

Title of the Course		BASICS OF ACCOUNTING	
Amount in credit points/ECTS)	2/3	Volume (in hours)	80
Prior knowledge	Macro-economics, mathematics at the level of secondary school		
Science Sector	Economics and entrepreneurship		
Science Subsector	Accounting and bookkeeping theory		
Summary of academic hours		Amount (academic hours)	
Distance learning		40	
Contact hours / video lessons		8	
Exercises, self – assessment questions and tests		14	
Individual work/ discussions in distance		16	
Exams/tests		2	
1 st level professional study programme	Personnel Psychology and Human Resource Management		
Author(s) of the course	Mg.oec.Vita Zariņa; Mg.oec. Ina Jēkabsone		
Lecturer(s) of the course	Mg. oec. Rita Vanaga		
Goal of the course:	To understand the notion of ‘accounting’’, get theoretical insight about accountancy bookkeeping objects, in accountancy used methods and principles, account systems and meaning of account plan, understand interconnection between operation and balance accounts, as well as explore the legislation, which regulates the accounting bookkeeping and organisation in the enterprises		
Requirements for obtaining credit points (structure of course evaluation):	<u>The final evaluation is calculated:</u> Moodle discussion/tasks – 40% Exam – 60% <i>For obtaining final evaluation, both activities should hold successful evaluation – not below 4 points.</i> <i>Final evaluation is the average grade in 10-point system, in proportion of percentage distributed amongst both activities</i>		
Study Results			
1. Knowledge: 1.1. Describes the meaning of accounting and its regulated requirements for accounting bookkeeping; 1.2. Characterizes accounting objects and their bookkeeping methods; 1.3. Presents the meaning and role of bookkeeping accounts systems and double entry; 1.4. Describes the notion of balance, equivalence of balance actives and passives 1.5. Describes the balance accounts and entries for the due deals 1.6. Presents the meaning of operation account, its structure and types of commercial activity, which are registered in the operation accounts 1.7. Describes the requirements of accounting justifiable documents and the needs for its registry records maintenance 2. Skills: 2.1. Uses the account plan and bookkeeping for commercial operations in the organisation’s bookkeeping accounts; 2.2. Applies justifiable document requirements in accounting for the preparation of bookkeeping documents for commercial operations, in operation registry, execution and control;			
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- 2.3. Connects linkage of operation and balance accounts;
 2.4. Has good knowledge of normative acts, which regulates the accounting bookkeeping;
 2.5. Analyses and assesses bookkeeping information for the organisation's commercial activity

3. *Competences:*

- 3.1. Uses theoretical knowledge for the registry of commercial operations and bookkeeping in the organisation's bookkeeping accounts;
 3.2. Recognize the meaning of accounting work, cooperates with internal and external users of the organisation's bookkeeping system;
 3.3. Prepares the bookkeeping data and results of the enterprise and show the information in the finance reports, is responsible for their correspondence to real situations and normative acts in the Republic of Latvia

Content of the Course

No.	Subjects	Contact hours, video, audio lessons	Distance learning	Exercises, self-assessment questions and tests	Individual task – remote discussion. Description of the individual task is available in the E-studies	Exam
1.	Accounting, its meaning and requirements	8	5	1	2	2
2.	Accounting objects and methods		5	1	2	
3.	Accounting balance		5	2	2	
4.	Information in the balance and changes in it		5	2	2	
5.	The notion of accounting account and balance account		5	3	2	
6.	Operation accounts and accounting account plans		5	3	2	
7.	Accounting documentation		5	1	2	
8.	Accounting registry		5	1	2	
TOTAL:		8	40	14	16	2
80						

Mastering the course and successfully passing examination, student is capable of (knowledge, skills and competencies)

Study Results:	Evaluation Criteria		
	(40-69%)	(70-89%)	(90-100%)
Knowledge	Partially describes the terms and	Describes the terms and notions from the	Confidently and extensively describes

	notions from the study material, the reflection of the accounting bookkeeping principles and commercial operations in the bookkeeping accounts. Reflects on the course material in short.	study material, the reflection of the accounting bookkeeping principles and commercial operations in the bookkeeping accounts. Reflects on the course material in a great deal.	the terms and notions from the study material, the reflection of the accounting bookkeeping principles and commercial operations in the bookkeeping accounts. Reflects on the course material both, in short and in a complex manner, demonstrating additional knowledge about the course topics.
Skills	Uses in practice and arguments different course topics. Uses certain principles of accounting bookkeeping and displays the commercial operations in the bookkeeping accounts, partially uses the principles provided in the course material	Applies in practice the course topics in a complex manner. Uses principles of accounting bookkeeping and displays the commercial operations in the bookkeeping accounts based on the course material however finds it difficult to define precisely certain tax calculations.	Applies in practice the course topics in a complex manner by enriching it with independently developed skills. Applies principles of accounting bookkeeping and displays the commercial operations in the bookkeeping accounts based on the course material and independently acquired content on the bookkeeping principles.
Competences	Individually uses certain course topics – on certain accounting bookkeeping objects.	Individually uses in practice course topics in a complex manner. In work individually stocktakes and analyses accounting bookkeeping objects. Presents and reflects on the processes and results.	Individually and in groups uses course material and initiates a discussion on the course topics. Stocktakes and analyses accounting bookkeeping objects using the course material and individually searched information. Confidently presents ideas and reflects on the processes and results.

Acknowledgement of the obtained study results

Study Results	1.1.-1.7.	2.1.-2.5.	3.1.-3.3.
Evaluation Method			
Moodle discussions/tasks	X	X	-
Exam	X	X	X

Core Literature

1.	Kelmere L. (2020) E-grāmata Ievads grāmatvedībā jeb Grāmatvedības pamati: teorija un uzdevumi. Rīga – SIA "Lietišķās informācijas dienests". ISBN 978-9984-896-25-0
2.	Leibus I., Pētersone I., Jesemčika A., Svarinska A., Grigorjeva R. (2018) Finanšu grāmatvedība. Rīga – SIA "Lietišķās informācijas dienests". ISBN 978-9984-896-18-2
3.	Leibus I., Pētersone I., Jesemčika A., Svarinska A., Grigorjeva R. (2016). <i>Finanšu grāmatvedība</i> . Rīga: SIA Lietišķās informācijas dienests
4.	Bojarenko J., Tjurina A., Kūda M., Pokromoviča I., Jespere I.(2009) <i>Finanšu grāmatvedība: teorij un prakse</i> , II daļa . Rīga - SIA KIF "Biznesa komplekss"
5.	Januška M. (2010) <i>Ienākumi un izdevumi grāmatvedībā. Uzņēmuma grāmatvedības politikas veidošana un atjaunošana</i> . Rīga - Merkūrijs INFO

Additional Literature

1.	Zariņa V., Medne A. <i>Uzdevumu krājums Finanšu grāmatvedībā un nodokļos</i> . Rīga - BAT, 2012 – 112 lpp.
2.	Par grāmatvedību. // Latvijas Republikas likums. Pieņemts Latvijas Republikas Augstākā Padomē 14.10.1992.; stājies spēkā 01.01.1993. // Ziņotājs, 11.12.1992, Nr.44
3.	Gada pārskatu un konsolidēto gada pārskatu likums. // Latvijas Republikas likums. Pieņemts Latvijas Republikas Saeimā 22.10.2015.; stājies spēkā 01.01.2016. // Latvijas Vēstnesis, 12.11.2015, Nr.222
4.	Noteikumi par grāmatvedības kārtošānu un organizāciju. // Ministru kabineta 21.10.2003. noteikumi Nr.585; stājās spēkā 30.10.2003. // Latvijas Vēstnesis, 2003, Nr.151
5.	Kases operāciju uzskaites noteikumi. // Ministru kabineta 2003.gada 21.oktobra noteikumi Nr.584; stājās spēkā 29.10.2003. // Latvijas Vēstnesis, 2003, Nr.150

Recommended Periodicals

1.	Žurnāls "Bilance"
2.	www.VID.gov.lv
3.	https://ifinanses.lv/ , https://www.plz.lv/
4.	https://likumi.lv/ , https://lvportals.lv/
5.	www.vgk.lv