NAME OF THE COU	JRSE	FINANCIAL ACC	COUNTING IN FORENSIC	SCIENCES			
Code			Year of study	2.			
Course teacher		it professor šak, PhD	Credits (ECTS)	6 ECTS			
Associate teachers	Associate professor Marijana Bartulović, PhD		Type of instruction	L S	Е	F	
			(number of hours)	30	15		
Status of the course	Mandato	ory	Percentage of application of e-learning				
		COURS	E 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.						
	1. Identi	fy regulatory framev	vork relevant for financial acco	ounting.			
Learning outcomes expected at the level		=	of accounting standards and ta	x regulations wh	en recordi	ing	
	business						
of the course (4 to 10	-		cial statements for companies	(balance sheet ar	nd profit a	nd loss	
learning outcomes)	account).						
	<ul><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></ul>						
	5. Asses	s fraud risk for certa		ncial statements	of compan	nes.	
			Lectures		Hou		
	Topic					rs	
	Introduction to financial reporting for companies. Application of						
	international and Croatian accounting standards.						
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	Accoun	nting for short-term	Financial assets.		2		
	Accoun	nting for short-term to nting for long-term f	financial assets.	tay accord and	2 2		
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	currency transactions. Practical examples of recording foreign means of payment.						
	Practical examples of recording advance payments. Practical examples of recording surpluses and deficits.						1
	Financial reporting of companies – balance sheet.						2
		nt.		2			
	Financial reporting of companies – profit and loss account.  Preparing corporate tax return – PD form.  Detecting fraud in financial statements of companies.						1
							2
Format of instruction	⊠ lectures     □ seminars and v     ⋈ exercises     □ on line in entire	rety					,
	□ partial e-learn	ing		□ (other)			
Ct. 1t	☐ field work						
Student responsibilities	Regular attendan	ce and act	ive participatio	n in classes, tests	s, written and ora	ıl exan	ninations.
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	У	(Other)		
	Tests		Oral exam	2	(Other)		
	Written exam	2	Project		(Other)		
Grading and evaluating student work in class and at the final exam	<ul> <li>Continuous tests and monitoring of students' activity.</li> <li>Written exam.</li> <li>Oral exam.</li> </ul>						
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