

NAME OF THE COURSE		Accounting for governmental entities				
Code	ECS514	Year of study	2			
Course teacher	Andrijana Rogošić, PhD Branka Ramljak, PhD	Credits (ECTS)	6			
Associate teachers		Type of instruction (number of hours)	L	S	E	F
			26		26	
Status of the course	obligatory	Percentage of application of e-learning	20%			
COURSE DESCRIPTION						
Course objectives	Enabling the students to be the accountants for governmental entities					
Course enrolment requirements and entry competences required for the course	Previously passed exam in Accounting or Basics of Accounting					
Learning outcomes expected at the level of the course (4 to 10 learning outcomes)	<p>The main learning outcome is: To recommend the framework of the accounting for governmental entities (level 7)</p> <p>Specific learning outcomes are:</p> <ol style="list-style-type: none"> <li>To evaluate the financial position of governmental entity (level 7)</li> <li>To measure the changes of assets and liabilities, revenues and expenses of governmental entity (level 7)</li> <li>To determine the financial result of governmental entity (level 7)</li> <li>To prepare the financial statements of governmental entities (level 6)</li> <li>To determine a regulatory framework that affects public sector accounting (level 7)</li> </ol>					
Course content broken down in detail by weekly class schedule (syllabus)	Week	L		E		
		Topic	h	Topic	h	
		1	Introduction; The content and the objective of accounting for governmental entities	2	Accounting systems in Croatia	2
		2	Development and the basics of accounting for governmental entities	2	Characteristics of accounting for governmental entities in Croatia	2
		3	System of financial reporting in accounting for governmental entities	2	Financial statements in accounting for governmental entities	2
		4	Application of the chart of accounts in accounting for governmental entities	2	The act of accounting for governmental entities	2
		5	Non financial assets	2	Recording of purchase of non financial assets	2
		6	Donations and transfers of non financial assets	2	The changes of non financial assets	2
		7	Amortization and depreciation of non financial assets The purchase of inventory	2	Recording of amortization	2
		8				
		9	Financial assets, Liabilities		Recording of changes on inventories	2
10	Expenses and cash outflows	2	Recording of changes on financial assets	2		

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	11	Differentiation of income and cash inflows	2	Recording of income and cash inflows	2	
	12	Financial result measurement	2	Financial result recording	2	
	13	Specifics of accounting for governmental entities in some organizations	2	Recording on equity changes	2	
	14	Public purchase; Governmental audit	2	Preparation of financial statements	2	
	15					
Format of instruction	<input type="checkbox"/> <b>lectures</b> <input type="checkbox"/> seminars and workshops <input type="checkbox"/> <b>exercises</b> <input type="checkbox"/> <i>on line</i> in entirety <input type="checkbox"/> <b>partial e-learning</b> <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	Four self-evaluation tests and class attendance (min 50%).					
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	1,2	Research		Practical training	
	Experimental work		Report		Self-evaluation	1,2
	Essay		Seminar essay		(Other)	
	Tests	1,8*	Oral exam	1,8	(Other)	
	Written exam	1,8	Project		(Other)	
Grading and evaluating student work in class and at the final exam	During the semestre students may take two tests. If they pass the tests (more than 50% each), If a student does not pass the written tests, s/he is obligated to take the final exam. The exam consists of a written part and an oral exam for the evaluation of the adoption of theoretical knowledge. The total score is based on the first and second test (written exam).					
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>	
	Grupa autora: Primjena računskog plana proračuna i poreznih propisa 2011./2012., HZRIFD, Zagreb, 2011.			2	/	
	Authorized lectures and teaching materials on Moodle's course pages				Internet	
	Vašiček, V. & Roje, G. (2019): Public Sector Accounting, Auditing and Control in South Eastern Europe, Palgrave Macmillan, Cham					
	Manes-Rossi, F. & Levy Orelli, R. (2020): New Trends in Public Sector Reporting - Integrated Reporting and Beyond, Palgrave Macmillan, Cham					
	Ouda, H. (2021): Practice-Relevant Accrual Accounting for the Public Sector - Producers' and Users' Perspectives, Palgrave Macmillan, Cham					
Optional literature (at the time of	Official Gazette (Narodne novine): <a href="http://www.nn.hr">www.nn.hr</a>					

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submission of study programme proposal)	<p>Rogošić, A. (2021): Public sector cost accounting and information usefulness in decision-making. <i>Public Sector Economics</i>, 45(2), pp. 209-227.</p> <p>Rogošić, A. i Golem, S. (2020): New public management u javnim financijama i proračunskom računovodstvu, <i>Aktualne teme iz računovodstva, revizije i poreza u praksi</i> / Vuko, Tina (ur.). Split: Udruga računovođa i financijskih djelatnika Split, pp. 129-138</p> <p>Rogošić, A. and Perković Paloš, K. (2017): Public Sector Accounting: Transparency Issues. <i>European Scientific Journal</i>, Special Edition (July 2017), pp. 13-23</p>
Quality assurance methods that ensure the acquisition of exit competences	<p>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.</p>
Other (as the proposer wishes to add)	