

## Information sheet for the course Accounting

<b>University:</b> <i>Alexander Dubček University of Trenčín</i>	
<b>Faculty:</b> <i>Faculty of Social and Economic Relations</i>	
<b>Course unit code:</b> <i>REPV12</i>	<b>Course unit title:</b> <i>Accounting</i>
<b>Type of course unit:</b> <i>compulsory optional</i>	
<b>Planned types, learning activities and teaching methods:</b> <i>1 hour of lectures / 1 hour of seminar per week. 14 hours of lectures / 14 hours of seminar per semester. In-class format.</i>	
<b>Number of credits:</b> <i>3</i>	
<b>Recommended semester:</b> <i>3<sup>rd</sup></i>	
<b>Degree of study:</b> <i>I.</i>	
<b>Course prerequisites:</b> <i>none</i>	
<b>Assesment methods:</b> <i>During the the semester written examination with the possibility of obtaining 30 points: A rating - at least 24 points, rating B - at least 18 points, rating C - at least 12 points, rating D - at least 6 points, rating: E - at least 5 points. Student will not be granted by credits if obtaining less than 5 points. At the end of the semester during the examination period: Exam. The resulting evaluation - achieved average.</i>	
<b>Learning outcomes of the course unit:</b> <i>Student by passing this course will acquire orientation in the basic concepts of accounting, budgets and economy. Student should be able to understand the basic elements and context of accounting information system, of accounting unit public administration. The student should understand the basis of accounting in relation to the current legal framework of accounting. Students gain a basic orientation how to use information from accounting systems.</i>	
<b>Course contents:</b> <i>1. Accounting as part of an information system (essence, importance, development, objectives, charging system), rules of accounting, specifications in public administration. 2. The assets and sources of its coverage, the cycle of assets, balance sheet, inventORIZACION.. 3. Methodological elements of accounting (system of accounts, accounting records, books, accounting documentation, internal accounting control system. 4. The balance sheet (impact of economic operations). Income Statement (expenses and revenues accounting). 5. Financial assets - characteristics, pricing, billing. 6. Fixed assets - definition, pricing, accounting. 7. Inventory - definition, pricing, accounting. 8. Accounting relations - definition, pricing, accounting. 9. The own and foreign sources - the definition, pricing, accounting. 10. Costs and revenues - definition and accounting. 11. Financial statements and statements municipalities (accounts, notes, annual report). 12. Consolidation of financial statements in public administration. 13. Harmonisation of Accounting - International Accounting Standards IPAS IFRS.</i>	
<b>Recommended of required reading:</b> <i>Džupinka, M.. – Jandík Rohlová, K.: Praktikum z podvojného účtovníctva, TnUAD, Trenčín 2011 Šlosár, R. – Šlosárová, A.: Podvojný účtovníctvo pre podnikateľov, IURA Edition, Bratislava 2009 Fabian, Š a kol.: Rozpočtovníctvo, účtovníctvo a audit účtovných jednotiek verejnej správy, Súvaha, Bratislava 2011 Zákon č.431/2002 Z.z. o účtovníctve</i>	

*Opatrenie MF SR – postupy účtovania podnikateľov v podvojnóm účtovníctve.  
Medzinárodné účtovné štandardy – IPSAS.*

**Language:** *Slovak*

**Remarks:**

*The course is provided in winter semester in the second year of full-time and part time study. The course is optional. Number of students in the seminar group is 20 to 25 students.*

**Evaluation history:**

*Total number of students being evaluated: 0*

A	B	C	D	E	FX
0,0	0,0	0,0	0,0	0,0	0,0

**Lectures:**

*Ing. Miroslav Džupinka, CSc., lecturer.*

*Ing. Jana Sochuláková, PhD., instructor.*

*Ing. Katarína Kráľová, PhD., instructor.*

**Last modification:**

**Supervisor:** *doc. Ing. Jozef Habánik, PhD., study program guarantor of „Regional economics a development“.*