

UČNI NAČRT PREDMETA / COURSE SYLLABUS

Predmet:	Analiza poslovanja socialnega podjetja
Course title:	Analysis of Social Enterprise Operations

Študijski program in stopnja Study programme and level	Študijska smer Study field	Letnik Academic year	Semester Semester
Medkulturni management, druga	Program nima smeri	prvi	drugi
Intercultural management, second	The programme has no fields	first	second

Vrsta predmeta / Course type izbirni A / optional A

Univerzitetna koda predmeta / University course code:

Predavanja Lectures	Seminar Seminar	Vaje Tutorial	Klinične vaje work	Druge oblike študija	Samost. delo Individ. work	ECTS
20	15	0	0	0	145	6

Nosilec predmeta / Lecturer: izr. prof. dr. Borut Vojinović / Assoc. prof. dr. Borut Vojinović

Jeziki / Languages:

Predavanja / Lectures:	slovensko, angleško / Slovenian, English
Vaje / Tutorial:	slovensko, angleško / Slovenian, English

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

Znanje financ in računovodstva, ki ga predvideva visoko strokovni program. Vpis v 1. letnik magistrskega študija.

Prerequisites:

Basic knowledge of business finance and accounting from BA degree. Enrolment into the first year of postgraduate study.

Vsebina:

1. Bistvo analize poslovanja socialnega podjetja:
a) pojem,
b) nastanek,
c) razvoj, snov in
d) metoda analize poslovanja.
2. Vrste analize poslovanja
3. Viri podatkov za analizo poslovanja in njihove značilnosti:
a) izražanje pojavov s podatki,
b) viri podatkov ter razpoložljiv obseg in kakovost podatkov,
4. Spremljanje in ocenjevanje poslovanja socialnega podjetja:
a) osnovna sredstva,
b) zaposleni,
c) nabava,
d) proizvodnja,
e) prodaja,
f) obratna sredstva,
g) financiranje,
h) neprofitne strategije doseganja poslovnih prihodkov,
i) dva temeljna pristopa pri spremljanju in ocenjevanju poslovanja socialnega podjetja.

Content (Syllabus outline):

1. The essence of social enterprise analysis:
a) concept,
b) appearance,
c) development, substance and the method of business analysis.
2. Types of business analysis
3. Sources of data for business analysis and their characteristics:
a) express the phenomena of information,
b) data sources, the extent and quality of available data.
4. Monitoring of the social enterprise operations:
a) fixed assets,
b) employee,
c) procurement,
d) production
e) the sale,
f) working capital,
g) financing,
h) non-profit income strategies and
i) two basic approach for monitoring and evaluation of the social enterprise

Temeljni literatura in viri / Readings:

Pučko, Danijel (2006): *Analiza poslovanja* (5. natis). Ljubljana: Ekonomska fakulteta.

William D. Eggers, Paul Macmillan (2013): *The Solution Revolution: How Business, Government, and Social Enterprises Are Teaming Up to Solve Society's Toughest Problems*. Harvard Business Review Press.

White, I.G.; Sondhi, C.A.; Fried D. (1997): *The Analysis and Use of Financial Statements*, 2e. New Jersey: John Wiley & Sons, Chapter 3 and 4.

Gibson, Charles H. (2009): *Financial Reporting & Analysis Using Financial Accounting Information*, 11e. South-Western Cengage Learning.

Optional: Weygandt, Jerry J.; Kimmel, Paul D.; Kieso, Donald E. (2008): *Financial Accounting, A focus on Fundamentals*, 6e. John Wiley & Sons, Chapter 1-4, 7.M.

Cilji in kompetence:

- sposobnost oblikovanja izvirnih idej, konceptov in rešitev določenih problemov;
- etična refleksija in zavezanost profesionalni etiki v družbenem okolju s spoštovanjem načela neskriminatornosti in multikulturalnosti;
- sposobnost uporabe relevantnih domačih in mednarodnih virov, uporabe elektronskih virov in kritične analize relevantne literature;
- Razvoj refleksije ob upoštevanju lokalne, nacionalne in globalne ravni;
- Razvoj potrebe po doseganju družbene pravičnosti in podpiranju raznolikosti;
- Razvoj sposobnosti interdisciplinarnega mišljenja in sodelovanja;
- Sposobnost učenja na osnovi relevantnih virov z različnih področij teorije in prakse;
- Sposobni razviti občutek za nediskriminacijo pri upravljanju človeških virov v EU gospodarskem okolju;
- Pridobili pregled odprtih vprašanj stroke in njenih perspektivah v bližnji prihodnosti;
- Sposobni razviti potrebo po nadaljevanju samorefleksije in izboljšavah na tem področju.
- uporaba in kombiniranje znanj za različnih disciplinarnih področij;
- razumevanje različnih teoretskih pristopov in njihova uporaba pri reševanju konkretnih problemov.

Objectives and competences:

- The ability to formulate original ideas, concepts and solutions for specific problems;
- ethical reflection and commitment to professional ethics in the social environment with respect for the principles of non-discrimination and multiculturalism;
- The ability to apply relevant national and international sources, to apply electronic sources and critical analysis of relevant literature;
- Development of reflection taking into account local, national and global level;
- Development of the need to achieve social justice and support the diversity;
- Development of interdisciplinary thinking and cooperation skills;
- Ability to learn on the basis of relevant sources from different areas of theory and practice;
- Able to develop a sense of non-discrimination in the management of human resources in the European economic environment;
- Gain an overview of the open issues of the profession and its perspectives in the near future;
- Able to develop a need for continuing self-reflection and improvement in this area.
- Applying and combining the knowledge from different disciplines;
- Understand the different theoretical approaches and apply them in solving concrete problems;

Predvideni študijski rezultati:

- spozna vlogo in pomen analize socialnega podjetja pri oblikovanju informacij za poslovno odločanje,
- osvoji sistemski pogled na poslovanje socialnega podjetja,
- spozna osnovna orodja in metode analize,
- se nauči uporabe temeljnih orodij in metod analize poslovanja socialnega podjetja,
- se usposobi za prepoznavanje tveganj v zvezi s finančnim položajem in za oblikovanje ustreznih predlogov,
- se usposobi za pojasnjevanje dobljenih rezultatov,
- se usposobi za pripravljane gradiv za odločevalce,
- si razvija sposobnosti sodelovanja pri oblikovanju ustreznih informacij za odločanje in s tem tudi vživljanja v probleme poslovanja socialnega podjetja,
- razvija značajske lastnosti sistematičnega pristopa in strokovne neodvisnosti.

Intended learning outcomes:

- recognize the role and importance of analysing the design information of social enterprise decision-making,
- win a systemic view of social business operations,
- learn the basic tools and methods of analysis,
- learn to use basic tools and techniques of social enterprise business analysis,
- be trained to identify risks to the financial situation and draw up appropriate proposals,
- be trained to explain the results obtained,
- be trained to prepare materials for decision makers,
- develop the ability to participate in the development of relevant information for decision making and thus put oneself in the problems of the social enterprise,
- developing a systematic approach to character traits and professional autonomy.

Metode poučevanja in učenja:

- Predavanja z aktivno udeležbo študentov (razlaga, diskusija, vprašanja, primeri, reševanje problemov);
- Vaje, ki temeljijo na izkušenjskem, sodelovalnem in problemskem učenju (samostojno učenje, diskusija, razlaga, opazovanje, timsko delo, študija primera, metode kritičnega branja in pisanja, evalvacija, samoocenjevanje);
- Individualne in/ali skupinske konzultacije (diskusija, dodatna razlaga, obravnava specifičnih vprašanj);
- Možnost oblikovanje portfolija in samostojen študij (motiviranje, usmerjanje, samoopazovanje, samournavanje, refleksija).

Learning and teaching methods:

- Lectures with active participations by the students (explanation, discussion, questions, cases, problems solving);
- Seminars based on experience based learning, participation in problem learning (independent study, discussion, explanation, observation, team work, case study, methods of critical reading and writing, evaluation, self-evaluation);
- Individual and/or groups consultations (discussion, additional explanation, dealing with specific issues);
- A possibility of portfolio formation and independent study (motivating, guiding, self-observing, self-tuning, reflection).

Delež (v %) /

Načini ocenjevanja:

Weight (in %)

Assessment:

Pisni izpit		Final written exam.
Ocenjevalna lestvica – skladno s Pravilnikom o preverjanju in ocenjevanju znanja.	100%	Grading is in accordance with the Faculty's evaluation Ordinance.

Reference nosilca / Lecturer's references:

Vojinović, Borut; Prochniak, Mariusz in Oplotnik, Žan (2015): International aspects of fiscal convergences on regional and local level. V: *Lex localis - Journal of Local Self Government Annual Conference 2015 - Bled/Slovenia (June 11 - June 12, 2015)* : special issue, Vol. 13, no. 3. Maribor: Institute for Local Self-Government and Public Procurement, str. 827-847.

Vojinović, Borut; Mikac, Mojca in Oplotnik, Žan (2015): The microeconomics of regional development: Measuring convergences of local and regional business cycles. *Lex localis*, 11(3), str. 777-797.

Acharya, Sanjaya; Signorelli, Marcello; Vojinović, Borut in Oplotnik, Žan (2013): Alternative approach to economic restructuring to benefit the poor: SAM multipliers analysis as alternative approach. *Analele științifice ale Universității "Al.I. Cuza" din Iași, Științe economice*, 60(1), str. 1-20.

Oplotnik, Žan; Brezovnik, Boštjan in Vojinović, Borut (2012): Local self-government financing and costs of municipality in Slovenia. *Transylvanian review of administrative sciences*, 3(E), str. 128-142.

Oplotnik, Žan; Vojinović, Borut in Acharya, Sanjaya (2011): Cross Border Economic Convergence and EU Integration Process. *Lex localis*, 9(2), str. 179-203, 11.

Oplotnik, Žan; Brezovnik, Boštjan in Vojinović, Borut (2012): System of local self-government financing and costs of municipality in Slovenia. *International journal of accounting information science and leadership*, 5(14), str. 41-53

Vojinović, Borut; Oplotnik, Žan in Prochniak, Mariusz (2010): EU enlargement and real economic convergence. *Post-communist economies*, 22(3), str. 303-322.

Oplotnik, Žan; Brezovnik, Boštjan in Vojinović, Borut (2012): System of local self-government financing and costs of municipality in Slovenia. V: MIN, Zhu (ur.). 2012, 2nd International Conference on Economic [!], Education and Management, June 1-2, Shanghai, China : ICEEM 2012. Hong Kong: Hong Kong Education Society, str. 128-138.

Oplotnik, Žan; Brezovnik, Boštjan in Vojinović, Borut (2012): System of Local Self-Government Financing and Costs of Municipality in Slovenia. V: Intellectbase international consortium, Academic Conference, Nashville, May 24-26, 2012, (Conference proceedings). Nashville: Intellectbase International Consortium, str. 432-439.

Oplotnik, Žan; Brezovnik, Boštjan in Vojinović, Borut (2012): Financiranje lokalne samouprave in stroški občin v Sloveniji = Financing local self-government and municipality costs in Slovenia. V: 31. mednarodna konferenca o razvoju organizacijskih znanosti, 21.-23. 3. 2012, Portorož, Slovenija = 31st International Conference on Organizational Science Development, March 21st-23rd, 2012, Portorož, Slovenia. FERJAN, Marko (ur.), et al. Kakovost, inovativnost, prihodnost : zbornik 31. mednarodne konference o razvoju organizacijskih znanosti = Quality, innovation, future : proceedings of the 31st International Conference on Organizational Science Development. Kranj: Moderna organizacija, str. 839-850.

Vojinović, Borut in Oplotnik, Žan (2011): Convergence analysis among the ten European transition economies. V: 30. mednarodna konferenca o razvoju organizacijskih znanosti, Slovenija, Portož, 23.-25. marec 2011. Ferjan, Marko; Kljajić Borštnar, Mirjana in Pucihar, Andreja (ur.): *Organizacija prihodnosti : zbornik 30. mednarodne konference o razvoju organizacijskih znanosti*, Slovenija, Portorož, 23.-25. marec 2011 = Future organization : proceedings of the 30th International Conference on Organizational Science Development. Kranj: Moderna organizacija, str. 1515-1522.