



Table 2

Course description

COURSE DESCRIPTION		
Course instructor	Sandra Janković, PhD Full Professor	
Name of the course	ACCOUNTING for SMEs	
Study programme	Management of sustainable development	
Status of the course	Elective	
Year of study	4th	
ECTS credits and manner of instruction	ECTS credits	3
	Number of class hours (L+E+S)	30 (15 + 0 + 15)
1. Course objectives		
<p>The course objective is to introduce students to specifics of accounting for SMEs and crafts (artisan), and to enable students for accounting procedures in SMEs and according to them developing competencies and skills regarding recording business transactions and composing financial statements in small hotel enterprises.</p>		
2. Course enrolment requirements		
Accounting exam from 2 nd year of study		
3. Expected learning outcomes		
<p>After the completion of the exam the students will be able to:</p> <ol style="list-style-type: none"> 1. explain and differentiate specifics of Accounting for SMEs (d.o.o./crafts) 2. independently prepare and document accounting invoices and other papers for SMEs 3. record simple business transactions using accounting software synthesis 4. keep records of incoming and outgoing book of accounts and tax form 5. prepare required lists for adjusting sintetical and analytical records 6. prepare and explain monthly management reports 7. prepare and interpret Balance sheet created in software synthesis 8. prepare and interpret Income statement created in software synthesis 9. understand the importance and usefulness of information contained in internal and external reports 10. prepare tax form for craftsmen <p>Apart from developing specific competencies, with their active participation in the class, students will develop creativity in organizing and managing accounting for SMEs in hospitality and tourism.</p>		
4. Course content		
<p>Students acquire knowledge about the SME accounting concept and content. The emphasis is on creating complete documentation of a tourism or hotel enterprise including opening of a business, creating contracts for bank loans, renting or buying purposes, getting long term and short term assets, preparing documentation for employing personnel, preparing depreciation form etc. receiving invoices and outgoing invoices, creating account payment and receipts records. Running a business: calculation and payment of salaries, calculations and payment of rents, loans, invoices, receiving revenues from customers. Recording business transactions for the created documentation and preparing tax form, making final bookkeeping transactions and preparing Balance sheet and Income statements.</p>		
5. Manner of instruction	<input checked="" type="checkbox"/> lectures <input type="checkbox"/> seminars and workshops <input checked="" type="checkbox"/> exercises <input type="checkbox"/> distance learning	<input checked="" type="checkbox"/> individual assignments <input checked="" type="checkbox"/> multimedia and network <input type="checkbox"/> laboratories <input checked="" type="checkbox"/> mentorship



		<input type="checkbox"/> fieldwork		<input type="checkbox"/> other	
6. Comments		Special emphasis is on the professor / students interactive approach.			
7. Student responsibilities					
It is obligatory for students to attend lectures / exercises (minimum 75%) and actively participate in all parts of the course process. Students independently prepare documentation and record transactions in order to complete practical assignment at the end of the semester.					
8. Monitoring of student work ¹					
Class attendance	1,2	Class participation		Seminar paper	Experimental work
Written exam	0,5	Oral exam		Essay	Research
Project		Continuous assessment	0,9	Report	Practical work
Portfolio					0,4
9. Assessment of learning outcomes in class and at the final exam (procedure and examples)					
Assessment and evaluation of students in classes and at the final exam is conducted under the Rulebook on evaluation of students at the Faculty of tourism and hospitality management. For each course it is made a detailed course syllabus which coordinates activities, student load, learning outcomes and evaluation methods.					
10. Mandatory literature (at the time of submission of study programme proposal)					
1. Žager K., Smrekar, N., Oluić, A., Računovodstvo malih i srednjih poduzeća, 2009. 2. Presentations available on Lumens					
11. Optional/additional literature (at the time of submission of the study programme proposal)					
1. Grupa autora Harmonizacija i standardizacija financijskog izvještavanja malih i srednjih poduzeća, HZRIF, Zagreb, 2013. 2. Belak, V. Osnove profesionalnog računovodstva, Veleučilište u Splitu, 2002. 3. Grupa autora, Poslovanje obrtnika, HZRIF, zagreb, 2006. 4. Grupa autora: Primjena hrvatskih standarda financijskog izvještavanja, HZRIF, Zagreb, 2008 5. http://ec.europa.eu/enterprise/policies/sme/business-environment/accounting					
12. Quality monitoring methods that ensure the acquisition of exit knowledge, skills and competences					
The quality of the programme, teaching process, teaching skills and level of acquired course matter will be evaluated in writing, by means of extensive questionnaires and by employing other methods that are in accordance with the accepted standards and with the Book of regulations on the quality of the University of Rijeka, as well as the Book of regulations on the quality of the Faculty of tourism and hospitality management.					

¹ IMPORTANT: Enter the appropriate proportion of ECTS credits for each activity so that the total number of credits equals the ECTS value of the course. Use empty fields for additional activities.