

1. Course (module) name	2. Code
Business Accounting	

3. Lecturer (s)	4. Division(s)

5. Cycle of studies	6. Course (module) level	7. Course (module) type
First	Course is not divided into parts	Mandatory

8. Delivery form	9. Delivery period	10. Delivery language (s)
Full-time		English

11. Requirements for students	
Preliminary requirements:	Associated requirements (if any):
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12. Scope of course (module) in ECTS credits	13. Full workload of a student (hours)	14. Contact work hours	15. Independent work hours
6	160	40	120

16. Course (module) purpose: competences developer by the course programme
The objective for the Business Accounting module is for the students to understand how the transactions arising from business events, how to use metrics for performance evaluation.

18. Course content										
Topics	Contact work hours and learning method							Time of independent studies and tasks		
	Lectures	Consultations	Seminars	Exercises	Laboratory work	Practice	All contact work	Independent work	Tasks	
1. Transactions arising from business events	4	-	2	-	-	-	6	20	Analysis of literature, case studies, practical tasks	
2. Income statements, balance sheet and cash flow statement,	4	-	2	-	-	-	6	20	Analysis of literature, case studies, practical tasks	
3. Tools for investment and financial decisions	5	-	2	-	-	-	7	20	Analysis of literature, case studies, practical tasks	
4. Metrics performance evaluation	5	-	4	-	-	-	9	20	Analysis of literature, case studies, practical tasks Discussion	
5. Cost base, sources of revenue	4	-	2	-	-	-	6	20	Analysis of literature, case studies, practical tasks	
6. Different types of business analysis	4	-	2	-	-	-	6	20	Analysis of literature, case studies, practical tasks	
Total	28	-	10	2	-	-	40	120		

19. Strategy and criteria of student assessment			
Assessment method	Per cent	Delivery time	Evaluation criteria
Group tasks / Cumulative score	45%	During the semester	Understanding of the coursework task briefs (20%), clear summary of the key policy objectives and how the example/proposed tasks might meet the objectives (30%), clear presentation of the group's conclusions (20%), evidence of the contributions of all group members (10%), ability to answer questions on the presentation from the examiner (20%). Excellent – above 70% Good – 60-70% Adequate – 40-59% Inadequate – under 40%
Examination	55%	During the semester	Evidence of understanding the subject through appropriate answers to the questions (50%), clear and concise answers (30%), depth of analysis (10%), logic (10%). Excellent – above 70% Good – 60-70% Adequate – 40-59% Inadequate – under 40%