

NAME OF THE COURSE		FINANCIAL ACCOUNTING IN FORENSIC SCIENCES				
Code		Year of study	2.			
Course teacher	Assistant professor Toni Šušak, PhD	Credits (ECTS)	6 ECTS			
Associate teachers	Associate professor Marijana Bartulović, PhD	Type of instruction (number of hours)	L	S	E	F
			30		15	
Status of the course	Mandatory	Percentage of application of e-learning				
COURSE DESCRIPTION						
Course objectives	Teach students to keep business books, prepare income tax returns and annual financial statements for companies.					
Course enrolment requirements and entry competences required for the course	Enrolment prerequisites are stipulated in the University Department of Forensic Sciences Regulation and Regulation on Studies and Rules of Studying of the University of Split.					
Learning outcomes expected at the level of the course (4 to 10 learning outcomes)	<ol style="list-style-type: none"> <li>1. Identify regulatory framework relevant for financial accounting.</li> <li>2. Apply relevant provisions of accounting standards and tax regulations when recording business events.</li> <li>3. Prepare fundamental financial statements for companies (balance sheet and profit and loss account).</li> <li>4. Prepare corporate income tax returns for companies.</li> <li>5. Assess fraud risk for certain accounting items in the financial statements of companies.</li> </ol>					
Course content broken down in detail by weekly class schedule (syllabus)	Lectures					
	Topic				Hours	
	Introduction to financial reporting for companies. Application of international and Croatian accounting standards.				2	
	Accounting for short-term financial assets.				2	
	Accounting for long-term financial assets.				2	
	Long-term receivables, deposits and credits. Deferred tax assets and liabilities.				2	
	Accounting for clearing payments.				3	
	Accounting for exchange rate differences and foreign currency transactions. Accounting for foreign means of payment.				3	
	Tax and accounting treatment of advance payments.				2	
	Accounting for surpluses and deficits.				2	
	Financial reporting of companies – balance sheet.				3	
	Financial reporting of companies – profit and loss account.				3	
	Tax-deductible and non-deductible items in the income tax return – PD form.				3	
	Detecting fraud in financial statements of companies.				3	
	Exercises					
	Topic				Hours	
	Introduction to financial reporting for companies.				1	
	Legal framework for financial reporting of companies.				1	
	Practical examples of recording short-term financial assets.				1	
	Practical examples of recording long-term financial assets.				1	
Practical examples of recording long-term receivables, deposits and credits and deferred tax assets and liabilities. Long-term provisions.				1		
Practical examples of accounting for clearing payments.				1		

	Practical examples of recording exchange rate differences and foreign currency transactions. Practical examples of recording foreign means of payment.		1		
	Practical examples of recording advance payments. Practical examples of recording surpluses and deficits.		1		
	Financial reporting of companies – balance sheet.		2		
	Financial reporting of companies – profit and loss account.		2		
	Preparing corporate tax return – PD form.		1		
	Detecting fraud in financial statements of companies.		2		
Format of instruction	<input checked="" type="checkbox"/> lectures <input type="checkbox"/> seminars and workshops <input checked="" type="checkbox"/> exercises <input type="checkbox"/> <i>on line</i> in entirety <input type="checkbox"/> partial e-learning <input type="checkbox"/> field work		<input checked="" type="checkbox"/> independent assignments <input type="checkbox"/> multimedia <input type="checkbox"/> laboratory <input type="checkbox"/> work with mentor <input type="checkbox"/> (other)		
Student responsibilities	Regular attendance and active participation in classes, tests, written and oral examinations.				
Screening student work (name the proportion of ECTS credits for each activity so that the total number of ECTS credits is equal to the ECTS value of the course)	Class attendance	2	Research		Practical training
	Experimental work		Report		(Other)
	Essay		Seminar essay		(Other)
	Tests		Oral exam	2	(Other)
	Written exam	2	Project		(Other)
Grading and evaluating student work in class and at the final exam	<ul style="list-style-type: none"> <li>• Continuous tests and monitoring of students' activity.</li> <li>• Written exam.</li> <li>• Oral exam.</li> </ul>				
Required literature (available in the library and via other media)	<b>Title</b>		<b>Number of copies in the library</b>	<b>Availability via other media</b>	
	Authorized teaching materials (lectures and exercises).		0	Moodle	
	Group of authors (2018): Računovodstvo poduzetnika s primjerima knjiženja, RRIF plus, Zagreb.		1		
	RRIF-ov računski plan za poduzetnike, RRIF Plus d.o.o., Zagreb.		0	<a href="http://www.rrif.hr">www.rrif.hr</a>	
Optional literature (at the time of submission of study programme proposal)	Belak, V. (2017): Lažiranje financijskih izvještaja, prijevare i računovodstvena forenzika, XI. izmijenjeno i dopunjeno izdanje, Belak Excellens d.o.o., Zagreb. Articles in journal Računovodstvo, revizija i financije ( <a href="http://www.rrif.hr">www.rrif.hr</a> ). Hrvatski standardi financijskog izvještavanja. Međunarodni standardi financijskog izvještavanja. Zakon o računovodstvu. Zakon o trgovačkim društvima. Zakon o obveznim odnosima. Zakon o porezu na dobit.				
Quality assurance methods that ensure the acquisition of exit competences	<ul style="list-style-type: none"> <li>• Analysis of studying performance for all courses of studies.</li> <li>• Student questionnaire on quality of lecturer and classes for every course of studies.</li> <li>• Examination conducted by lecturer is organized to test all learning outcomes of the course.</li> </ul>				
Other (as the proposer wishes to add)					

