<table>
<tr><td>COURSE TITLE</td><td colspan="6">ACCOUTING</td></tr>
<tr><td>Course code</td><td colspan="2">SRF007</td><td>Year of study</td><td colspan="3">1.</td></tr>
<tr><td>Lecturer(s)</td><td colspan="2">Petra Jakaša, senior lecturer;
Luka Mladineo, PhD, college professor</td><td>ECTS
(Number of credits allocated)</td><td colspan="3">6.</td></tr>
<tr><td rowspan="2">Associates</td><td colspan="2" rowspan="2"></td><td rowspan="2">Total lesson hours per semester</td><td>Lecture</td><td>Seminar</td><td>Practical</td></tr>
<tr><td>30</td><td></td><td>30</td></tr>
<tr><td>Course status</td><td colspan="2">Compulsory</td><td>Percentage share of e-learning</td><td colspan="3">35%</td></tr>
<tr><td colspan="7">COURSE DESCRIPTION</td></tr>
<tr><td>Course Objectives</td><td colspan="6">Explain the concept and role of accounting in the modern market economy • Indicate accounting methods and procedures important in accounting for business activities and making business decisions • Enable students to independently compile basic financial statements for micro and small entrepreneurs</td></tr>
<tr><td>Course enrolment requirements and entry competencies required for the course</td><td colspan="6"></td></tr>
<tr><td>Learning outcomes

On successful completion of this course, student should be able to:</td><td colspan="6">1.Describe the basic determinants of accounting systems and the accounting process. 2. Present economic transactions of business events according to basic accounting models and tax forms through accounting processing and posting in business books. 3. Explain the impact of HSFI / IFRS and tax provisions on accounting for basic accounting categories when measuring and presenting in financial statements 4. Prepare financial statements of micro and small enterprises according to the basic synthetic items recorded in the general ledger. 5. Analyze business events according to procedures and
results processed by accounting methods. 6. Categorize business activities and their impact on business.</td></tr>
<tr><td>Course content</td><td colspan="6">Basic definitions of accounting categories according to HSFI and IAS / IFRS for corporate profit accounting system: Current assets and receivables, Liabilities and Inventories. Costs: Term, divisions according to natural and tax coverage, Schedule of costs. Integrated cost accounting. Advances without changing the tax base. Trade accounting and recording of wholesale and retail business activities. Expenses and revenues according to the provisions of HSFI and IAS / IFRS. Integrated accounting with condensed financial statements for entrepreneurs. Determining the financial result of operations: tax base, determining the profit and loss for the business year, gross
balance.</td></tr>
<tr><td>Types of teaching:</td><td colspan="3">☒ lecture
☐ seminars and workshop
☒ practical
☐ combined e-learning
☐ field research</td><td colspan="3">☒ self-study
☐ multimedia
☐ laboratory
☐ mentoring work
☐ (others)</td></tr>
<tr><td>Student obligations</td><td colspan="6">Attending classes, prepare for practical, exams</td></tr>
<tr><td rowspan="2">Monitoring student work (enter the share in ECTS credits for each</td><td>Class attendance</td><td>2,00 ECTS</td><td>Research</td><td></td><td>Practical work</td><td></td></tr>
<tr><td>Experimental work</td><td></td><td>Report</td><td></td><td>independent learning</td><td>2,00 ECTS</td></tr>
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<table>
<tr><td rowspan="3">activity so that the total number of ECTS credits corresponds to the credit value of the course):</td><td>Essay</td><td></td><td>Seminar</td><td></td><td>Practical exam</td><td>0,5 ECTS</td></tr>
<tr><td>Mid -term exam</td><td>1 ECTS</td><td>Workshop</td><td></td><td>Theoretical exam</td><td>0,5 ECTS</td></tr>
<tr><td>Project</td><td></td><td>Office hours, mid-term exams and final exam</td><td></td><td>consultations and final exam</td><td>1,0 ECTS</td></tr>
<tr><td>Assessment and evaluation of student work during classes and at the final exam</td><td colspan="6">

<table>
<tr><th colspan="3">CONTINUOUS ASSESSMENT</th></tr>
<tr><td>Continuous testing indicators</td><td>Performance Ai (%)</td><td>Grade ratio ki (%)</td></tr>
<tr><td>activity and attendance at classes</td><td>70-100</td><td>10</td></tr>
<tr><td>First mid-term exam</td><td>50-100</td><td>40</td></tr>
<tr><td>Second mid-term exam</td><td>50-100</td><td>40</td></tr>
<tr><td>active participation in teaching</td><td>70-100</td><td>10</td></tr>
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<table>
<tr><th colspan="3">FINAL ASSESSMENT</th></tr>
<tr><td>Indicators checks</td><td>Performance Ai (%)</td><td>Grade ratio ki (%)</td></tr>
<tr><td>Final exam</td><td>50 - 100</td><td>50</td></tr>
<tr><td>Previous activities</td><td>50 - 100</td><td>50</td></tr>
<tr><td>Indicators checks</td><td>Performance Ai (%)</td><td>Grade ratio ki (%)</td></tr>
<tr><td>Final exam</td><td>50 - 100</td><td>50</td></tr>
<tr><td>Previous activities</td><td>50 - 100</td><td>50</td></tr>
</table>

The grade (in percentages) is formed on the basis of all indicators that describe the level of student activities according to the relation:

$$Grade(\%) = \sum_{i=1}^{N} k_i A_i$$

k_i - weighting factor for each activity,
A_i - success in percentage achieved for a particular activity,
N - total number of activities.

<table>
<tr><th colspan="3">PERFORMANCE AND GRADE</th></tr>
<tr><td>Percentage</td><td>Criteria</td><td>Grade</td></tr>
<tr><td>50% - 61%</td><td>basic criteria met</td><td>sufficient (2)</td></tr>
<tr><td>62% - 74%</td><td>average performance with some errors</td><td>good (3)</td></tr>
<tr><td>75% - 87%</td><td>above average performance with minor errors</td><td>very good (4)</td></tr>
<tr><td>88% - 100%</td><td>outstanding performance</td><td>outstanding (5)</td></tr>
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</td></tr>
<tr><td>Required reading</td><td colspan="6">

1. Class materials http://moodle.oss.unist.hr
2. RRIF-ov računski plan za poduzetnike 2023, RRIF Plus d.o.o. Zagreb

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Optional reading	1. Hrvatski standardi financijskog izvještavanja, NN br. 86/15. 2. International financial reporting standards //http: eur-lex.europa.eu/legal-content/ ENG/TXT 3. Zakon o računovodstvu, NN br. 78/15………120/16…….47/20. 4. Zakon o porezu na dobit, NN br. 177/04............115/16…121/19….32/20. 5. Opći porezni zakon, NN br. 115/16 ....121/19. 6. Zakon o PDV-u, NN br. 73/13 .... 121/19. 7. Zakon o obveznim odnosima, NN br. 35/05………78/15 .....29/18. 8. Zakon o trgovačkim društvima, NN br. 111/93 ....40/19.
Quality monitoring to ensure the acquisition of established learning outcomes	• Records of class attendance and success in performing student obligations • Updating detailed course curricula • Supervision of teaching activities • Continuous quality control of all parameters of the teaching process in accordance with the Action Plans • Semester-based student survey in accordance with the "Ordinance on the procedure of student evaluation of teaching work at the University of Split" (UNIST, Centre for Quality Improvement).
Other information	