

DESCRIPTION OF A STUDY COURSE – SYLLABUS

Title of a course	Basics of Accountancy				
Head of course	MSc Anastazija Vinković Kravaica, Senior Lecturer				
Study programme	Professional undergraduate study Information Science				
Status of a course	Obligatory				
Year of study	1	Semester	II	ECTS credits	5
Teaching plan (L + E + S+ Pr)	L+E				
Goals of a course					
Acquiring knowledge in accounting and application skills through computer technology.					
Mastering procedures for monitoring performance of the company through accounting indicators					
Conditions for enrolling course					
No conditions					
Learning outcomes on a level of a study programme which includes course					
Outcome 8: Evaluate the cost-effectiveness of business information systems.					
Outcome 9: Apply economic and accounting principles in development of business information systems.					
Outcome 10: Apply the principles of e-business in development of business information systems.					
Outcome 13: Apply manners of organizing business systems and marketing of products and services in information science.					
Expected learning outcomes on a level of a course					
<ol style="list-style-type: none"> 1. Define the concept, function, purpose and goal of accounting 2. Define the elements of accounting information system and accounting as one of the elements of that system 3. Define assets, capital, liabilities, expenses, income and financial result of business operations 4. Record business changes in the dual accounting system in accordance with the basic accounting rules 5. Rank the terms revenue and expenses in relation to the concepts related to them - receipt, impact, expense, consumption, cost 6. Interpret accounting information and devise solutions to improve performance and maximize profits. 					
Content of a course					
Accountancy and its role in contemporary conditions. Bookkeeping system and methods. Assets, debts and capital. Balance. Balance changes over assets, debts and capital. Expenses and revenues from business operation. Balance changes over expenses and revenues. Profit and loss account. Report on cash flow. Notes. Report on capital change. Accounting documents and business records. Accounting in inflation conditions. Prefinal and final operations. Accounting covering of business changes by accounting system application. System of internal control in accountancy. Accounting information system.					
Teaching modes	<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 _____		
Comments					
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	6%		4%		5%	10%
Outcome 2	12%		8%		10%	20%
Outcome 3	12%		8%		10%	20%
Outcome 4		12%		8%	10%	20%
Outcome 5		6%		4%	5%	10%
Outcome 6		12%		8%	10%	20%
Percentage of ECTS	1,5	1,5	1	1	-	-
Total	30%	30%	20%	20%	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	6%	4%	10%
Outcome 2	12%	8%	20%
Outcome 3	12%	8%	20%
Outcome 4	12%	8%	20%
Outcome 5	6%	4%	10%
Outcome 6	12%	8%	20%
Percentage of ECTS	3	2	5
Total	60%	40%	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*, XXII prerađena naklada, RRiF plus, Zagreb, 2019.

Additional literature

1. Časopis RRiF

