NAME OF THE COURSE	Craftsman Accounting						
Code	EUBB04		Year of study	3			
Course teacher	Željana Aljinović Barać, professor Slavko Šodan, associate professor		Credits (ECTS)	5			
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 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)	Course learning outcome: To apply adequate accounting techniques and use accounting software to record craftsmen's business transactions and create annual income tax assessment. Individual learning outcomes: 1. To shape the frame of craftsman's accounting at income tax and value added tax systems 2. To record business transactions in service craft 3. To record business transactions in hotels and restaurants crafts 4. To record business transactions in wholesale and retail crafts 5. To prepare and create annual income tax assessment 6. To use accounting software for the record of craftsman's business transactions						
Course content broken down in detail by weekly class schedule (syllabus)	1. Craftsman and income tax and value added tax systems (10 units). 2. Craftsman's receipts and expenses and increasing the tax base items (10 units) 3. Craftsman business transactions in service craft using accounting software (6 units) 4. Craftsman business transactions in hotels and restaurants crafts using accounting software (10 units) 5. Business transactions in wholesale and retail crafts using accounting software (10 units) 6. Annual income tax assessment and change of taxation method (6 units)						
Format of instruction	☑ lectures ☐ seminars and workshops ☑ exercises ☐ on line in entirety ☑ partial e-learning ☐ field work		☑ independent assignments ☐ multimedia ☐ laboratory ☐ work with mentor ☐ (Other)				
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 (name the	Class attendance	0,5	Research		Practical training	1	

proportion of ECTS credits for each activity so that the total number of ECTS credits is equal to the ECTS value of the course)	Experimental work		Report		In class activity	0,5
	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	* 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. 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. Achieved points on passed written part of the final exam increased by potential points of active participation correspond to following grades: 0-49 insufficient (1) 50-65 sufficient (2) 66-75 good (3) 76-85 very good (4) 86-100 excellent (5) Evaluation of oral part of the exam and final grade thresholds: 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

Required literature (available in the library and via other media)	Title	Number of copies in the library	Availability via other media
	Aljinović Barać, Ž. Šodan, S.:-Authorized lectures and teaching materials, 2021.	0	Moodle
	Journal Računovodstvo, revizija i financije,no. 1-12	1	www.rrif.hr
	Journal Računovodstvo i financije, no. 1-12	1	www.rif.hr

Optional literature (at the time of submission of study programme proposal)	*Text-books:* Grupa autora (ur. Vranar, K.): Poslovanje obrtnika, slobodnih zanimanja i poljoprivrednika, II. dopunjeno i izmijenjeno izdanje, TEB poslovno savjetovanje, Zagreb, 2019. Grupa autora (urednica Cutvarić, M): Poslovanje obrtnika 2010: porezni, računovodstveni i pravni aspekti, RIF, Zagreb, 2010 *Journal articles:* 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 Aljinović Barać, Ž; Šodan, S (2018). Analiza sigurnosti i uspješnosti poslovanja obrtnika „dohodaša" . Računovodstvo, revizija i financije, 1, 3; 246-254 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 *Other sources:* www.rrif.hr www.rif.hr

	https://www.porezna-uprava.hr https://www.hok.hr/ http://www.portor.hr/
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)	

2021./2022.
19/10/21 – 2.Sj.FV.