

# Računovodja/računovodkinja

## **Selected qualifications**

Name of qualification

Računovodja/računovodkinja

**Translated title (no legal status)** 

Accountant

Type of qualification

Višja strokovna izobrazba

**Category of qualification** 

Izobrazba

Type of education

Short cycle higher vocational education

**Duration** 

2 years

**Credits** 

120 credits

**Admission requirements** 

The short cycle higher vocational education study programme is open for those:

- who have obtained a general or vocational matura or similar qualification according to previous regulations or
- passed a master's, foreman or shop manager exam, have three years of working experience and have passed the certification examination in general educational courses in the scope required for vocational matura in secondary vocational education.

ISCED field

Field

Poslovne in upravne vede, pravo

**ISCED** subfield

subfield računovodstvo in revizija

**Qualification level** 

SQF 6 EQF 5 Short cycle

#### **Learning outcomes**

Students are able to:

STUDY PROGRAMME OBJECTIVES AND COMPETENCES

Main objectives of the study programme:

- to educate accountants in professional theoretical, practical and applicable knowledge for planning, organising, implementing and managing work processes in accounting,
- to obtain general and specific competences in accounting,
- to create confidence, creativity and excellence in business decisions and in addressing professional problems;
- to train students for keeping up with the profession and using professional literature and life-long learning,
- to develop professional knowledge, skills and professionalism,
- to use energy, material and time rationally and protect the health and the environment,
- Students in the programme acquire general and specific vocational competences.

#### General competences:

- Within the study programme students develop and acquire general competences so that they are able to:
- plan, organise, manage and control work processes in accounting;
- make business decisions in accounting,
- assist in the development of the expertise and take initiative in introducing innovation;
- ensure work quality in the working environment and understand professional and ethical responsibility,
- follow and comply with relevant laws and regulations, in particular with accounting standards and tax laws,
- use modern ICT and computer software,
- be responsible for self-learning by recognising their own strengths and weaknesses and to pass the knowledge forward,
- ensure the moral and ethical sense of integrity, accuracy and diligence,
- manage information efficiently, integrate IT knowledge with business functions,
- promote team work and to communicate efficiently with co-workers and business partners,
- develop business qualities, skills and behaviour,
- use foreign language for monitoring professional innovations abroad and for communication in terms of professional terminology.

#### Professional specific competences:

- cooperate with internal and external users of accounting information,
- analyse and implement laws and regulations in accounting, documents and procedures in economics,
- keep the main accounting ledgers and become familiar with tax aspects of operations and keeping balance sheets,
- manage the main business finances and use knowledge of the field in managing business processes,
- carry out accounting examinations, produce reports and make and interpret analytical reports for decision-making,
- perform accounting work in the public sector non-commercial sector,
- perform accounting work in the private sector commercial sector,
- produce different accounting calculations and accounts,
- coordinate and control the implementation of the work process, legal and internal processes in accounting and to eliminate irregularities,
- carry out and coordinate accounting work in accounting departments and services,
- introduce e-service systems,
- put professional knowledge into practice in different areas of economic operations.

#### **Assessment and completion**

Students' knowledge is assessed by means of practical exercises and seminar papers, and also via products, projects, performances, services, etc. and by examinations. Examination performance is graded as follows: 10 (excellent); 9 (very good: above-average knowledge but with some mistakes); 8 (very good: solid results); 7 (good); 6 (adequate: knowledge satisfies minimum criteria); 5–1 (inadequate). In order to pass an examination, a candidate must achieve a grade between adequate (6) and excellent (10).

### **Progression**

Students can advance to the 2. year if they have successfully completed the requirements of the modules, courses and practical education (including practical classes, seminar papers, projects, exams, etc.) of the 1. year and thus obtained a minimum of 45 ECTS. Students need to complete the requirements of the practical classes and courses in full.

Students can repeat a year if they have completed the requirements and practical courses of that year in the amount of at least 20 ECTS and the requirements of practical courses in full.

The committee at the higher vocational college shall approve the repetition based on the student's written application.

#### **Transitions**

#### **Condition for obtaining certificate**

In order to complete the study programme and acquire the education, students must complete all the requirements of the study program (exams, practical classes, seminar papers, etc.) as follows:

- 1. All compulsory modules and courses in the amount of 97 ECTS,
  - Communication (20 ECTS)
  - Business Foreign Language 1 (5 ECTS)
  - Business Communication (5 ECTS)
  - Informatics (5 ECTS)
  - Practical Education Communication (5 ECTS)
  - Analysis and Operations (27 ECTS):
  - Business Mathematics and Statistics (6 ECTS),
  - Organisation and Corporative Management (6 ECTS),
  - Business Law (5 ECTS),
  - Business Finances Basics (6 ECTS),
  - Practical Education Analysis and Operations (4 ECTS),
  - Basic Accounting (13 ECTS),
  - Introduction to Accounting (4 ECTS),
  - Accounting (5 ECTS)
  - Practical Education Basic Accounting (4 ECTS)
  - Accounting (37 ECTS),
  - Financial Accounting (7 ECTS),
  - Cost Accounting (7 ECTS),
  - Taxes (7 ECTS),
  - Balance Sheet Analysis and Audit (6 ECTS)
  - Practical Education Accounting (10 ECTS),
- 2. One optional module comprising 13 ECTS
  - Small Business Accounting, Self-Employment Accounting (13 ECTS)
  - Specifics of Accounting for Self-Employed Individuals (5 ECTS)
  - Transforming Self-Employed Individuals to Limited Companies (5 ECTS)
  - Practical Education Accounting of Self-Employed Entities (3 ECTS)
  - Management Accounting (13 ECTS)
  - Accounting Budgeting (5 ECTS)
  - Internal Reporting in Management Accounting (5 ECTS)
  - Practical Education Management Accounting (3 ECTS)
  - Bankruptcy and Insolvency Proceedings (13 ECTS)
  - Insolvency Proceedings (5 ECTS)
  - Accounting in Bankruptcy and Insolvency Proceedings (5 ECTS)
  - Practical Education Bankruptcy and Insolvency Proceedings (3 ECTS)
  - Accounting for Non-Commercial Sector (13 ECTS)
  - Accounting for Spending Authorities (5 ECTS)
  - Accounting for Non-Profit Organisations (5 ECTS)
  - Practical education Non-Commercial Accounting (3 ECTS),
- 3. One elective module comprising 5 ECTS
- 4. Graduate thesis 5 ECTS

# **Awarding body**

International Institute for Knowledge Transfer

URL

http://mcpz.si/vec/