

(Table 5.2) Course unit description

Study program : Hotel Management and Tourism, Gastronomy Management				
Type and level of studies: UAS				
Course unit: Accounting				
Teacher in charge : Aleksandra B. Mitrović				
Language of instruction: Serbian and English				
ECTS: 7(HMT)/8(GM)				
Prerequisites: N/A				
Semester: SS				
Course unit objective				
Mastering the basics and techniques of double-entry bookkeeping and balancing in companies, as a basis for improving the ability to create financial reports.				
Learning outcomes of Course unit				
After passing the exam, the student will be able to understand and apply double-entry bookkeeping techniques and acquire the ability to create financial reports, know business documentation and account in business books.				
Course unit contents				
<i>Theoretical classes</i>				
Hospitality Accounting in Action; Accounting Principles; The Recording Process; Inventories and Cost of Goods Calculation; Internal Control and Cash; Payroll; Accounting for Receivables and Payables; Long-Term and Intangible Assets; Adjusting the Accounts; Completion of the Accounting Cycle; Financial Statements; Financial Statement Analysis;				
<i>Practical classes</i>				
Practical application of accounting, balancing expressed through practical examples, relying on available cases from business practice and discussion.				
Literature				
1. Weygandt, J. (2009). <i>Hospitality financial accounting</i> . New Jersey : John Wiley & Sons.				
2. Dopson, L. R., Hayes, D. K. (2008). <i>Study Guide to Accompany Managerial Accounting for the Hospitality Industry</i> . UK: Wiley.				
Number of active teaching hours				Other classes
Lectures: 3	Practice: 2	Other forms of classes: /	Independent work: /	/
Teaching methods				
Lectures and exercises, consultations for exam preparation				
Examination methods (maximum 100 points)				
Exam prerequisites	No. of points:	Final exam	No. of points:	
Student's activity during lectures	/	oral examination	/	
practical classes/tests	40	written examination	40	
Seminars/homework	20		
Project	/			
Other	/			
Grading system				
Grade	No. of points	Description		
10	91-100	Excellent		
9	81-90	Exceptionally good		
8	71-80	Very good		
7	61-70	Good		
6	51-60	Passing		
5	0-50	Failing		