

Information sheet for the course Accounting of budgetary organizations

University: <i>Alexander Dubček University of Trenčín</i>	
Faculty: <i>Faculty of Social and Economic Relations</i>	
Course unit code: <i>REPV16</i>	Course unit title: <i>Accounting of budgetary organizations</i>
Type of course unit: <i>compulsory optional</i>	
Planned types, learning activities and teaching methods: <i>1 hour of lectures / 1 hour of laboratory per week. 14 hours of lectures / 14 hours of laboratory per semester. In-class format.</i>	
Number of credits: <i>3</i>	
Recommended semester: <i>4th</i>	
Degree of study: <i>I.</i>	
Course prerequisites: <i>REPV12 Accounting</i>	
Assesment methods: <i>During the semester will be a 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: Project. After the handover, and evaluation of the project test will follow. The resulting evaluation - achieved average.</i>	
Learning outcomes of the course unit: <i>Student by passing this course obtains a complex overview of management accounting in public administration entities which are budgetary organizations. Student should be able to understand the basic elements and context of accounting information system, of accounting unit public administration. Student should understand the basis of accounting in relation to current legal framework of accounting. Students will acquire basic orientation in accounting management in budgetary organizations, as well as knowledge of the implementation and fulfillment of financial accounting and budgetary context and accrual accounting system.</i>	
Course contents: <i>1. Principles of accounting in the Authority I. 2. Principles of accounting in the Authority II. 3. Functions and budgeting. 4. The nature and functions of program budgeting. 5. The financial rules and budgetary principles. 6. Methods and methodology of budgetary considerations. 7. Species, organizational and economic classification of budgets. 8. Accounting for incoming and customer invoices. 9. Accounting for expenses and revenues, income and expenses. 10. Accounting for wages. 11. Accounting for cash and current accounts. 12. Closing and off-balance sheet accounts. 13. Financial Statements.</i>	
Recommended of required reading: <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</i>	

Zákon č.431/2002 Z.z. o účtovníctve.

Účtovné súvťahnosti v samospráve od 1.1.2012.

Zákon č. 564/2004 Z. z. o rozpočtovom určení výnosu dane z príjmov fyzických osôb územnej samosprávy.

Language: *Slovak*

Remarks:

The course is provided in the summer semester in the second year of full-time and in the summer semester in the 3rd year of part time study. The course is optional. Number of students in the lab group is 20 to 25 students.

Evaluation history:

Total number of students being assessed: 0

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

Lectures: *Ing. Mária Hajšová, PhD., lecturer.*

Ing. Mária Hajšová, PhD., instructor.

Last modification:

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