

NAME OF THE COURSE		Craftsman Accounting					
Code	ECS419	Year of study	1				
Course teacher	Željana Aljinović Barać, professor Slavko Šodan, associate professor	Credits (ECTS)	6				
Associate teachers		Type of instruction (number of hours)	L	S	E	F	
			26		26		
Status of the course	Optional	Percentage of application of e-learning	15%				
COURSE DESCRIPTION							
Course objectives	To train student for providing bookkeeping services using accounting software of craftsman's and self-employed persons and submit tax return form independently.						
Course enrolment requirements and entry competences required for the course	Defined by the Statute of the Faculty of Economics and Study Regulations.						
Learning outcomes expected at the level of the course (4 to 10 learning outcomes)	<p>Course learning outcome: To apply adequate accounting techniques and use accounting software to record craftsmen and self-employed person's business transactions and create annual income tax assessment.</p> <p>Individual learning outcomes:</p> <ol style="list-style-type: none"> <li>To shape the frame of craftsman's accounting at income tax and value added tax systems</li> <li>To record business transactions in service craft</li> <li>To record business transactions in hotels and restaurants crafts</li> <li>To record business transactions in wholesale and retail crafts</li> <li>To prepare and create annual income tax assessment</li> <li>To use accounting software for the record of craftsman's business transactions</li> </ol>						
Course content broken down in detail by weekly class schedule (syllabus)	<ol style="list-style-type: none"> <li>Craftsman and self-employed persons in income tax and value added tax systems (10 units).</li> <li>Craftsman's receipts and expenses and increasing the tax base items (10 units)</li> <li>Craftsman business transactions in service craft using accounting software (6 units)</li> <li>Craftsman business transactions in hotels and restaurants crafts using accounting software (10 units)</li> <li>Business transactions in wholesale and retail crafts using accounting software (10 units)</li> <li>Annual income tax assessment and change of taxation method (6 units)</li> </ol>						
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 checked="" 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 checked="" type="checkbox"/> real-sector experts visiting lectures			
Student responsibilities	Class attendance for 50% of total number of units and passed accounting software exam in order to get the right to access the exam.						
Screening student work ( <i>name the</i>	Class attendance	1	Research		Practical training	1	

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<i>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>	Experimental work		Report		In class activity	1
	Essay		Seminar essay		(Other)	
	Tests	3*	Oral exam	1,5	(Other)	
	Written exam	1,5	Project		(Other)	
Grading and evaluating student work in class and at the final exam	<p>* Student may take two class tests during a semester and student who passed both gets the final grade. By active participation in the course and self-assessment activities accomplished, a student can earn an additional 10 points. The average number of points from class tests forms the grade according to the threshold values specified below.</p> <p>Final exam consists of two parts: written exam and oral exam. The right to access to a written exam has student who has passed accounting software exam and accomplished 3 self-assessment activities. The right to access to the oral exam has student who has passed written exam.</p> <p>Achieved points on passed written part of the final exam increased by potential points of active participation correspond to following grades:</p> <p>0-49 insufficient (1)  50-65 sufficient (2)  66-75 good (3)  76-85 very good (4)  86-100 excellent (5)</p> <p>Evaluation of oral part of the exam and final grade thresholds:</p> <p>3 correctly answered questions – grade from the written part of the exam +1  2 correctly answered questions – equal to grade from the written part of the exam  1 correctly answered questions – grade from the written part of the exam – 1  0 correctly answered questions – students have to re-take oral part of the exam</p>					
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>	
	Aljinović Barać, Ž. Šodan, S.: -Authorized lectures and teaching materials, 2021.			0	Moodle	
	Journal Računovodstvo, revizija i financije, no. 1-12			1	<a href="http://www.rrif.hr">www.rrif.hr</a>	
	Journal Računovodstvo i financije, no. 1-12			1	<a href="http://www.rif.hr">www.rif.hr</a>	
Optional literature (at the time of submission of study programme proposal)	<p><i>Text-books:</i></p> <p>Grupa autora (ur. Vranar, K.): Poslovanje obrtnika, slobodnih zanimanja i poljoprivrednika, II. dopunjeno i izmijenjeno izdanje TEB poslovno savjetovanje, Zagreb, lipanj 2019.</p> <p>Grupa autora (urednica Cutvarić, M): Poslovanje obrtnika 2010: porezni, računovodstveni i pravni aspekti, RIF, Zagreb, 2010</p> <p><i>Journal articles:</i></p> <p>Aljinović Barać, Ž., Šodan, S. (2018). Efekti planiranog administrativnog rasterećenja na poslovanje obrtnika i poduzetnika u hrvatskoj, 53. jesensko savjetovanje Računovodstvo, revizija i porezi u praksi (Aljinović Barać, Ž. (ur.). Split: Udruga računovođa i financijskih djelatnika Split, 2018. str. 139-156</p> <p>Aljinović Barać, Ž; Šodan, S (2018). Analiza sigurnosti i uspješnosti poslovanja obrtnika „dohodaša“ . Računovodstvo, revizija i financije, 1, 3; 246-254</p> <p>Aljinović Barać, Ž.; Šodan, S.; Kaleb, A.(2016). Specifičnosti poslovanja i poslovnih knjiga obrta za ugostiteljstvo. 51. jesensko savjetovanje Računovodstvo, revizija i porezi u praksi, Aljinović Barać, Ž. (ur.). Brela: Udruga računovođa i financijskih djelatnika Split, 2016. str. 165-178</p> <p><i>Other sources:</i></p> <p><a href="http://www.rrif.hr">www.rrif.hr</a>  <a href="http://www.rif.hr">www.rif.hr</a></p>					

	<a href="https://www.porezna-uprava.hr">https://www.porezna-uprava.hr</a> <a href="https://www.hok.hr/">https://www.hok.hr/</a> <a href="http://www.portor.hr/">http://www.portor.hr/</a>
Quality assurance methods that ensure the acquisition of exit competences	Students' feedback via questionnaires. The evaluation by the head of the study programme and the vice-dean of education. External evaluation is conducted by independent external experts. The exam conducted by the course teacher examines all learning outcomes of the course. Periodic examination of the content of the exam is carried out by the vice-dean, based on which it is assured that examination of the learning outcomes is appropriate.
Other (as the proposer wishes to add)	