

## DESCRIPTION OF A STUDY COURSE – SYLLABUS

<b>Title of a course</b>	<b>Accounting for Entrepreneurs</b>				
<b>Head of course</b>	<b>MSc Anastazija Vinković Kravaica, Senior Lecturer</b>				
<b>Study programme</b>	<b>Professional undergraduate study Entrepreneurship</b>				
<b>Status of a course</b>	Obligatory				
<b>Year of study</b>	2.	<b>Semester</b>	III.	<b>ECTS credits</b>	6
<b>Teaching plan (L + E + S+ Pr)</b>	3L + 2E				
<b>Goals of a course</b>					
Acquiring knowledge and skills in accounting and their application in company practice. Mastering the procedures for monitoring a company's business through measuring, recording and reporting on financial performance as the result of changes in business environment					
<b>Conditions for enrolling course</b>					
No conditions					
<b>Learning outcomes on a level of a study programme which includes course</b>					
Outcome 1: Apply appropriate methods and procedures in preparing information for business decisions. Outcome 2: Apply professional knowledge and skills in business operations and in upgrading an existing business entity or in establishing a new one. Outcome 3: Identify and evaluate key performance indicators of companies for management and decision making. Outcome 7: Analyse and evaluate financial information. Outcome 15: Independently prepare and present professional content using information and communication tools.					
<b>Expected learning outcomes on a level of a course</b>					
<ol style="list-style-type: none"> <li>Determine the role of the accounting function in an enterprise and characteristics and significance of certain elements of the accounting information system</li> <li>Apply double-entry bookkeeping rules in recording business changes and preparing financial statements</li> <li>Distinguish basic accounting categories by their characteristics</li> <li>Interpret the items of basic financial statements in accordance with the applicable regulations (accounting act, principles and standards)</li> <li>Monitor the reproduction process using a chart of accounts by evaluating the financial impact of the resulting business changes</li> </ol>					
<b>Content of a course</b>					
Accounting and its role in entrepreneurialism. Bookkeeping systems and methods. Assets, debts and capital. Balance. Balance changes over assets, debts and capital. Expenses and revenue of business operation. Balance changes over expenses and revenue. Profit and loss account. Report on money flow. Notes. Report on capital change. Accounting documents and business records. Accounting in inflation conditions. Pre-final and final works. Accounting comprising business changes by accounting plan application. System of internal control in accounting. Accounting information system. Exercises are auditory and they follow lectures completely. Students individually and with assistant's help solve exercises from the course content related to: accounting equation, assets, debts and capital, owner's investment and withdrawal, balance, balance changes over assets, debts and capital; expenses and revenue; balance changes over expenses and revenue; profit and loss account; report on money flow.					
<b>Teaching modes</b>	<input checked="" type="checkbox"/> lectures <input type="checkbox"/> auditory exercises <input checked="" type="checkbox"/> seminars and workshops <input type="checkbox"/> distance learning <input type="checkbox"/> field classes		<input checked="" type="checkbox"/> individual assignments <input type="checkbox"/> multimedia and network <input type="checkbox"/> laboratory <input type="checkbox"/> supervisor's work <input type="checkbox"/> other _____		
<b>Comments</b>					

## Students' obligations

### Grading, evaluation and monitoring of students' work continuously during lectures and exams

Grading is based upon evaluation of course's learning outcomes' adoption. Grading is performed continuously during lectures and/or during exam, in compliance with the provisions of Regulation on the assessment of students.

#### Continuous check-up:

Outcomes	Pre-exam I	Pre-exam 2	Test 1	Test 2	Threshold	Max
Outcome 1			5%		2,5%	5%
Outcome 2	30%		6%		18%	36%
Outcome 3			8%	7%	7,5%	15%
Outcome 4				10%	5%	10%
Outcome 5		30%		4%	17%	34%
Percentage of ECTS	1,8	1,8	1,1	1,3		
Total	30%	30%	19%	21%	50%	100%

A student has passed the exam if he has acquired a percentage of credits for each learning outcome higher or equal to defined threshold.

#### Exam term:

Outcomes	Written exam	Oral exam	Max
Outcome 1	2%	3%	5%
Outcome 2	25%	11%	36%
Outcome 3	7%	8%	15%
Outcome 4	5%	5%	10%
Outcome 5	26%	8%	34%
Percentage of ECTS			
Total	65%	35%	100 %

A student has passed the exam if he has acquired a percentage of credits for each learning outcome higher or equal to defined threshold.

#### Grading:

A student has passed the exam if he has acquired at least 50% of anticipated credits of a specific learning outcome.

If a student has passed learning outcomes of all courses, the accomplished credits (percentages) of all passed learning outcomes are being added, while the final grade is defined upon following table:

Range of credits (percentages)	Numerical grade	ECTS grade
90,00 – 100,00	Excellent (5)	A
75,00 – 89,99	Very good (4)	B
60,00 – 74,99	Good (3)	C
50,00 – 59,99	Sufficient (2)	D
0,00 – 49,99	Insufficient (1)	F

### Obligatory literature

1. Vinković Kravaica, A., Ribarić Aidone, E.: Računovodstvo – temelj donošenja poslovnih odluka, Veleučilište u Rijeci, Rijeka, 2009.;
2. Brkanić, V., Habek, M.: Računski plan za poduzetnike, XXIII prerađena naklada, RRiF plus, Zagreb, 2019.

3. Zakon o računovodstvu, Narodne novine, Zagreb, br. 78/15, 134/15, 120/16, 116/18

#### **Additional literature**

1. Časopis RRiF
2. Vinković Kravaica, A., Ribarić Aidone, E., Krivačić, D.: Abeceda računovodstva u teoriji i praksi, Veleučilište u Rijeci, Veleučilište u Karlovcu, Rijeka-Karlovac, 2007.
3. Skupina autora: Računovodstvo poduzetnika s primjerima knjiženja, XI. naklada, RRiF, Zagreb, 2018.
4. Hrvatski računovodstveni sustav – HSFI, MSFI, MRS, Tumačenja i ZOR s komentarom, službeni i pročišćeni tekstovi za Hrvatsku – VII. izdanje, RRiF plus, Zagreb, 2016.
5. Belak, V.: Profesionalno računovodstvo prema MSFI i hrvatskim poreznim propisima, Zgombić & Partneri, Zagreb, 2006.
6. Anthony, R.N.; Reece, J.: Računovodstvo -Financijsko i upravljačko računovodstvo, RRiF plus, Zagreb, 2004

