DOCUMENTATION

YOUNG MUSEUM LEADERSHIP PROGRAMME

Pilot Project

16-19 December 2014

Rokodelski Centre, Ribnica, Slovenia

Programme Concept & Organisation: Mag. Christian Waltl
KulturAgenda – Institute for Museums,
Cultural Enterprises and Audiences
& Dr. Marjeta Mikuž

For the National Museum of Slovenia in Ljubljana,
Office for Cultural Heritage and Museums

Author: Dr. Renate Goebl,
KulturAgenda – Institute for Museums,
Cultural Enterprises and Audiences,

February 2015

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Preface

KulturAgenda was invited to design a programme for young Slovenian museums professionals aspiring to become leaders in museums and drive forward necessary change.

Set up as a pilot project, the main aim of the 3½ day intensive introductory leadership training was to establish new ways of thinking in museums with the notion that we have to share responsibilities to be able to best co-create robust and flexible museum organisations that meet the needs of a changing society.

KulturAgenda thanks the Ministry of Culture, represented by Špela Spranžel, for the proactive backing of the training and the generous funding, the National Museum with its director Barbara Ravnik, MA for the support, and the Rokodelski Centre Ribnica with its director Polona Rigler Grm, who was our wonderful host.

Our special thanks go to Dr. Marjeta Mikuž, whose idea the project was and who – not for the first time – invited KulturAgenda to develop a concept that meets the needs of the Slovenian museums sector together. She did a brilliant job with the recruitment of the participants, the choice of the seminar location and the lodging. Her knowledge of the Slovene museums and their needs were essential for KulturAgenda's planning and organisation of the programme.

Last but not least KulturAgenda thanks all the lecturers for their highly competent and professional input and also the participants for their intensive involvement and participation.

"A good museum is one from which one goes out feeling better than one went in."
(Kenneth Hudson)

"The worthiness of a museum does derive from what it does not what it is."
(Stephen R. Weil)

"The health and vitality of a museum can best be judged by the quality of its relationship with people."
(Mark Taylor)

"The most effective of all human fears which prevents the development of full potential and of fulfilment is the fear of failure and the fear of success"
(Harvesting Wisdom for Optimal Performance © Entheos group 2014)

"Grant me the serenity to accept the things I cannot change, the courage to change the things I can, and the wisdom to know the difference."
(Reinhold Niebuhr)

Programme Content & Curriculum Outline

Why a leadership training?

The rapid changes in society have strong implications on the public role of museums which have to make sure that they stay relevant to society. New museum models need to be established which are open, communicative, innovative, and creative, as well as entrepreneurial, to strike the balance between the necessary collecting and preserving aspect of heritage work and the engagement of the public, not only as consumers but as active participants.

This also means we have to rethink how our museums are managed and operated and what kind of leadership skills we need to develop.

Museums need visionary leaders who have a creative ambition to share their enthusiasm and inspire staff at all levels. But it is not just the director at the top of the institution who can motivate staff and contribute to an atmosphere which lets them all grow and work together for bringing the agreed visions to life.

Which training first?

The concept had two main approaches to the complex topic: one with inputs on theoretical aspects of leadership and examples of successful leadership in museums and another with personal involvement of the participants. Participants were to find out more about their own notions and expectations for being leaders themselves and were offered the opportunity to experience self- and team-leadership.

Curriculum Outline & Schedule

Time	Programme	Who
Day 1 – Tuesday, December 16th		
17.30	Check-in: Turistična kmetija Oblak, Ortnek	
18.30 – 21.00	Welcome, Introduction & evening meal	Christian Waltl, Marjeta Mikuž
Day 2 – Wednesday, December 17th		
09.00	Welcome	Polona Rigler Grm
09.00 – 10.30	Introductory **session 1**: • Programme outline • Interactive exercise • How much leadership do museums need?	Marilyn Scott & Christian Waltl
10.30 – 10.45	Coffee break	

Time	Programme	Who
10.45 – 12.30	**Session 2**: • Different leadership perspectives • Knowing yourself as a leader • Leading with vision and passion	Marilyn Scott & Christian Waltl
12.30 – 14.00	Lunch	Rokodelski Centre Ribnica
14.00 – 15.30	Session 2 to be continued	Marilyn Scott & Christian Waltl
15.30 – 15.45	Coffee break	
15.45 – 16.30	**Session 3**: • Legal framework	Marjeta Mikuž
16.30 – 17.30	**Session 4**: • Leading with vision and passion	Marilyn Scott
19.00 – 20.00	Evening Lecture	Renate Goebl
Day 3 – Thursday, December 18th		
09.00 – 10.30	**Session 5**: • The visitor focus & knowing your audiences	Christian Waltl
10.30 – 10.45	Coffee break	
10.45 – 12.30	**Session 6**: • Creative budgeting and income generation • Museums change lives & other initiatives • Lessons learned	Marilyn Scott
12.30 – 14.00	Lunch	Rokodelski Centre Ribnica
14.00 – 17.30	**Session 7**: The most challenging collage experience (coffee break included)	Alexander Samyi
19.00 – 20.00	Evening Lecture	Alenka Černelič Krošelj
Day 4 – Friday, December 19th		
09.00 – 10.30	**Session 8**: • Personalizing leadership • Self-leadership	Jeff Beeson
10.30 – 10.45	Coffee break	
10.45 – 12.30	**Session 9**: • Team-leadership	Jeff Beeson
12.30 – 14.00	Lunch	Rokodelski Centre Ribnica
14.00 – 15.30	**Session 10**: • Team-leadership • Check out • Lessons learned	Jeff Beeson
15.30 – 16.30	**Session 11**: Feedback • Summary & Reflections • Next steps	Jeff Beeson, Christian Waltl, Marjeta Mikuž
16.30	Farewell	

The Sessions

Welcome

Marjeta Mikuž, Christian Waltl, Polona Rigler

Session 1: Marilyn Scott & Christian Waltl

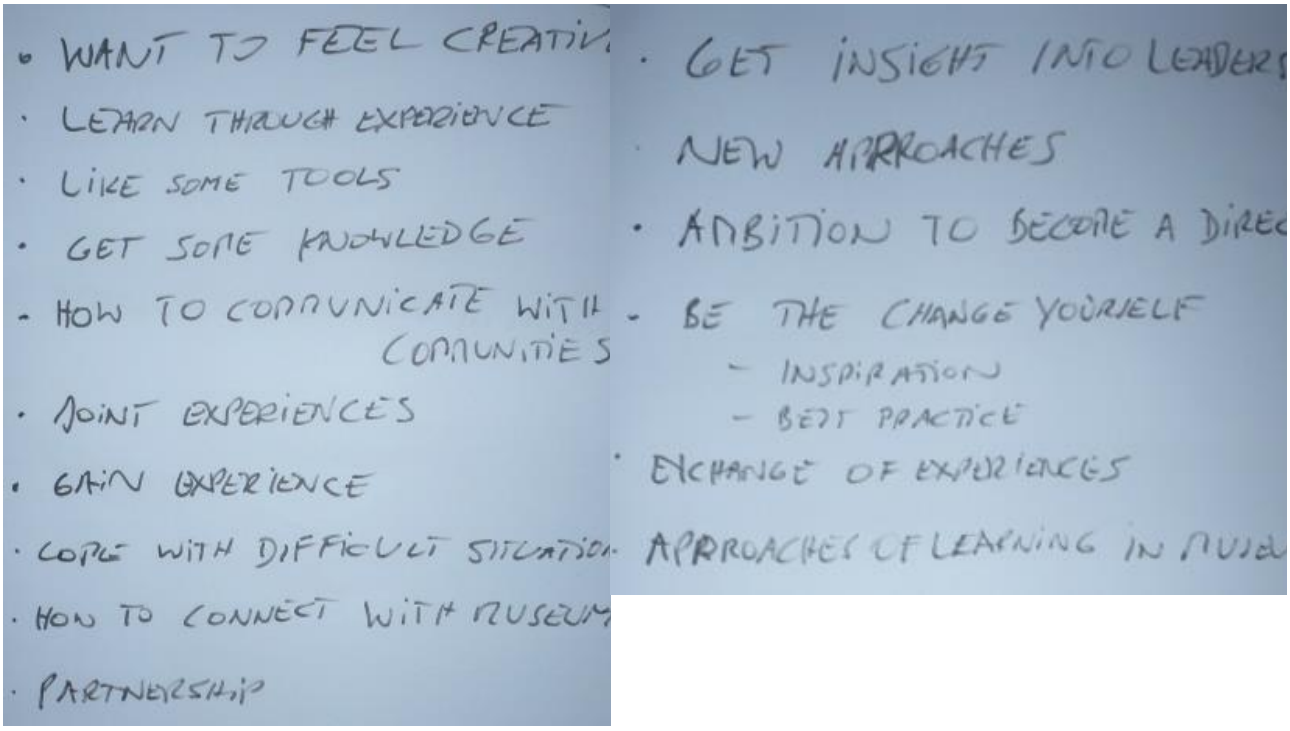
- **Introduction**

Marilyn Scott

Christian Waltl

- **Round of introductions**

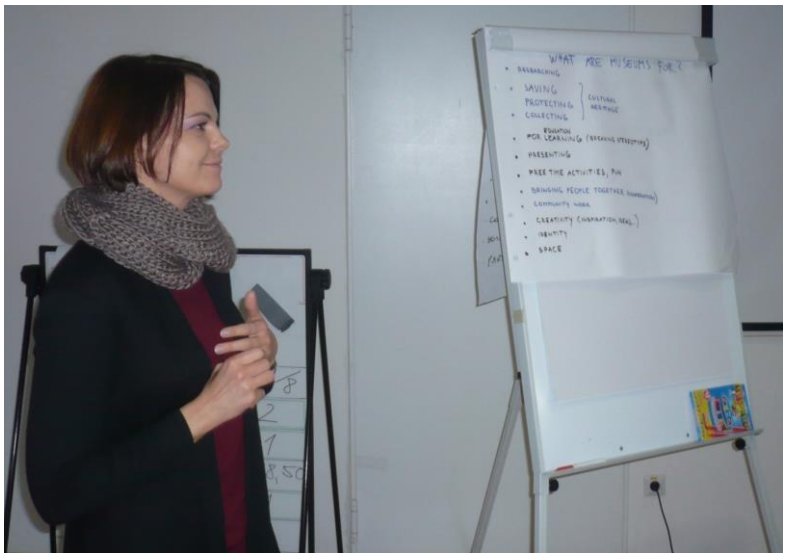
- **Participants' Expectations**

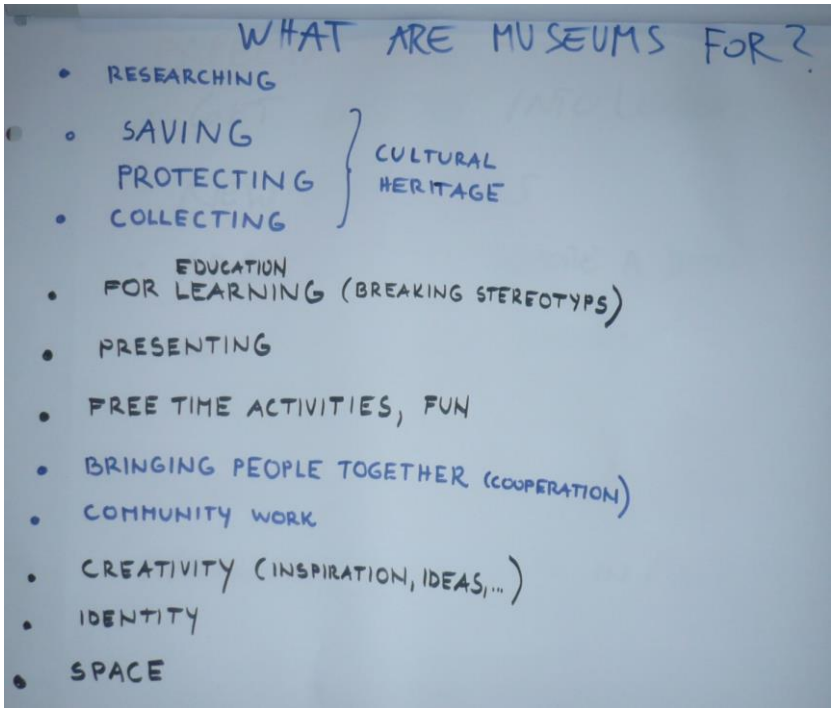


- **Exercise 1: “Ice breaker”**
  What are you good at (your strengths) and what are you not so good at (your weaknesses)? First step: everybody for her/himself, second step: in a small group of people who don’t know each other for an exchange of strengths and weaknesses

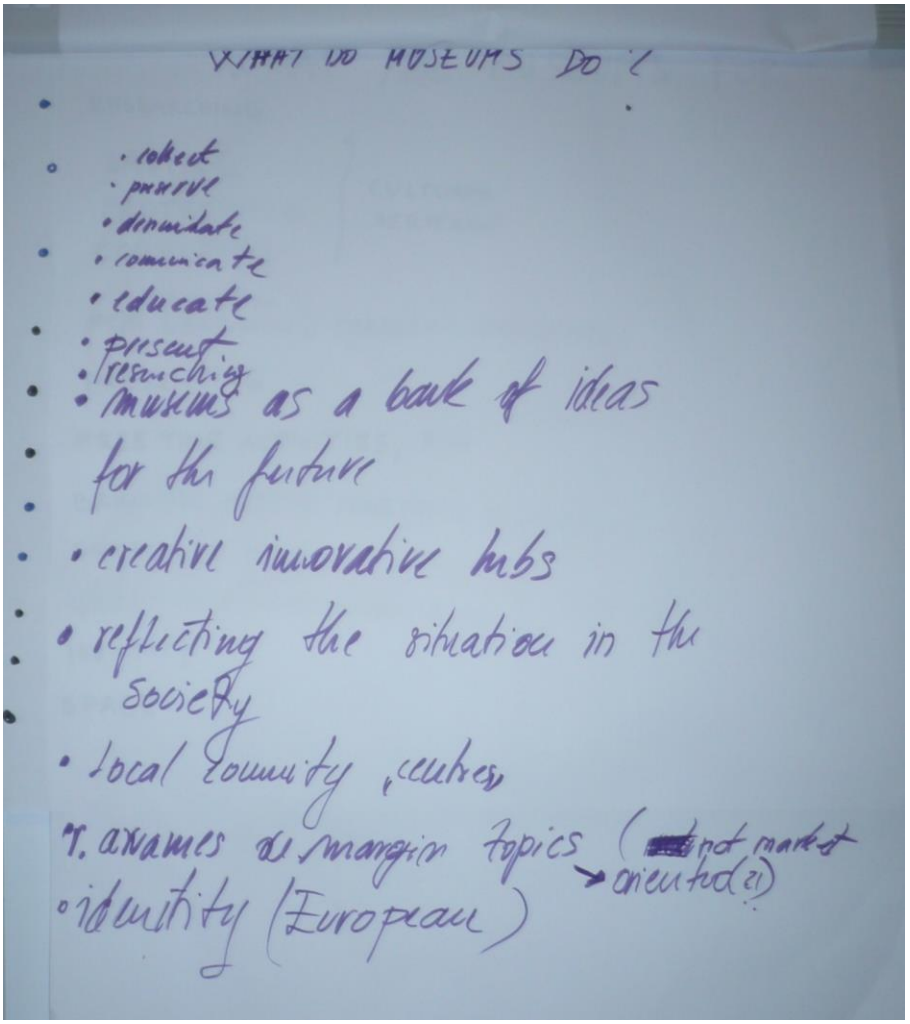
- **The role of museums**
  - **Input Christian Waltl**
    - The changing roles of museums
    - What are museums for?
    - The social role of museums
    - Key museum functions
    - Weil’s Ends and Means Concept

  - **Exercise 2: The role of museums**
    - **Group 1: What are museums for?** (what role do/should they have?)

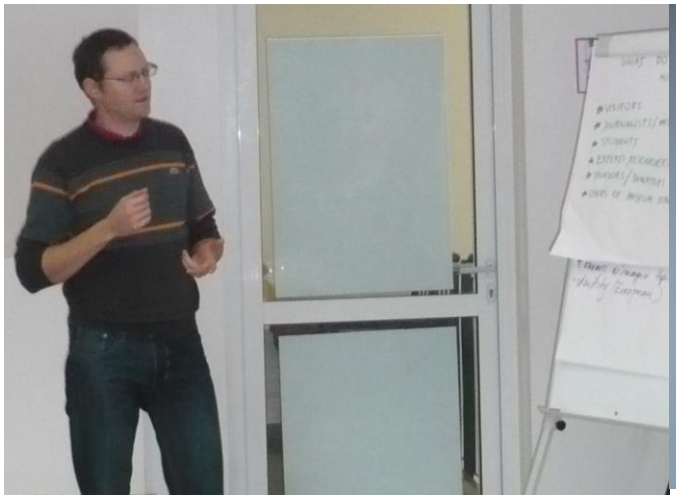


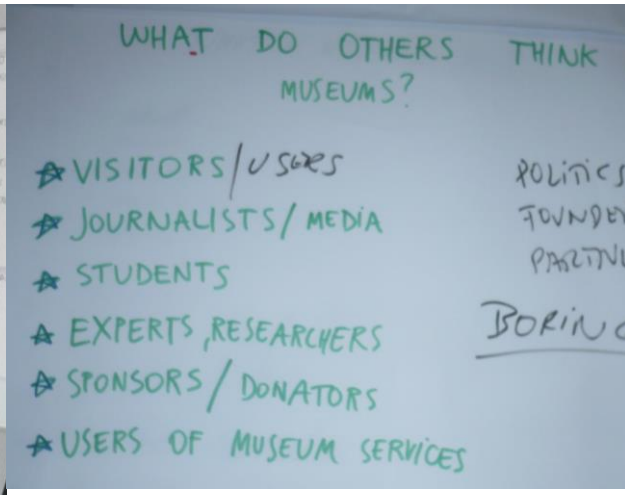


- **Group 2: What do museums do?** (list key functions)


WHAT DO MUSEUMS DO ?
• collect
• preserve
• communicate
• educate
• present
• researching
• museums as a bank of ideas
for the future
• creative innovative hubs
• reflecting the situation in the society
• local community „centres"
• identity (European)

- **Group 3: Museums do not work in isolation – list key stakeholders**





- **Input Christian Waltl**
  - Who are the main stakeholders?
  - Museums do not work in isolation
  - Management and leadership
  - Organisational hierarchies
  - Management process (Phases)
  - The term leadership
  - Leadership does not substitute management - Complementary opposites (Yin-Yang) - Summary of Differences
  - The purpose of museum leadership
  - Shared Leadership - The shared leadership approach (advocacy)
  - Museums in the digital age – WKD-pyramid

Session 2: Marilyn Scott & Christian Waltl

- **Leadership Perspectives – Leadership in a Changing world**

  - **Exercise 3: Summarise key characteristics**
    (Opinions shared with one other person):
    - Listening – decision making – respect & consideration
    - Motivational, non-controlling
    - Creates followers
    - New ideas
    - Structure
    - Charisma + 1
    - Creates parameters
    - Fairness – open
    - Recognise qualities – skills of team
    - Communicator
    - Super hero! – many competencies
    - Values
    - Self-control
    - Empathy

  - **Input Marilyn Scott**
    - Leaders are not islands
    - Why extend your circle?
    - The sources of power
    - What to leave behind when you lead
    - What do you need?: difference in style – difference in method - an example: What does being a leader really involve
    - In conclusion

- **Input Christian Waltl**
  - Knowing yourself as a leader
  - How do we learn about ourselves?
  - Personal leadership goals

- **Exercise 4: What motivates and drives you?**
  What holds you back?
  - That my work has an impact on society
  - Self-doubt, fear of failure
  - Professionalism, curiosity, expert's knowledge
  - I'm done
  - To create, experience new things
  - Throw myself in the water
  - Pure survival
  - Money

- **Exercise 5: find out your personality type** (in everyday life)

- **Input Christian Waltl**
  - Understanding your personality type
  - The Analytical -The Amiable - The Driver - The Expressive
  - Strengths and weaknesses of the personality types
  - Understanding and working with others
  - The value of Personality Analysis

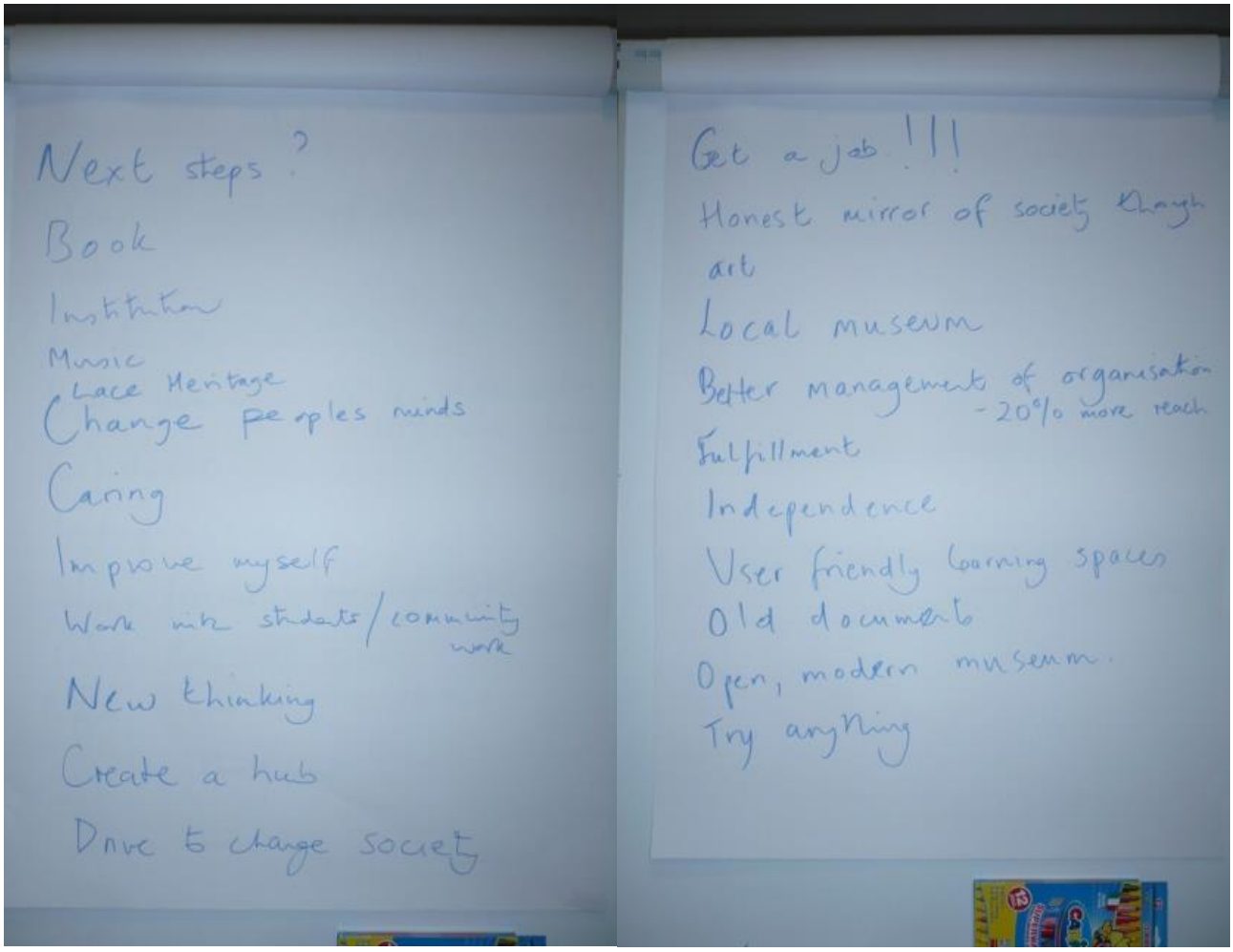
Session 3: **Marjeta Mikuž**

- **Legal framework**
  - Basic Slovene legislation concerning museums (positive and negative sides, possible changes in the future and acting according to legislation),
  - Basic information about financing Slovene museums (legislation and current situation),
  - Museum politics in the future, situation in Slovenia and other EU countries,
  - Discussion


Session 4: Marilyn Scott & Christian Waltl

- **Leading with Vision and Passion**
  - **Input Christian Waltl**
    - Leading with vision
    - Vision in relation to organisational development
    - SWOT analysis

  - **Exercise 6: Personal vision (in groups)**
    - What do I want for the future?
    - What are my goals?
    - What will I create?
    - What is my personal passion that will take me there?



Evening Lecture: Renate Goebl's professional life

Session 5: Christian Waltl

- **Exercise 7: find out your personality type** (in professional life/ as a leader) Results to be compared with the ones from Exercise 5 (in Session 2)

- **The visitor focus**
- **Getting to know your audience**

- **Exercise 8: What does visitor focus mean?**
  - What do we want to find out about our audience?
    - Fields of interest - previous knowledge – language - cultural background – different levels of content – different learning types
  - Why do we want to find out?
    - Because we want to service in the competitive situation & for audience development – for seeing the institution/the programme with the eyes of the audience – sponsors information

- **Input Christian Waltl**
  - Museum & Quality
  - A Model of Museum visiting
  - Audience pyramid
  - Cultural participation
  - Barriers to access culture
  - Needs pyramid (after Maslow)
  - Visitor Bill of Rights (USA – Visitor Services Association 2001)
  - Audience research (Who is our audience? – How can we connect with our audience?)
  - Evaluation – Methodology
  - Barriers to participation
  - Ways to attract and retain your target audiences
  - Visitor experience as a process

Session 6: Marilyn Scott input

- **Case study 'The Lightbox'**
  - Our key objectives
  - What we offer
  - Creative budgeting (Income generation Trading Company – Fundraising targets)
  - Our response to achieve sustainability
  - Well-being agenda
  - The future
- **Community engagement**
  - Some current UK initiatives ("The happy museum", "Our Museum")

Session 7: Alexander Samyi

- **The most challenging collage experience**
  - First step: Secret election of three participants who are believed to be the most competent leaders for a “Happy Museum”
  - Creation of the collage of the group’s vision

Evening Lecture: Alenka Černelič Krošelj’s professional life

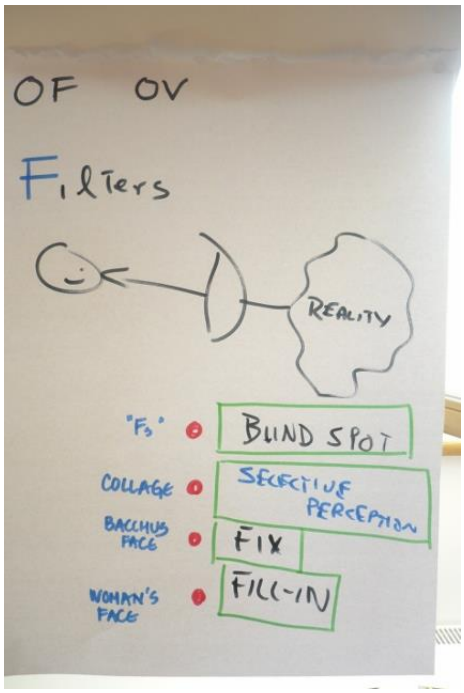
Session 8: Jeff Beeson

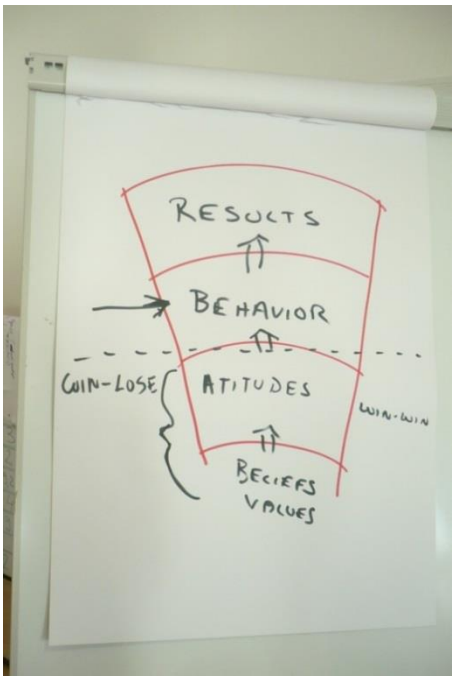
- **Personalizing leadership**

    - **5 minutes' reflection**
      What has been the most important learning I have had about leadership the last 2 days? Why?
    - **Perception**
        - ✓ Blind Spots – exercise to show how we oversee things
        - ✓ Selective Perception – exercise to show how we select information and neglect other information
        - ✓ Fix – exercise to show how once we recognize something we tend not to look deeper for other content or point of view
        - ✓ Fill-In – exercise to show how we make up information and then believe that it is real

    - **Mental models**
        - The impact of perception on how I perceive reality
            - Quote from Anai Nin
            - Ladder of Inference from Chris Argyris

    - **Perception and mental models**
        - Personal Reflection:
            - ✓ What insights have I had about myself and my relation to others?
            - ✓ How do the concepts of perception and mental models relate to my work?





- **Self-leadership**
  - **Accountability** (Spiral of Accountability, Victim vs. Accountable)
    - Demonstration of how our beliefs drive our behaviour (often without us realizing it). Be careful what you believe!
    - Exercise
      - ✓ Tell story from victim perspective
      - ✓ Tell same story from accountable perspective
    - Benefits of an accountable attitude

Session 9: Jeff Beeson

- **Team-leadership:**
  - **The "giant Mikado"** performed with unexpected guests: a group of young pupils from Ukrainian schools hosted by the mayor of Ribnica

Session 10: Jeff Beeson

- **Activities in teams** (the role of communication and feedback)
  - **Re-building a tower – two competing teams with blind workers and voiceless supervisors**
    - Team formation
    - Empowerment and Delegation
    - Exchange or experience: What was the recipe for success?
    - Reflection: What lessons about the effective delegation of responsibility can we draw from this exercise?
  - **The blind dart-shooter**
    - The value of feedback and coaching
  - **Practice giving feedback**

Session 11: Jeff Beeson, Christian Waltl

- **The leader I want to become**
  - **Discussion based on images of leadership selected by participants**

Feedback

Due to the highly positive dynamic and atmosphere during the workshop there were lots of affirmative feedback signals during the workshop and little enthusiasm for contributing during the "official" feedback session. An evaluation form was therefore an appropriate way to get more feedback and specific feedback.

11 participants (4 already had to leave earlier) sent back the evaluation form:

	Excellent	Good	Okay	Poor	Very Poor
Overall how would you rate the leadership training?	**7**	**11**	☐	☐	☐
CONTENT					
Speakers	**11**	☐	☐	☐	☐
Moderation	**11**	☐	☐	☐	☐
Creative workshop	**6**	**1**	**3**	**1**	☐
Topic relevant for your work place	**4**	**5**	**1**	☐	☐
Information material	**6**	**2**	☐	☐	☐
FACILITIES					
Seminar facilities	**9**	**2**	☐	☐	☐
Catering (lunch)	**5**	**5**	**1**	☐	☐
B&B	**7**	**1**	**1**	☐	☐
Catering (dinner)	**8**	**1**	☐	☐	☐
Possibility for networking	**6**	**3**	**1**	☐	☐

Comments:

- Inspiring, creative workshop; but with much potential and the idea about 5 years after = perfect
- Much too late dinner and single rooms, additional meal between lunch and dinner (=7hrs), well done,
- Very good, warm, amusing, inspiring, encouraging, relaxed, inspiring, excellent, excellent, positive, warm, warm, open, creative, atmosphere was really nice, relaxed but also sessions with working, better every day up to perfect the 3rd day, pleasant, relaxing.

Any comments, questions, requests?

- Leadership training about ways how to lead visitors in the museum, participants of the training could present some concrete topic in some museum:

- Bad choice of the venue (maybe it would be easier if it is in Ljubljana),
  Great advantage that it is for free!
  In future including more trainers like Jeff.

- Words that come to my mind (since I'm rather impulsive): grateful, honoured, happy, full of thoughts and ideas, eager, satisfied, pleasantly tired…thank you!

- I really liked cases of good practises (Lightbox), otherwise I did not heard a lot of new things, but I think that is better to hear more times.
  Thank you all for sharing your knowledge.

- Some free time for rest and relaxation = to have a chance to process the information during the day.

- It has been really great experience, I'm glad I participated, Thank you!

- Really fantastic what you are doing THANK YOU!!!
  Thought that the artist workshop was not well prepared, everything else was great.
  And also Jeff's workshop.
  Would propose a bit of literature.

- I wish it was longer…

- In the future maybe I would need some more space time between sessions to make a self reflection on the topic discussed.

- These three days were amazing. You all had difficult beginnings but didn't give up. You all gave us hope and belief in ourselves. Thank you!

Are you interested in a continuation of the programme?

Yes	**10**
No	**1**

Any comments?

- For me it was self-confidence lifting programme.

- Very since we (or better I) am hungry for such programs in Slovenia – it can never be enough of such activities, which enable the growth, ideas and visions.

- Not in December.

- Yes please do continue + management + marketing + promotion + law + fundraising + budgeting + digital promotion

Any specific subjects you would like to know more about in the future?

- I would like to know how to prepare/make certain topic more fascinating and interesting for the visitor.
- Case studies are always welcome. New fresh ideas in the museology field; how to cope with difficulties in leadership as in museums in general.
- Learn through experience – training of personal skills with competent trainers – practical skills of team management.
- Case studies of solving difficult museum situations.
- As mentioned before + crowdfunding + museum shops online,
- Legislation, management of museums,
- Digital marketing,
- A workshop of financial aspect of the museum leadership and preparing a concrete budget form for a fictive project,
- The situation in our country is not bright, Because of that kind of situation I would like to know how to start?

Observer's Conclusions

- **The group & the process**

As the ministry's funding confirmation came very late, participants could not be recruited via an application process but were individualy approached and invited to participate.
Marjeta Mikuž's selection was courageous, because she brought together a heterogeneous group of 13 women and 2 men who had very different professional backgrounds and experiences. But as she knew them all personally she somehow felt that they all could contribute to and benefit from this pilot training project. And how right she was! From the start everybody was willing to open up, to listen to each other, to work together. An atmosphere of trust was rapidly built up and therefore frankness was no problem. People who almost met for the first time at this workshop acted as confident team-mates. That most of the participants and the lecturers were at the same bed & breakfast was an additional group-building motor. Strangers, and in a

sense also possible competitors, became friends and were looking forward to meeting again at a follow-up day 4 months later and hopefully also for further workshops.

- **Programme & Lecturers**

As always, the intensity and complexity of a programme cannot be dimensioned in a way that satisfies everybody equally. Expectations but also different types of people are hard too satisfy The variety of the lecturers' core areas, leadership profiles and approaches to the subject was one key to the success of the workshop. Another was the balance of "input" and self-activity which created an extremely high level of concentration and identification with all the aspects of leadership. The team-activities were kind of a culmination point where "lessons learned" could be experienced.

- **The future**

The pilot project provided a clear evidence for the need of a continuation of a leadership training programme with this format.

Media reports

Online you-tube video under:

https://www.youtube.com/watch?v=0qMqVuKE3W0&feature=youtu.be&feature=player_embedded#at=41

or in the publication Rešeto:

Izobraževanje mladih vodij muzejev

INTERAKTIVNA DELAVNICA

MUZEALCI SO PREDAVANU Z ZANIMANJEM PRISLUHNILI

V Rokodelskem centru Ribnica je med 16. in 19. decembrom potekalo izobraževanje za mlade vodje muzejev, ki ga je izvajal Inštitut Kulturagenda iz Celovca. Namenjeno je bilo mladim sodelavcem muzejev ali podobnih kulturnih institucij, da jih opremi z znanji, potrebnimi za vodstvena mesta v njihovih institucijah.

Ob sodelovanju Marjete Mikuž iz Službe za premično dediščino v Narodnem muzeju Slovenije in direktorja Kulturagenda Christiana Waltla je nastalo izobraževanje kot rezultat lanskoletne konference muzejskih direktorjev, ki je obravnavala načine financiranja pridobivanja sredstev v času finančne krize. To izobraževanje pa pomeni način za zagotavljanje kontinuitete idejam in delu v muzejih. Delavnice se je udeležilo približno 15 mladih, zaposlenih v slovenskih muzejih, pa tudi mlada muzealka iz sarajevskega muzeja. Izobraževalne vsebine so obsegale iskanje notranjih vzgibov za vodenje dela v muzeju, sledile pa so delavnice in izobraževanje na primeru galerije, ki je v petih letih dosegla magično številko milijona obiskovalcev. Pri tem se je posebej pokazal pomen vključevanja lokalne skupnosti v vsakdanje delo in življenje vsakega muzeja ali galerije, ki na londonskem primeru pomeni skoraj polovico obiskovalcev.

Tekst PIRMOŽ TANKO
Foto Jure Zabukovec

List of Participants

Andreja Breznik, NMS

Nastja Dejak, Rokodelski Centre Ribnica

Marjana Dolšina, Rokodelski Centre Ribnica

Teja Hočevar Rokodelski Centre Ribnica

Alma Leka, Muzej v Sarajevu

Mateja Lesar, Rokodelski Centre Ribnica

Tomaž Pavlin, Fakulteta za šport

Tadeja Primožič, Ministrstvo za kmetijstvo

Urška Purg, MNZS

Nina Slana, Grad Polhov Gradec

Marija Skočir, MGLM, City Museum

Miha Špiček, Slovenski etnografsk muzej

Tina Zajc, Rokodelski Centre Ribnica

Anja Zorko, MAO

List of Lecturers & Biographies

Jeff Beeson

Jeff Beeson has more than twenty-five year's experience as a strategy and leadership consultant. He has worked in multiple industries including: automotive, banking, electronics, energy, food, insurance, IT/Technology, machinery, pharmaceuticals.

Jeff started his career as an economist at Chase Econometrics Associates (Bala Cynwyd, Pennsylvania, USA) where he designed econometric and simulation software for its European Macro Forecasting Department. From 1987 – 1991, Jeff worked as a strategic consultant for Bain & Company (Munich, Germany). He was a senior consultant responsible for the planning and management of strategy projects for large corporations in Germany and throughout the European continent. In this capacity he led and managed the coordination of multiple pan-European project teams.

As of 1991, he worked as a senior consultant for the engineering and high-tech strategic consulting firm Dr. Wolf Johnssen & Partner. During this tenure, Jeff led projects with major European industrial companies to increase their productivity and reduce costs.

In 1996, Jeff became an independent consultant specializing in the areas of strategy, cultural renewal, organizational development, individual leadership coaching and inter-cultural communications.

He joined McKinsey & Company (Munich, Germany) in 2000 where he was a senior member of the "My Work Place" Project Team. This internet-based diagnostic tool was designed to facilitate the cultural audit process within corporations of all sizes.

In 2002 Jeff founded the leadership consulting firm Entheos. He and his multi-lingual Entheos-Team collaborate with companies and institutions to develop their specific Leadership Strategy through tailored-designed leadership initiatives, executive coaching and consulting projects.

Jeff studied Economics at Haverford College (Haverford, Pennsylvania, USA) where we graduated with honors in 1981. During his junior year, he studied abroad at the Eberhard-Karls-Universität (Tübingen, Germany). He has an MBA from the Wharton School of Business (Major: Leadership and Finance) and an MA at the Lauder Institute of International Management (Speciality: Europe /Germany). Jeff is a Panamanian and US citizen. He speaks and works in English, French, German and Spanish. He has lived over 20 years in Europe.

Alenka Černelič Krošelj

Alenka Černelič Krošelj (1972) studied at Faculty of Arts at the University of Ljubljana. After the diploma in history of art, ethnology and cultural anthropology she worked in different institutions

and was involved in several project that was financed with EU funds.
She worked in primary and secondary schools, in a Research Centre, as senior adviser for culture and youth politics at Municipality of Krško where she started and managed two complex projects: Renovation of the Valvasor's Complex in Krško and the Renovation of the Rajhneburg Castle. The holistic renovation included both important parts, conservation and renovation of the buildings - monuments and also the strategy, content and development thru establishment of the new museum and new projects that enabled the new exhibitions and other programs (workshops, museum shop, herb garden ...) Then she was the first curator at the new Town Museum Krško, Gallery Krško and Rajhenburg Castle, that are organized as units of the Cultural Centre Krško and were founded by Municipality of Krško. Since 30th of June 2014 she is the manager of the Posavje Regional Museum in Brežice.
She is involved in different strategic and development groups and boards (Regional development Agency of Posavje), organizations and societies that are involved in developing our society through and with our cultural heritage.

Renate Goebl

Born in Vienna, studied History of Art and German in Vienna, adult educator, project coordinator and museums consultant. Vice Director of „KulturAgenda – Institute for Museums, Cultural Enterprises and Audiences“. Research, publication, lecturing, teaching and activities in cultural education, cultural politics and cultural institutions.
Contributes with her experience as academic, head of training programmes for museums and galleries (ikw - institut für kulturwissenschaft, University of Applied Arts Vienna) and coordinator of museum projects (Technical Museum Vienna, Palace Museum Linz).

Marjeta Mikuž

Marjeta Mikuž has 34 years' experience working in various museums as curator, as director and currently as head of Office for Cultural Heritage and Museums at the National museum of Slovenia.
For the first ten years of her career she worked as a curator in a Museum of Revolution in Ljubljana, preparing all kind of exhibitions on recent history of the region. In the Slovene Ethnographic Museum she was initiating a unique documentation system for all Slovene museums, promoting and teaching curators on MODES a museum's documentation software for documenting museum objects. At that time she was also a curator for the art's department.
In 2000 she became director of the National Museum of Contemporary History. She has a PhD in museums management and she published several articles on museum management.

Her current position is in the National museum of Slovenia where she is working mainly on museum legislation and evaluation of all government funded museums. She is a head of department which is in touch with all Slovenian museum professionals and she advises and supports the Ministry of Culture on all museums, heritage and collections related issues.

Alex Samyi

was born in Vienna 1958 and lives in Carinthia. There in 2014 he founded the “Museum am Bach – Social Systems Research”. 2012 he graduated from the Master course „ecm - exhibition theory and practice“ at the University of Applied Arts in Vienna. In the 1980ies he was known as scenographer. Since 1991 he is also recognised as an artist. In that year he showed his first video installation.

Marilyn Scott

Marilyn has spent all her career in museums, galleries and heritage organisations. She has experience with national museums and has worked for both the Science Museum and the Victoria and Albert Museum where she undertook a curatorial role and also worked as Head of Corporate Affairs, where she founded the Friends organisation and pioneered corporate entertaining in museum and gallery settings. She has also worked for The National Trust as a Property Director.

Marilyn is currently a museums and galleries consultant and the Director of the award winning UK Gallery The Lightbox which opened in a new architect designed building in September 2007. Marilyn has managed the project from concept design through to opening and now operates the gallery with an exciting exhibition and events programme.

She set up the Museums and Galleries Masters programme in The Business School at The University of Greenwich and is now visiting lecturer on the City University MA programme in Arts and Heritage Management and an external examiner for The University of Salford.

She also works in the independent and not for profit sector and has been a consultant on a number of new museum developments. Her particular strengths are funding, trustee development and change management.

Marilyn has extensive consultancy experience and has worked as an adviser to The British Council on a number of overseas museum projects and has worked in Bahrain, Slovenia, in Georgia and China. Marilyn was part of a British Council lead consultancy team who visited Taiwan to advise museums there on staff development and training and income generating strategies.

She is a member of the UK Heritage Lottery Fund panel and a Council member of AIM and a Trustee of Bethlem Museum of The Mind and The Geffrye Museum.

Christian Waltl

Christian combines his international hands-on experience in managing museums and cultural institutions with a particular sensitiveness to visitor and institutional needs. He studied history, art history and political science at the University of Vienna, has a diploma in museum education from the Institut für Kulturwissenschaften, Vienna and a **Masters in Museums Management** from the University of Greenwich, London.

He worked as a **curator for education** in the museums and cultural sector in Vienna, before he took on management roles such as business development manager for one of the leading audio guide companies in Vienna and London. As **research fellow** and **project coordinator** at the University of Greenwich Business School's Department for Museums, Heritage and Arts Management Studies in London his special research areas included visitor services management, visitor studies and audience development.

In Canada, Christian worked for the Victoria Independent Film and Video Festival in British Columbia as their **operations and communications manager**. Back in the museum sector Christian took on **management of Woodhorn Colliery Museum** on a secondment contract before he returned to Austria to work as **manager of the Provincial Museum Carinthia**.

In 2007 Christian started working as a museums consultant collaborating with other professionals as well as Lord Cultural Resources for whom he was setting up operations of a new national museum organisation in the Kingdom of Bahrain as on-site project manager.

Since his return to Austria in April 2010 Christian is working foremost on museum and cultural heritage projects in the UK, Germany, Austria, Slovenia and the Gulf Region as a museums consultant with partners in the UK, Germany and Austria.

Christian has founded in 2012 together with Renate Goebl **KulturAgenda – Institute for Museums, Cultural Enterprises and Audiences** which has an international focus and aims to support museums and cultural institutions and their staff on route to excellence.

Appendix 1 – Feedback Report Alex Samyi

Bericht Session 7
Young Leadership Seminar im Rokodelski Centre Ribnica, Slowenien
Workshop „The Most Challenging Collage Experience“

Das Konzept eines möglichst komplexen Collage-Workshops ging insofern auf, dass laut Feedback der TeilnehmerInnen doch bewusst wurde, wie viel einfacher und vielleicht sogar zufriedenstellender ein gewöhnlicher Kunstworkshop gewesen wäre.
Am Anfang regte ich dazu an, noch einmal über die eigenen am Vormittag präsentierten Visionen nachzudenken – ob es sich bei dem nahezu kollektiven Bekenntnis, vorrangig Jobs zu suchen, tatsächlich um Visionen handelte. Ich stellte in den Raum, dass aus meiner Sicht Belegschaften von Museen einen verbindlichen Bezug zur Gesamtgesellschaft brauchen und nur von einem solchen echte Visionen und Missionen abgeleitet werden können. Die Aufgabe von Führungsteams wäre es, gangbare Routen vorzugeben. Das erfordere Überblick über die aktuellen Landkarten.
Die erste Herausforderung des Workshops war, aus dem eigenen Kreis ein dreiköpfiges Führungsteam zu wählen - jene drei Personen, denen man zutraut, eine glückliche Museumsbelegschaft mit Beispielwirkung auf die Gesamtgesellschaft auf Kurs zu bringen. Am Vormittag wurde die UK-Initiative „The Happy Museum“ vorgestellt. Bei der geheimen Zettelwahl ohne KandidatInnen sollten also jene drei Personen gewählt werden, denen man den für ein Happy Museum nötigen Gemeinsinn und Weitblick zutraut – schließlich würde es darum gehen, gemeinsam eine „komplexe“ Collage zu produzieren – konkret, in Referenz auf den Kubismus und Dadaismus eine Zusammenführung der verschiedenen Perspektiven der Gruppe auf sich selbst zu versuchen – ein Gruppenbild samt Visionen eben.
Um die Sache noch herausfordernder zu gestalten, habe ich die Materialien (Papier, Klebefolien, Kunstmagazine) und Scheren, Klebe-Sticks etc. ohne praktische Tipps einfach in die Mitte auf den Boden gelegt. Zusätzlich gab es die Möglichkeit, mittels eines mitgebrachten Printers Selfies auszudrucken. Ich habe beobachtet, dass die drei gewählten „KoordinatorInnen“ dankbar die Vorschläge der übrigen TeilnehmerInnen aufnahmen und im Weiteren deren Ausführung tatkräftig unterstützten – war das bereits gelungenes Leadership?
Von der gesamten Gruppe wurde beschlossen, die drei Gewählten in die Mitte

eines großen, nahezu runden Bildes zu setzen und an dessen äußeren Rand die neu gefunden Visionen zu platzieren. Wieder habe ich nachgefragt, ob der Anspruch von Leadership damit schon erfüllt sei.
Während der folgenden intensiven Phase des Klebens habe ich dazu angeregt, dieselben drei damit zu beauftragen, das entstehende Bild 5 Jahre lang aufzubewahren, um es dann bei einem selbst organisierten wie finanzierten nochmaligen Treffen allen Beteiligten erneut vorzuführen. Wie wird die Gruppe die Anspielungen einiger Bildmotive auf das Hippietum in fünf Jahren beurteilen? Wird sich bis dahin deren Begriff von Leadership wesentlich verändert haben? Die aufgeklebten Hippie-Symbole waren wohl eine Antwort auf mein ins Spiel gebracht haben der gefürchteten Gleichheit, als ich laut überlegte, ob sich Führung und Gleichheit vereinbaren lassen.
Um das speziell für dieses Leadership-Seminar entwickelte Workshop-Format verbessern zu können, denke ich, wäre es nötig, den Schwerpunkt noch mehr auf die Teamarbeit zu legen. In einem nächsten Anlauf würde ich eine Aufteilung der Aufgaben versuchen. Ich denke dabei an die Vorlage eines bedeutenden Werks der Moderne – einer existierenden Collage, Assemblage oder Installation – in Form von maximal drei kleinen Abbildern. Bei einem derart aufwendigen Reenactment könnte es auch noch darum gehen, die nötigen Materialien zu organisieren, die gesellschaftlichen Zusammenhänge zu untersuchen und vieles mehr. Außerdem dürfte dieses neuartige „Rollenspiel rund um ein Stück Kunstgeschichte“ ein zusätzlicher Anreiz sein, an dem interdisziplinären Kreativ-Workshop teilzunehmen.

Appendix 2 – Računovodska poročila

Računovodska poročila

Najpomembnejši računovodski poročili, ki sta tudi javno objavljeni sta BILANCA STANJA in IZKAZ POSLOVNEGA IZIDA. Kaj nam prikazujeta? Kako ju pravilno brati? Kako ju razumeti ? Odgovor je v poznavanju osnovnih vsebin omenjenih izkazov.

BILANCA STANJA

Kaj je bilanca stanja ?

Bilanca stanja ima dve medsebojno uravnoteženi strani. Imenujemo ju AKTIVA IN PASIVA. Na AKTIVI so sredstva, na PASIVI pa obveznosti do virov sredstev. Poenostavljena shema ima naslednji izgled:

AKTIVA	PASIVA
SREDSTVA	VIRI SREDSTEV

Bilanca stanja je računovodsko poročilo, ki prikazuje premoženje (sredstva) s katerimi zavod razpolaga na določen dan, trenutek. Prav tako nam da odgovor o izvoru teh sredstev. Najbolj splošno gledano, bilanca stanja pove kolikšna sredstva so bila vložena v družbo (zavod), kako je družba prišla do teh sredstev in kako jih je naložila, kakor je to razvidno na določen dan. Če na bilanco stanja gledamo s finančnega zornega kota lahko sredstva opredelimo kot naložbe, obveznosti do virov sredstev pa kot vire financiranja teh naložb. Bilanca stanja kaže torej finančni položaj družbe na določen dan.

1. Sredstva

Vsaka institucija (zavod) ima premoženje, sredstva. Brez sredstev ni mogoče poslovati. Oblik sredstev je veliko. Med njimi so osnovna sredstva, terjatve, zaloge,denar, itd..Njihova glavna značilnost je, da izkazujejo stanje. Tako govorimo, da imamo v nekem trenutku neko stanje zalog, neko stanje terjatev, …

Glede na ročnost so sredstva razdeljena v stalna in gibljiva sredstva. Osnovna značilnost stalnih sredstev je, da se postopoma trošijo (obrabljajo) in svojo vrednost prenašajo na izdelke ali storitve. Uporabljamo jih več kot eno leto Gibljiva sredstva pa uporabljamo znotraj enega leta (razen dolgoročnih terjatev). Glede na vlogo sredstev v poslovnem procesu pa stalna sredstva delimo na:

- ✓ neopredmetena dolgoročna sredstva (npr. računalniški programi, dolgoročno odloženi organizacijski stroški in stroški razvoja, koncesije, patenti, licence, blagovne znamke, itd.
- ✓ opredmetena osnovna sredstva (zemljišča, zgradbe, oprema, itd.),
- ✓ dolgoročne finančne naložbe.

Med gibljivimi sredstvi pa so:

- ✓ zaloge,
- ✓ poslovne terjatve ,
- ✓ kratkoročne finančne naložbe (denar ki smo ga posodili drugim za dobo do 1 leta),
- ✓ denar
- ✓ in aktivne časovne razmejitve.

Najpomembnejši del gibljivih sredstev so obratna sredstva. Mednje štejemo zaloge, terjatve in denar. Zraven obratnih sredstev sestavljajo gibljiva sredstva še druge postavke, kot so razne terjatve, aktivne časovne razmejitve in kratkoročne finančne naložbe (tiste naložbe, ki bodo odtujene prej kot v enem letu). Med raznimi drugimi terjatvami prikazujemo terjatve do delavcev, terjatve do države in podobno. Nekateri izdatki takrat ko nastanejo še niso strošek (npr. vnaprej plačane naročnine za revije ipd.). Gre za aktivne časovne razmejitve.

2. Viri sredstev

Čigavo je premoženje? Odgovor najdemo na pasivni strani bilance stanja oziroma med viri premoženja. Tam vidimo, da je premoženje lahko financirano z lastnimi ali tujimi viri. Lastne vire imenujemo z eno besedo kapital (lastni viri so v primeru zavodov sredstva v upravljanju), tuje pa dolgovi. Enih in drugih je več vrst.

Vire podobno kot sredstva prikazujemo glede na njihovo ročnost in vsebino. Ločimo dolgoročne in kratkoročne vire sredstev. Dolgoročni viri imajo rok zapadlosti daljši od enega leta, kratkoročne vire pa bomo morali vrniti znotraj enega leta.

Med dolgoročnimi viri financiranja izkazujemo:

- ✓ kapital (oziroma obveznosti za sredstva v upravljanju –kapital pripada ustanoviteljem , ki so ga zagotovili kot začetni vložek),
- ✓ dolgoročne rezervacije,
- ✓ dolgoročne obveznosti (različna posojila).

Med kratkoročnimi viri financiranja izkazujemo:

- ✓ Kratkoročne obveznosti iz poslovanja (do dobaviteljev in ostale poslovne obveznosti , ki zapadejo v plačilo v roku enega leta)
- ✓ kratkoročne obveznosti iz financiranja in poslovanja
- ✓ ter pasivne časovne razmejitve.

Po vsebini vire delimo na lastniške in tuje ali dolžniške. Lastniški viri kot pove že samo ime, so tisti, ki so jih zagotovili lastniki in so vedno dolgoročni (oblike kapitala: osnovni,vplačani presežek kapitala, rezerve; v primeru zavodov so to obveznosti za sredstva prejeta v upravljanje in presežek prihodkov nad odhodki). Tuji ali dolžniški viri so viri, ki smo jih uspeli pridobiti izven družbe (banke, dobavitelji) in so lahko kratkoročni ali dolgoročni.

Kako razumeti, brati bilanco stanja

Bilanca stanja nam nudi veliko informacij. Preden pa jo beremo se moramo prepričati ali nam prikazuje resnično in pošteno sliko poslovanja družbe (zavoda). Pri tem se lahko opiramo na mnenje notranjega revizorja ali pa si pridobimo druga zagotovila (npr. cenitev nepremičnin, itd..)

Pogosto želimo odgovor na vprašanje ali bo družba sposobna poplačati svoje obveznosti. Eno od sodil je razmerje med dolgoročnimi sredstvi in dolgoročnimi viri. To pomeni, da nas zanima na kakšen način so financirana sredstva v družbi. Eno izmed osnovnih pravil financiranja je pravilo ročnosti, ki pravi da je potrebno dolgoročna sredstva financirati z dolgoročnimi viri in kratkoročna sredstva s kratkoročnimi viri. Tako imamo npr. v bilanci med sredstvi osnovna sredstva (zemljišče, zgradbe, opremo. Itd..) ki so po ročnosti dolgoročna sredstva, saj jih pri poslovanju uporabljamo več let, sredstva se postopoma obrabljajo in tako z obračunom amortizacije izgubljajo svojo knjigovodsko vrednost oziroma jo prenašajo na poslovne učinke. Na pasivni strani bilance pa imamo dolgoročni vir financiranja, ki so lahko obveznosti do virov sredstev v upravljanju (po domače kapital ustanovitelja) ali dolgoročno posojilo (v izredno redkih primerih). Če je vir financiranja osnovnih sredstev kapital je to zelo kvaliteten vir financiranja, saj praviloma nima roka zapadlosti. Če je vir financiranja osnovnih sredstev dolgoročno posojilo je kvaliteta tega vira odvisna od roka vračila posojila, glede na čas ko bomo uporabljali osnovno sredstvo. Npr. če kupimo stroj in je njegova življenjska doba 5 let, je tudi najbolj primerno, če pridobimo posojilo za takšno obdobje. V primeru da ročnost ni usklajena in financiramo dolgoročna sredstva delno tudi s kratkoročnimi viri, imamo lahko težave pri plačevanju svojih obveznosti.

Bilanca stanja pa nam daje tudi številne druge informacije. Tako lahko primerjamo kratkoročne terjatve s kratkoročnimi obveznostmi, terjatve do kupcev z obveznostmi do dobaviteljev, itd. Kaj primerjamo in zakaj je odvisno od naših potreb.

Pogosto je tudi vprašanje koliko je knjigovodska vrednost družbe (zavoda)? Odgovor najdemo v bilanci stanja. Po vsebini je to vrednost kapitala. Ugotovimo jo lahko tudi z upoštevanjem spodnjega pravila:

S - O = K

S –SREDSTVA

O-OBVEZNOSTI

K-KAPITAL

Gornje lahko prikažemo tudi v naslednji shemi:

S - O = K
S - K = O
O + K = S

AKTIVA	PASIVA
S	K
	O

IZKAZ USPEHA

Kaj je izkaz uspeha ?

To je računovodski izkaz v katerem prikazujemo rezultate poslovanja v nekem časovnem obdobju. Običajno obdobje je leto. V njem prikazujemo prihodke in odhodke. Razlika med enimi in drugimi je rezultat poslovanja v obravnavanem obdobju. Izkaz uspeha pokaže, kako uspešno družba (zavod) uporablja razpoložljiva sredstva oziroma kakšna je uspešnost poslovanja družbe. Dobiček (presežek prihodkov nad odhodki) povečuje sredstva, izguba (presežek odhodkov nad prihodki) zmanjšuje sredstva.

Vsebina izkaza

Izkaz poslovnega izida (izkaz uspeha) je temeljni računovodski izkaz, v katerem je resnično in pošteno prikazano stanje poslovnega izida za poslovno leto ali medletna obdobja, za katera se sestavlja.
Izkaz poslovnega izida prikazuje prihodke, odhodke in poslovni izid v obdobju ter pokaže, kako uspešno podjetje uporablja razpoložljiva sredstva oziroma kakšna je uspešnost

poslovanja podjetja.

Prihodki so povečanja gospodarskih koristi v obračunskem obdobju v obliki:

- povečanj sredstev (na primer denarja ali terjatev zaradi prodaje blaga) ali
- zmanjšanj dolgov (na primer zaradi opustitve njihove poravnave),

Prihodki so v izkazu poslovnega izida razčlenjeni na:

1. redne prihodke, ki pomenijo normalne prihodke pri poslovanju in so razdeljeni na:
    - poslovne prihodke: prihodki od prodaje in drugi prihodki, povezani s poslovnimi učinki (subvencije, dotacije in podobni prihodki),
    - finančne prihodke: (prihodki v zvezi z dolgoročnimi in kratkoročnimi finančnimi naložbami in terjatvami)
    - izredne prihodke, ki so rezultat izrednih poslovnih dogodkov.

Odhodki so zmanjšanja gospodarskih koristi v obračunskem obdobju v obliki:

- zmanjšanj sredstev (na primer s prodajo zalog) ali
- povečanj dolgov (na primer zaradi zaračunanih obresti),

Odhodki so v izkazu poslovnega izida razčlenjeni na:

1. redne odhodke, ki so posledica normalnih pojavov pri poslovanju in so razdeljeni na:
    - poslovne odhodke: vračunani stroški v obračunskem obdobju, popravljeni za spremembo stroškov, ki se zadržujejo v zalogah poslovnih učinkov
    - finančne odhodke: odhodki za financiranje in naložbenje

2. izredne odhodke, ki so rezultat izrednih poslovnih dogodkov.

Poslovni izid (dobiček ali izguba) je razlika med prihodki in odhodki v določenem obdobju. Temeljne vrste poslovnega izida so:

1. poslovni izid iz prodaje
2. poslovni izid iz celotnega poslovanja
3. poslovni izid iz rednega delovanja
4. celotni poslovni izid
5. čisti poslovni izid.

Bilanca stanja in izkaz uspeha sta neposredno povezana. Rezultat (dobiček ali izguba) vpliva na prirast ali zmanjšanje sredstev in hkrati na povečanje ali zmanjšanje kapitala za rezultat

Stroški

Definicija stroškov

Stroški so cenovno izraženi potroški delovnih sredstev,predmetov dela, delovne sile in tujih sprotnih storitev, ki nastajajo pri reprodukcijskem procesu v podjetju.

Stroške ugotovimo tako, da potroške določenih prvin pomnožimo s ceno za enoto tega potroška.

Glede na obseg poslovanja ločimo:

1. stalne (fiksne) stroške

Fiksni stroški so tisti stroški, ki se v podjetju (zavodu) ne spreminjajo glede na obseg poslovanja. Celotni fiksni stroški bremenijo podjetje tudi takrat, ko podjetje ne proizvaja ničesar.

Primeri za fiksne stroške v podjetju so predvsem:

- amortizacija (obračunana po časovnem načinu),
- obresti za izposojen kapital,
- najemnine,
- stroški kapitala,
- zavarovalne premije,
- plače nekaterih zaposlenih (npr. vodilnih delavcev).

2. Variabilne stroške

Za razliko od fiksnih stroškov so variabilni (spremenljivi) stroški odvisni od obsega proizvodnje oziroma poslovanja. Primeri za variabilne stroške so predvsem:

- plače (proizvodnih) delavcev,
- stroški surovin, reprodukcijskega materiala,
- energija,
- prevozni stroški ...

Kadar podjetje ne proizvaja, ne uporablja variabilnih inputov, torej so tudi celotni variabilni stroški enaki nič. To pomeni, da celotni variabilni stroški naraščajo in upadajo tako, kot narašča in upada output.

Celotni skupni stroški za določeno količino outputa (proizvodov ali storitev) so seštevek celotnih fiksnih in celotnih variabilnih stroškov, kar zapišemo kot:

CS = CFS + CVS

Povprečni skupni stroški, ki jih imenujemo tudi lastna cena, predstavljajo seštevek celotnih fiksnih in variabilnih stroškov, deljenih s številom proizvedenih enot outputa.

Stroške najpogosteje delimo na:

- naravne vrste stroškov;to so stroški delovnih sredstev, predmetov dela, dela in storitev
- izvirne stroške; (stroški materiala, storitev, amortizacije,dela, davkov, obresti
- stroške stroškovnih mest; stroškovna mesta (funkcijsko, prostorsko ali organizacijsko zaokrožena celota) organiziramo zato, da bi lažje spremljali, nadzorovali in obvladovali stroške.
- direktne in indirektne stroške; za direktne stroške vemo točno njihov izvor, za indirektne pa ne, zato jih po določenih kriterijih razporejamo na stroškovna mesta.
- stroške stroškovnih nosilcev (izdelki ali storitve zaradi katerih stroški sploh nastajajo);

POJMI

V zvezi z izkazom poslovnega izida in njegovo interpretacijo se pojavljajo različni pojmi kot so:izdatki, stroški , odhodki, potroški

Potrošek podaja količino potrošenega proizvodnega vira (delovna sredstva, delovna sila, energija, surovine,…).

Strošek je denarno izražen potrošek, je zmnožek določenega potroška in njegove cene. O stroški govorimo takrat ko smo posamezno prvino poslovnega procesa porabili (material smo dali v proizvodnjo, proizvajali smo na strojih, itd..)

Izdatek je opredeljen kot zmanjševanje denarnih sredstev podjetja (izdatek≠strošek). Izdatek je vse, kar smo izdali, da smo pridobili prvine poslovne procesa (material, delo, delovna sredstva, storitve).

Odhodki so stroški, ki so zajeti v prodanih poslovnih učinkih . Odhodki so enaki stroškom le, ko vse proizvedene količine proizvedemo in prodamo v istem časovnem obdobju.

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 stroške **stroškovnih mest**; stroškovna mesta (fukcijsko, prostorsko ali organizacisjko zaokrožena celota) organiziramo zato, da bi lažje spremljali, nadzorovali in obvladovali stroške.

 direktne in indirektne stroške; za direktne stroške vemo točno njihov izvor, za indirektne pa ne, zato jih po določenih kriterijih razporejamo na stroškovna mesta.

 stroške **stroškovnih nosilcev** (izdelki ali storitve zaradi katerih stroški

5.2 POSAMEZNE VRSTE STROŠKOV

V prejšnjem poglavju smo pojasnili osnovni koncept stroškov, sedaj pa si bomo, tudi s pomočjo grafov in tabel, pogledali, kako se ti stroški obnašajo kot celota in na enoto.

5.2.1 Fiksni stroški

Za fiksne stroške že vemo, da jih povzroča fiksni input in ostajajo isti tako dolgo, dokler se cena in količina fiksnega inputa ne spremenita. Ločimo:

• **absolutno fiksne stroške**, ki ostajajo kot celota vedno enaki;

• **relativno fiksne stroške**, ki nastanejo takrat, če povečamo fiksne inpute (npr. nakup novih strojev, najem novih poslovnih prostorov...).

Z vidika poslovanja podjetja nas fiksni stroški z njihovo glavno značilnostjo, da s povečanjem obsega proizvodnje na enoto padajo, silijo v povečevanje proizvodnje tako dolgo, dokler ne izkoristimo razpoložljivih kapacitet. Torej moramo v podjetju kapacitete maksimalno izkoristiti. Ti stroški nastajajo v enakem obsegu ali znesku, če ne proizvajamo ničesar ali če razpoložljive kapacitete v celoti izkoriščamo. Zato jih imenujemo tudi **stroške proizvodne pripravljenosti.**

Preudarno razmišljanje o fiksnih stroškov je potrebno tudi takrat, ko se v podjetju odločamo za nakup novih produkcijskih kapacitet. Vnaprej je potrebno predvideti možno prodajo, kajti neizkoriščen del kapacitet, ki jih podjetju ne more takoj odprodati (če jih ne potrebuje več) povzroči dodatne fiksne stroške, ki obremenjujejo celotno produkcijo.

Tabela 8: Celotni in povprečni absolutno FS

ObsegCelotni fiksniPovprečni fiksniproizvodnjestroški = CFSstroški = PFS(Q)v EURv EUR08.000-1008.000802008.000403008.000274008.00020

Slika 3: Celotni absolutno fiksni stroški

Slika 4: Povprečni absolutno fiksni stroški

Potrošek je povezan s trošenjem posameznih prvin poslovnega procesa v njihovi naravni obliki. To pomeni zmanjševanje fizičnih ali drugih stvarnih lastnosti tega proizvodnega vira. Potroške ugotovimo tako, da z določeno mersko enoto izmerimo ali ocenimo količino potrošenih proizvodnih virov (strojne ure, delovne ure, število prevoženih kilometrov...). Kadar govorimo o potroških torej ne govorimo o cenah ali drugih denarno izraženih vrednostih.

Stroške definiramo kot vrednostno izražene neobhodne potroške prvin poslovnega procesa. Gre torej za zmnožek določenega potroška in cene za enoto tega potroška. Strošek nastane šele takrat, ko damo prvino v potrošnjo.

Izdatek opredelimo kot zmanjševanje denarnih sredstev podjetja, kot odliv denarja. Razmerja med izdatki in stroški so lahko naslednja:*Ekonomika podjetja: Ekonomika* Stran 65
• Izdatek nastane pred stroškom (najprej kupimo in plačamo surovino, porabimo jo pa kasneje).
• Strošek nastane pred izdatkom (nabavljeno surovino, ki jo plačamo kasneje, porabimo takoj).
• Izdatek in strošek nastopita hkrati (takojšnje plačilo in poraba surovine).

Odhodki so stroški, ki so zajeti v prodanih poslovnih učinkih. Med njima se pojavlja razlika takrat, ko vseh izdelkov ne proizvedemo in hkrati prodamo v istem obračunskem obdobju.

5.4.2 Naravne vrste stroškov

Naravne vrste stroškov izhajajo iz porabe prvin poslovnega procesa. Ločimo:
• stroške delovnih sredstev,
• stroške predmetov dela,
• stroške dela in
• stroške storitev.

5.4.3 Izvirni stroški

Naravne vrste stroškov običajno naprej razčlenimo na izvirne stroške, ki so predvsem: stroški materiala, stroški storitev, stroški amortizacije, stroški dela,
stroški davkov, ki so odvisni od poslovnega izida, stroški obresti. Takšna členitev stroškov je torej bolj podrobna kot naravne vrste stroškov.

5.4.4 Stroški poslovnih funkcij

Podjetje lahko razčlenimo na različne poslovne funkcije – kadrovsko, nabavno, prodajno, finančno ... Če nas zanima, kako izvajanje posameznih funkcij stane podjetje, bomo ugotavljali stroške po poslovnih funkcijah.

5.4.5 Stroški poslovnih mest

Za obvladovanje in proučevanje stroškov moramo najprej ugotoviti, kje in zakaj so stroški nastali. Najbolj primerno za je proučevanje po stroškovnih mestih. Stroškovno mesto običajno opredelimo kot funkcijsko, prostorsko ali organizacijsko zaokroženo celoto, v kateri je mogoče evidentirati, spremljati in nadzorovati stroške. Stroškovna mesta lahko v različnih podjetjih različno poimenujemo, kar bo odvisno od dejavnosti in velikosti podjetja.

5.4.6 Stroški po stroškovnih nosilcih

Stroškovni nosilci so izdelki ali storitve, zaradi katerih v podjetju nastajajo stroški. Ko jih bomo prodali, moramo iz izkupička pokriti nastale stroške. Cilj takšnega ugotavljanja stroškov je spoznati, koliko nas posamezni izdelek ali storitev stane. To je pomembno zaradi tega, ker mora biti vrednost izdelka ali storitve primerljiva z oportunitetnimi stroški kupca. Le-ta se bo zanj odločil, če bo koristnost izdelka vredna denarja, ki ga bo zanj kupec dal v primerjavi z drugimi (žrtvovanimi) alternativami. Končni izdelek, ki ga običajno sestavljajo številni polizdelki oz. posamični sestavni deli, imenujemo končni stroškovni nosilec. Polizdelke pa začasne stroškovne nosilce, katerih stroške prenašamo na končne stroškovne nosilce.

Kalkulacija je računski postopek, s katerim na učinke (stroškovne nosilce – izdelke ali storitve) prenesemo stroške. Stroške obračunamo na enoto proizvoda, torej izračunavamo lastno ceno proizvodov. Če želimo, da bo izdelana kalkulacija dejansko odražala nastale stroške, se moramo zavedati pomembnosti zajemanja in evidentiranja stroškov v podjetju.
Pravilna kalkulacija je nujna pri:
• planiranju in nadziranju stroškov,
• oblikovanju prodajne strategije,
• napovedi poslovnega izida,
• pripravi in izvajanju projektov (kjer moramo finančno ovrednotiti projekt),

• pri ostalih poslovnih odločitvah…

Pri izdelavi kalkulacij upoštevamo splošno