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| **DZEMAL BIJEDIC UNIVERSITY IN MOSTAR****TOURISM STUDIES**  |
| **Name of the subject:** | **ACCOUNTING** | **Šifra predmeta: ST306** |
| **Level, year, semester** | academic undergraduate studies | year: III / semester: 1/5. |
| **Professor:** | Ibro Popić, PhD, Associate professor |
| **Contact:** | Adress: Dzemal Bijedic University in Mostar, Faculty of Economics email: ibro.popic@unmo.ba phone.  |
| **Total lecture hours:** | Lecture hours per week: 2 | Excercise hours per week: 2 | Total hours: 60 |
| **ECTS credit value:** | 5 ECTS |
| **Basic degree:** | bachelor tourism *(240 ECTS)* |
| **Status of the subject:** | Obligatory (mandatory) |
| **Prerequisites for taking the exam:** | None  |
| **Restrictions on access to the subject:** | only the students of tourism |
| **Explainations of credit value:** | The number of ECTS points corresponds to the number of hours required for the realization of the teaching obligations and the preparation of the exams. |
| **Objectives of the subject:** | Getting acquainted with basic accounting categories, principles, standards and accounting methodology. |
| **Description of general and specific competences (knowledge and skills) / learning outcomes:** | By successful completion of this course students will be able to:- Explain basic accounting categories in tourism- Make simple financial reports- Accounting for simpler examples of business transactions- Understand and interpret the basic items of the financial statements as a prerequisite for the assessment of success. |
| **Main content of the subject:** | * Accounting concept and role in tourist and catering companies
* Accounting regulations and standards
* Documentation in bookkeeping
* Definition and types of balance sheet
* Accounts and records, and accounting policies
* Bookkeeping records of basic business events in tourism
* Value Added Tax
* Bookkeeping of capital and liabilities
* Accounting Cost Coverage
* Income, expense, financial result, preparation of simplified balances and calculation of profit tax
* Accounting Law, Accounting Principles and Standards
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| **Forms of teaching / learning methods:** | lectures, experimental exercises, discussions, presentations |
| **Other obligations of the student (if they are foreseen):** |  |
| **Knowledge check / exam way and percentage weight factor:** | * Obligatory arrival (5%)
* Seminar paper (8%)
* Presentation (7%)
* Test (partial) (40%)
* Test (final) (40%)
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| **List of basic literature and****Internet web references:** | Jahić Mehmed: Financial Accounting; Libertas; Sarajevo; 2009Kapić Jadranka: Accounting; Sarajevo: Faculty of Economics, 2011. |
| **How to monitor the quality and effectiveness of the subject realization:** | Monitoring attendance and performance of other student obligations (teacher)Teaching Supervision (Vice Dean for teaching)Analysis of the success of studies in all subject studies (Vice Dean for teaching)An anonymous survey among students on the performance of teaching. |