

NAME OF THE COURSE		FUNDAMENTALS OF ACCOUNTING IN FORENSICS				
Code		Year of study	1.			
Course teacher	Associate professor Marijana Bartulović, PhD	Credits (ECTS)	5			
Associate teachers	Assistant professor Toni Šušak, PhD	Type of instruction (number of hours)	L	S	E	F
			20	-	15	-
Status of the course	Mandatory	Percentage of application of e-learning	10 %			
COURSE DESCRIPTION						
Course objectives	Teach students to independently record business events and prepare simplified financial reports for entrepreneurs.					
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)	Fundamental learning outcome:					
	<p>Apply adequate accounting policies, valuation methods and accounting techniques, taking into account tax regulations in order to value main items in balance sheet and profit and loss account.</p> <p>Individual outcomes are:</p> <ol style="list-style-type: none"> 1. Combine accounting principles, financial statement categories and relevant regulations. 2. Select and apply adequate accounting policies for recording assets, liabilities, equity, income and expenses. 3. Classify operating expenses, valorize inventories and costs for sales. 4. Measure income, expenses, income tax and financial result. 5. Prepare final accounts and condensed financial statements. 					
Course content broken down in detail by weekly class schedule (syllabus)	Lectures		Lectures/Seminars			
	Topic	Hrs	Topic	Hrs		
	The concept of accounting, the historical development of accounting, types of accounting, accounting in a globalized world, accounting regulation in the EU and Croatia, accounting concepts, accounting standards.	2				
	Fundamental financial statements: balance sheet, profit and loss account, cash flow statement, statement of changes in equity, notes.	2	Balance sheet structure analysis, balance sheet business events, balance sheet preparation, profit and loss account analysis, profit and loss account preparation.	1		
General ledger, bookkeeping account, rules of recording in double bookkeeping, recording in general ledger accounts, chart of accounts. Journal and journal entries.	2	Analysis of the chart of accounts and accounting rules in double-entry bookkeeping.	1			

	VAT Act and the impact of VAT on recordings, recording of incoming invoices, recording of outgoing invoices, recording of VAT settlement.	2	Recording of incoming invoices, recording of outgoing invoices, recording of VAT settlement.	2
	Long-term tangible and intangible assets.	2	Recording purchases of tangible and intangible fixed assets. Amortization and depreciation.	2
	Current assets: transaction account, cash on hand, receivables, loans, inventories.	2	Recording transactions through accounts, cash operations, receivables and loans, inventories.	2
	Short-term and long-term liabilities.	2	Recording short-term and long-term liabilities.	1
	Operating costs.	2	Recording business expenses, cost allocation.	2
	Production accounting.	2	Production costs allocation, inventory formation, inventory derecognition.	2
	Final settlement and preparation of simplified balance sheet and profit and loss account.	2	Determination of gross result, calculation of income tax, determination of net result, preparation of trial balance sheet, simplified balance sheet and profit and loss account.	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 type="checkbox"/> independent assignments <input type="checkbox"/> multimedia <input type="checkbox"/> laboratory <input type="checkbox"/> work with mentor <input type="checkbox"/> (other)	
Student responsibilities	Attending classes, active participation in exercises.			
Screening student work (<i>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</i>)	Class attendance	1	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	<p>The final exam consists of two parts: a written exam and an oral exam. The written exam is passed if a minimum of 50 % of points is achieved. The ratio of the written and oral exams in defining final grades is 50:50 %. Class activity can earn an additional 10 % of points.</p> <p>Thresholds for determining final grade:</p> <ul style="list-style-type: none"> • 90-100 excellent (5) • 75-89 very good (4) • 60-74 good (3) • 50-59 sufficient (2). 			
Required literature (available in the library and via other media)	Title		Number of copies in the library	Availability via other media
	Authorized lectures and teaching materials on Moodle platform.		0	Moodle

	RRIF-ov računski plan za poduzetnike, XXIV. izdanje, RRiF Plus d. o. o., Zagreb, 2020.	0	https://www.rrif.hr/dok/preuzimanje/RRIF-RP2020.pdf
Optional literature (at the time of submission of study programme proposal)	<p><i>Textbooks:</i></p> <p>Belak, V. (2020): Profesionalno finansijsko računovodstvo, Fircon d. o. o., Mostar.</p> <p>Brkanić et. al. (2018): Računovodstvo poduzetnika, RRiF Plus d. o. o., Zagreb.</p> <p><i>Internet sources:</i></p> <ul style="list-style-type: none"> • www.rrif.hr • www.rif.hr • www.osfi.hr • www.ifrs.org • www.porezna-uprava.hr 		
Quality assurance methods that ensure the acquisition of exit competences	<ul style="list-style-type: none"> • Analysis of studying performance for all courses of studies. • Student questionnaire on quality of lecturer and classes for every course of studies. • Examination conducted by the lecturer is organized to test all learning outcomes of the course. 		
Other (as the proposer wishes to add)			