proposals (income tax, value added tax, social security contributions, corporation tax), problems that need to be resolved in the 21st century (allocation of income, environment, saving, investments, taxes and unemployment, globalization of national economies in terms of impact on tax systems).</li> <li>Tax balances: principles for creating the</li> </ul>
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<p>davčne bilance, ugotavljanje obdavčljivih gospodarskih kategorij in njihovo bilanciranje, davčne bilance osebnih in kapitalskih družb, davčne bilance pri drugih gospodarskih subjektih, metodika predračunavanja, davčni vidiki izrednih bilanc, vpliv posameznih vrst davkov na poslovno in bilančno politiko podjetja, osnove mednarodne primerljivosti davčnih bilanc.</p> <ul style="list-style-type: none"> <li>• Davčna poročila: povezanost davčnih poročil s poslovnimi poročili gospodarskih subjektov, davčna poročila o obdavčitvi dobička gospodarskih družb, davčna poročila o obdavčitvi (dobička bank, zavarovalnic, dobička zadrug, poslovnega izida društev in nepridobitne dejavnosti, podjetnikov posameznikov, podjetij v skupini), davčna poročila o davku na dodano vrednost, davčna poročila o trošarinah, osnovne značilnosti predračunskih poročil o davčni obremenitvi, organiziranost davčne uprave in evidence na podlagi davčnih poročil za davčne zavezance, nekatere značilnosti davčnih poročil o obdavčitvi dobička v EU.</li> <li>• Davčna revizija: uvodni pojmi o reviziji, razlike med delovanjem gospodarske revizije (pojmi, cilji, vrste in razlogi za zunanje ter notranje revidiranje) in davčno revizijo (pojmovanje, razvojni vidiki, vrste, pravna, strokovna in poklicno-etična pravila in elementi metodike revidiranja davčnih zavezancev).</li> <li>• Revizija Finančne uprave Republike Slovenije: pravne podlage, pojem, pomen, vsebina, pristojnosti.</li> <li>• Revizija Računskega sodišča Republike Slovenije: pravne podlage, pojem, pomen, vsebina, pristojnosti.</li> </ul>	<p>tax balance, determination of taxable economic categories and their balancing, tax balances of personal and capital companies, tax balances in other economic entities, budgeting methodology, tax aspects of extraordinary balance sheets, influence of individual types of taxes on business and company's balance sheet policy, bases of international comparability of tax balances.</p> <ul style="list-style-type: none"> <li>• Tax reports: the correlation of tax reports with commercial reports of economic operators, tax reports on taxation of corporate profits, tax reports on taxation (profit of banks, insurance companies, profit of cooperatives, profit and loss of societies and non-profit entities, individual entrepreneurs, group companies), tax reports on value added tax, tax reports on excise duties, basic characteristics of the tax reports on the tax burden, the organization of the tax administration and the records based on tax reports for taxpayers, certain characteristics of tax returns for taxation of profits in the EU.</li> <li>• Tax audit: introductory concepts of audit, differences between the functioning of the economic audit (concept, objectives, types and reasons for external and internal auditing) and tax audit (concept, developmental aspects, types; legal, professional and vocational-ethical rules and elements of taxpayers' auditing methodology).</li> <li>• Audit of the Financial Administration of the Republic of Slovenia: legal bases, concept, importance, content, jurisdictions.</li> <li>• Audit of the Court of Audit of the Republic of Slovenia: legal bases, concept, importance, content, jurisdictions.</li> </ul>
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#### Temeljna literatura in viri/Readings:

<ul style="list-style-type: none"> <li>• Bertl, R. (1995). Praxis und Zukunft der Unternehmensbesteuerung. Wien: Orac Verlag.</li> <li>• Čokelc, S. in M. Kokotec-Novak (2005). Zbrano gradivo pri predmetu davčno svetovanje. Ljubljana: Ekonomska fakulteta, podiplomski študij računovodstvo, revizija in davčno svetovanje.</li> <li>• Docherty, T. (2004). Taxation. London: Pitman publishing.</li> <li>• Kokotec-Novak, M. (2005). Uvod v računovodstvo gospodarskih družb. Maribor: Ekonomska poslovna fakulteta Univerze v Mariboru, magistrski študij Ekonomija in poslovne vede.</li> </ul>
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- Koletnik, F. in S. Koželj (2004). Redni in posebni računovodski izkazi. Ljubljana: Zveza računovodij, finančnikov in revizorjev.
- Koletnik, F. (2005). Revidiranje. Maribor: Ekonomsko poslovna fakulteta.
- Kostanjevec, B. (2002). Davčne spodbude in harmonizacija mednarodnega davčnega prava. Maribor: Pravna fakulteta Univerze v Mariboru – Inštitut za finančno pravo in javne finance.
- Pernek, F. (2001). Finančno pravo in javne finance – splošni del. Maribor: Pravna fakulteta Univerze v Mariboru, univerzitetni učbenik.
- Pernek, F., B. Škof, A. Kobal in U. Rožič (2002). Finančno pravo in javne finance – posebni del. Maribor: Pravna fakulteta Univerze v Mariboru, univerzitetni učbenik.

#### **Cilji in kompetence:**

*Učna enota prispeva predvsem k razvoju naslednjih splošnih in specifičnih kompetenc:*

- poznavanje in razumevanje utemeljitve in zgodovine temeljnih disciplin s področja računovodstva in davkov,
- koherentno obvladovanje temeljnega znanja, pridobljenega pri predmetu ter sposobnost povezovanja znanja z različnih področij, njegova uporaba in implementacija v prakso,
- poznavanje in razumevanje procesov in stanj v davčnem računovodstvu ter sposobnost za njihovo analizo, sintezo in predvidevanje rešitev ter njihovih posledic v skladu z uveljavljenimi računovodskimi standardi (pravnimi viri) in davčnim pravom,
- usposobljenost za raziskovanje na področju upravljanja in poslovanja z vidika računovodstva in davčnega prava ter davčnega svetovanja,
- fleksibilna uporaba pridobljenega računovodskega in davčnega znanja v praksi,
- sposobnost za reševanje konkretnih delovnih problemov s področja računovodstva za davčne namene,
- interdisciplinarno povezovanje računovodskih in davčnih vsebin z ostalimi področji upravljanja in poslovanja,
- sposobnost pridobivanja, selekcije in evalvacije novih računovodskih in davčnih informacij ter zmožnost ustrezne interpretacije na ostalih disciplinah programa upravljanje in poslovanje,
- sposobnost uporabe informacijsko-komunikacijske tehnologije ter sistemov za pridobivanje podatkov in informacij za reševanje računovodskih problemov, ki se nanašajo na obdavčitve,
- upoštevanje poslovne morale in etike.

#### **Objectives and competences:**

*The learning unit mainly contributes to the development of the following general and specific competences:*

- knowledge and understanding of the justification and history of basic disciplines in the area of accounting and taxation,
- coherent management of the basic knowledge acquired in the subject and the ability to connect the knowledge from different fields, its application and implementation into practice,
- knowledge and understanding of processes and conditions in tax accounting and the ability to analyze, synthesize and anticipate solutions and their consequences in accordance with established accounting standards (legal sources) and tax law,
- competence for performing research in management and business in the scope of accounting, tax law and tax consultancy,
- flexible use of the acquired accounting and tax knowledge in practice,
- the ability to solve concrete work problems in accounting for tax purposes,
- interdisciplinary integration of accounting and fiscal content with other areas of business and management,
- the ability to acquire, select and evaluate new accounting and tax information, and the ability to interpret it properly in other disciplines of the business and management study programme,
- the ability to use information and communication technology and systems for obtaining data and information for solving accounting problems related to taxation,
- considering business morality and ethics.

#### **Predvideni študijski rezultati:**

#### **Intended learning outcomes:**

<p>Znanje in razumevanje:</p> <p><i>Študent/študentka pozna in razume:</i></p> <ul style="list-style-type: none"> <li>• sodoben in aktualen razvoj računovodskih usmeritev pri nas in v Evropski uniji,</li> <li>• zgodovinski razvoj in pomen davkov, ki vplivajo na poslovne odločitve,</li> <li>• davčno pravna razmerja med Slovenijo in EU,</li> <li>• računovodske in davčne dejavnike na upravljanje in poslovanje gospodarskih družb in drugih oblik podjetništva,</li> <li>• oceno stanja domače in mednarodne obdavčitve, predvsem gospodarskih družb in drugih oblik podjetništva,</li> <li>• predvidene predloge OECD in EU za davčne reforme v tem stoletju,</li> <li>• izhodiščna računovodska načela, ki imajo vpliv na davčne bilance, značilnosti in možnosti bilanciranja v njihovem okviru,</li> <li>• povezave s poslovnimi bilancami pri nas in v okviru držav članic EU oziroma ostalega sveta,</li> <li>• možnosti načrtovanja davčnih bilanc, davčne vidike izrednih bilanc in vpliv vseh davkov na bilance gospodarskih subjektov,</li> <li>• vsebino metod davčnega svetovanja, vključno z marketingom davčnih storitev,</li> <li>• vse oblike davčnih poročil, ki se nanašajo na posamezne davke, s katerimi so obremenjeni davčni zavezanci pravnih oseb, kakor tudi fizičnih oseb pri nas ter v okviru EU,</li> <li>• temeljne pojme revizije, kakor tudi obseg in ločevanje delovanja gospodarske in davčne revizije,</li> <li>• delovanje in revizijo Finančne uprave Republike Slovenije,</li> <li>• delovanje državne revizije, ki jo pri nas opravlja Računsko sodišče Republike Slovenije,</li> <li>• umeščenost svojega strokovnega področja v širše družbene, pravne in vrednostne kontekste ter z njihovo refleksijo oblikuje intelektualno aktiven in etičen odnos do okolja.</li> </ul>	<p>Knowledge and understanding:</p> <p><i>Students know and understand:</i></p> <ul style="list-style-type: none"> <li>• modern and current development of accounting policies in Slovenia and in the European Union,</li> <li>• historical development and the significance of taxes affecting business decisions,</li> <li>• fiscal relations between Slovenia and the EU,</li> <li>• accounting and tax factors in business and management of companies and other forms of entrepreneurship,</li> <li>• the assessment of the state of domestic and international taxation, in particular companies and other forms of entrepreneurship,</li> <li>• the proposed OECD and EU proposals for fiscal reforms in this century,</li> <li>• accounting principles that have an impact on tax balances, characteristics and potential balancing within their framework,</li> <li>• links with business balance sheets in Slovenia and within the EU Member States or the rest of the world,</li> <li>• possibilities for planning tax balances, tax aspects of extraordinary balances and the impact of all taxes on balance sheets of economic operators,</li> <li>• the content of tax consulting methods, including the marketing of tax services,</li> <li>• all forms of tax reports that relate to individual taxes with which taxpayers of legal entities, as well as natural persons both in Slovenia and in the EU, are charged,</li> <li>• the basic concepts of the audit, as well as the extent and separation of the functioning of the economic and tax audit,</li> <li>• operation and audit of the Financial Administration of the Republic of Slovenia,</li> <li>• functioning of the state audit, which is carried out by the Court of Audit of the Republic of Slovenia,</li> <li>• the placement of their field of expertise into wider social, legal and value contexts, and through its reflection, create an intellectually active and ethical attitude towards the environment.</li> </ul>
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**Metode poučevanja in učenja:**

**Learning and teaching methods:**

