

COURSE TITLE	ACCOUNTING						
Course code	SRF007	Year of study		1.			
Lecturer(s)	Petra Jakaša, senior lecturer Ph.D Luka Mladineo, professor of professional studies	ECTS (Number of credits allocated)		7.			
Associates		Total lesson hours per semester		Lecture	Seminar	Practical	Laboratory
				30		30	
Course status	Compulsory	Percentage share of e-learning		35%			
COURSE DESCRIPTION							
Course Objectives	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						
Course enrolment requirements and entry competencies required for the course							
Learning outcomes On successful completion of this course, student should be able to:	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.						
Course content	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.						
Types of teaching:	☒ lecture ☐ seminars and workshop ☒ practical ☐ combined e-learning ☐ field research			☒ self-study ☐ multimedia ☐ laboratory ☐ mentoring work ☐ (others)			
Student obligations	Attending classes, seminar workshops, exams						
Monitoring student work (enter the	Class attendance	2,00 ECTS	Research		Practical work		

share in ECTS credits for each activity so that the total number of ECTS credits corresponds to the credit value of the course):	Experimental work		Report		independent learning	2,00 ECTS
	Essay		Seminar		Practical exam	0,5 ECTS
	Mid -term exam	1 ECTS	Workshop		Theoretical exam	0,5 ECTS
	Project		Office hours, mid-term exams and final exam		consultations and final exam	1,0 ECTS
Assessment and evaluation of student work during classes and at the final exam	CONTINUOUS ASSESSMENT					
	Continuous testing indicators			Performance A_i (%)		Grade ratio k_i (%)
	<i>activity and attendance at classes</i>			70-100		10
	<i>First mid-term exam</i>			50-100		40
	<i>Second mid-term exam</i>			50-100		40
	<i>active participation in teaching</i>			70-100		10
	FINAL ASSESSMENT					
	Indicators checks		Performance A_i (%)		Grade ratio k_i (%)	
	<i>Final exam</i>		50 - 100		50	
	<i>Previous activities</i>		50 - 100		50	
	Indicators checks		Performance A_i (%)		Grade ratio k_i (%)	
	<i>Final exam</i>		50 - 100		50	
	<i>Previous activities</i>		50 - 100		50	
	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.					
	PERFORMANCE AND GRADE					
	Percentage		Criteria			Grade
	50% - 61%		basic criteria met			sufficient (2)
	62% - 74%		average performance with some errors			good (3)
	75% - 87%		above average performance with minor errors			very good (4)
	88% - 100%		outstanding performance			outstanding (5)

Required reading	1. Class materials http://moodle.oss.unist.hr 2. RRIF-ov računski plan za poduzetnike 2023, RRIF Plus d.o.o. Zagreb
Optional reading	1. Hrvatski standardi financijskog izvještavanja, NN br. 86/15. 2. Međunarodni standardi financijskog izvještavanja // službeni list Europske unije//http://eur-lex.europa.eu/legal-content/HR/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	