

## Information sheet for the course Accounting I

<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>KEaE/lz16Pd/10</i>	<b>Course unit title:</b> <i>Accounting I.</i>
<b>Type of course unit:</b> <i>compulsory</i>	
<b>Planned types, learning activities and teaching methods:</b> <i>2 hours of lectures / 2 hours of seminars per week. 28 hours of lectures / 28 hours of seminars per week. Full-time.</i>	
<b>Number of credits:</b> <i>4</i>	
<b>Recommended semester:</b> <i>3<sup>rd</sup></i>	
<b>Degree of study:</b> <i>I (Bachelor)</i>	
<b>Course prerequisites:</b> <i>none</i>	
<b>Assessment methods:</b> <i>Continuous assessment - test gives the possibility to obtain 30 points: A: 24 points, B: 18 points, C: 12 points, D: 6 points, E: 5 points. Credits will not be awarded to students with less than 5 points. At the end of the semester during the examination period: Exam. The final grading - achieved average.</i>	
<b>Learning outcomes of the course unit:</b> <i>Students will be able to understand the basic concepts of accounting, budget, economy, understanding the basic elements and connection accounting information system of accounting unit. In addition, they will be able to explain adequately and practice the basics of accounting in relation to the current legal framework of accounting. Students will acquire a basic orientation to using information from the three-balance sheet accounting system in the follow-up study program.</i>	
<b>Course contents:</b> <i>1. Accounting as part of an information system (essence, importance, development, objectives, accounting systems), accounting legislation, specifics in the each sector. 2. The assets and sources of its coverage, the cycle of assets, balance sheet, inventory. 3. Methodological elements of accounting (system of accounts, accounting records, books, accounting documentation, internal accounting control system). Valuation of assets and liabilities. 4. Balance sheet (impact of economic operations). Income Statement (Revenue recognition). 5. Financial assets - characteristics, pricing, billing. 6. Fixed assets - definition, valuation, accounting. 7. Stocks - definition, pricing, accounting. 8. Accounting relations - definition, pricing, accounting. 9. Own and foreign sources - definition, pricing, accounting. 10. Costs and revenues - definition and accounting. 11. Financial statements and accounts (accounts, notes, economic result). 12. Analysis of financial statements (basic views on the use of information in management). 13. The harmonization of accounting - International Financial Reporting Standards IFRS.</i>	
<b>Recommended / required reading:</b> <i>Džupinka, M. – Jandík Rohlová, K.: Praktikum z podvojného účtovníctva. TnUAD, Trenčín 2011 Máziková, K. a kol.: Účtovníctvo podnikateľských subjektov I. Iura Edition, Bratislava 2013 Šlosár, R.– Šlosárová, A.: Podvojně účtovníctvo pre podnikateľov. Iura Edition, Bratislava 2009 Zákon č. 431/2002 Z.z. o účtovníctve v znení neskorších predpisov Opatrenie MF SR – postupy účtovania podnikateľov v podvojnom účtovníctve Medzinárodné účtovné štandardy – IFRS</i>	

**Language:** *Slovak*

**Remarks:**

*The subject is provided in the winter semester in the second year of full-time study and in the summer semester of in the second year of part-time study. Subject is mandatory. Number of students in the seminar is 20 to 25 students.*

**Evaluation history:**

A	B	C	D	E	FX
11.48	13.05	20.13	20.13	32.39	2.83

**Lectures:** *Ing. Miroslav Džupinka, CSc., Ing. Jana Sochuľáková, PhD.*

**Last modification:**

**Supervisor:** *Doc. Mgr. Sergej Vojtovič, DrSc.*