

DESCRIPTION OF A STUDY COURSE – SYLLABUS

Title of a course	Accounting Information System				
Head of course	MSc Marino Golob, Senior Lecturer				
Study programme	Professional undergraduate study Information Science				
Status of a course	Elective				
Year of study	3.	Semester	V	ECTS credits	5
Teaching plan (L + E + S+ Pr)	2L+2S				
Goals of a course					
The aim of the course is to acquire basic knowledge, both theoretical and practical, in the field of accounting information systems, as well as to acquire a special skill in applying the acquired theoretical knowledge in the implementation of accounting information activities.					
Conditions for enrolling course					
No conditions					
Learning outcomes on a level of a study programme which includes course					
Outcome 2: Apply business information system design methods. Outcome 9: Apply economic and accounting principles in the development of business information systems. Outcome 10: Apply the principles of e-business in the development of business information systems.					
Expected learning outcomes on a level of a course					
<ol style="list-style-type: none"> 1. Explain the basics of accounting information systems theory and organization of business functions in a company. 2. Identify the stages of the accounting process and the accounting information system subsystems. 3. Interpret procurement and production accounting information subsystems. 4. Explain and distinguish information subsystem of sales and human resources rewarding. 5. Explain the accounting information reporting subsystem and control and audit of accounting information systems 					
Content of a course					
<p>Introduction to accounting information system; characteristics and structure of business information system, accounting and accounting information, classification and value of accounting information. Need for accounting information system development. Property and capital; developing of business process.</p> <p>Development of information system parts. Business and bookkeeping changes. Accounts. Accounting principles and standards, Balance sheet, Business books. Preparation, selection and delivery of accounting information.</p> <p>On seminars students work out exercises which are chosen from practical environment and magazines.</p>					
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					
According to the Study Regulations.					
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	Seminar work	Threshold	Max
Outcome 1	16%		4%	10%	20%
Outcome 2	16%		4%	10%	20%
Outcome 3	8%	8%	4%	10%	20%
Outcome 4		16%	4%	10%	20%
Outcome 5		16%	4%	10%	20%
Percentage of ECTS	2	2	1	2,5	5
Total	40%	40%	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	10%	10%	20%
Outcome 2	10%	10%	20%
Outcome 3	10%	10%	20%
Outcome 4	10%	10%	20%
Outcome 5	10%	10%	20%
Percentage of ECTS	2,5	2,5	5
Total	50%	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.

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. Robert Zenzerović: „Računovodstveni informacijski sustavi“, Sveučilište Jurja Dobrile u Puli, Odjel za ekonomiju i turizam, Pula, 2007.

Additional literature

1. Ivana Mamić Sačer, Katarina Žagar: „Računovodstveni informacijski sustavi“, Hrvatska zajednica računovođa i financijskih djelatnika, Zagreb, 2008.

