<table>
<thead>
<tr>
<th>Course Code: BUS 132</th>
<th>Course Title: INTRODUCTION TO ACCOUNTING</th>
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<tbody>
<tr>
<td>Level: Undergraduate</td>
<td>Year: I</td>
</tr>
<tr>
<td>Status: compulsory/Elective</td>
<td>Hours/Week: 2+2</td>
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**Course Coordinator:**
Basic accounting concepts and principles; recording transactions; preparation of trial balance, balance sheet and income statement; opening and closing the accounts; accounting for different business organizations.

**COURSE DESCRIPTION**
Demonstrate an understanding of the accounting for decision making, demonstrate an understanding of the basic financial statements, demonstrate an understanding of the accounting cycle, demonstrate an understanding of the accruals and deferrals and reporting financial results, demonstrate an understanding of the merchandising activities, demonstrate an understanding of the accounting for corporations and long-term liabilities, demonstrate an understanding of the accounting for corporations and the statement of cash flows, demonstrate an understanding of financial statement analysis, demonstrate an understanding of the accounting for long-term investments.

**COURSE OBJECTIVES**
1. Concept and meaning of accounting
2. Accounting principles, accounting standards, accounting policies
3. Accounting systems in Bosnia and Herzegovina
4. Basic accounting categories / Financial reports / Accounts
5. Business books and accounting documents
6. Accounting records of fixed assets / short-term assets
7. Accounting wholesale / retailers
8. Accounting records of income and expenditure
9. Determining gross financial results
10. Development of gross balance sheet

**COURSE CONTENTS**
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**TEACHING/ASSESSMENT**

<table>
<thead>
<tr>
<th>Teaching Methods</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>Interactive lectures; Presentations (4-5 students per semester) Guest lectures.</td>
<td>Participation of different teaching methods depends on the subject. The goal is to maximize student’s participation in all teaching methods.</td>
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<table>
<thead>
<tr>
<th>Student Assessment Methods</th>
<th>Description (%)</th>
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<tbody>
<tr>
<td>Mid-Term Exams</td>
<td>%25</td>
</tr>
<tr>
<td>Attendance, Homework, Quizzes</td>
<td>%25</td>
</tr>
<tr>
<td>Final Exam</td>
<td>%50</td>
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**Learning outcomes**
Students should be able to:
- understand basic accounting concepts and principles;
- prepare trial balance, balance sheet and income statement;
- open and close the accounts;
- do accounting for different business organizations.

**Language of Instruction**
English

1. Textbook(s)