

General information			
Course co-ordinator		Nada Dremel, MSc, Senior Lecturer	
Course title		ACCOUNTING OF BUDGET AND BUDGET BENEFICIARIES	
Study programme		Professional undergraduate study Accounting and Finance	
Course status		Obligatory	
Year	Semester	3	V
Value of credits and lecturing procedures		ECTS	4
		Number of hours (Lectures+Exercises+Seminars)	45 (30+0+15)

1. COURSE DESCRIPTION
<i>1.1. Objectives</i>
The objective of this course is to introduce students with the specifics of accounting of non-profit organizations in the Republic of Croatia that conduct their accounting according to the principles determined for budget accounting and budget beneficiaries in relation to those organizations that conduct their accounting according to the principles of International Accounting Standards, i.e. those non-profit organizations which account for their transactions according to the principles of non-profit accounting. In this course, students acquire knowledge of the particularities of accounting applied by the budget and budget beneficiaries: the state budget, the budgets of the local and regional self-government units and the budget users considered by them under the provisions of special regulations. The purpose of this course is to enable students to actively engage in practice after completing their studies, especially in the part of accounting that is applied by this type of organization.
<i>1.2. Course enrolment conditions</i>
None
<i>1.3. Expected outcomes of the course</i>
<ol style="list-style-type: none"> 1. to recognize the business environment essential for the persons within the budget system 2. to interpret the business environment of the persons engaged in the accounting of budget and budget beneficiaries 3. to explain the procedure of determination of the position of a non-profit organisation in the business environment 4. to explain the type of a business event in order to apply the principle of its recording in the accounting of budget and budget beneficiaries 5. to recognise basic financial reports, environment in view of the labour law, the system of financial management and control 6. to use the acquired knowledge in keeping business records and accounting for business events applied in budget accounting
<i>1.4. Course contents</i>
Budget System: Processes in Budget System and Coverage. Budgeting system in an institutional sense. Fundamental features of budget and budget users. Classifications in the budget system. Basic provisions of the legal framework. Financing. Business environment of budget organizations (financing, taxes, foreign exchange, customs, business law). Audit. Budget Planning: Planning Process. Budget. Financial Plan. Budget Classifications. Realisation of Budget and Financial Plan. Budget Accounting: Persons Obligated to Apply Budget Accounting. Basic Accounting System. Basics of Budget Accounting. Valuation of assets, liabilities, income, expenses, receipts and expenditures. Explanation and recording of business events. Financial reporting according to the national framework. Financial Reporting. Balance Sheet, Statement of Income and Expenditures, Receipts and Expenses, Statement of Income

and Expenditures, Statement of Expenditures by Function Classification, Cash Flow Statement, Statement of Changes in Value and Amount of Assets and Liabilities, Report on Liabilities.							
1.5. Teaching methods		<input checked="" type="checkbox"/> lectures <input checked="" type="checkbox"/> instruction <input checked="" type="checkbox"/> guided discovery learning <input type="checkbox"/> discussion <input type="checkbox"/> group/team learning <input type="checkbox"/> _____					
1.6. Comments							
1.7. Students' obligations							
Attendance in classes – part time students are expected to be present at least 50% of the total teaching hours, whereas full time students are expected to be present at least 70% of the total teaching hours.							
1.8. Monitoring students' accomplishments							
Attendance	0.5	Student's activity during lectures	0.5	Seminar paper		Experimental work	
Written exam	2	Oral exam		Essay		Research work	
Project		Permanent testing of student's knowledge	1	Written presentation		Practical work	
Portfolio		Independent task solving	1				
1.9. Measuring the achievements of learning outcomes and evaluation and assessment of the results of students' work							
The workload factor of each learning outcome stated in the Chapter 1.3. totals 1. A half of the workload factor for each learning outcome represents a minimum threshold for the achievement of the this learning outcome. During the semester evaluated are student's activity and independent task-solving. Two mid-term exams are written in the semester. The final exam is in a written form. The final exam is in a written form and consists of posting business events and answers questions of essay type (80% + 20%).							
1.10. Obligatory reading							
1. PRAVNI OKVIR (www.zakon.hr , www.nn.hr) : 1.1. Zakon o proračunu (Nar. nov., br. 96/03. do 15/15.) 1.1.1. Pravilnik o proračunskom računovodstvu i računskom planu (Nar. nov., br. 124/14., 115/15., 87/16., 3/18.) 1.1.2. Pravilnik o financijskom izvještavanju u proračunskom računovodstvu (Nar. nov., br. 3/15., 93/15., 135/15., 2/17., 28/17.) 1.1.3. Pravilnik o proračunskim klasifikacijama (Nar. nov., br. 26/10. i 120/13.) 1.1.4. Pravilnik o utvrđivanju proračunskih i izvanproračunskih korisnika državnog proračuna i proračunskih i izvanproračunskih korisnika proračuna jedinica lokalne i područne (regionalne) samouprave te o načinu vođenja registra proračunskih i izvanproračunskih korisnika (Nar. nov., 128/09., 142/14.) 1.2. Zakon o porezu na dodanu vrijednost (Nar. nov., br. 73/13. do 115/16.) 1.3. Zakon o porezu na dobit (Nar. nov., br. 177/04. do 115/16.) 1.4. Zakon o porezu na dohodak (Nar. nov., br. 115/16.) 1.5. Zakon o volonterstvu (Nar. nov., br. 58/07. i 22/13.) 1.6. Zakon o lokalnoj i područnoj (regionalnoj) samoupravi (Nar. nov., br. 33/01. do 137/15.)							

<p>2. ČASOPIS –prilozi časopisu Računovodstvo, revizija i financije (RRiF) i drugi specijalni prilozi</p> <p>3. PREDAVANJA – PREZENTACIJE</p> <p>3.1. autor: Mr. sc. Nada Dremel, godina 2018.</p> <p>ZBIRKA ZADATAKA s rješenjima, autor: Mr. sc. Nada Dremel. godina: 2018.</p>
<p>1.11. <i>Optional reading</i></p>
<ul style="list-style-type: none"> • Časopis Računovodstvo, revizija i financije, RRiF plus, d. o. o., Zagreb, područje poslovanja proračuna i proračunskih korisnika <p>Istovrsni časopisi drugih izdavača</p>
<p>1.12. <i>Quality control which ensures the acquisition of the corresponding knowledge, skills and competences after the completion of the study.</i></p> <p>At the end of the semester the students fill in an anonymous questionnaire. The comments, suggestions and information in the questionnaire and the evaluation procedures are to be used to improve lectures, exercises and other ways of work with students. Self-evaluation of teaching staff is aimed at making some corrections in order to improve the quality of teaching.</p>
<p>1.13. <i>Expected competences</i></p> <ul style="list-style-type: none"> • competence of recognising types of budget beneficiary and its classification into business environment • competence of keeping business records in budget accounting • participating in the process of creating the financial plan