

## Information sheet for the course Accounting II

<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/lz24Pd/12</i>	<b>Course unit title:</b> <i>Accounting II</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>4<sup>th</sup></i>	
<b>Degree of study:</b> <i>I (Bachelor)</i>	
<b>Course prerequisites:</b> <i>none</i>	
<b>Assessment methods:</b> <i>Passing the entrance test, lecture attendance, seminar attendance. At the end of the semester during the examination period: Final test and exam. In a written test, students can score 30 points. Assessment: A: 24 points, B: 18 points, C: 12 points, D: 6 points, E: 5 points. Credits will not be awarded to students scoring less than 5 points. Final grading - achieved average.</i>	
<b>Learning outcomes of the course unit:</b> <i>Students will acquire orientation in the basic relationships, understanding and respect the fundamental elements of the accounting information system of the entity. Students will be able to explain adequately and practice the basics of management accounting and public sector accounting. Students will acquire a basic orientation to using information from the three-balance sheet accounting systems in the follow-up study program.</i>	
<b>Course contents:</b> <i>1. Introduction to Accounting II. 2. Accounting as part of enterprise information system. 3. The process of creation, validation, interpretation of three-balance systems accounting sector specificities. 4. Analysis of the financial statements of the business entity. 5. Managerial Accounting: basic content - cost accounting, costing. 6. System of budgets, financial control, methods and systems of internal control. 7. Use of materials for analysis and decision-making roles in operational and strategic management. 8. The inside corporate result accounts (creation and allocation of costs and revenue centers). 9. The financial statements and the financial statements in public sector organizations. 10. The process of creation, change, approval of the municipal budget, analysis of financial statements of the village. 11. The international harmonization of accounting (IPSAS) in public sector. 12 Consolidated financial statements: construction, audit, interpretation (as we understand it). 13. Final evaluation of students.</i>	
<b>Recommended of required reading:</b> <i>Džupinka, M. – Jandík Rohlová, K.: Praktikum z podvojného účtovníctva. TnUAD, Trenčín 2011 Sochuláková, J. - Kráľová, K.: Finančno-ekonomická analýza podniku. TnUAD, Trenčín 2011 Fabian, Š. – Kašiarova, L. – Majorová, M.: Rozpočtovníctvo, účtovníctvo a audit účtovných jednotiek verejnej správy II. Súvaha, Bratislava 2011 Šlosár, R. – Šlosárová, A.: Podvojný účtovníctvo pre podnikateľov po vstupe Slovenskej republiky do eurozóny. Iura Edition, Bratislava 2009 Tumpach, M.: Manažérske a nákladové účtovníctvo. Iura Edition, Bratislava 2008</i>	

*Zákon č. 431/2002 Z. z. o účtovníctve v znení neskorších predpisov*

**Language:** *Slovak*

**Remarks:**

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

**Evaluation history:**

A	B	C	D	E	FX
4.03	15.32	30.65	28.23	21.77	0.0

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

**Last modification:**

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