

COURSE TITLE	English for Finance and Accounting						
Code	EUBD32	Year of study	5				
Course teacher	Gorana Duplančić Rogošić, MA; Sanja Marinov Vranješ, MA	Credits (ECTS)	5				
Associate teachers		Type of instruction (number of hours)	L	S	E	F	
			26	0	26	0	
Status of the course	Elective	Percentage of application of e-learning	25%				
COURSE DESCRIPTION							
Course objectives	To provide students with theoretical and practical knowledge that will enable them to communicate in the international financial and accounting environment, that will introduce to the fundamental notions and concepts in finance and accounting, and expanding their vocabulary in the stated fields.						
Course enrolment requirements and entry competences required for the course	<ul style="list-style-type: none"> Course enrolment requirements are set by the Faculty's Statute and the Regulations of the core curriculum and studies. Input competencies include English language competence at B2 level (CEFR) and computer skills (Microsoft Office suite). 						
Learning outcomes expected at the level of the course (4 to 10 learning outcomes)	Individual learning outcomes: <ol style="list-style-type: none"> Learn and use the basic financial and accounting terms. Express your opinion on a financial and accounting topic. Identify key ideas and specific information in a professional text. Critically analyze and synthesize a professional text (a spoken or written one). Deliver a presentation on the chosen business topic. 						
Course content broken down in detail by weekly class schedule (syllabus)	Lectures		Practice lessons/Seminars				
	Topics	Hours	Topics		Hours		
	1. Accounting	2	1. Types of accounting 2. Chartered accounting		2		
	2. The financial reporting environment	2	1. Harmonization of international financial reporting 2. Financial reporting framework		2		
	3. Financial statements	2	1. Balance sheet 2. Income statement 3. Cash flow statement		2		
	4. Auditing	2	1. Basic auditing principles 2. Auditing process 3. Auditing liability 4. Auditing reports		2		
	5. Fraud and fraudulent reporting	2	1. Fraudulent activities 2. Corporate fraud 3. Forensic accounting investigations 4. Tax avoidance		2		
	6. Taxing	2	1. Tax systems (VAT, income tax) 2. Calculating tax expense 3. Taxation planning		2		
	7. Financial markets	2	1. Capital markets 2. Forex market		2		

			3. Venture capital 4. Stock exchange			
	8. 1 st mid-term		1 st mid-term			
	9. Financial instruments and investment	2	1. Stocks (equities or shares) 2. Debt (bonds and mortgages) 3. Alternative investment 4. Derivatives	2		
	10. International finance	2	1. International business 2. International methods of payment 3. Mergers and acquisitions	2		
	11. Risk management and failure	2	1. Investment credit rating 2. Company insolvency 3. Debt management 4. Bankruptcy	2		
	12. Corporate restructuring	2	1. Integrations 2. Peer assessment	2		
	13. Banking	2	1. Central banking 2. Monetary policy 3. Different types of banking	2		
	14. Insurance	2	1. Common insurance terms 2. Insurance contracts 3. General principles of insurance accounting	2		
	15. 2 nd mid-term		2 nd mid-term			
Format of instruction	<input checked="" type="checkbox"/> lectures <input type="checkbox"/> seminars and workshops <input checked="" type="checkbox"/> exercises <input type="checkbox"/> <i>on line</i> in entirety <input checked="" type="checkbox"/> partial e-learning <input type="checkbox"/> field work		<input checked="" type="checkbox"/> independent assignments <input type="checkbox"/> multimedia <input type="checkbox"/> laboratory <input type="checkbox"/> work with mentor <input type="checkbox"/> (other)			
Student responsibilities	<p>Course/signature requirements:</p> <p>Students must meet <u>both</u> requirements to get the signature</p> <ol style="list-style-type: none"> Regular class attendance (at least 70% (L and E respectively) for full-time students and 50% (L and E respectively) for part-time students), which also includes preparation for classes as instructed in class. Regular submission of correctly completed assignments on Moodle or to the teacher (content of the assignments is included in mid-term tests and/or the final exam), which is done according by an agreed deadline. A poster or oral presentation is one of the mandatory tasks. <p>Exam requirement:</p> <ul style="list-style-type: none"> Getting the teacher's signature in the EFST intranet system. 					
Screening student work (name the proportion of ECTS credits for each activity so that the total number of ECTS credits is equal to the ECTS value of the course)	Class attendance	1	Research	1	Practical training	
	Experimental work		Report		Individual work on assignments	1
	Essay		Seminar essay		(Other)	
	Tests	2*	Oral exam		(Other)	
	Written exam	2	Project		(Other)	

Grading and evaluating student work in class and at the final exam	<p>*Passing two mid-term tests can replace the final written exam.</p> <p>Mid-term tests: During the semester, two mid-term tests will be given to students. The final grade can be obtained by passing both tests. The positive result is achieved by gaining at least 50% of correct answers. Only those students who pass the first test can take the second one. The final grade is the arithmetic mean of the results of both tests.</p> <p>Written exam: Students who do not pass the mid-term tests take the final exam during the official exam sessions. The positive result is achieved by gaining at least 50% of the total points on the exam.</p> <p>Oral exam: Oral exam is optional and can be taken by students who wish to improve their final grade achieved in the written exam. The exact exam dates will be determined by the official Faculty's examination schedule. It is not possible to take the oral exam instead of the written one.</p> <p>Examination panel: When the exam is taken in front of the examination panel it is both written and oral. However, in order to be invited to the oral exam, the examinee must achieve at least 30% of the total points on the written exam.</p>		
Required literature (available in the library and via other media)	Title	Number of copies in the library	Availability via other media
	Study materials are available to students on Moodle.	Ø	Yes
Optional literature (at the time of submission of study programme proposal)	<ol style="list-style-type: none"> 1. Babić, Ante. 2005. <i>Englesko-hrvatski GLOSAR bankarstva, osiguranja i ostalih financijskih usluga</i>. MVPEI. Zagreb. 2. Helm, Sara. 2010. <i>Market Leader - Accounting and Finance</i>. Pearson Longman. Harlow. 3. MacKenzie, Ian. 2010. <i>English for the Financial Sector</i>. Cambridge University Press. Cambridge. 4. Marks, Jon. 2007. <i>Check Your English Vocabulary for Banking and Finance</i>. A & C Black. London. 5. Pratten, Julie. 2009. <i>Absolute Financial English</i>. Delta Publishing. Surrey. 6. Law, Jonathan; Smullen, John (Eds). 2008. <i>A Dictionary of Finance and Banking</i>. Oxford University Press. Oxford. 7. Shim, Jae; Conostas, Michael. 2001. <i>Encyclopedic Dictionary of International Finance and Banking</i>. St. Lucie Press. Boca Raton/London/New York/Washington. 		
Quality assurance methods that ensure the acquisition of exit competences	<ul style="list-style-type: none"> • Registering students' attendance and success in carrying out their duties (lecturer) • Monitoring lectures and practice hours (Vice-Dean for Academic Affairs) • Students' performance analysis in each course (Vice-Dean for Academic Affairs) • Students' questionnaire on the quality of lecturer and classes for each course (University of Split, Quality Assurance Centre) • Examination is the instrument used to evaluate individual course outcomes by the course lecturer. The exam contents may be assessed periodically by the Vice-Dean for Academic Affairs in order to establish the adequacy of the testing methods. 		
Other (as the proposer wishes to add)	<ul style="list-style-type: none"> • Language of instruction is English. 		