

Information sheet for the course Accounting

University: <i>Alexander Dubček University of Trenčín</i>					
Faculty: <i>Faculty of special technology</i>					
Course unit code: <i>SaOA/B/2-08/d</i>			Course unit title: <i>Accounting</i>		
Type of course unit: <i>optional</i>					
Planned types, learning activities and teaching methods: <i>2 hours of laboratory exercises per week, attendance method</i>					
Number of credits: <i>1</i>					
Recommended semester: <i>5th semester in the 3rd year (full-time)</i> <i>5th semester in the 4th year (part-time)</i>					
Degree of study: <i>I. (bachelor)</i>					
Course prerequisites: <i>none</i>					
Assessment methods: <i>Continuous testing during semester, 100 % participation in laboratory exercises, meet the objectives and conditions of the laboratory exercises, demonstrate knowledge of subject content in written and oral examination.</i>					
Learning outcomes of the course unit: <i>The student knows accounts showing economic processes in the company, as well as basic concepts and relationships that are related to this imaging. Within the subject the charging handle two different systems of accounting and accounting classes according to the chart of accounts business accounting.</i>					
Course contents: <i>Basic concepts and rules of accounting. Simple and double entry bookkeeping. Capital and reserves to cover property, cycle property. The system of accounts and balance sheet conditions change. Result and closing accounts. Determination of profit. The financial statements and accounts for the double entry bookkeeping.</i>					
Recommended of required reading: <i>SPITZOVÁ, A.: Jednoduché účtovníctvo – praktický sprievodca. Vydavateľstvo JURA EDITION 2013, 112 s., ISBN 9788080786052</i> <i>PATAKY, J., ŠKORECOVÁ, E.: Podvojné účtovníctvo pre samoukov. Vydavateľstvo Effeta 2012, 237 s., ISBN 9788096779642</i> <i>CENIGOVÁ, A.: Podvojné účtovníctvo pre podnikateľov, Bratislava, Ibisprint, 2000, ISBN 80-967483-3-5.</i> <i>ŠLOSÁR, R.: Účtovníctvo – praktikum. Trenčín, TnUAD v Trenčíne, 1998, 80-88914-03-5.</i>					
Language: <i>Slovak</i>					
Remarks: <i>Optional course</i>					
Evaluation history: <i>Total number of students being evaluated:</i>					
A	B	C	D	E	FX
Lecturers: <i>Ing. Mária Hajšová, PhD.</i>					
Last modification: <i>15.4.2014</i>					
Supervisor: <i>prof. Ing. Alexej Chovanec, PhD., guarantee of the study program „Vehicles Maintenance and Repair“</i>					